

FREENOW ✓
The Mobility Super App

CODE OF CONDUCT



DEAR FREENOW TEAM,

At FREENOW, we believe that ethical behaviour forms the foundation of a successful and sustainable company. As we continue to grow and evolve, it is essential that we uphold the highest standards of ethical conduct in all aspects of our business. We are committed to fostering a workplace culture that promotes integrity, respect, and accountability.

Our Code of Conduct serves as a guiding compass, outlining the principles and values that should guide our actions and decisions.

As we embark on this journey together, it is important to recognize that our collective commitment to ethical conduct extends beyond mere compliance with laws and regulations. It encompasses how we treat each other, our customers, partners, and the communities we serve. Our success is not only

measured by financial achievements but also by the positive impact we create.

I am proud of the work we do and the values we uphold at FREENOW. Each of you plays a vital role in maintaining our reputation as a trusted and responsible organisation. Together, we can build a workplace where integrity is cherished, diversity is celebrated, and collaboration is fostered.

I invite you to read our Code of Conduct carefully and think about how you can actively apply these principles to your daily life and uphold the highest standards of ethical conduct.

Thank you for your dedication to our shared vision and for your commitment to promoting an ethical workplace.



Sincerely,

THOMAS ZIMMERMAN

CEO, FREENOW

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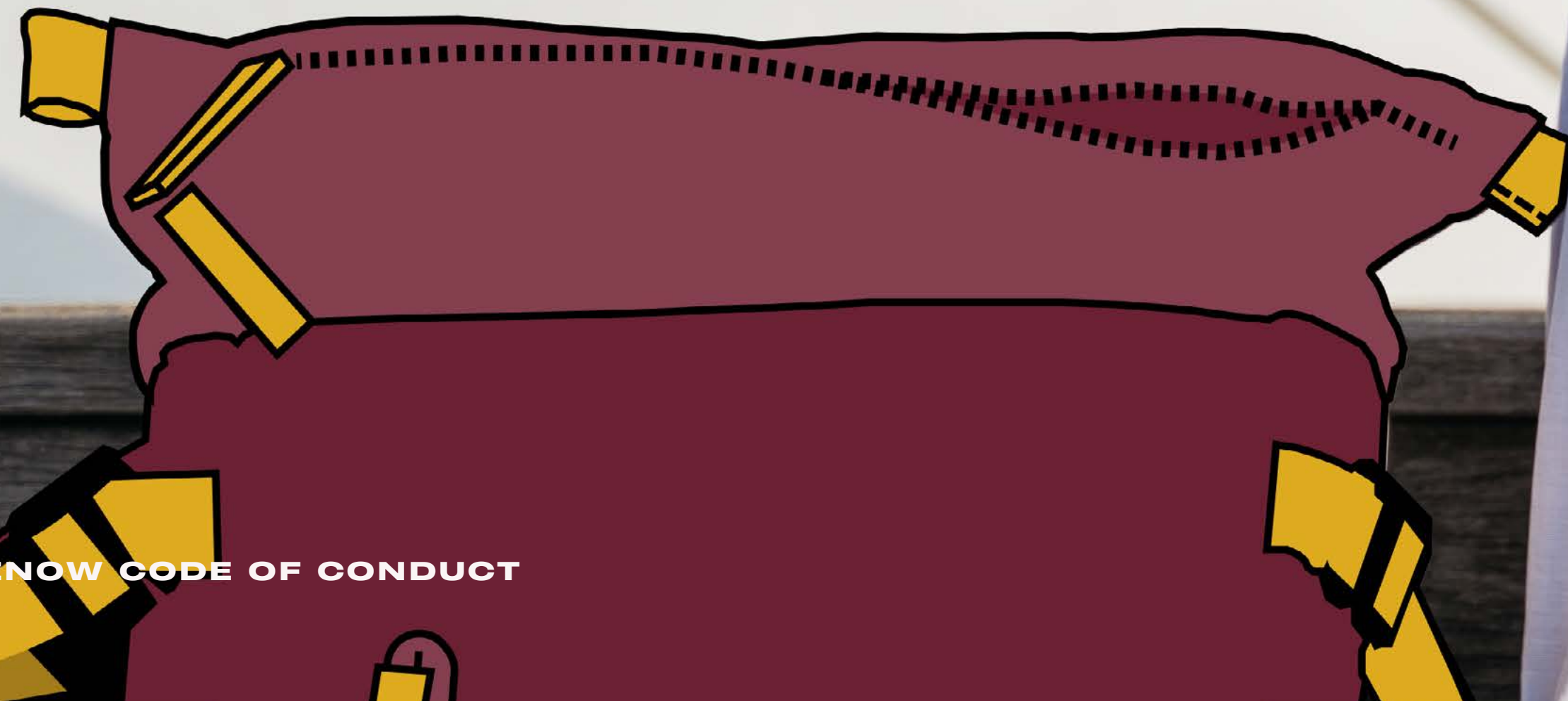
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PURPOSE

At FREENOW, we firmly believe that integrity and honesty are the foundation of our success, and we are proud of our reputation for conducting business in an ethical and transparent way, as this is essential to preserving our culture and our brand.

