

NEO NL Code of Conduct

Nuclear Energy Organization Netherlands

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Revision and evaluation

This policy will be evaluated yearly by the Compliance Officer and the Head of HR.

Introduction

NEO NL is a state-owned company, fully funded by the central government. The general public, the state and our stakeholders must be able to trust that NEO NL acts with integrity. Integrity is about human actions. This Code of Conduct provides a framework for all people operating for NEO NL on how to act with integrity, and outlines our compliance standards.

The vision of NEO NL is to deliver reliable, long-lasting nuclear energy solutions to support the Dutch ambition to achieve climate neutrality. In order to achieve this vision, we deliver nuclear energy solutions to the highest standards of quality and safety. With deep expertise and a strong sense of responsibility, we contribute to a sustainable, resilient energy system and a solid nuclear knowledge infrastructure for the Netherlands.

The core values safety, responsibility and collaboration serve as a compass for our organization. They guide decision-making, collaboration, and interaction with colleagues and stakeholders. The vision, mission and core values are further detailed into core competencies and core behaviors in the core values document. This Code of Conduct build onto the vision, mission, core values, competencies and behaviors.

Application

The NEO NL Code of Conduct applies to everyone working for NEO NL, in any capacity, including NEO NL directors, its representatives, permanent and temporary staff, including interns, externally hired staff, freelancers and consultants, collectively referred to as NEO NL Associates.

Related documents

The NEO NL Code of Conduct focuses on the behavior of employees of NEO NL and describes our compliance standards. The compliance standards and procedures are further described in policy and procedure documents. The compliance charter provides an overview of all compliance related policies and procedures.

Why this Code of Conduct?

It is important that you, as an NEO NL Associate, understand what it means to work for NEO NL and the principles you need to adhere to in order to act with integrity. However, that is not enough. Integrity only really comes to life in everyday practice and in the conversations you have with one another about it. What issues do you encounter in the course of your work and how are you expected to behave in these situations?

Integrity is about human actions

It is entirely normal to have the occasional doubt. Standards and values are not always clearly practicable and can also contradict one another. Moreover, your personal integrity may conflict with your professional integrity. You are and remain personally responsible for your conduct. However, you need a framework that you can use to assess your behavior.

The NEO NL Code of Conduct provides you with a framework for ethical behavior. It is nevertheless impossible for the NEO NL Code of Conduct to provide for every conceivable

situation. Moreover, new developments mean that circumstances are constantly changing. This means that you must always think about and remain conscious of what it means to work with integrity 'in the here and now'. Always keep asking yourself whether you can account for your actions as a good NEO NL Associate.

The NEO NL Code of Conduct provides a transparent description of what we mean by integrity and ethical conduct within NEO NL. Its purpose is to clarify what we expect from one another and what the general public and external parties can expect from us, so that they can take this into account. The NEO NL Code of Conduct therefore also has a protective function: it helps you to identify risks, and to resist temptation and external pressure. You may be held personally responsible for your integrity both internally and externally, and called to account for your conduct.

Finally, a wide range of specific rules and obligations apply in relation to integrity. The NEO NL Code of Conduct increases awareness of these rules and is designed to ensure that they are interpreted and applied in a uniform manner. This can be achieved by discussing dilemmas and questions about integrity with one another on the basis of the NEO NL Code of Conduct.

Talk about it

The NEO NL Code of Conduct focuses on the discussion of integrity. The details of what ethical conduct means are something that we need to work out together. You need each other in order to do this. It is crucial that this discussion can take place in a safe environment and that the organization does not tense up in response. This asks a lot of both employees and supervisors. Because the easier it is for us to talk to one another about integrity, the more normal it will become to consciously involve it in all our decisions. Not just decisions in our work, but also decisions about the organization of our work.

1. Good employership and good employeeship

1.1 A good employer

A good employer behaves appropriately towards its employees and Associates, does not misuse its powers, respects the rights and privacy of employees and Associates, and ensures good working conditions and a safe work environment. Employers are required to have an effective integrity policy as part of their duty of care. Among other things, this means that NEO NL must protect you against integrity risks by setting up the organization and work processes accordingly (e.g. separation of duties), putting provisions in place (e.g. a Confidential Counselor) and drawing up a Code of Conduct for 'good conduct as a NEO NL employee and Associate'.

Creating a safe work environment is a key responsibility of NEO NL and an absolute precondition when it comes to encouraging the discussion of integrity issues within the organization. In this context, the loyalty expected of the employees cannot affect their ability to freely bring up any violations of integrity or misconduct they have experienced within the organization.

Integrity must be part of the mindset for every employee. Management must play a leading role in establishing this mindset. A continuous focus on integrity is essential. Integrity is a feature of all aspects of the work, business operations and HR policy: recruitment, selection and induction of personnel, working instructions, work meetings, education and training, performance reviews and exit interviews. Integrity must be consciously taken into account when organizing the work. Management plays an important role in this process and is responsible for promoting the integrity policy in word and deed.

Leadership must set the example

The employer is represented in practice by management, meaning supervisors at both administrative and operational level. These individuals fulfil a dual role: good employee and good employer. Supervisors have a responsibility to enable employees to meet the expectations imposed upon them in relation to integrity. Supervisors also have an independent duty to address unethical conduct on the part of employees and to take measures where necessary.

Their credibility in this regard depends on they themselves setting a good example. This is a big responsibility for supervisors. When it comes to integrity, they are required to display inspirational leadership and exemplary behavior. They must be conscious of integrity at all times, demonstrate the importance of integrity, and thoroughly engage with the subject. It is important that they quickly recognize, identify and then appropriately tackle integrity risks. They must openly discuss dilemmas, reward positive behavior and advise and assist employees. They must also support and, where necessary, protect employees who point out unethical conduct. Only then can employees feel safe enough to call one another and management to account for unethical conduct.

This means that the employer also has an explicit responsibility towards supervisors, namely to enable and, where necessary, support them in properly fulfilling their role. Consultation between supervisors is also important, to assess whether the role of management is being correctly interpreted.

1.2 A good employee

You are expected to show professionalism as an employee of NEO NL, and adhere to our core values safety, responsibility and collaboration and the underlying core behaviors. This relies heavily on your judgement, as every situation is different. It is important to seek the right balance in difficult situations, and the courage to be decisive and to turn your moral judgment into moral action. You are expected to take responsibility for your own conduct in this regard, and to be prepared for prior or subsequent scrutiny of your decisions. Taking personal responsibility also means discussing integrity issues with your colleagues and supervisor, or with the Confidential Counselor if necessary. This is not a sign of weakness or ignorance, but of professionalism as a civil servant.

