



Principles for Integrity and Responsibility

Code of Conduct



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Introduction

CM.com is a global leader in cloud software for conversational commerce. Our software helps brands and businesses improve marketing, sales, and customer support. Our mission is to make life easier, safer, and more beautiful. We firmly believe that technology exists to enhance people’s lives. We want to contribute to furthering technologies that benefit society as a whole and specifically our customers, partners, and colleagues.

We wrote this Code of Conduct to provide guidance to ensure everybody, acting on behalf of CM.com (referred to as everyone), can conduct their work with integrity, in the interest of CM.com, it’s stakeholders and taking into account CM.com’s core values. These values define who we are, influence how we make decisions and guide our interactions with colleagues, customers, partners, stakeholders and society as a whole. Nonetheless the Code of Conduct cannot anticipate every situation that may be encountered. Therefore, we emphasize the need to use common sense and professional judgement.

This Code of Conduct has been established in accordance with the Dutch Corporate Governance Code, that was adopted on 20 December 2022.



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Who Does the Code of Conduct Apply To?

This Code of Conduct (Code) applies to CM.com N.V. (CM.com) and all its subsidiaries.

It covers all employees, temporary staff, contractors, and organizations acting on

behalf of CM.com. Everyone is expected to adhere to the Code, follow underlying

policies and guidelines, act to the best of their knowledge, and avoid behaviors

that could harm CM.com’s performance or reputation. Managers are responsible for

ensuring adherence, leading by example, and guiding their teams.

How Is This Code Structured?

The Code elaborates on CM.com’s principles, providing links to relevant public policies

or internal documentation. It doesn't cover every expected behavior; additional specific

policies and guidelines offer further details.

How Does This Code Relate to Shared Values?

CM.com expects everyone to work with honesty, integrity, and respect for others. The

values in this Code align closely with CM.com’s shared employee values, which should

be kept in mind when reading and applying the Code.

Drive & Lead

Focus on an entrepreneurial mindset, persistence, transparency, accountability,

and decisiveness.

Grow & Learn

Encourage creativity, self-reflection, diverse perspectives, innovation, and

staying informed.

Together & Care

Emphasize humbleness, integrity, being approachable, empathetic and inclusivity.

Speed & Change

Embrace flexibility, open-mindedness, optimism, agility, and versatility.

What Constitutes a Violation of the Code?

Deviations from the Code are considered violations and may result in disciplinary

actions. Violations include:

- Deviating from or allowing others to deviate from the Code.
- Failing to report known or suspected deviations.
- Not completing mandatory training.
- Not cooperating with investigations or audits related to violations.

Who to Contact for Questions or Concerns?

CM.com encourages you to [Speak Up](#) if you believe the Code has been violated.

Our credo has been the same since 1999

**Do what you like,
Do what you're good at
and contribute.**

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Operating with Integrity

CM.com, as an industry leader, is continuously striving to develop, improve and provide innovative products and services, build an organization that is dedicated to the highest ethical business values and show this to all relevant stakeholders.

Everyone is expected to act in compliance with applicable laws, rules and regulations of the countries where we do business as well as those applicable to the product & services we provide (e.g. telecom, payments and regulations), even if not specifically mentioned in this Code.

CM.com stays up to date with these laws and regulations and informs everyone accordingly. Next to compliance with laws and regulations we expect people to comply with CM.com policies and guidelines.

However, operating with integrity goes beyond just complying with laws and regulations, which is only the bottom-line. We aim to do business with suppliers who care about doing business ethically. These ethical standards are further detailed in the paragraphs of this chapter.

In case of any doubt, one should seek guidance with legal and/or compliance to verify if actions are compliant.

Wherever laws and regulations are more restrictive than this Code, those laws and regulations prevail.

CM.com integrates integrity considerations into AI design, development, and use. All AI-related activities must follow relevant EU guidance.

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Safeguarding Business

CM.com recognizes the importance of balancing an entrepreneurial mindset with safeguarding the business, thereby adding value for stakeholders. Therefore CM.com deems accountability a very important starting point for everyone to act with integrity.

Accountability is taking the 3 lines (**operations, risk & compliance, internal audit**), in line with the Dutch Corporate Code, as a starting point to define clear roles & responsibilities.