The purpose of our Code of Conduct (hereinafter referred to as "Code") is to set standards to enforce our principles, and to provide guidance to help us make ethical decisions at work.

Employees of Intelligent Apps GmbH (the "Company") or any of its affiliates or subsidiaries (the "Group" and each a "Group Company"), other individuals performing work for the Group or on its behalf (such as consultants, freelancers, interns or working students), collectively referred to in this code as "Group Employees", are expected to act lawfully, honestly, ethically and in the best interests of the respective Group Company while performing duties on behalf of the Group. For this reason, the Code is a must read for all of us.





SCOPE

Our **Code** applies to all Group Employees for all business segments and units, including members of the Board of Directors (in connection with their work for the **Group**), officers, and employees of the **Group** and its corporate affiliates as well as contingent workers (e.g. agency workers, contractors and consultants) and others working on the **Group's** behalf. The **Code** is subject to change and will be amended periodically. The provisions of this **Code** are specified in more detail by other **Group** policies or procedures.

Though our **Code** is a great resource, it cannot cover every situation we may face and all applicable local laws; therefore each **Group Company** can adapt local policies and procedures to cover any specific local situation not foreseen in the **Code**. Local policies and procedures can incorporate the provisions of this **Code** and include additional standards, but shall not include any provisions that contradict this **Code** or are less stringent in content. Each **Group Company** must ensure that all of its **Group Employees** reads, understands and observes this **Code** and/or the local policies and procedures (if applicable).

If one of the requirements in this **Code** is found to be in conflict with the national laws of a given country, the stricter requirements should be applied. Furthermore, the **Group** is committed to the UN Global Compact Initiative, the International Bill of Human Rights and the principles and rights adopted by the International Labor Organization in the Declaration on Fundamental Principles and Rights at Work as basis for its own internal regulation.



OUR RESPONSIBILITIES



Making good choices is not always easy, especially in today's complex and global business environment. For this reason, all of us play a crucial role in protecting the Group's reputation.

WE ARE ALWAYS EXPECTED TO:

- » Lead by example, being a role model for ethical work and leadership.
- » Comply with the law and act in a professional, honest, and ethical manner. Not only is it the right thing to do, but it also helps maintain and protect our reputation.
- » Treat others with respect.
- » Be familiar with the information contained in this Code, as well as applicable laws and FRENOW regulations.
- » Speak up to report on questionable conduct.





Additionally, Group Employees in a management position have an extra level of responsibility, and are therefore also expected to:

- » Create an environment where everyone is **comfortable speaking up**.
- » Make sure that no one who uses the whistleblowing channel and speaks up suffers **retaliation**.
- » **Be consistent** when enforcing our standards and holding people accountable for their behavior at work.
- » **Never ask or pressure anyone** into doing something which contradicts the Code, as well as applicable laws and FREENOW internal regulations.
- » Make sure that third parties that work with the Group **understand the basic principles contained in this Code**, and are held **accountable for their ethics and compliance obligations**.



INTEGRITY: OUR TOP PRIORITY

Business excellence can only be achieved if the Group's actions are aligned with ethical principles that are accepted and perceived to be fair. We strive to do business with the best possible results and in a decent, ethical manner.

This philosophy requires adherence to applicable laws, but also to internal Group regulations. Such regulations set the parameters for and define exactly what is desired, allowed or prohibited. Our rules establish the framework within which everyone in the Group may freely and confidently act on her/his own responsibility. These rules must be in line with our corporate values and, essentially, with our employees' concepts of ethical behavior.





SPEAKING UP

At FREENOW we are committed to creating an open culture where everyone feels free to speak up about any concern without fear of retaliation. If you see or suspect anything illegal or unethical, we encourage you to take action and speak up. When you do speak up to report questionable conduct, you are protecting yourself, and the reputation of FREENOW. Speaking up is always the right thing to do.