Conflicts of loyalty

You may come across very difficult situations in which your work at NEO NL presents you with a conflict of loyalty. You need to decide at this point how you will deal with the dilemma you are facing. It is important that you follow the correct procedures. The Confidential Counselor can help you.

Good conduct both on and off duty

A conscientious attitude towards your work is something that needs to occur on a daily basis, and it is not limited to your workplace or working hours. We live in a digital world where employment can be flexible and there is a fine line between work life and private life. It is important to be aware of this, as your conduct in your private life can also affect your behavior as an Associate of NEO NL. This is a recurrent theme in this Code of Conduct.

Private conduct matters

The NEO NL Code of Conduct helps you to act ethically, which is part of being a good employee. Paying special attention to the underlying purpose of the NEO NL Code of Conduct and the values discussed below will also help you to make the right decisions in situations that are not explicitly provided for in the code. If you are unable to resolve an issue on your own, discuss it with your colleagues on the basis of this Code of Conduct.

2 Integrity values

2.1 Independence and impartiality

The general public and external parties must be able to trust NEO NL to take decisions on objective grounds. As an Associate, you must therefore be independent and impartial. You must prioritize the company interest you serve above your own personal interests. You cannot allow yourself to be guided by self-interest or improper motives. An example of self-interest is if you personally benefit from a particular decision you make as an Associate. An example of improper motives is if you discriminate in your decision.

Conflicts of interest occur if you have a direct or indirect interest in a decision on which you have influence as an Associate. They can also occur if your partner, friend or acquaintance has an interest in the decision. You may be pressured or persuaded by others to serve their interests in the course of your work. You must try to avoid conflicts of

interest or the appearance of such. Talk about it. Taking immediate action protects both you and the organization.

2.2 Trustworthiness and due care

As a NEO NL Associate, our stakeholders must always view you as trustworthy. In other words, you must engage stakeholders appropriately, respect agreements and commitments and fulfil your promises. It is a matter of credibility: your credibility and that of the organization you represent.

Being trustworthy also means exercising due care in relation to the powers, resources and information to which you have access through your position at NEO NL. For example, accidental or intentional leakage of sensitive or confidential information is damaging to the public's trust in NEO NL. Use powers and information only for the purpose for which they were provided. Never share confidential information with others. Take all relevant interests into account when making decisions. Make economic and efficient use of taxpayer money.

You must also be trustworthy and exercise due care in your dealings with others. You are expected to treat others correctly, courteously and with respect. Take others seriously and respect their privacy. This applies to your contact with the general public, external parties and colleagues, including both superiors and subordinates.

2.3 Personal responsibility

You need to be aware of your visibility as an Associate of NEO NL, for example during external meetings or on LinkedIn, and the fact that you are at all times accountable for your conduct. You therefore need to take responsibility for your behavior and account for your past actions. You are also expected to take responsibility for the integrity of the organization as a whole. This means getting involved, helping others to make the right decisions, and calling others to account for unethical conduct. The values discussed above provide a general indication of how we should act. For some topics, however, more specific standards and rules apply. Further information on these topics is provided below.

3 Conflicts of interest and use of public funds

3.1 Gifts, services and other benefits or rewards

As an Associate of NEO NL you are trustworthy, independent and impartial in the performance of your work. You treat all your work contacts equally and you maintain a professional distance. You do not use your professional contacts to benefit others or yourself in an improper manner, in other words unless there are valid commercial grounds for doing so.

Bribery and acceptance of gifts, services or other benefits

Granting favors to contacts in any way and accepting remuneration or benefits in return is a punishable offence known as bribery. You must also try to avoid the appearance of bribery. For this reason, the law states that you cannot simply accept gifts, services or other benefits from others in relation to your work. You can only do so if you have permission. The term 'gifts, services or other benefits' refers not only to tangible gifts, but

also other advantages in the form of rewards, lavish entertainments and hospitalities, remuneration, savings or discount schemes (such as air miles or frequent flyer points), services, favors or promises. Both for you, your family members or your acquaintances.

It is not practical to request permission in advance every time anyone offers you something. That is why certain principles apply. Openness and the ability to discuss the situation are key preconditions: this not only helps to identify temptations and make the right decision, but also promotes mutual trust.

Basic principles with regard to gifts, services and benefits:

- Make sure you remain independent: the background to the offer is key
- Do not accept excessively expensive gifts (as a general rule you should never accept gifts worth more than €50)
- Take rules of politeness into account
- Be open about the situation, which means that you:
 - Always report it (before or afterwards if not possible otherwise) to your supervisor
 - Discuss dilemmas with your supervisor and colleagues or the Compliance Officer
 - Do not accept gifts at your home address
 - Do not use benefits obtained through work (such as loyalty points) for private purposes.

What does this mean in practice?

Always consider who is offering you something at what point in time and what the background may be. Is it an exchange of courtesies, without any ulterior motive? If so, there are usually no objections to you accepting the gift. Examples include a bunch of flowers or a bottle of wine to thank you for a presentation given upon request. What if you receive a corporate gift from an external contact who may want you to look favorably upon them when making future decisions, such as when awarding follow-up contracts? Is this external contact perhaps taking part in an ongoing tender process? In that case the value of the gift is not the decisive factor. The issue is whether it may affect your independence. Do not be tempted. Do not accept the offer and explain why to ensure that the giver understands the reason and can bear this in mind in future.

Think about whether a gift is excessively expensive. A costly bottle of champagne as a token of thanks for a presentation seems excessive. You should generally not accept a gift worth more than €50 (fifty eur). In some situations, for example in the case of international contacts, this rule may not apply. Accepted customs and etiquette may dictate that you should accept the gift out of courtesy, even if it is more expensive.

If you initially accept a gift or it is sent to you, for example, this can have various consequences: you may be permitted to keep it, you may be required to return it/retroactively refuse the offer, or you may need to relinquish it. There are a number of ways in which a gift can be relinquished, including a prize draw, distribution, exhibition, or donation for general use or for charity. If there are grounds to do so, for instance for safety reasons, the gift may also need to be destroyed.

