

The iKanbi Code of Conduct

do what is right

Revision

Version	Date	Author / Person in Charg	Modifications made	Validation
1.0	10-10-25	Marigona Akifi	Initial creation of the Code of Conduct	Direction



Summary

Message from our CEO

Purpose and Scope

We act with integrity and fairness in all that we do

We uphold relationships based on respect

Protecting our brand is protecting our credibility and our future

An environment where everyone can express themselves

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Our objective is clear: to build lasting connections in order to create a better future and contribute to a more progressive society. But this future can only be built if each of us acts with conviction, ethics, and integrity.

These values are not just words. They are at the heart of our identity and form the foundation of the trust we must inspire. Our clients, our colleagues, and the communities in which we operate expect more from us than just a service they expect us to be a reliable, transparent, and responsible partner.

The Code of Conduct we share is here to remind us of this framework, but above all, to guide us in our daily actions. It is not a constraint, but a reference point that helps us make the right decisions, even in complex situations. By understanding and applying it, we demonstrate every day that we do what is right.

I invite you to take a moment to embrace these principles, to speak up when needed, and to always act in alignment with our values.

By embodying this commitment to integrity together, we will continue to strengthen our credibility, earn the trust of those who rely on us, and build a strong, future-oriented organization.

With my best regards,

Daniel Coene
PRESIDENT | FOUNDER

Message from our CEO



Purpose

Our Code of Conduct provides a shared framework that guides our daily actions wherever we operate. It is built on fundamental values such as integrity, fairness, and transparency, which help foster a healthy work environment and strengthen the trust of our clients, partners, and stakeholders.

This Code defines the responsible and ethical behaviors expected from all employees as well as from the entities of **iKanbi Group SA and its subsidiaries**.

We are committed to strictly complying with all applicable laws and regulations in every country where we operate. The Code of Conduct complements these rules; it does not replace them and does not take precedence over legal requirements.

We acknowledge the importance of cultural specificities and local practices. However, in the event of any discrepancy between these practices and the principles set out in the Code, the rules of iKanbi Group SA and its subsidiaries must take precedence.

Scope of application

This Code of Conduct applies to everyone who contributes to the life of **iKanbi Group SA and its subsidiaries**:

- our employees, managers, temporary staff, and interns,
- our freelancers, consultants, and external service providers,
- our business partners and suppliers.

In other words, if you work with or for our **Group**, this Code is also your Code.

It unites us around shared values and guides us as we move forward together in the same direction.

Violations of the Code of Conduct may result in disciplinary measures, up to and including termination of employment.



Un engagement collectif pour
une conduite exemplaire

Taking responsibility is essential to building a culture of integrity within iKanbi Group SA and its subsidiaries.

Every employee, regardless of their role or level within the organization, has an active part to play in preserving trust and ethics at the heart of our company.