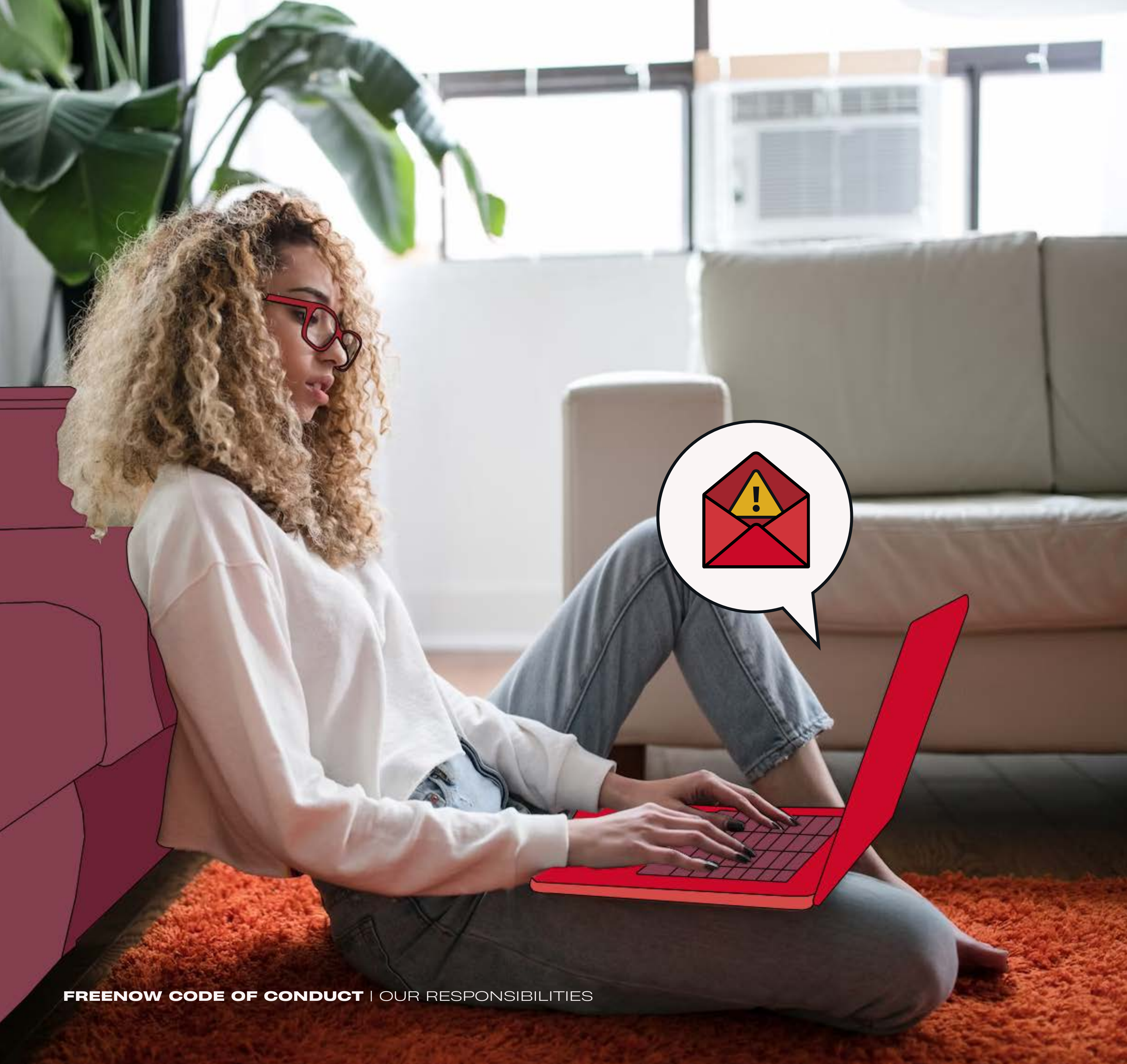
For topics related to people development, compensation and benefits, talent acquisition, working environment and any other work-related situations

in which there is no breach of the law of the Code, you shall reach out to the people team through their regular contacts channels.

On the other hand, the compliance department is responsible for regulatory breaches of the law, of the Code and our internal regulations.

In most cases, your direct manager should be your first point of contact as she or he is likely to be in the best position to understand your concern and take the appropriate actions.





If you shared a concern and believe it is not being addressed appropriately, or if you feel uncomfortable speaking to your direct superior, you have other options, including:

- » Sending an email to the compliance team via **compliance@free-now.com**.
- » Submitting a report through the whistleblowing tool "**Speak Up!**", accessible via confluence on the compliance page or directly at **www.free-now.whistleblownetwork.net**.
- » Contacting the compliance team through the slack channel **#ask-compliance**.
- » Approaching any member of the compliance team or the head of the compliance department.

Regardless of the type of misconduct or suspicion of unethical behavior reported, or the method of reporting, retaliation against anyone who makes a report in good faith will not be tolerated.

Reports in good faith occur when the reporter has reason to believe that a violation of this Code occurred, or may have occurred and is sincere in her or his attempt to provide honest and accurate information, even if the investigation determines there was no violation. If you believe you have been retaliated against, you should contact the compliance team through any of the resources mentioned in this Code.

