

# | Code of Conduct & Ethics



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## 1. Introduction

As part of our integrity framework, YourWorld B.V. (“**YourWorld**”) has established this code of conduct (hereinafter: “**Code**”) which contains standards of behavior that is expected at YourWorld and all its subsidiaries within the meaning of Article 2:24a of the Dutch Civil Code (hereinafter referred to as the “**Group**” or the “**Organization**” or the “**YourWorld Entity / YourWorld Entities**”). Everywhere YourWorld is mentioned, this also refers to the YourWorld Entities

YourWorld aims to prevent and combat Undesirable Behavior such as Sexual Harassment, Bullying, Aggression, Violence and Discrimination within the YourWorld Entities. The purpose of this Code is to promote a safe and healthy workplace, where Employees respect each other's boundaries.

This Code applies to all employees of YourWorld and YourWorld Entities, contractors and representatives, which means all employees (whether temporary, fixed term or permanent), contractors, trainees, seconded staff, home workers, casual workers, agency staff, volunteers and interns of all YourWorld Entities (hereinafter: “**Employees**”). It further applies to the relationship between Employees and Partners of YourWorld (hereinafter: “**Partners**”), to officers, trustees, board members or committee members of any YourWorld Entity at any level and in addition and lastly, this Code applies to any third party acting on behalf of a YourWorld Entity, such as for example sponsors, (sales) agents, contractors, suppliers, distributors, joint venture partners, clients, or consultants and their representatives and officials, no matter where they are located.

Within our Organization, Employees can call on the support of a Confidential Advisor. If desired, the Confidential Advisor offers support and counseling to Employees who experience Undesirable Behavior.

Employees must be aware of the standards of behavior in the Code and have a responsibility to act in accordance with it. When Employees are in doubt of how to handle a given situation, they should seek guidance in the Code and/or the Whistleblower Policy. A breach of the Code may result in disciplinary action being taken by YourWorld or the relevant YourWorld Entity which may result in an official warning, suspension without standard pay, or termination of your employment contract with YourWorld or the relevant YourWorld Entity.

This Code is linked to YourWorld’s Whistleblower’s Policy that contains the complaint (or: whistleblower) procedure and describes to whom an Employee can turn with a Complaint regarding Undesirable Behavior. Among other things, the complaint procedure describes the manner in which a Complaint must be handled and the time limit within which this must take place.

The Your.World ABC Policy is a further elaboration on what is included in this Code in the area of Anti-Bribery and Corruption and is intended to serve as a basis of professional, ethical, and fair behavior.

Wherever the 'he form' is used in this Code, the 'she form' or any other gender identity should also be read as appropriate.

## **A. The Code of Conduct**

### **1. Purpose**

The purpose of this Code is to outline the ethical standards and expectations for all Employees. This Code provides a framework for responsible and respectful behavior and decision-making to ensure that we maintain integrity, professionalism, and respect in all our business practices. Adherence to this Code is essential for fostering a positive work environment and preserving the reputation of the Group.

This Code is not static. Our operating environment, applicable laws and the managerial best practices may change from time to time. This may lead to updates, changes or additions to this Code. These will be communicated in a timely and appropriate manner.

### **2. Scope**

This Code applies to all Employees and the relationship of Partners. It is the responsibility of each Employee to understand and adhere to these guidelines in all aspects of their work.

This Code cannot address every situation, and it is not a substitute for common sense and good judgement, taking into account the best interest of YourWorld and/or YourWorld Entities. More stringent local laws may apply and of course need to be adhered to. In the event of any perceived conflict between this Code and local legislation, please report this to the General Counsel of YourWorld.

### **3. Core Values**

At YourWorld we are committed to upholding the following core values:

- *Integrity:* Act honestly, ethically, and with integrity in all professional and personal interactions.
- *Respect:* Treat colleagues, clients, partners, and stakeholders with respect, courtesy, and fairness.
- *Accountability:* Take responsibility for our actions and decisions, both individually and as an organization.
- *Excellence:* Strive for the highest standards of performance and continuous improvement.

### **4. Expected Behaviors**

To ensure we maintain a strong ethical culture, all Employees are expected to:

- **Act with Integrity:** Be honest, transparent, and fair in all business dealings. Avoid conflicts of interest and any actions that could compromise the integrity of the Group.
- **Respect Others:** Treat all individuals with respect, dignity, and professionalism. Refrain from Undesirable Behavior.
- **Comply with Laws and Regulations:** Abide by all applicable local, state, and national laws, regulations, and industry standards. Ensure compliance with all company policies, including safety, environmental, and anti-discrimination policies.
- **Maintain Confidentiality:** Protect sensitive company information, including intellectual property, business strategies, and employee data. Share confidential information only with authorized individuals and in accordance with company guidelines.
- **Commit to Fair Competition:** Compete fairly and ethically.