This means that operations (1st line) is accountable for safeguarding the business, managing the risk. Risk & Compliance (2nd line) advises, supports, monitors and tests if the 1st line correctly performs their role in relation to risk management. Internal audit (3rd line) independently performs audits to give management and supervisory board insight in internal control environment.

All employees are aware of their role, responsibilities and accountability that comes with their role.

We expect everyone to play their part in safeguarding CM.com's business by adequately managing risks and opportunities.

Relevant corporate policy: Risk Management Policy.

Insider Information

CM.com wants to maintain its stance as an organization that acts and conducts itself with integrity. Some employees (Finance, Legal, etc.) could have knowledge of CM.com related information that is not public knowledge. Insider dealing clashes with the basic principle that everyone dealing in a stock exchange should have access to the same information. Everyone is responsible for keeping insider information confidential. If a person has inside information, he/she should not deal in CM.com Securities. This is in line with securities laws and intends to limit the risk of CM.com's reputation and business integrity being harmed as a result of prohibited and undesirable dealing in CM.com securities.

People with access to non-public CM.com information, are not allowed to trade in CM.com securities at prohibited timeframes upfront of publication of this information.

We expect everyone to keep non-public information confidential and therefore are not allowed to share this information.

AI products and services must be developed and deployed with proper ethical, operational, data protection, and societal impacts.

Relevant corporate policy: Insider Dealing Policy.

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Fraud and Corruption

In the ever-evolving business landscape, fraud and corruption have become increasingly important to combat. Fraud can be seen as a dishonest act resulting in the benefit of one party at the expense of another. There are several forms of fraud such as, deception, bribery, forgery, extortion, corruption, theft, embezzlement, misappropriation, false representation, concealment of material facts and/or collusion. An example of expense fraud is forging receipts, filing false expenses or inflating claims. Procurement fraud occurs when someone overorders a product and pockets the refund.

Corruption is dishonest behavior by people in position of power. A bribe is an unearned reward to influence someone’s behavior. Employees must not offer, pay, demand, or accept bribes directly or via a third party. Bribes may occur in the form of gifts, entertainment and hospitality or monetary rewards like kickbacks, commissions or fees.

We expect everyone to do what is right in all circumstances, even when no one is watching.

We expect everyone to prevent, detect and appropriately respond to fraud.

We expect everyone to avoid any activity that might lead to a bribe, facilitation payment or illegal kickback being made or accepted by CM.com or on its behalf, or that might suggest that such a payment will be made or accepted.

Employees should always report any suspected cases of fraud, bribery and/or corruption and ask questions in case of doubt.

Relevant corporate policy: Anti-fraud and Corruption Policy.

Hospitality & Gifts

Hospitality, entertainment and gifts can be occurrences of a bribe. Everyone will only provide or accept gifts and hospitality if we are sure that this will not damage or endanger the reputation of CM.com. In all the circumstances the gift, hospitality or payment should be reasonable and justifiable. The intention behind it should always be considered and should never be to influence someone’s behavior. If the timing is suspicious and could influence a decision or something is expected in return, then always stay on the safe side, and kindly return the gift and politely explain why you cannot accept it.

We expect everyone to only provide or accept gifts and hospitality if they are sure that this will not damage or endanger the reputation and interests of CM.com.

We expect everyone to report offers or received gifts in line with the Guideline for Gifts and hospitality management in the Anti-fraud and corruption policy.

Relevant corporate policy: Anti-fraud and Corruption Policy.



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Conflict of Interest

A conflict of interest exists when personal interests interfere with the best interests of the Company. Everyone is expected to exercise sound judgment and always act in the best interests of the company.

Everyone shall avoid actual or apparent conflicts of interest, for example in their extracurricular activities or contracting relatives. This could influence your decision making and could damage the reputation of the company. It is always best to report upfront.

We expect that all actions on behalf of CM.com will not be influenced, or appear to be influenced, by personal interests or those of family or friends.

We expect everyone to prevent and avoid an actual and apparent conflict of interest.

We expect everyone to report a possible conflict of interest.

Relevant corporate policy: Conflict of Interest Policy.