Remember:

- Gifts are not necessarily tangible, they can also include invitations, the provision of a service, or the offer of a discount for private purposes.
- You are more vulnerable to influence or creating the appearance of influence if you have private contact or are even friends with a business relation. In that case it is difficult to draw a line between private and professional.

3.2 Invitations, commercial activities and sponsorship

Invitations

Networking may be part of your role. If so, you may receive invitations from external parties. You can accept such invitations as long as you adopt a sensible approach and bear in mind the circumstances. The acceptance of invitations must be functional, restrained (in keeping with the circumstances) and practical. The principle of reciprocity of invitations is also a factor that should be borne in mind.

As is the case with gifts, context is key when accepting invitations. Combining a business meeting with dinner? This is not necessarily a problem. However, attending a sporting event in the VIP lounge at the request of an external business associate is a delicate issue. If this business associate also happens to be making a bid for a contract, you have a serious problem.

Basic principles with regard to excursions, trips, dinners and events:

- Discuss invitations in advance
- Ask yourself if it is sufficiently necessary for the purpose of your job
- Pay for things yourself (wherever possible)
- Submit a claim for expenses incurred in accordance with the applicable rules.

To avoid unnecessary problems, invitations should be discussed with your supervisor and with your colleagues during work meetings. You can then learn from one another and from situations that arise. It is not the case that you can never accept anything at another person's expense: it depends entirely on the situation, the generally accepted etiquette in that situation, and the extent of the costs. What matters is that, when accepting an invitation from an external party, you ensure that you remain independent and do not allow yourself to be inappropriately 'wined and dined'.

Commercial activities

Based on your expert knowledge, you might be invited to appear as a speaker or member of an expert panel at commercially organized conference or symposium. Others are then able to attend the event upon payment of an entry fee, which can occasionally be quite high. This is a source of contention. Firstly, because we aim to share knowledge without commercializing this activity. Secondly, because public money must be spent efficiently. On the other hand, this type of collaboration can certainly be useful and desirable, including at a commercial level. For example, if the activity is important for the development, clarification or promotion of policy. Management will determine whether this is the case. Transparency and openness play an essential role in making the right decision.

Basic principles with regard to commercial activities while acting in an official capacity, such as speaking at conferences, etc.:

- Refrain from taking part unless explicitly agreed otherwise
- Discuss the activity with your supervisor in advance
- Do not accept payment

Commercial activities can also take place as an ancillary activity¹. In that case, the rules for ancillary activities and external communication apply. Both topics are dealt with in this Code of Conduct.

Sponsorship

Caution should be exercised in relation to sponsorship and fundraising for staff events. Sponsorship includes the external financing of sports club activities, or other staff associations or foundations of which membership is restricted to government officials. Although these types of associations and foundations do not fall under the scope of the central government, they can still be associated with the government.

External financing can create conflicts of interest or the appearance of such conflicts, for example if the sponsor is performing a major contract for the government, has entered into a framework contract with part of the central government, or is performing a contract for the unit in which the staff event is taking place.

Sponsorship of staff events can also have an undesired effect on the image of the central government or a government unit. It is important to be aware of these risks. Internal fundraising or sponsorship can also take place, such as a private initiative by a civil servant who is taking part in a run or cycling tour. Any contributions made towards such private initiatives from public funds must be very limited in terms of costs and preferably restricted to a facilitating role (e.g. t-shirts/drinking bottles).

Basic principles with regard to sponsorship:

- Be sensible and transparent
- Avoid conflicts of interest
- If in doubt, consult management.

If you follow these rules, you can avoid inadvertently running into problems.

3.3 Professional and private use of public resources and facilities

For the purpose of carrying out your duties, you are given access to NEO NL resources and facilities such as a computer, laptop or tablet, a smartphone, various office supplies, printing and photocopying equipment. You are also provided with access to the internet and intranet, you receive an access pass, and you can use company transport or public transport for work purposes. You are expected to use these resources and facilities in a trustworthy manner and with due care.

¹Ancillary activities refer to additional tasks or jobs performed alongside a primary role, which can be either paid or unpaid.

Appropriate professional use

You must respect the fact that these are resources to which you are being granted access for the performance of your work. Use them for the purpose for which they have been provided and with due care and economy to avoid any wastage.

You should also take into account any applicable special conditions of use, security regulations or contract terms. Specific rules apply to use of the internet, email and other digital technology. Downloading illegal software, viewing, downloading or disseminating pornographic, racist, discriminatory, insulting, offensive, intimidating or sexually intimidating texts and images, or sending messages that could constitute an incitement to hatred and/or violence, is prohibited. Careful use of resources and facilities also means that you must only declare business costs and actual costs incurred that are not already being reimbursed in another way.

Appropriate private use

A strict ban on the private use of company resources and facilities is incompatible with contemporary employment relationships. Conversely, you will also use your own resources for work purposes at some time or another. Bear in mind that we are talking about resources ultimately financed with taxpayers' money. Appropriate private use is acceptable, unless explicitly agreed or stipulated otherwise. Misuse, namely excessive, unnecessary, disruptive or damaging private use, is not permitted. It is impossible to clearly pre-define what constitutes misuse. You must take personal responsibility and use your judgment. There is always a grey area: discuss with your supervisor what is, and what is not, acceptable on a case-by-case basis. Be transparent, cost-conscious, and reach clear agreements.

Examples of unauthorised private use:

- Intentionally downloading large volumes of data (e.g. films, music, games) for private use at your employer's expense
- Producing copies for your own personal use frequently, over a long period of time, or in high volumes at work
- Making private calls, chatting or visiting internet sites frequently or over long periods of time during work
- Placing private orders or making private bookings via your work account
- Taking work property home for your own use without permission
- Dealing in or selling work property

3.4 Financial interests and securities trading

You may have financial interests in one or more companies, trade in securities or plan to do so. These activities could pose a risk, for instance due to conflicts of interest or inside knowledge of price-sensitive information. Your employer is obliged to designate positions that pose a particularly high risk in this regard. If you hold one of these positions, you must report any financial interests.

Basic principles with regard to financial interests:

- Your employer designates high-risk positions within the organization
- Report any financial interests that could affect the interests of NEO NL

- Financial interests that adversely affect NEO NL are prohibited
- Maintain the secrecy of confidential, price-sensitive information to which you have access as an employee of NEO NL and do not use this information to benefit yourself or others

If you hold one of these designated positions, you only have a duty to report if there is a link to your role, and a ban only applies if the financial interests could potentially have an adverse effect on your proper performance or that of NEO NL. Openness and the ability to discuss the situation are key. Also consider your partner's financial interests, as these may be deemed your indirect interests. If you are not sure whether you need to report an interest, consult your supervisor, the Compliance Officer or the Confidential Counselor.