For additional information please refer to the Group Regulations 'FREENOW Whistleblowing Policy' that can be found in the Company Policy Portal.





OUR TEAM

A RESPECTFUL AND DIVERSE WORKPLACE

WE TREAT EACH OTHER WITH RESPECT
WE ACTIVELY EMBRACE DIVERSITY
WE OBSERVE THE PRINCIPLE OF EQUAL TREATMENT

When dealing with each other and third parties, we pride ourselves on maintaining an atmosphere of openness and tolerance, inclusiveness, respect and politeness as well as fairness and trust.

Every Group Employee is entitled to work in a respectful environment, free from any fear of harassment, discrimination or abuse and should be able to rely on everyone else respecting his or her dignity and personality at all times. We are an equal opportunity employer committed to promoting equality of opportunity in all aspects of employment and anyone who works with the Group, applies for a job or has any dealings with the Group will be given equal opportunity.





A wide variety of ideas, viewpoints and skills improve the quality of our work, thereby ensuring long-term success.

Our desire is to promote, respect and profit from social, linguistic, cultural, and lifestyle diversity.



We, therefore, do not discriminate against anyone and we treat all people equally, regardless of:

- » ETHNIC DESCENT, ORIGIN OR NATIONALITY
- » RELIGION OR IDEOLOGY
- » POLITICAL OR UNION AFFILIATION
- » GENDER IDENTITY
- » SEXUAL ORIENTATION
- » AGE
- » DISABILITY
- » MEDICAL CONDITION
- » RACE OR COLOR
- » MARITAL STATUS

Or any other characteristic protected by applicable law.



WE PROTECT THE PERSONAL RIGHTS OF EVERY INDIVIDUAL

It is our shared duty to create a fair and friendly working environment. Such an environment can only come to realization if we respect every individual and are considerate of one another. We will, therefore, not tolerate statements or behavior that may lead to hostility towards our coworkers, business partners or customers.



AT FREENOW WE ARE PROUD TO:

- » Treat others **as we wish to be treated.**
- » **Keep an open mind** to new ideas and opinions.
- » Take a clear stand **against offensive messages, comments and inappropriate jokes.**
- » Understand that inappropriate comments of a sexual nature or any other sexually offensive behavior will **not be tolerated.**
- » **Never tolerate** intimidation, harassment or bullying of any kind.



Harassment is unwanted conduct that has the purpose or effect of violating an employee's dignity and creating an intimidating, hostile, degrading, humiliating or offensive environment for any employee. Sexual harassment is any form of unwanted verbal, non-verbal or physical conduct of a sexual nature that has the purpose or effect of violating a person's dignity and creating an intimidating, hostile, degrading, humiliating or offensive environment.

Bullying is inappropriate behavior, direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others, which could reasonably be regarded as undermining the individual's right to dignity at work.

WE STAND FOR GOOD COLLABORATION

Respect and mutual appreciation should be the hallmark of cooperation. That means that we respect and allow different opinions, address problems openly and seek solutions together. This manifestation of mutual appreciation is the only way to maintain an environment of trust, tolerance, and fairness.

WE ENSURE TRANSPARENCY AND PROPORTIONALITY

Responsible collaboration requires decisions that are transparent and comprehensible. Only then will they find acceptance. Especially when conducting checks, audits, and investigations, we place high importance on transparency and treat those concerned fairly. We deal with misconduct consistently, applying balanced and comprehensible measures. When doing so, the Group observes the principle of proportionality. Therefore, we examine each case to determine which consequences are suitable, necessary and appropriate.





A SAFE, SECURE AND HEALTHY WORKPLACE

At FREENOW, we ensure occupational health and safety in the workplace. We pride ourselves on complying with the local and national regulations as minimum standards, and we create motivational and inspirational working conditions. We want to maintain a working environment that allows our employees to reconcile work, family and private life.

We expect you to be responsible in making sure that you are able to do your best whilst at work. This includes making sure that your performance, your safety and the safety of your colleagues is not impaired by alcohol or drugs, including prescriptions and over-the-counter medications. Any illegal drugs or substances on the Group's premises or at sponsored events is not tolerated.

Additionally, we constantly work together with all employees, their representatives and unions in a spirit of trust. We are committed to achieving the balance between the economic interests of the Group and the interests of our employees. Even in cases of conflict, our goal remains to lay and preserve a firm foundation for constructive collaboration.

Violence of any kind has no place at FREENOW. We are committed to a violence-free work environment, and we will not tolerate any threat or intimidation to others, whether physical or verbal, intentional damage to some else's property or acts of vandalism or other criminal activities.