Financial Economic Crime

Financial economic crimes include supporting or facilitating money laundering or terrorist financing. As an organization that embodies integrity within our DNA, financial economic crime is prohibited. CM.com takes the necessary measures to prevent criminal abuse. We ensure compliance with both the letter and spirit of regulations regarding the prevention of money laundering and terrorism financing. In providing payment services, CM.com will actively monitor and prevent any facilitation of activities where money obtained illegally is passed through a legitimate business to hide its true source.

We expect everyone to adhere to applicable product specific Customer Due Diligence requirements. And to always be vigilant and critically analyze customers and transactions

We expect everyone to timely raise concerns and report suspicions relating to money laundering or terrorist financing to Compliance.

Relevant corporate policy: Customer Due Diligence Policy.

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Transparency & Disclosure

(financial and non-financial reporting)

In line with CM.com's core value of Drive & Lead, transparency for financial and non-financial reporting is embodied within the organization. CM.com's accounting records and non-financial reporting (including supporting documents) shall accurately describe and reflect the nature of the relevant business and transactions. The company shall always comply with generally accepted accounting rules and procedures, and non-financial reporting directives and regulations. No misleading or false entries may be made in its books or records or reported figures & Key Performance Indicators (KPI's). Correct information will always be provided to CM.com's auditors and oversight bodies (like De Nederlandse Bank and Autoriteit Financiële Markten).

We work on the basis of openness and trust, in order to provide information where possible and allowed to stakeholders. We take their interest into account.

We strive to share accurate, complete and representative financial reports with all relevant stakeholders in a timely manner.

We are intrinsically motivated to adhere to environmental, social, governance and reporting regulations and guidelines.

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Integrity in Dealing with Third Parties

CM.com recognizes that in dealing with third parties (e.g. partners, suppliers, customers and other stakeholders) accountability, reliability and integrity are essential preconditions. In this regard, CM.com will always act in good faith and expects everyone representing the company to avoid actions that could deviate from this, either in reality or appearance.

CM.com exercise due care and attention in accepting new customers and suppliers/ partners. We will not enter into relationships with persons and/or organizations that are named on national and/or international sanction lists.

We only do business with transparent, bona fide third parties who cooperate in the Customer Due Diligence procedures.

We consider outsourcing to third parties carefully and diligently, especially with regards to international transfer of (personal) data.

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Privacy & Security

Trust in our services and CM.com as an organization, is how we maintain our reputation as an organization that works with integrity. This integrity is represented in how we engage with privacy & security, as well as the foundation of the value we add to our stakeholders. If we can't safeguard this trust, our business will suffer. We deem protecting the data of end-users, customers, employees and other stakeholders very important, we have elaborated on cybersecurity, protection of personal and confidential data and use of company assets in this chapter.

Cybersecurity

Cybersecurity to our organization is an important precondition for business continuity and operational resilience. The quality of our processes, specifically related to security is of utmost importance and is ingrained in the way we innovate and deliver our services. We take accountability for the added value, quality and security of our products and services.

Refer to our Trust Center for more information: [Security Trust Center - CM.com](#).

We handle data from individuals with integrity.

We take data protection seriously in the initial design of all our products and services.

The safety and prevention of misuse of our products or services is paramount.

We expect everyone to be on par with mandatory security and compliance training.

Protection of Personal Data

CM.com is entrusted with confidential and personal data of customers such as financial institutions, governments, law enforcement agencies, enterprises and their end-users. CM.com's privacy program is therefore extensive and covers a multitude of products and services, with the privacy-by-design and privacy-by-default principles at the core.

We handle data from individuals with integrity. We take data protection seriously in the initial design of all our products and services.

We will protect personal data appropriately and adequately, treat it confidentially and secure it properly.

All AI systems must follow privacy by design. AI models may not be trained on personal data without a lawful basis, adequate safeguards, and alignment with the Privacy Policy and applicable EU guidance.

Refer to our Trust Center for more information: [Privacy Trust Center - CM.com](#).

Data Retention Policy: Data Retention Policy

DPGB: Data Privacy Governance Board (DPGB) Charter Policy

Privacy Policy: Privacy Policy

Privacy Statement: [Privacy Statement](#)

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Everyone is expected to respect and comply with the high standards of personal behavior using CM.com equipment. This includes taking all reasonable actions to prevent any theft of such equipment, securing confidentiality of company information.