3.5 Ancillary activities and incompatible duties

Ancillary activities are all activities you carry out *in addition to* your work at NEO NL, paid or unpaid, regardless of scope, duration and form. They are not part of your activities at NEO NL and take place outside working hours (also during leave). They include writing an article or speaking at a conference in a private capacity. We encourage you to carry out voluntary work or fulfil duties for associations or foundations in your free time. It is also becoming increasingly common to perform commercial activities, hold a paid job, or run their own business alongside your role at NEO NL. This interaction between the market, society and NEO NL offers many opportunities and benefits. Although rare, problems can sometimes occur due to conflicts of interest, or the appearance of conflicts of interest, or an undesired effect on your image as an employee of NEO NL or the image of NEO NL. That is why a number of rules apply to ancillary activities.

Basic principles with regard to ancillary activities:

- Report ancillary activities that could affect the interests of NEO NL
- Ancillary activities that adversely affect your performance or the performance of NEO NL are prohibited
- Reassess ancillary activities if circumstances change
- Reported, permitted ancillary activities by members of senior management are published along with the conditions

Duty to report and assessment of integrity risk

A duty to report and to register applies to ancillary activities that could affect the interests of NEO NL in terms of the performance of your duties for NEO NL. As the person carrying out the ancillary activities, you have primary responsibility for assessing whether you are obliged to report them. You are not required to report ancillary activities that in no way affect the interests of NEO NL. If in doubt, discuss with your supervisor, the Compliance Officer or the Confidential Counselor whether you need to formally report and register your ancillary activities. For reporting you may refer to the Speak Up Policy.

Ask yourself the following questions when assessing whether you need to report ancillary activities:

- Are the ancillary activities similar to your NEO NL position and field of work?
- In carrying out the ancillary activities, do you interact with the same network (individuals, companies and authorities) as in your position at NEO NL?

- Did you become involved in the ancillary activities through your NEO NL position?
- In carrying out the ancillary activities, do you use or benefit from information or specific knowledge and skills obtained through your NEO NL position?
- What is the extent of the ancillary activities in terms of time and/or earnings?
- What is the reputation of the organization, sector or individual for which you are carrying out the ancillary activities?
- How might the general public view the ancillary activities?
- Could the time and energy dedicated to the ancillary position have an adverse effect on your position at NEO NL?
- Do the ancillary activities result in an infringement of the Working Hours Act (Arbeidstijdenwet)?

By reporting and registering your ancillary activities you enable your supervisor to pre-assess their permissibility and to address risks in good time, protecting both you and NEO NL. You will look together at whether the activities place your integrity at risk and the measures you or your supervisor can take to counter this risk. Your supervisor will impose further conditions if necessary. Pay regular attention to and reassess the situation if circumstances change (in relation to your ancillary activities or NEO NL position).

Prohibited ancillary activities and incompatibility of duties

Ancillary activities that could potentially have an adverse effect on your proper performance as an employee of NEO NL or the proper performance of NEO NL are prohibited. For example, if the activities have a negative impact on your availability and deployability for your NEO NL duties, your image as an employee of NEO NL, or the image of NEO NL, and these effects cannot be prevented with less extreme measures than a ban.

If the problem cannot be resolved, you will not be permitted to commence the ancillary activities as long as you hold your NEO NL position, or you will be required to cease them. Even if there are no objections in relation to your job performance itself, the relationship between the ancillary activities and the performance of your NEO NL duties may be unacceptable. If your ancillary activities could cast doubt on your trustworthiness, then the trust placed in you and NEO NL could be compromised, creating an unacceptable obstacle to the proper performance of your duties or the proper performance of NEO NL. In some cases, ancillary activities can give the outward appearance of jeopardizing your independence.

This appearance alone may be so undesirable that it precludes the proper performance of your duties or the proper performance of NEO NL. The nature of your position and activities play an important role in this assessment. Some positions are more vulnerable in this respect than others, and will be subject to more stringent requirements on ancillary activities. However, the nature of the ancillary activities is also a factor. For example, if the performance of the ancillary activities is a fundamental right in itself, the activities are less likely to be prohibited.

3.6 Cooling-off period in the event of a sensitive job move

In exceptional cases a career move to another job may be sensitive due to the associated integrity risks. Examples include a move from a vulnerable job to a job that you would be obliged to report or that would even be prohibited as an ancillary position. This is because there may be a conflict of interest between NEO NL and your new job in a self-employed capacity or as an employee.

It is important to think ahead, identify potential risks, and discuss these risks. Doing so protects both yourself and NEO NL. Openness and mutual trust are essential. In many cases it is not enough to comply with the duty of confidentiality.

Basic principles with regard to a sensitive transfer:

- Be transparent about your new job and report the move in good time
- Discuss the risks
- Agree a cooling-off period: this always depends on the circumstances of the specific case

Cooling-off period prior to leaving employment

A cooling-off period can help to avoid problems. This involves taking a step back from your NEO NL duties before moving to your new job by reaching agreements about aspects such as access to certain information, or the tasks and responsibilities you have up to the time of the job move. Mutual agreements can also be reached in order to avoid direct contact with former associates for a specific period after you start your new job. The best solution will differ depending on the individual circumstances, but your cooperation is essential, and success will depend on your willingness to report a sensitive job move to your supervisor in good time. Your interests must be sufficiently taken into account.

3.7 Dealing with lobbyists

In the course of your work, you may encounter lobbyists: representatives trying to influence the decision-making process in their favour. This is not against the law. But are you always aware of it? And how do you then deal with these individuals? Make sure that you are both transparent and independent in the performance of your duties. Be aware of the interests of lobbyists and of the different ways of exerting influence. Lobbying techniques can be very direct (for example a visit or invitation), but also more indirect (for example co-financing research that influences policy). Discuss with your colleagues or supervisor where these situations may occur in the course of your work.

3.8 Procurement, hiring and calls for tenders

What are the rules?

Procurement, hiring and calls for tenders are a specialist field. Therefore our procurement specialists coordinate all procurement and tenders, and our HR specialists coordinate all hiring. The procurement process must be carried out with due care and impartiality. Any appearance of unauthorized influence must be avoided.