OUR REPUTATION



ANTI-BRIBERY AND CORRUPTION

We do not do business at any cost and we want to win contracts in a fair and legal manner. Hence, corruption and bribery in all of their forms are completely contrary to FREENOW's business standards and we will not tolerate unethical or corrupt behavior by our employees or business partners.

We pay special attention to ethical behavior in our contact with political parties, public authorities and their officials both at home and abroad. Under no conditions do we offer (or accept) bribes, payments, favors or other monetary contributions to or from anyone, especially civil servants, public employees or employees of governmental organizations in order to win contracts or

gain advantages for the Group or other individuals. We do not offer (or accept) bribes even when benefits are expected or culturally accepted. We also do not try to influence specific business dealings with private enterprises by making illegal or improper payments.

Remember that a bribe can be something other than cash. For instance, a gift, a favor, a donation, an offer of a loan or a job – amongst others – can also be considered a bribe. For this reason, we should always be cautious and avoid even the mere appearance of impropriety.



For additional information, please refer to the Group Regulation "FREENOW Anti-Bribery and Corruption Policy" that can be found in the Company Policy Portal.





GIFTS, BENEFITS AND INVITATIONS

At FREENOW, we acknowledge that an occasional gift or offer of entertainment and hospitality in order to express esteem, appreciation or gratitude is a normal and legitimate part of doing business, but sometimes even a well-intentioned gift can cross the line.

Giving or receiving gifts or entertainment to or from a current or future client or business partner can potentially be considered a bribe, especially if the value of the item is significant. Accepting or offering gifts of nominal value (such as company-branded material or simple gift baskets) is generally fine if the market value of the item is equal or less than 50 euros. Additionally, accepting or providing certain business entertainment (such as an invitation to attend a local cultural or sporting event, or a celebratory meal with a business partner) can be appropriate, provided that the entertainment or meal is reasonable and customary

and in the furtherance of a business relationship, the cost does not exceed the monetary amounts indicated in the **"FREENOW Anti-Bribery and Corruption Policy"**, and it does not inappropriately bias future decision-making about working with the partner or create an appearance of impropriety. You should never give or receive cash, cash equivalents (such as vouchers or prepaid debit cards), loans, or any other type of item that obligates you to provide something in return, and you should not actively solicit gifts or entertainment from a current or potential client or business partner.





Gifts, entertainment and hospitality to public officials or to persons associated with public officials are subject to strict rules and regulations and, consequently, require prior review and approval from the compliance team, regardless of the value of the gratuity. Exceptions to this rule apply for FREENOW branded items of symbolic value, such as a pen.


If you plan to expense any gift, entertainment or hospitality to be provided to a client or business partner, you can refer to the "Anti-Bribery and Corruption Policy", or consult the compliance team.

CONFLICTS OF INTEREST

Employees are expected to use their good judgment to act, at all times and in all ways, in the best interests of the Group while performing their job duties. As such, we should attempt to avoid actual or apparent conflicts of interest.

A conflict of interest exists when your personal interests interfere with the best interests of the Group. For example, a conflict of interest may occur when you, a family member or someone with a close personal relationship to you receives a personal benefit

as a result of your position in the Group. Similarly, you may not use your position in the Group to request personal benefits for yourself, your family members or someone with a close personal relationship to you. A conflict of interest may also arise from your personal relationship with a customer, supplier, vendor, competitor, business partner, or other supervised Group Employees, if that relationship impairs or may be perceived to impair your objective business judgment.



For additional information, please refer to the Group regulation "FREENOW Conflict of Interest Policy" that can be found in the Company Policy Portal.





The best rule for any situation that appears to present a conflict of interest is to **"abstain and disclose."** If it is not possible to avoid participating in the event or activity creating the conflict, promptly disclose the potential conflict to your supervisor and submit a request to the compliance department, and avoid participating in decisions that might raise the appearance of a conflict until you receive appropriate guidance from the compliance department. The compliance department will consider the facts and circumstances of the situation to decide whether corrective or mitigating action is appropriate.

Some specific potential conflicts of interest to be mindful of are the following:

OUTSIDE BUSINESS AND CONSULTING ENGAGEMENTS

Employees must obtain written approval from their manager and the compliance department prior to beginning any employment, business, or consulting relationship outside of FREENOW.

BUSINESS WITH FAMILY MEMBERS

Employees should avoid conducting the Group business with members of their family or others with whom they have a significant personal or financial relationship without the prior approval of the compliance team.

SERVING ON BOARDS AND INVESTING IN OTHER COMPANIES

We encourage Group Employees to be active in industry and civic associations. However, Employees who serve on boards of directors or advisory boards of any entity or organization are required, prior to acceptance, to obtain approval from their manager and the compliance department.