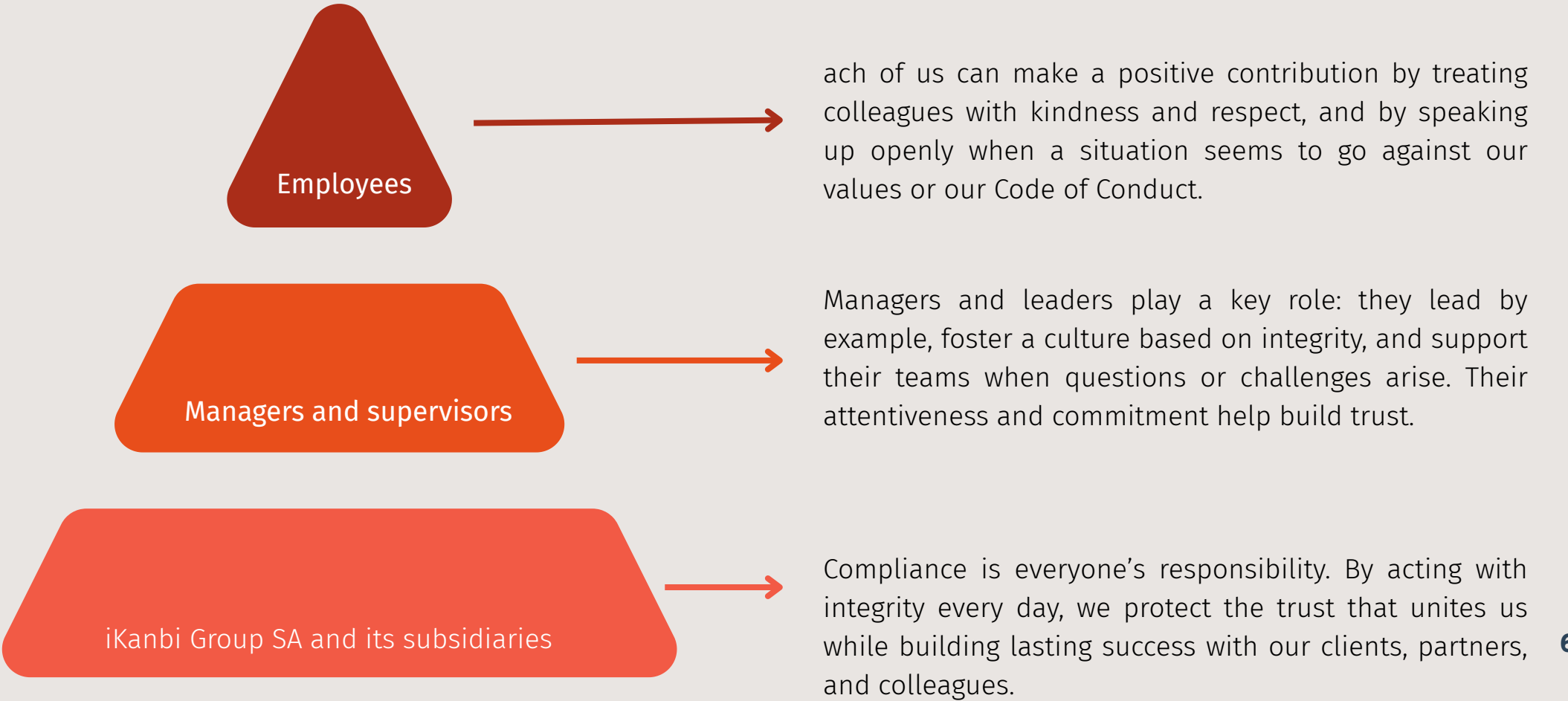
Our shared commitments are simple but fundamental

- ✓ Act with integrity in everything we do.
- ✓ Read and apply the Code of Conduct.
- ✓ Protect the Group’s compliance and reputation.
- ✓ Report any non-compliant or suspicious situation.

When we demonstrate personal responsibility, we strengthen the resilience and credibility of the entire organization.

In case of a complex situation or uncertainty, you can seek advice from:

- your line manager,
- Human Resources.





We act with integrity and
fairness in all that we do

Key takeaways

What is a conflict of interest?

A conflict of interest occurs when a personal or external situation may influence or appear to influence your ability to act in the best interests of **iKanbi Group SA and its subsidiaries**.

We always act with the Group's interests in mind, avoiding any situation that could compromise our impartiality. Our professional decisions must remain objective and free from any personal interest that could affect decisions made on behalf of the company.

If a real or potential conflict of interest arises, it is essential to report it promptly to your manager or the HR department. This transparency helps us maintain trust and integrity within the organization.

Conflict of interest

What should we know?

We all have a role to play in protecting the interests of iKanbi Group SA and its subsidiaries. By identifying and managing situations that may create a conflict of interest, we safeguard both the company's reputation and our own professional integrity.

This helps us avoid any situation in which our objectivity, intentions, or loyalty could be called into question.

We know that...

- ✓ During our working hours, we focus our efforts exclusively on the activities of **iKanbi Group SA and its subsidiaries**, ensuring that we do not engage in any activity that could compromise our responsibilities or the company's image.
- ✓ Our decisions whether they concern recruitment, business relationships, or partnership opportunities must always be fair, transparent, and objective, free from any personal influence.



As employees...

We act in the best interests of the Group.

If a situation raises doubts or presents a real or potential conflict of interest, we have a duty to report it immediately through the channels provided by the Anti-Corruption Policy: to our direct manager, to Human Resources, or through the whistleblowing system.

As managers...

We have a responsibility to create an exemplary environment.

This means identifying sensitive situations, assessing potential risks, and ensuring that appropriate measures are taken with full transparency. When necessary, we seek support from the relevant departments to ensure a rigorous and impartial response.