It is important that the correct procurement procedure is followed, including when awarding follow-up contracts.

Basic principles with regard to procurement, hiring and calls for tenders:

- Coordination by procurement specialists for procurement and tenders
- Coordination by HR specialists for hiring
- Fair competition is key
- Follow the applicable rules and procedures and procurement principles as set out in the Procurement Policy
- Beware of temptations and avoid preferential treatment, influence and conflicts of interest, or the appearance of such
- Handle available information with care
- Avoid making undue promises or creating expectations
- Ensure that the decision-making process is independent and that the “four eyes” principle is embedded in the selection process.

The rules and procedures for procurement and calls for tenders feature integrity guarantees to ensure fair competition and to combat conflicts of interest and cronyism or the appearance of such. For example, you should not be able to influence the process if you have private contacts within the other party. If you find yourself in this position, report the situation in advance, so that arrangements can be made for someone else to take over from you in handling the matter. Business contacts can also have an undesirable influence on you and tempt you with all manner of sweeteners (such as gifts, benefits and invitations). It is important to remain vigilant, particularly in the case of long-standing contacts.

To avoid problems, multiple people are to be involved in the decision-making process in relation to procurement, hiring and calls for tenders, and you should preferably always be accompanied by a colleague during meetings with suppliers. Nevertheless, you remain personally responsible.

External work

Arranging for external parties to carry out work falls under the procurement and tendering rules.

Additional basic principles with regard to external work:

- There must always be a good reason for external contracting
- Resist temptation or pressure to deviate from the applicable frameworks
- Treat candidates for external work impartially and fairly
- Make a decision based on commercial logic and justify this decision
- Take extra caution when dealing with former employees

If external work is essential for the organization, fair competition is paramount and conflicts of interest and cronyism, or the appearance thereof, must be avoided. This is particularly relevant if you have personal influence on who a contract is awarded to. Consider the situation before inviting tenders. As the person awarding the contract, you will need to look at yourself critically and resist the temptation to favor a candidate you already know over other candidates. For example, you could involve someone in the selection procedure who has no personal links to the candidate.

3.9 Involvement in independent research and scientific integrity

Independent research is frequently used for the purpose of preparing and evaluating policy, as well as for other reasons. This research may be carried out for NEO NL or on behalf of other parties. You may be actively or more passively involved in various roles in this kind of research: as a researcher, as commissioning party, as an expert sharing knowledge or information with the researchers, as a member of a monitoring committee, or as a member of a target group to which the research relates. The independence of the research must always be indisputable.

Basic principles with regard to official contribution to independent research:

- Stick to your task and be transparent about your input
- Discuss your role and input with your supervisor
- Under no circumstances influence the outcome of the research

To avoid unauthorized influence or the appearance of such, it is important that as a party involved you act on the basis of a strict and clearly defined role, you are open about your contribution, and always discuss this with your supervisor in advance.

Involvement as an expert

If you provide input for independent research as an outsider and based on a functional role, you should maintain a distance and avoid any appearance of influence that affects the independence of the research. Be open about your input and discuss your contribution internally. Make sure that your contribution towards the content is stated on publication of the research, in the research report or in the research justification.

Involvement as a commissioning party

If you are acting as a commissioning party, you will always have a degree of influence over aspects of the research. You are expected to provide the researcher with all the necessary information, dilemmas and data. You must not hold anything back, as to do so could have a material impact on the quality of the research. There is scope for discussion of the research topic, the research design and the validity of the research. However, you must always leave the researcher to do their work in a completely safe and independent manner, and not influence the outcome of the research, even if the research leads to a politically and socially less desirable outcome.

Involvement as a researcher

If you are a researcher, you will often come across specific integrity guarantees and monitoring authorities, prescribed by international and national laws and regulations and specialist professional codes and standards. For scientific practitioners, there is a specific code of conduct to guarantee scientific integrity (see box) and a monitoring advisory body: the Netherlands Board on Research Integrity (*Landelijk Orgaan Wetenschappelijke Integriteit*, LOWI). The code of conduct for scientific practitioners sets out a large number of general principles with regard to quality and independence of research: the research must be accurate, complete and objective, verifiable and testable, and as a researcher your communication about the research must be open and realistic. Pressure to achieve must not jeopardize the quality of the research.

4 Information and communication

4.1 Responsible handling of information

NEO NL handles information that is sensitive, commercially valuable and, in many cases, relevant to national safety and public trust. Every Associate is personally responsible for handling information in a secure, lawful and professional manner.

Information security is not only an IT matter. It is part of daily behaviour and professional discipline in how we create, store, share, handle and discuss information.

Basic principles

When handling information, always apply the following principles:

- Share information only if you are authorised and there is a clear work-related need.
- Treat all non-public information as confidential unless explicitly stated otherwise.
- Use information only for the purpose for which it was provided.
- Be accurate, objective and transparent when presenting data, research or analyses.
- When in doubt, do not share and consult your supervisor or the security organisation.

Information classification and confidentiality

All information must be handled in accordance with the NEO NL information classification scheme.

Associates are required to:

- classify information when it is created or received;
- apply the appropriate label to documents, emails and files;
- follow the handling rules that apply to each classification level

As a minimum, the following types of information must always be treated as confidential:

- security architecture and security measures;
- project documentation related to nuclear facilities and infrastructure;
- procurement, contract and tender information;
- personal data of employees and external parties;
- internal decision-making and policy preparation documents.
- If information is not clearly labelled, this does not mean it is public. When classification is unclear, treat the information as confidential until confirmed otherwise by the owner of the information.

The duty of confidentiality also applies after employment with NEO NL has ended.

Preventing information leakage and unauthorised disclosure

NEO NL information may only be stored and processed in approved IT systems and cloud services.

It is not permitted to:

- store work documents in personal cloud accounts (such as private Google Drive, Dropbox, iCloud or similar);
- forward work information to private email accounts;

- store NEO NL information on private computers, tablets or storage devices without explicit authorisation

Information may only be shared with external parties if:

- there is a legitimate and authorised business purpose;
- appropriate contractual and confidentiality arrangements are in place;
- the information shared is limited to what is strictly necessary.

Sharing information via private messaging apps, private email or personal devices is not permitted.

Photographing documents, screens, drawings or whiteboards with personal devices is not allowed if internal or confidential information is visible.