PARTICIPATION IN OTHER COMPANIES

In case you (1) wish to acquire a direct or indirect interest in a company that is a business partner of the Group or in which the Group has a participation, (2) you have the opportunity to become part of the management of such a company or (3) intend to become engaged in the business of such a company in any other form, you must first obtain written consent from the responsible member of the senior management team and compliance. For a shareholding in listed companies, this only applies if the stake exceeds 5% of the total market capital.

CORPORATE OPPORTUNITIES

Group Employees may not exploit or take advantage of business opportunities that are discovered through the use of the Group's property, information, or position for personal gain unless the opportunity is disclosed fully in writing to the Group and the Group declines to pursue such opportunity.





POTENTIALLY CONFLICTING RELATIONSHIPS

The Group allows dating among Group Employees and allows relatives to work together within, for or on behalf of the Company. However, this is prohibited if your significant other, relative or any other potentially conflicted person is within your chain of command or your direct reporting line. In case of doubt, your supervisor as well as the people department and the compliance department are able to provide you with appropriate guidance.

If you have a personal or financial relationship with any service providers to the Group, such as vendors, suppliers or contingent workers, for which you have

work-related responsibilities (e.g. where you are the Group assignment manager, participating in vendor selection, determining the terms of a contract or assignment, etc.) you must disclose that relationship to the people/HR department.

In addition, the Group's board of directors may from time to time adopt separate policies with respect to directors' conflicts of interest in order to address the particular circumstances arising from their role as members of the board. Any such policy will supersede the conflicts of interest guidelines above to the extent applicable.



ANTITRUST

We are committed to ensuring fair competition in our markets and to complying with applicable antitrust and competition laws. We prohibit illegal agreements and coordinated behavior that intends to or may limit competition. If we discover such agreements, we immediately terminate them and impose sanctions.

Fair competition is a prerequisite for the free development of the markets and the social benefits stemming from them. Fair

competition promotes the development of innovative products and services. Antitrust law protects just this competition. In the competition for orders and market shares, every employee is obliged to comply with the rules of antitrust law.

If there is any doubt as to whether a conduct may violate antitrust rules, employees must contact the legal and the compliance department.





THIRD PARTIES

Our goal is to do the best business with the best products and offerings in an ethical way. Accordingly, we treat our competitors fairly and cooperate with our business partners and customers respectfully and in a spirit of trust.

These common principles form the basis for these relationships and are meant to guide our business transactions. Therefore, we select our direct

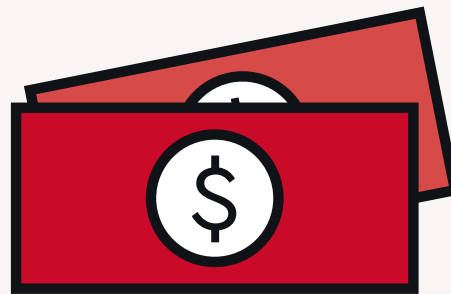
business partners according to their adherence to the same principles that we have established for ourselves in this Code. In our business relations, we pay heed to the observance of these principles. We reject business partners and customers who violate human rights and workers' rights as well as environmental protection or anti-corruption laws.



MONEY LAUNDERING

Money laundering refers to **any financial transaction scheme aimed at concealing the origins of illegally obtained money, by converting it into a legitimate source.**

We should always be alert for suspicious activities that may indicate the possibility of money laundering.



RED FLAGS INCLUDE (BUT ARE NOT LIMITED TO):

- » A business partner providing insufficient, or suspicious information regarding its business activity and revenue streams, or being reluctant to provide such information
- » A business partner offering unusual payment methods or payment methods that are not consistent with FREENOW's payment processes, e.g. money orders, traveler's checks, multiple payment instruments or payment from sources unrelated to the business partner
- » Requests to make or receive payments in cash
- » Receipts of multiple negotiable instruments to pay a single invoice
- » Orders or purchases that are not consistent with the business partner's trade or business
- » Payments to or from third parties that have no apparent or logical connection with FREENOW's business partners

If you notice anything suspicious, you should immediately contact your manager and inform the compliance department.



OUR ASSETS AND INFORMATION





GENERAL COMMUNICATION

We should always take care to ensure that all business records and communications (including email, texts, messages, and instant messages) are clear and accurate. Potential risks from inaccurate or misleading statements include claims of false advertising, misrepresentation, breach of contract, securities fraud, unfair disclosure, and antitrust violations.

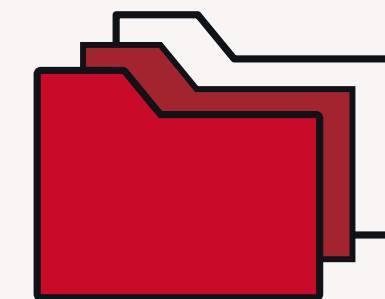
You must consult with the communications department and the head of your department before making formal statements or providing information about the Group, our products, or our business and fellow Group Employees to journalists, bloggers and industry analysts through any public

forum (such as a tradeshow or conference or your profile).