Resources

To learn more or to report a potential risk situation, please refer to the **Anti-Corruption Policy** and the **Anti-Fraud Statement** available on the intranet.

These documents outline the principles, reporting channels, and related protection measures.



Corruption

Key takeaways

What is corruption?

La corruption désigne toute situation dans laquelle un avantage est offert, promis, donné, demandé ou accepté directement ou par l'intermédiaire d'un tiers dans le but d'influencer de manière inappropriée une décision ou une action.

Corruption refers to any situation in which an advantage is offered, promised, given, requested, or accepted directly or through a third party — with the intent to improperly influence a decision or action.

It can take different forms:

- Active corruption, when an advantage is offered or given;
- Passive corruption, when an advantage is requested or accepted;
- Public or private corruption, depending on whether it involves actors from the public or private sector.

Even without malicious intent, any gesture or benefit that may be perceived as influencing a decision or creating an obligation can be considered an act of corruption under applicable regulations.

What should we know?

We have a firm and uncompromising stance: any form of corruption is strictly prohibited.

Corruption undermines trust, distorts fair competition, damages our reputation, and exposes the Group and its employees to legal and disciplinary risks.

Preventing and reporting such situations is a collective responsibility that involves us all.

We know that...

- ✓ No financial or material advantage may be exchanged to influence a decision or obtain preferential treatment.
- ✓ Corruption is not always obvious it can be hidden in everyday practices such as gifts, invitations, or services.
- ✓ Even without intent, an ambiguous situation can jeopardize both our integrity and that of the Group.



As employees...

We act with integrity in all our internal and external interactions.

We are familiar with the principles of the Code of Conduct and the Anti-Corruption Policy, and we refuse any offer or request for an advantage that does not comply with these rules.

In case of doubt, we immediately speak to our direct manager, Human Resources, or use the whistleblowing system.

As managers...

We have a duty to lead by example and to ensure that our teams understand and apply anti-corruption rules.

We remain vigilant when facing risk situations and act quickly to ensure a compliant and transparent response, in collaboration with the relevant departments.

Resources

For more details on expected behaviors and reporting procedures, please refer to the **Anti-Corruption Policy and the Anti-Fraud Statement** available on the intranet.

These documents clearly explain the principles, individual responsibilities, and protection measures in the event of a report.

Key takeaways

The international nature of our activities within **iKanbi Group SA and its subsidiaries** requires strict compliance with applicable laws and regulations governing the conformity of business operations.

These requirements apply in particular to the exchange of information, data, technologies, and services with partners or providers in different countries.

Complying with these rules protects our company, ensures the security of our operations, and strengthens the trust of our clients and partners.

- ✓ We conduct our activities in full compliance with national and international regulations applicable to the exchange of services, data, and know-how.
- ✓ We ensure that each entity within the Group applies legal and contractual requirements in all its business operations.
- ✓ We never act in a way that circumvents or violates international restrictions, regulations, or sanctions.

Resources

For any questions or clarifications, employees can refer to the **Anti-Corruption Policy and the Anti-Fraud Statement** available on the intranet.

These documents set out the rules applicable to business operations, individual responsibilities, and the procedures to follow in case of doubt or when making a report.



*We uphold relationships
based on respect*

Key takeaways

At **iKanbi Group SA and its subsidiaries**, we place respect, kindness, and fairness at the heart of our corporate culture.

We are committed to providing everyone with a work environment where they feel valued, respected, and safe free from any form of discrimination, harassment, or intimidation.

We foster an inclusive culture based on trust, active listening, and equal opportunities. Each of us has a role to play in maintaining this positive and respectful environment.

- Promote a safe, respectful, and inclusive workplace.
- Ensure equal treatment for all.
- Reject any form of inappropriate behavior.
- Embrace diversity and encourage collaboration in a spirit of kindness.

What should we know?

iKanbi Group SA and its subsidiaries apply a zero-tolerance policy toward any behavior that goes against the principles of fairness, respect, and human dignity.

We know that...

- ✓ Discrimination or harassment based on origin, gender, age, religion, sexual orientation, disability, or any other personal characteristic is strictly prohibited.
- ✓ Diversity, equity, and inclusion are embedded in every stage of professional life: recruitment, career development, training, and working conditions.
- ✓ Everyone is responsible for contributing to a healthy, respectful, and safe work environment.