Associates must actively protect information against loss, theft and unauthorised access. This includes:

- locking screens when leaving the workplace;
- not leaving confidential documents unattended;
- being alert in public places, transport and shared workspaces;
- ensuring that others cannot view sensitive screens or documents;
- not discussing sensitive matters where others can overhear.

Special care is required when travelling, working remotely, or participating in meetings outside NEO NL premises.

Access and account use

Access to systems and information is strictly personal.

It is not permitted to:

- share accounts or passwords;
- use another person's account;
- allow others to use your logged-in session.

All actions performed using your account are attributed to you.

Use of AI tools and external digital services

Public or consumer AI tools and external online services may not be used to process or analyse internal or confidential NEO NL information.

This includes, but is not limited to:

- copying text, data or documents into generative AI tools;
- using external translation, summarisation or note-taking tools with work content;
- uploading documents to external platforms for analysis or editing.

Only AI tools and digital services that are explicitly approved or sourced by NEO NL may be used for work purposes.

Information security incidents

Any incident or suspected incident involving information security must be reported immediately via the designated security reporting channels.

This includes, for example:

- loss or theft of devices or documents;
- sending information to the wrong recipient;

- suspected phishing or account compromise;
- unauthorised access to systems or files.

Do not attempt to resolve incidents yourself or conceal mistakes. Prompt reporting limits damage and protects both the individual and the organisation.

Responsibilities of team leads and supervisors

Team leads and supervisors are responsible for:

- ensuring that information handling rules are understood and followed within their teams;
- addressing unsafe or non-compliant behaviour;
- escalating structural or recurring risks.

Information security is part of normal management responsibility and must be actively monitored.

Legal and regulatory obligations

NEO NL is subject to legal and regulatory requirements regarding information security, including obligations under cybersecurity, nuclear safety and privacy legislation, as well as internal security standards.

Failure to comply with information security rules may lead to:

- disciplinary measures;
- contractual consequences;
- legal reporting obligations to authorities.

Responsible handling of information is therefore both a professional duty and a legal requirement.

NEO NL has a specially appointed officer for this purpose: the Information Security Officer.

4.2 External contacts and expressions of opinion

External contact in the course of your duties

As part of your job, you are regularly in contact with others, including people outside the organisation. The extent to which this occurs depends on your role. It matters whether you are communicating as a private individual or as an employee of NEO NL.

Contact with the media

Professional contact with the media takes place via the communication department. We ask you not to speak to journalists yourself. If you are approached directly, refer the journalist to our spokespersons.

Contact with Members of Parliament

Our board and the public affairs, communications and policy colleagues handle contact with Members of Parliament to discuss NEO NL matters.

Personal expressions of opinion

Everyone has the fundamental right to freedom of speech. We do ask you to exercise due care when openly expressing your personal views and therefore not say, write, like/share

or tweet anything and everything. The same applies to posting photographs and images. You should always be mindful of the language and the media you use.

If you are publishing your own texts: state that the publication is in a personal capacity and make sure that there is no ambiguity about the fact that you are expressing your own personal opinion, not an opinion in your capacity as employee of NEO NL. Consult the communications department in any case.

4.3 Online communication and social media

Online communication offers many advantages. The internet and social media have made it much easier to work whenever and wherever you want, to quickly find and easily share information, to have direct contact with others and to reach a large number of people at the same time. The internet offers a wealth of information, a welcome platform for the sharing of views, and nowadays plays an essential role in the link between 'internal' and 'external'. However, the internet and social media are also often used in a private context.

Integrity is an essential part of your public image. It is precisely because of the speed, immediacy and wide reach of online communication that it poses an additional risk. The danger is that, as a user, you are no longer able to properly take stock of the risks.

Basic principles with regard to online communication:

You are an ambassador for your organization the existing rules also apply online draw a distinction between your private life and your role as NEO NL Associate ensure your participation remains responsible, targeted and measured.

Remember:

you can easily be identified by linking profiles and data trails posts can spread quickly and widely, even if this was not the intention post will remain available, can resurface at any time, and can haunt you what types of photographs do you post online? Are your colleagues happy to be recognizably featured in photos you post on the internet?

5 Work and private relations

5.1 Etiquette

The core values of NEO NL have been made tangible through core behaviors. These describe the desirable behavior of employees of NEO NL and are:

Safety

Safety defines us. It comes above all else, driving every decision and action to protect each other, every day. We recognize our role in creating a safe environment for all, caring for one another, and preventing harm before it happens. The core behaviors linked to safety are:

- **Hold the standard, even when no one's watching.** Safety is never optional. Follow the rules, respect the protocols, and use the systems we've built to protect each other. Cutting corners puts everyone at risk. Real safety is choosing the right way, every time,

especially when no one is looking. We pursue excellence through skill, care, and a commitment to quality in all we do.

- **Make it safe to ask.** No question is too small when it comes to safety. If you're unsure, ask. If you see someone hesitate, invite them to speak. True safety means creating an environment where people can raise concerns or check things without fear. Asking builds trust, confidence, and protection for all.
- **Raise safety concerns immediately.** If something feels wrong, call it out, right away. Waiting can turn risks into accidents. Speak up, act quickly, and make sure the concern is heard and addressed. Responsibility for safety means never walking past a problem because silence is unsafe.

Responsibility

Responsibility rests where it belongs. We hold ourselves and each other accountable for the choices we make and the results we achieve. We recognize our role in the bigger picture and build trust by doing what we promise. The core behaviors linked to responsibility are:

- **Own your work.** Take full accountability for your goals, your agreements, your impact. A commitment is a promise, keep it, every time. Don't wait to be told: step up when you see what's needed. And know your limits, responsibility also means asking for help when it matters.
- **Call it when you see it.** Obstacles, mistakes, delays, say them out loud now, not later. Responsibility means honesty: if you can't deliver, speak up. If something's off-track, raise it early. And always leave a clear trail so others can trust and follow your decisions.
- **Turn no into how.** It's easy to point out what won't work. True responsibility is finding a way forward. Share what you learn whether it worked or failed. Every insight helps the team move forward and deliver better, together.