Employees must not use mobile phones, company cars and computers, and other company property (i) for illegal activities; (ii) for inappropriate activities that can offend others or be harmful to the Company; or (iii) outside businesses or other personal gain.

The protection of confidential information about the company’s business and developments is vital for CM.com business, stakeholders and customers and ability to compete. Everyone having access to company confidential information shall not disclose any confidential information, except when disclosure is authorized by the company or as required by applicable law. Any confidential information may only be used for a legitimate purpose. Employees must ensure that all internal company information is kept confidential and protected.

Relevant corporate policies: Information Classification Policy, Insider Dealing Policy.

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Social Responsibility

In addition to our shared values of doing business ethically and lawfully, CM.com also emphasizes the importance of creating an optimal work environment. We believe everyone should be treated with honesty, integrity and respect. Therefore, we have elaborated our social responsibility in this chapter.

Safe Working Environment

CM.com complies with all applicable environmental, health and safety laws and strives to be a responsible employer offering healthy and safe working conditions and act responsibly in the communities where we operate. We not only comply with laws but also strive to create a pleasant environment for our employees to work in and for our stakeholders to visit. We want to be a good, sustainable, diverse employer and we endorse the importance of a safe working environment in which people enjoy and fulfill their job.

Relevant corporate policy: Working Conditions Policy.

Fair Treatment & Diversity

At CM.com we want to attract and maintain the best talents and enable them to develop their capabilities and reward them fairly. Therefore, we truly believe that all within CM.com, but also all our stakeholders, must treat others equally, with care and consideration, and respect for human rights.

We do not tolerate harassment, intimidation or discrimination in any form and value diversity and inclusiveness.

We respect everyone's expertise and work regardless of gender, age, skin color, religious belief, sexual orientation or physical impairment.

We embrace diversity of thought and experience.

We listen actively, respectfully with attention and without bias. We share information and ask questions.

We expect our colleagues to avoid any form of discrimination, harassment, or abuse of power at all times.

Relevant corporate policy: Working Conditions Policy, [Diversity and Inclusion policy](#).



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Sustainability & Corporate Social Responsibility

At CM.com, we are fully committed to integrating sustainability into our identity and strategy, hereby acting as a frontrunner to developing technologies that benefit society and make life easier, safer, and more beautiful. We believe ESG can benefit our customers, employees, partners, environment, shareholders and society in the long run, and we consider how our decisions affect and benefit them.

We respond to the wishes of the (end) customer and take a proactive stance in discussions with sector organizations, civil society and regulators.

We are a sparring partner for a variety of stakeholders, among other universities and colleges. We strongly believe that reciprocity helps building longer lasting sustainable relationships.

For more information: [Environmental, Social & Governance - CM.com](#)

Relevant corporate policy: Environmental Social Governance Policy.