## 5. Specific Conduct Guidelines

- **Conflicts of Interest:** Employees must avoid situations where their personal interests conflict with the interests of the Group. Any potential conflicts must be disclosed to Local Management or local HR for review.
- **Workplace Safety:** Employees must adhere to all health and safety regulations, ensuring a safe working environment for themselves and others.
- **Use of Company Resources:** Company resources, including time, materials, equipment, and technology, must be used responsibly and only for legitimate business purposes.
- **Social Media:** Employees must maintain professionalism in all interactions (whether personal or professional) on social media.
- **Substance Abuse:** The use, possession, or distribution of illegal drugs or alcohol, or being under influence of any drug or alcohol during work hours or on company premises is strictly prohibited.

- **Anti-Discrimination and Harassment:** Your.World is committed to maintaining a workplace free from harassment and discrimination.
- **Fraud and Bribery:** Employees must not engage in, and/or tolerate, fraudulent activities or any form of bribery.<sup>1</sup> This includes offering, giving, or receiving anything of value to influence the outcome of a business decision or transaction. Any gifts with a value over EUR 50 should be reported to (local) HR or Local Management.
- **Romantic relationship:** A romantic relationship between Employees is not desirable, especially where there is a direct or indirect reporting or supervisory relationship.

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<sup>1</sup> Please also see the Anti Bribery- and Corruption Policy.

## **B. Rights, Responsibilities and the Expected Behavior**

### **1. Responsibilities of Employees**

All Employees of the Group have a responsibility to foster and to contribute towards the creation and maintenance of a culture of dignity and respect. Undesirable Behavior should be challenged. Managers and others in a position of authority should lead by example and take prompt action to prevent and stop any Undesirable Behavior when it occurs.

### **2. Rights of Employees**

All Employees can expect to:

- Be treated with dignity, respect and courtesy;
- Be able to work, study or visit free from unfair treatment, victimization or Undesirable Behavior; and
- Be valued for their skills, abilities and experiences.

### **3. Expectations of Employees**

And, reciprocally, all Employees are expected to:

- Familiarize themselves with the content of this Code;
- Treat all Employees with dignity, respect and courtesy;
- Contribute towards a positive learning and working culture within the Group;
- Challenge or report Undesirable Behavior;
- Be mindful of others when expressing views;
- Cooperate with investigations into Undesirable Behavior; and
- Refrain from Undesirable Behavior.

## **C. Confidential Advisor**

### **1. (Access to) Confidential Advisor**

If an Employee is experiencing difficulties to report Undesirable Behavior or is unsure whether to resolve the issue informally or to file a formal complaint, there are Confidential Advisors available to provide guidance and support. Seeing a Confidential Advisor” is non-committal and may serve only the purpose of an independent set of ears.

The Confidential Advisor:

- Will provide initial support and counseling, followed by aftercare;
- Can mediate at the request of the Employee in resolving problems;
- Supports the Employee if necessary in submitting a formal complaint.

The Confidential Advisor will not take any action on behalf of the Employee unless expressly at the request

### **2. Position Confidential Advisor**

The Confidential Advisor:

- a) functions as the point of contact for Employees in the event of (suspected) Undesirable Behavior and takes care of the initial reception and guidance of the person confronted with Undesirable Behavior, looks for solutions together with the person, provides support and advice and examines whether a solution in the informal sphere is possible (e.g. a conversation or mediation);
- b) provides information about the possible procedures to follow in case of Undesirable Behavior, including the complaint procedure as described in the Whistleblower Policy, criminal or civil proceedings - and their possible consequences (as applicable);
- c) refer the Complainant to (in)formal eligible (helping) agencies and supports the Complainant in engaging these agencies;
- d) assist the Complainant in preparing the Complaint in writing and provides the Complainant with the contact information of the secretary of the Complaints Committee;
- e) advise the Board, management and the works councils within the Group on the duties of the Confidential Advisors and this Code;
- f) advise the Board, management and the works councils within the Group to achieve a socially safe working environment;
- g) keep abreast of (national) developments in the field and prevention of psychosocial workload and Undesirable Behavior;

- h) contributes to the evaluation of the duties of the Confidential Advisor, working methods of the Complaint Committee and of the complaints procedure; and
- i) escalates and reports to the General Counsel of YourWorld of any issues the Board needs to know of;
- j) reports annually, anonymously, in writing to the Board on the number and nature of the Complaints. This annual report will, upon request, also be provided to the works councils within the Group. If necessary, the annual report will contain policy recommendations.