As employees...

Everyone is committed to behaving respectfully toward their colleagues, regardless of their differences. We actively contribute to maintaining a positive and supportive work environment built on trust, collaboration, and mutual respect.

When an inappropriate situation arises or is observed, we have a duty to report it to our manager or Human Resources so that it can be addressed appropriately.

As managers...

We have a special responsibility: to create and foster an inclusive culture within our teams.

This means taking preventive action, responding seriously and impartially to any reports, and actively supporting the professional development and fulfillment of every employee.

Through our leadership and example, we help build a respectful and safe work environment for everyone.

Warning signs

- Aggressive, intimidating, or mocking behavior.
- Verbal abuse, rumors, or discriminatory remarks.
- Inappropriate advances, gestures, or comments.
- Microaggressions, exclusionary or humiliating attitudes.

⚠ If you witness or experience an inappropriate situation, contact your manager, Human Resources, the trusted person, or use the whistleblowing channel immediately.

Ressources

Resources are available to support these principles: **the Diversity and Inclusion Policy**, the internal reporting procedure, and the whistleblowing system. These tools are designed to guide you and allow you to report any inappropriate situation confidentially.



Key takeaways

At iKanbi Group SA and its subsidiaries, health and safety are fundamental priorities.

We are committed to providing every employee with a respectful, secure, and supportive work environment. Our goal is to prevent accidents, reduce risks, and foster a climate of trust and well-being every day.

- Ensure the physical and psychological safety of everyone.
- Implement effective prevention measures.
- Maintain zero tolerance toward dangerous or irresponsible behavior.
- Encourage vigilance and cooperation from all.

What should we know?

Health, safety, and well-being at work are an integral part of our corporate culture.

We strive to create clean, ergonomic, and suitable workspaces, and to foster a proactive prevention culture to minimize occupational risks.

Every employee plays an active role in this policy...

- ✓ Following safety instructions, staying vigilant, and reporting risks are essential to protecting each and every one of us.



As employees...

Everyone is committed to following the applicable safety instructions and procedures. This individual vigilance helps protect not only one's own health but also the health of colleagues. Any hazard or malfunction must be reported immediately to prevent incidents and ensure a safe working environment.

As managers...

Responsibility is reinforced. It involves ensuring the strict application of safety rules, guaranteeing safe working conditions for the team, and responding quickly and effectively to any reported risk. Through their exemplary behavior, managers play an active role in prevention and collective protection.

Warning signs

Some warning signs should immediately raise our attention, as they may indicate a potential health or safety risk in the workplace.

These can include hazardous or deteriorating working conditions, failures to follow safety procedures, or psychosocial risks such as stress, excessive workload, burnout, or aggressive behavior.

⚠ Any serious or imminent danger must be reported right away to your manager, the HR department, or the prevention officer to allow for a swift response and to protect everyone's safety.

Resources

Resources are available to support workplace prevention and protection.

The Well-being & Workplace Safety Statement of Intent sets out the company's commitments regarding health and safety.

Internal prevention and reporting procedures outline the steps to be taken to respond quickly and effectively to any risk situation.

A photograph of a man and a woman sitting outdoors in a forest. The man, on the left, is wearing a white shirt and glasses, looking towards the woman. The woman, on the right, has long dark hair and is wearing a black dress with white polka dots, looking back at the man. The background is a soft-focus forest scene with sunlight filtering through the trees.

*Our commitment to the
environment*

Key takeaways

Our **Group** places environmental protection at the heart of its sustainable development strategy.

Our commitment is based on a responsible and measurable approach aimed at reducing our ecological footprint, managing energy consumption, and using our resources efficiently. We integrate sustainability into every aspect of our activities: our internal operations, technological choices, and strategic partnerships.

By acting in this way, we contribute to the fight against climate change and help build a sustainable business model that respects future generations.

What should we know?

Environmental responsibility is a value shared by all employees. Every day, we comply with applicable regulations and adopt behaviors that help reduce our ecological impact. This includes the responsible use of energy, careful waste management, and a proactive approach to preventing environmental risks.

- ✓ Our commitment also extends to our partners and suppliers, who are encouraged to share these same principles in order to ensure consistency throughout our entire value chain.



As employees...