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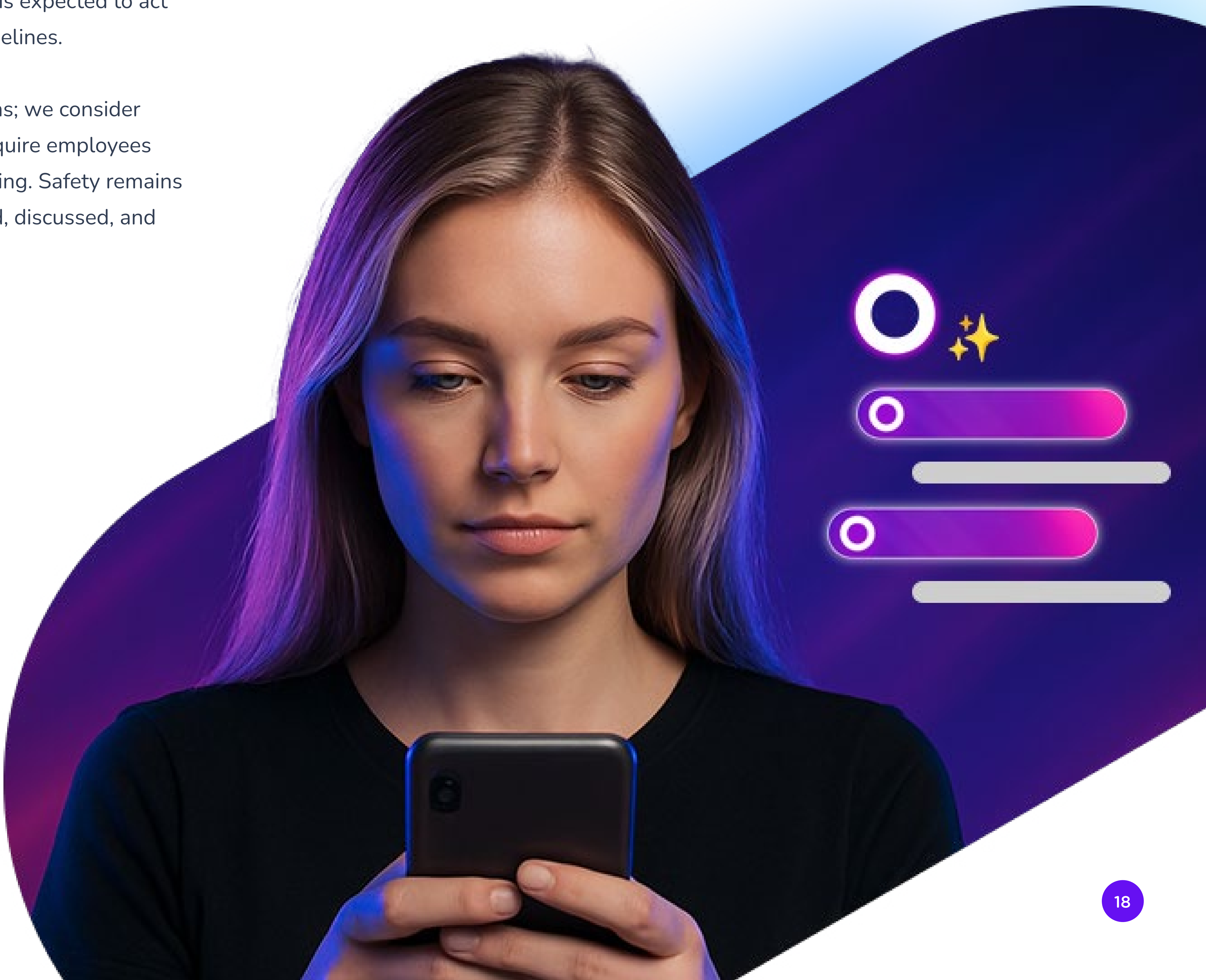
Responsible & Ethical Use of AI

At CM.com, we develop and apply AI technologies responsibly to enhance our products and services while staying true to our values. We aim to design AI systems that are safe, fair, transparent, and compliant with evolving regulations, including the EU AI Act. Everyone involved in building or using AI at CM.com is expected to act responsibly, understand potential risks, and follow our internal guidelines.

We prioritize inclusive design, accessibility, and the avoidance of bias; we consider environmental impact when developing or deploying AI; and we require employees working with AI to maintain up-to-date AI awareness through training. Safety remains central, risks and unintended impacts must be proactively assessed, discussed, and escalated when needed.

Relevant Corporate Policy:

AI Development Policy, AI / LLM Policy



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| **Speak Up**

Speak Up

CM.com encourages everyone to Speak Up and share their voice, this could include any potential violations of the Code of Conduct, company policies or any other suspected misconduct and/or irregularities. In this way CM.com has the opportunity to deal with the issue proactively and prevent any possible violations or misconduct from continuing. The CM.com Speak Up Policy sets out, which and how matters should be reported, the procedure that is followed once a report has been made, and above all, how individuals' reporting concerns are protected. Every reported issue is treated confidentially and can be reported anonymously. CM.com does not tolerate any form of retaliation or other adverse consequences against someone reporting an issue or raising a concern. Finally, situations will always arise that are not explicitly mentioned in this code of conduct or other policies. However, this can never be a reason to look away. CM.com will always strive to take responsibility, act with integrity, and address the issue. Reports can be made via our Speak Up tool by clicking here: <https://cmcom.speakup.report/en-GB/speakupline/home>

We expect everyone to raise concerns and report any possible violations through the appropriate channels as included in the Speak Up Policy at the earliest possible stage.

Concerns regarding the misuse of AI, unethical AI practices, or risks arising from AI systems can and should be reported through the Speak Up channels

For more information, refer to the [Speak Up Policy - CM.com](#)

