



Gross Salary Scheme Policy

J&TJ Headquarters, Copenhagen DK

The Gross Salary Scheme (Bruttolønsordning) is part of the employee benefits program at JOE & THE JUICE (J&TJ) Headquarters in Copenhagen, Denmark. This scheme enables employees to purchase select products pre-tax through payroll deductions.

Effective Date: October 2025. This policy will be reviewed and updated as necessary to align with company needs, product offerings, and applicable laws.

Gross Salary Scheme

The Gross Salary Scheme allows employees to purchase a range of products through pre-tax salary deductions over a fixed 12-month term. This program is administered in partnership with an external provider, FlexBuy, and all purchases are made via the Employee Portal on FlexBuy's website. After the 12-month , employees have the option to:

- Purchase the equipment at a price determined after the 12 months, or
- If it is a choose your own device phone the purchase equipment price is determined after 36 months, or
- Return the equipment to FlexBuy.

Product offering

Employees are required to pay for all products through 12 equal monthly installments, deducted from their salary. The annual cap on spending is as follows:

- 10,000 DKK for part-time employees
- 20,000 DKK for full-time employees

Ownership of Equipment

During the 12-month deduction period, all equipment remains the property of the company. If the employee does not opt to purchase the equipment at the end of the term, it must be returned to the company.

If you select a phone through the choose your own device option, then the phone remain the property of the company for 36 months. If the employee does not opt to purchase the equipment at the end of the term, it must be returned to the company.

General Terms

- The Gross Salary Scheme is for personal use only
- The Company reserves the right to change or terminate the Gross Salary Scheme with notice
- This policy supersedes previous agreements and must be followed accordingly
- Personal use is allowed, but company data must follow IT security rules

Insurance

During the first 12 months, all equipment purchased through the scheme is covered by mandatory insurance provided by FlexBuy and paid for by the employee. This insurance covers any damage, loss, or theft of the equipment during this period. After the 12-month period, if the employee decides to purchase the equipment, they are required to arrange their own insurance coverage. The standard product warranty will remain valid for up to 24 months from the original purchase date.

Lost or Stolen Devices

If your device is stolen or lost, you must immediately report it to IT and FlexBuy. Additionally, you must complete the Data Breach incident form on e-campus.



Confidentiality and Security

Employees must follow data security and confidentiality guidelines. Lost or stolen phones must be reported immediately through the FlexBuy Employee portal and the IT department.

Device Enrolment (Apple devices)

All Apple devices (iPhone, iPad, MacBook) used for work, even if also purchased for personal use, will be enrolled in our mobile device management platform, Hexnode, for security and compliance purposes only.

- Devices will first be delivered to the IT department for enrollment.
- Enrollment allows for remote management in case of theft or security breaches involving company data.
- While the company will enforce security and compliance measures, it will not restrict apps or functions on the device.

If an employee purchases an Apple device and continues using it for work, it will remain enrolled in Hexnode. Devices no longer used for work can be "released" from Hexnode upon request.

Device Privacy

JOE & THE JUICE can only access personal data processed by work applications on enrolled devices. Only limited specifications are visible. For more information, refer to the official Hexnode privacy policy: (<https://www.hexnode.com/blogs/how-hexnode-uemsafeguards-user-privacy-for-byod-devices/>)

Data & Vendor Protection

Employee data shared with FlexBuy is limited to what's necessary for payroll and purchase administration. There are data protection agreements between FlexBuy and J&TJ to ensure GDPR compliance. Participation in FlexBuy implies consent to Hexnode enrolment.

Termination or Changes in Employment

In the event of resignation or termination, employees are required to either:

- Return the equipment, or
- Pay any remaining balance owed under the Gross Salary Scheme