Every employee actively contributes to environmental protection. This means adopting responsible daily habits, making thoughtful use of the resources provided, and acting in accordance with internal guidelines. Through our individual actions, we collectively help reduce the environmental impact of our activities.

As managers...

Managers play a key role in putting our environmental commitments into practice. They are responsible for ensuring that best practices are clearly understood and followed within their teams. They encourage initiatives to reduce the ecological footprint and support their employees in implementing sustainable solutions tailored to their activities.

Resources

To support these commitments, several tools are available:

- ✓ The ESG Report, currently being drafted, will outline the company's overall strategy as well as measurable sustainability objectives.
- ✓ Internal procedures define best practices to ensure the responsible use of resources.



Protecting our brand is
protecting our credibility and
our future

Key takeaways

Our **Group** places great importance on the protection of personal data and confidential information.

Respecting confidentiality is essential to maintaining the trust of our clients, partners, and employees.

All data must be processed lawfully, securely, and in compliance with applicable regulations, **including the General Data Protection Regulation (GDPR)**.

Every employee is responsible for protecting this information and ensuring it is not used or shared inappropriately.

Confidentiality

What should we know?

What is personal data?

Personal data is any information that can directly or indirectly identify an individual.

This may include elements such as a name, a professional email address, a phone number, a technical identifier, or information related to a person's professional activities.

Indirect identification



Information that does not identify a person on its own can become personal data if, when combined with other elements, it allows the person to be identified.

Data Collection and Use

Personal data is collected and used solely within the scope of the legitimate activities of **iKanbi Group SA and its subsidiaries**.

Its processing must always serve a specific, clearly defined purpose and comply with applicable legal and contractual obligations. Personal data must not be used for any purposes other than those initially intended, unless proper authorization is obtained.

Protection and Confidentiality

Personal data must remain strictly confidential and may only be accessed or shared with authorized individuals and strictly within the approved professional context.


It must never be copied or transferred to unsecured tools. The company implements technical and organizational measures to ensure the security, integrity, and confidentiality of the data.

Each employee is personally responsible for complying with these rules in the course of their duties.

Warning Signs

Some signals may indicate the misuse of, or a breach in the protection of, personal data:

- Accessing or using information for purposes unrelated to professional activities.
- Sharing information with unauthorized third parties.
- Viewing data without the necessary access rights.
- Using unsecured media or tools to store or transfer sensitive information.
- Sharing data through unprotected channels, such as personal messaging services.

 These situations can expose both the company and employees to significant risks, **including legal and disciplinary consequences**.

Sanctions

Failure to comply with confidentiality and data protection rules constitutes a serious breach of professional obligations. It may result in disciplinary action, up to and including termination of employment, as well as legal penalties in the event of non-compliance with applicable regulations, including **the General Data Protection Regulation (GDPR)**.

Resources

- Personal Data Protection Policy
- Confidentiality Agreement for Temporary Workers
- Internal Security and Confidentiality Procedures
- Work Regulations



Key takeaways

Our **Group** is committed to ensuring a high level of cybersecurity in order to protect its systems, data, and digital tools. Every employee is responsible for adopting a vigilant and appropriate attitude when accessing sensitive information or using the company's digital resources.

Our policy is designed to ensure that all information essential to the smooth operation of our activities is protected reliably and continuously.

We apply high standards by:

- identifying and monitoring our IT assets to avoid blind spots,
- proactively monitoring threats and vulnerabilities,
- regularly updating systems to strengthen their security.

These measures help minimize risks, ensure business continuity, and maintain the trust of our clients and partners.

What should we know?

The equipment, systems, and digital tools provided by iKanbi Group SA and its subsidiaries such as laptops, phones, tablets, software, and network access are and remain the exclusive property of the company.

They must be used with care, solely for professional purposes, and in accordance with the applicable security policies.

Every employee is responsible for the secure use of these resources. This includes following internal guidelines, completing mandatory training, reporting any malfunctions, and acting vigilantly to prevent cybersecurity risks.

When necessary, the company reserves the right to monitor and audit the use of its systems and digital tools to ensure the security of its infrastructure and data.

If you are responsible for technical or IT development...

- ✓ Follow security procedures from the very start of projects.
- Ensure that systems, software, and tools are designed, tested, and deployed in compliance with the security standards defined by the company.

If you work with suppliers...