### **3. Appointment Confidential Advisors**

The Group will at all time have at least one Confidential Advisor appointed at the level of Your.Cloud and one at Your.Online. From YourWorld, it is encouraged to appoint a confidential advisor within the YourWorld Entities as well, who then reports to the Confidential Advisors of Your.Online and/or Your.Cloud. so that Employees can make their own choice to whom to turn. The Confidential Advisors are appointed for a fixed term with a maximum of four years, after which it will be considered whether to renew the relationship with the relevant Confidential Advisor. When a Confidential Advisor is appointed, an appointment contract is drawn up, which, in addition to the usual provisions, also contains provisions relating to the role and job description of the Confidential Advisor.

The position of Confidential Advisor shall be terminated in the following cases:

- a) at the expiration of the term, unless a new term is agreed upon;
- b) upon termination of the relevant Confidential Advisor's employment;
- c) upon proven unsuitability or lack of trust of the Group, at the discretion of the Board;
- d) if the duties of the Confidential Advisor are not properly fulfilled or the interests of those involved are harmed, at the discretion of the Board; or
- e) at the own request of the relevant Confidential Advisor.

### **4. Contact details Confidential Advisors**

The contact details of the Confidential Advisors are:

- Your.Online confidentialadvisor@your.online
- Your.Cloud confidentialadvisor@your.cloud

The contact details of the Confidential Advisors within the Group are also published on SharePoint.

## 5. **Protection Confidential Advisors**

The Confidential Advisor shall in no way be disadvantaged under employment law as a result of performing their duties under this Code.

## 6. **External Confidential Advisor**

If for any reason an Employee would prefer to report to an external confidential advisor, the Employee can also contact - entirely confidentially - the External Confidential Advisor of YourWorld:

Mw. Manuela Willemsen-Lantos: [manuela@mintsearch.nl](mailto:manuela@mintsearch.nl)

All costs arising from this will be covered by YourWorld.

## 7. **Anonymity and confidentiality**

Anonymity and confidentiality are central concepts inherent in the duties and powers of the (External) Confidential Advisors. The Confidential Advisors have a confidential function and guarantees confidentiality regarding all matters disclosed to them, unless they are required by applicable laws and regulations to share certain information.

## D. **What to do in case of Undesirable Behavior**

### 1. **Prior to making a Complaint (*Report*)**

YourWorld wants to create a workplace where openness is a key factor. We take responsibility for ensuring that we all act with integrity in all situations. Prior to filing a Complaint, an Employee confronted with alleged Undesirable Behavior should check whether the situation that has arisen can be resolved by means of a conversation with the person who carried out the alleged Undesirable Behavior, an HRM employee or his/her own Superior. A Confidential Advisor can support and advise the Employee in this regard.

### 2. **Submission and handling of the Complaint**

A Complaint is initially filed together with an HRM employee or the Supervisor, against whom the Complaint is filed. If, for example, the circumstances do not allow this, insufficient safety is felt or the Superior does not follow up with the Complainant, a

Complaint can be filed following the Whistleblower Policy (as attached hereto in Appendix 2).

## **E. Legal Framework and Positioning of the Code**

### **1. Legislation**

The (Dutch) working conditions act, or any of its local equivalents, stipulates that every employer is required to implement a policy aimed at preventing and limiting psychosocial workload, and Undesirable Behavior.

The (Dutch) working conditions act focuses on total policy implementation. This includes prevention as well as reception and guidance of victims of Undesirable Behavior.

### **2. Management Support**

A good policy, supported by management throughout the whole Group, is a prerequisite for avoiding Undesirable Behavior in the Organization. Management determines what behavior is desirable or is not. Management has an exemplary role in this and should enforce it. In this way, trust is built up and Undesirable Behavior will be less likely to occur.

### **3. Communication of the Code**

Clear communication about what is and is not permissible in the Organization has an important preventive effect. Therefore, this Code is continuously monitored and the management of all levels within the Group are challenged to continuously promote the Code and assure that all Employees are familiar with the content thereof.