You may not give an endorsement or other statement on behalf of the Group or personal endorsement that identifies your affiliation with the Group, except when approved by the communications department or legal department and/or senior management team. In addition, you may not discuss the Group's business, including financial condition, business or financial performance, products, or business prospects with financial analysts or actual or potential investors without the prior approval of management.

DATA STORAGE

Group Employees must be aware that all records, regardless of their storage medium or physical location, may be relevant to tax audits or legal disputes with customers or suppliers, and may be required to be presented as evidence in legal proceedings. Therefore, these documents may not be falsified and should not be destroyed without prior approval from the relevant department, as this may make processes, investigations, examinations or investigations difficult or obstructive.



CONFIDENTIALITY

WE DO NOT DISCLOSE CONFIDENTIAL INFORMATION

Confidential information is valuable. After all, it ensures we stay ahead of the competition. For this reason, we treat every piece of critical business information as confidential and do not share it without authorization. We treat confidential information belonging to our competitors, business partners and customers in the same manner.

All Group Employees are required to maintain confidentiality about internal and other proprietary information that is not intended for the public. The duty of confidentiality applies beyond the end of the employment relationship.





PRIVACY

Information exchange and business transactions take place electronically worldwide. The advantages of this electronic communication for the work of the individual and the business success of the Company are faced with increased risks for the protection and security of personal data. The avoidance of such risks is the task of the Information Security Officer ("ISO"), the Data Protection Officers ("DPO") and each employee.

Personal data, which is information about a natural person that can be

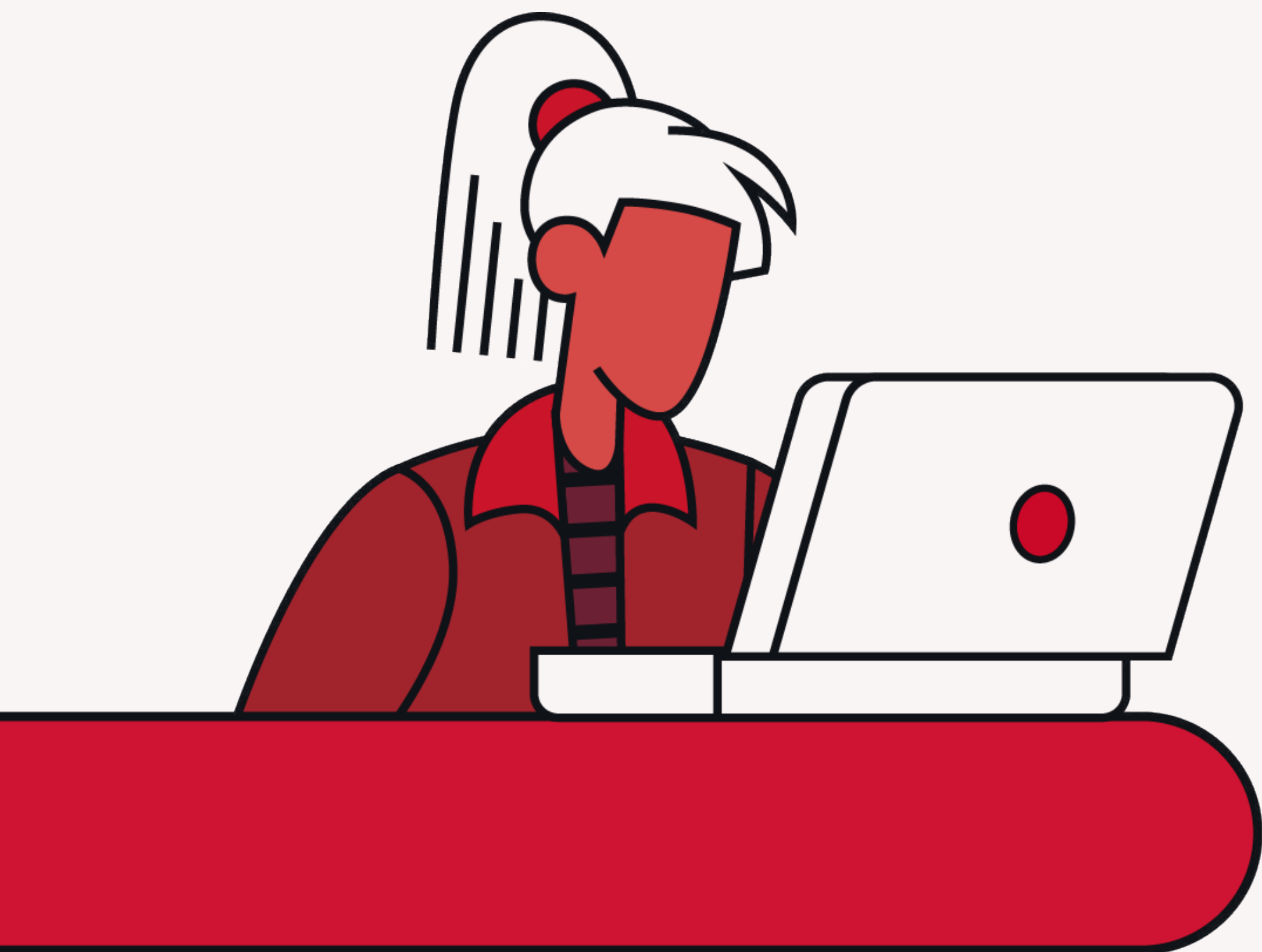
directly or indirectly identifying, may only be collected, stored, processed, forwarded or used in any other way, only as far as this is expressly permitted by law. The data must be stored securely and protected against unauthorized access and unauthorized transmission.