- ✓ Make sure that partners meet the same cybersecurity requirements as iKanbi.
- Security checks and assessments must be anticipated and built into the collaboration from the earliest stages.

Protect information rigorously :

- Use strong passwords and never share them.
- Do not store sensitive information on unsecured devices or media.
- Only use systems and networks approved by iKanbi to transmit, store, and access professional data.
- Never bypass the security procedures or controls in place.

Warning signs

Stay alert to any unusual or suspicious activity that may indicate a security breach.

For example:

- Use of your account or credentials by another person.
- Attempts to access unauthorized systems or information.
- Connecting unapproved devices or peripherals to iKanbi Group SA and its subsidiaries' network.
- Sending or transferring sensitive files to personal or unsecured addresses.
- Using tools or applications not approved by the company.

⚠ These situations must be reported immediately to dpo@ikanbi.com.

Resources

- IT Security Policy
- Internal Cybersecurity Rules
- Access and Incident Management Procedures
- GDPR Awareness Training and Best Practices for Personal Data Protection



Key takeaways

iKanbi Group SA and its subsidiaries are committed to communicating accurately, consistently, and promptly by sharing reliable and precise information. Every message issued must reflect clear, aligned, and well-structured communication.

We prioritize open and responsible dialogue based on transparency and trust, while ensuring the truthfulness and integrity of all our communications.

External Communication

What should we know?

- Only individuals designated as official spokespersons may speak on behalf of iKanbi Group SA and its subsidiaries.
- Employees must not respond directly to requests from journalists or media outlets.
- Any external inquiry must be immediately redirected to the Communications team.
- Messages are prepared and approved to ensure their accuracy and compliance.
- Communications are made through official and secure channels to protect the company's reputation and credibility.
- Social media posts must comply with the internal policy and reflect the company's professional image.



As an employee...

- ✓ I do not speak publicly on behalf of the company.
- ✓ I redirect any request to the designated contacts.
- ✓ I ensure my personal social media communications remain respectful and do not harm the image of iKanbi Group SA and its subsidiaries.

As a manager...

- ✓ I ensure my team complies with the communication policy.
- ✓ I forward any media request to the Communications department.
- ✓ I support consistency and rigor in the dissemination of messages.

Warning signs

Be especially vigilant in the following situations:

- A communication request comes from a journalist, partner, or external analyst.
- You are asked to provide a public statement or comment.
- A crisis occurs and you are contacted directly by the media.
- Online posts are likely to impact the company's image.

⚠ In these cases, immediately forward the request to the Head of Sales & Marketing to ensure a controlled response.

Resources

- Media Communication Policy — iKanbi Group SA and its subsidiaries
- Internal Social Media Guidelines



An environment where everyone
can express themselves

Express yourself with confidence

We know it is not always easy to speak up or report a concerning situation. This is why we handle every report seriously and in the strictest confidence.

We want everyone to be able to speak up safely, to be heard and supported even when there is uncertainty about the exact nature of the facts. Each report is reviewed impartially and promptly to ensure a fair and appropriate response.

iKanbi Group SA and its subsidiaries do not tolerate any form of retaliation against anyone who makes a report in good faith.

How to report a compliance issue



Direct point of contact:

You can contact your manager, the HR department, or the internal trusted person directly to report a concern or seek advice.



Email: Ethics, Compliance, and Inappropriate Behavior

For any questions or reports related to ethics, compliance, a violation of the Code of Conduct, or inappropriate behavior, you can write to: HR@ikanbi.com or Legal@ikanbi.com.



Email: Personal Data & Confidentiality

In the event of a personal data breach, a breach of confidentiality, or non-compliance with GDPR, contact immediately: dpo@ikanbi.com.



Internal channel

You can also use the company's **whistleblowing channel**. This secure and confidential mechanism allows you to report any situation that goes against our values, internal policies, or applicable laws including anonymously if necessary.

Ethical Decision-Making

When you are faced with a situation that leaves you uncertain or unsure how to proceed, take a moment to reflect. Our goal is for every decision to reflect our values: integrity, transparency, and responsibility. These few simple questions can help guide you toward an action that is fair and consistent with our principles.



iKanbi Group SA

This policy complements the applicable legal framework but does not replace it. In all circumstances, the legal and regulatory requirements in force take precedence and must be respected as a priority by iKanbi Group SA and its subsidiaries.