Collaboration

Only together can we meet the scale of this mission. It demands standing as one, with openness, discipline, and shared resolve. Collaboration means aligning knowledge, respecting differences, and moving forward with a single purpose. The core behaviors linked to collaboration are:

- **Stand as one.** Collaboration means putting the mission above ourselves. No silos, no divisions, the scale of our work demands collective effort. We act as one organisation, one team, moving forward together.
- **Be open and inclusive.** We welcome different perspectives, listen with respect, and share knowledge freely. Collaboration grows through openness. Inclusion makes us stronger and ensures no voice is left behind.
- **Commit fully.** We carry the weight of this mission side by side, knowing that only with full dedication we can deliver it safely and well. Collaboration requires commitment, to each other, to our partners, and to society.

Undesirable behaviour

Bullying, intimidation or sexual intimidation, discrimination, aggression and violence are manifestations of undesirable conduct and will not be tolerated within NEO NL.

Manifestations can be both verbal and non-verbal, oral, written or digital. This behaviour is sometimes intentional, but in some cases also less intentional.

To what undesirable behaviour do these terms refer?

- **Bullying:** repeated undesirable negative behaviour, against which a person cannot properly defend themselves. Examples: belittling/ demeaning comments, constant criticism, physical assault or threats, isolating/excluding/ignoring someone, spreading gossip/ malicious rumours, lies or false accusations about someone.
- **Sexual intimidation:** sexual advances in any form, asking for sexual favours or other behaviour of a sexual nature that is undesirable to the person to whom it is directed. Examples: comments/jokes of a sexual nature, showing someone images of a sexual nature, looks or gestures of a sexual nature, unwanted touching.
- **Intimidation:** enforcing obedience by instilling fear in someone or exerting pressure on them by means of psychological or physical violence or with the threat of negative consequences (for example a bad appraisal or dismissal).
- **Aggression:** behaviour that someone uses to destroy something, to inflict injury on another person, or to make clear what they do or do not want, provoking feelings of fear, pain, distress or anger in the other person. In addition to violence, this includes threatening, using abusive language and dominating.
- **Violence:** causing physical injury, destroying or damaging something.
- **Discrimination:** making unjust distinctions in the treatment of people based on a particular characteristic (ground for discrimination). Discrimination can take the form of bullying or intimidating behaviour, sexual or otherwise.

What grounds for discrimination are set out by law?

These are: age, sexual orientation, religion, personal beliefs, race (skin colour, origin, national or ethnic background), sex, nationality, disability or chronic illness, political views, civil status, type of employment contract and working hours.

What can you do about undesirable behaviour?

Make it clear as a team that this kind of behaviour is unacceptable by setting a good example yourselves, holding each other to account for undesirable behaviour and supporting colleagues who are the victims of undesirable conduct.

Treat others as you want to be treated

Management has an important position as a role model and must correct undesirable behaviour. Employees follow the example of their superiors and are more likely to accept corrections to their behaviour if management themselves set a good example. As a victim of undesirable conduct, you can contact a confidential counselor or your supervisor and initiate a complaints procedure if necessary. If you are found to have behaved in an undesirable manner towards others, you may be penalised.

5.2 Private relations

Private relationships can develop wherever people get together, including at work. A family relationship, friendly relationship or love relationship can exist between colleagues, or between an employee and an external associate. There is nothing wrong with this in itself. However, in some cases these types of relationships can be or become

problematic and can be associated with an integrity risk. Examples include conflicts of interest or the appearance thereof, or the sharing of confidential information. There may be a perception of preferential treatment. Moreover, a relationship or the breakdown of a relationship can have an adverse effect on working relationships. The risk is greater if the posts come into contact in any way. The risk is also greater if there is a relationship of dependence, as is the case with a relationship between a superior officer and a subordinate.

Being a good employee means remaining professional and objective at work. If the private relationship could prevent you from behaving in this way and could constitute an integrity risk, it is your responsibility as a good employee to report the situation to your immediate supervisor. The supervisor to whom you report the private relationship is required to deal with the report discretely and with respect for your privacy, and to consult with you to identify any special measures that need to be taken. For example, it is not desirable for partners to assess, check or approve one another's work. Where necessary, working agreements will be made or tasks allocated differently. A transfer to another department or unit may in some cases be unavoidable.

Undesirable private contact

The public must be able to trust NEO NL to be a decent and ethical organisation. Your private contacts can affect this trust. However you have a right to the protection of privacy and to freedom of association, provided that exercising this right does not adversely affect your performance or the performance of NEO NL.

Associating with individuals who show NEO NL in a bad light can be inconsistent with being a good employee. The extent of the integrity risk in a specific case depends on the circumstances, your role and how vulnerable this role is. Some roles are at higher risk of a negative image than others, depending on the nature of your work, your public visibility and your position within NEO NL.

What private contact is undesirable? Contact with individuals who you are aware or should be aware are guilty of infringing standards and laws on a more or less ongoing basis (and who sometimes even glorify such behaviour). The same applies to membership of associations or participation in groups with a bad reputation who are regularly discredited due to activities such as crime and vandalism, even if the association or group itself is not prohibited.

If you suspect any undesirable private contact, it is advisable to discuss this with your supervisor, the Compliance Officer or the Confidential Counselor. If you are open about the situation, measures can be taken if necessary to protect you and NEO NL against adverse effects.

6 Abroad

6.1 General points you should bear in mind

This Code of Conduct also applies during international business travel. If you travel or stay abroad for work, you need to take certain details into account. Actions that are

unacceptable or unethical in the Netherlands must also be strictly avoided during international travel.

Basic principles with regard to international travel and stays:

- Behave in a way that is appropriate, responsible and representative of NEO NL
- Follow the rules and respect local customs, standards and values
- Keep business interests strictly separate from private interests
- Prepare well, check for security risks and additional policies.

Other countries can have different cultures with associated values and customs. What is acceptable within one culture may not necessarily be acceptable within another. It is important to be aware of this and to understand these differences. Wear appropriate clothing, avoid behaviour that could cause offence (for example using cameras without permission), adapt your behaviour if necessary, for instance with regard to alcohol consumption, and be careful when it comes to humour. Avoid a situation in which anyone loses face in front of others.

Respect the laws and customs of the host country, including with regard to the exchange or payment of money. You are responsible for paying any traffic fines you incur. You must also comply with the laws and rules of the Netherlands, which may be stricter. In the case of road transport, for example, you must also adhere to Dutch traffic rules including those relating to the use of seat belts, standards of driving and alcohol consumption.

6.2 Further information on specific topics

Gifts from international associates

When travelling abroad, it may be considered impolite to refuse a valuable gift. In that case, view it as a gift for the organisation and accept it, then discuss with your supervisor what to do next.