The use of data must be transparent to those affected. Our customers' and Your legal rights to information, opposition, blocking and deletion must be always upheld.



If you have any questions, you can contact your DPO through the Data Protection Department.





GROUP'S PROPERTY AND ASSETS

It is only natural for us to protect the Group's assets, to handle them with care and not to use or embezzle them for our own inappropriate or unauthorized purposes. Depriving the Group of financial and material assets through misappropriation or misuse is detrimental to the Group and harms us all.

Valuable assets to be protected include intellectual property rights and licenses, new product development, offers, procedures and specifications, proprietary databases, marketing strategies, business schemes, and the most important of them all: the ideas of our employees.

Each employee must ensure that the appropriate steps are always taken to protect the interests of the Group, in particular intellectual property and other Group secrets, documents and data carriers, against unauthorized access by third

parties and unauthorized use by third parties. Depending on the importance of the information, additional security measures such as secrecy obligations or audits might be agreed.

Third-Party intellectual property (such as software, images and music, third-party trademarks, company names and other business names, designs, utility models, etc.) is always to be respected and may be used only after the owner's consent / licensing.



OUR COMMUNITY

PRESERVATION OF HUMAN RIGHTS

As a Group that does business worldwide, we at FREENOW have a global responsibility.

As a result, we have committed ourselves to the principles of the United Nations Global Compact.



We place special emphasis on the following principles:

- » Protection of human rights
- » Protection of fundamental rights at work, in particular the freedom of association and the right to collective bargaining, the elimination of discrimination before and during employment and the rejection of any form of modern slavery, forced labor and child labor
- » Sustained environmental protection

We constantly work to ensure that our Group, as well as our business partners and customers, follow these principles. Together, we ensure that everyone in the Group complies with the laws and regulations that apply to our work.



SOCIAL RESPONSIBILITY

WE CARRY ON A TRANSPARENT DIALOG WITH GOVERNMENTS AND SOCIETIES

As a Group that does business worldwide, we are subject to varied political changes and decisions that affect our actions. Therefore, it is crucial for safeguarding the future of the Group that we represent our Group's interests in an open dialog with governments, associations, organizations and social groups. In a similar fashion, we listen to their suggestions and take their interests into consideration.

WE MAKE OUR DONATIONS AND SPONSORSHIP ACTIVITIES TRANSPARENT

When making donations and conducting sponsorship activities, we pay attention to transparency. We donate on a voluntary basis without demanding anything in return, and we adhere to applicable laws and local regulations.

We use our sponsorship activities to affect our reputation and public perception in a positive manner.

Donations and other contributions, sponsorship and other monetary benefits that are granted to political parties, candidates or individuals holding public office are only made with the approval of the Group's board of management.





ENVIRONMENTAL SUSTAINABILITY

At FREENOW we are committed to resource conservation and we want to minimize damage to the environment and potential harm to the health and safety of our employees, users and business partners. We pride ourselves on conducting our business in a way that protects our environment for future generations by:

- » Complying with **environmental laws and regulations**
- » **Minimizing** energy and water **waste** in our offices
- » **Limiting the environmental impact** of our operations
- » **Fostering the use of electrical cars** in our fleet and **limiting the emissions of CO2**

» You should report to your manager any incident or condition that might result in an environmental regulatory violation or adverse environmental impact.





CONTACT LIST



COMPLIANCE

» compliance@free-now.com

PEOPLE DEPARTMENT

» people@free-now.com

WHISTLEBLOWING CHANNEL

» <https://free-now.whistleblownetwork.net/frontpage>

FREENOW 
The Mobility Super App