## **APPENDIX 1            Definitions**

In this Code, the following definitions shall apply:

|                                |  |
|--------------------------------|--|
| <b>Aggression and Violence</b> | events in which an Employee is psychologically or physically harassed, threatened or assaulted under circumstances directly related to performance of work. Aggression and violence involve behaviors of verbal violence (scolding, insulting, threatening language) and physical violence (kicking, hitting, threatening with a weapon or other object and/or being assaulted). It can also involve psychological violence: threatening gestures, intimidating pressuring, threatening home, and damaging property or any other conduct that causes others to feel unsafe;  |
| <b>Board</b>                   | the board of directors of Your.World B.V.;   |
| <b>Bullying</b>                | all forms of intimidating, harming or degrading behavior of a structural nature, by one or more Employees (colleagues, supervisors) directed against an Employee or a group of Employees who cannot, do not or feel unable to defend themselves against this behavior. Even if someone is able to defend themselves, they may experience harassment. An important element regarding bullying at work is the repetition of that behavior over time. Thus, bullying is not a one-time behavior. This behavior manifests itself in various ways, but particularly through words, gestures, actions or threats. This enumeration is not exhaustive. Many times the offender's goal is to intentionally hurt and humiliate or exclude another person; |
| <b>Code</b>                    | this code of conduct on Undesirable Behavior;  |
| <b>Complaint</b>               | a complaint filed in accordance with these Code by an Employee, regarding allegedly experienced  |

|                             |   |
|-----------------------------|---|
|                             | Undesirable Behavior with the Complaint Committee;  |
| <b>Complaints Committee</b> | the committee that has been appointed by the Group to handle formal Complaints;   |
| <b>Complainant</b>          | the Employee who files a Complaint with the Complaint Committee;  |
| <b>Confidential Advisor</b> | internal trust person in place to provide guidance and support to any Employee experiencing Undesirable Behavior or (suspected) Misconduct (as defined in the Whistleblower Policy);  |
| <b>Discrimination</b>       | treating an Employee differently than another is, has been or would be treated in a similar situation, on the basis of religion, creed, political affiliation, race, sex, gender identity or gender expression, nationality, sexual orientation, marital status, age, disability or chronic illness or any other status protected by applicable law, or that an apparently neutral provision, standard or practice particularly affects persons of a particular religion, belief, political affiliation, race, gender, gender identity or gender expression, nationality, sexual orientation, marital status, age, disability or chronic illness or any other status protected by applicable law. However, discrimination is not prohibited in the cases set out in Article 2 of the General Equal Treatment Act; |
| <b>Employee</b>             | any person who is or has been performing work at or for any member of the Group on the basis of: <ul style="list-style-type: none"><li>• employment contract;</li><li>• service agreement</li><li>• management agreement</li><li>• volunteer contract;</li><li>• internship agreement;</li><li>• any agreement of a similar nature (whether verbal or in writing).</li></ul>  |

|   |  |
|---|--|
| <b>External Confidential Advisor</b>                | External Confidential Advisor as mentioned in Article C.6 of this Code of Conduct;   |
| <b>Local Management</b>                             | the board of directors of the Organization where the Employee is employed;   |
| <b>Organization or Group or Your.World Entities</b> | Your.World B.V. and all its subsidiaries within the meaning of Article 2:24a of the Dutch Civil Code;  |
| <b>(Sexual) Harassment</b>                          | any form of unwelcome, inappropriate or offensive conduct with sexual connotation. Sexual harassment can occur in a number of manifestations, including verbal, nonverbal, physical and quid pro pro quo. It can include (but is not limited to) ambiguous comments, unnecessary touching, peeping, pornographic images at work, as well as sexual assault and rape. The definition of sexual harassment also indicates that it should be understood to include instances where sexual blackmail may occur, such that chances for promotion and employment decisions depend on sexual services rendered. Such behavior may create a hostile or sexually harassing and offensive environment that is an assault on the dignity of the employee concerned. In such an environment, psychological violence may simultaneously thrive that may also provide room for the sexual blackmail referred to above; |
| <b>Superior</b>                                     | any individual within the Group who is the direct manager / supervisor of the relevant Employee;   |
| <b>Undesirable Behavior</b>                         | aggression and Violence, Discrimination, Bullying, Sexual Harassment and other forms of undesirable behavior;  |
| <b>Your.World</b>                                   | Your.World B.V.  |
| <b>Whistleblower Policy</b>                         | the Whistleblower Scheme of the Group.   |

**APPENDIX 2      Whistleblower Policy**