Loyalty programmes

Airlines have frequent flyer programmes and, in some cases, offer reward points with a monetary value. These points entitle the holder to discounts on future flights. Bonus points and other benefits you receive through a loyalty programme as a result of paid business trips cannot be used for private purposes. However, they may be used for business trips by agreement.

Losses due to delays

On some occasions, you may be entitled to compensation from a travel company due to delays that occur during a business trip. Examples include delayed, cancelled or overbooked flights. This compensation is paid in cash or in another form such as vouchers. The compensation is not intended for you, but for NEO NL as the business trip is paid for by NEO NL. You are expected to cooperate in recovering the compensation, unless your employer states that this is not necessary. You are free to use vouchers for things like free food and drink, hotel accommodation for an extra overnight stay and taxi transport from and to the hotel accommodation/airport at your discretion. In that case you obviously cannot claim these expenses from NEO NL.

Extending business trips for private purposes

It might be appealing to extend a business trip for private reasons and combine it with a period of leave. This is possible, subject to certain conditions. Check this with HR Department.

Basic principles:

- Always prioritise the interests of NEO NL and do not misuse the opportunity.
- Make sure you submit a request to, and obtain written approval from, your employer prior to your departure.
- Do not extend your travel for more than 72 hours at the start or end of the business trip (note that it is not always possible to do this at the start of the trip).
- Pay additional costs out of your own pocket and do not profit from any savings; savings are for the benefit of NEO NL.

Bringing your partner along on a business trip

You may be tempted to make private arrangements for your partner to accompany you on a trip. To avoid the appearance of a conflict of interests, this is not desirable. Bringing along your partner can give the impression both inside and outside the organisation that you are focusing too much on your personal interests. For example, it may seem that you are making the trip partly for personal reasons, that you are benefiting from the business trip by saving on accommodation expenses, or that you are not entirely focused on the business programme during your business trip. As a basic principle, your partner therefore should not travel with you. However, there is always the possibility of exceptional or unforeseen circumstances. In that case discuss the situation with your supervisor to determine the best course of action.

Loss or theft of information

The loss or theft of information abroad can have particularly severe repercussions. It is therefore essential that you minimise the risk of such an incident occurring. This applies to all destinations, not just destinations where you are already extra vigilant. Limit the amount of confidential information you take with you as much as possible when travelling abroad. Never leave valuable information in a safe deposit box at a hotel or station. Instead, always carry documents and data carriers with you in your hand luggage. During your trip, you should also avoid discussing confidential matters in public spaces or while travelling by plane, taxi or public transport. If information is lost or stolen, report the incident immediately.

Internet and social media use

Be aware of the risks associated with using public Wi-Fi. To the outside world, you are a representative of NEO NL, not someone who is stating a private opinion. The same applies to social media use. Sensitivity may be greater abroad than in the Netherlands.

Use of mobile devices

Appropriate private use of business mobile devices abroad is permitted. Misuse, namely excessive, exuberant, disruptive or damaging private use, is not permitted. As you can quickly use up a lot of data abroad, at high costs, private use can quickly become excessive. For this reason, you are expected to strictly limit private use of your work

devices during international travel. There is no objection to a short, one-off private phone call to the Netherlands or message via communication apps (e.g. WhatsApp, Signal, others). When you set up a mobile device as a Wi-Fi hotspot, the costs can skyrocket in no time at all without you realising. If you do this, you may be required to cover some or all of the costs. Also bear in mind the potentially high costs when using mobile devices for business purposes abroad.

7 Prevention and enforcement

7.1 Start of employment

Integrity is something that you need to consider even before you start your employment with NEO NL. For example, you must be honest in the information you provide in your application and not withhold any relevant information. If it emerges later that you lied or failed to mention something, you could be dismissed. On top of this, there are various ways of checking whether there are any issues before you commence employment (screening). You may be asked to provide a 'certificate of conduct', which shows whether you have committed any criminal offences that are relevant to your position. Some positions are subject to a more detailed screening process, including 'judicial data screening' or (for designated positions involving confidentiality) 'security screening'.

7.2 Effective conversations

It is very important to regularly discuss integrity dilemmas and to look together at what behaviour is acceptable 'as a good employee of NEO NL' and what behaviour is not under specific circumstances. This applies to a wide range of topics, not limited to those mentioned in this Code of Conduct. Engage in discussion and do not be afraid to adopt an open attitude. You will find that many people are facing the same issues and that they often have a different perspective. These different insights can be highly enlightening.

It is particularly important for supervisors to adopt this approach: being forthright about difficult decisions encourages others to do the same. There are many resources available to encourage debate on dilemmas. This can be done during organised sessions, using familiar examples from everyday practice. But it is also about daily discussions in the workplace. For a conversation to be effective, you need to trust one another and show a willingness to genuinely listen to one another without judgement. Only then will you feel completely safe to be candid with each other and is it possible to correct each other in an acceptable and respectful manner, preventing matters from getting out of hand and becoming integrity incidents.

7.3 The role of the confidential counselor

The Confidential Counselor is there for anyone employed by NEO NL, whether this is on a permanent or temporary basis. Do you feel uncomfortable at work for any reason? Do you believe that our core values safety, responsibility and collaboration are being compromised or violated?

In that case, you can reach out to your supervisor, HR, the Compliance Officer or the Confidential Counselor.

The Confidential Counselor is your point of contact when the regular route (i.e. discussing the issue with the person(s) involved, your supervisor, and/or HR) is not desirable, not possible, and/or has not led to a resolution. You can also contact the Confidential Counselor directly at any time, without the involvement of your supervisor or HR.

The focus of the confidential counselor is the psychosocial workload and offering employees support by listening. The role of the confidential counselor is described in the Confidential Counselor policy, and in short consists of:

- Serving as a central point of contact for employees.
- Serve as a central point of information and raise awareness.
- Identifying obstacles or shortcomings in the implementation of the NEO NL Code of Conduct (this is mainly the responsibility of the Compliance Officer).
- Advising the employer and employee representative body.

7.4 Violations of integrity

If you suspect an integrity violation, you cannot simply overlook or continue to overlook the situation. You are first and foremost expected to discuss behaviour that transgresses moral standards and call others to account for such conduct. The policy on 'integrity review and disciplinary measures' describes the process of how to report a suspected integrity violation and what happens with your report.

8 Implementation and monitoring

This chapter describes how the NEO NL Code of Conduct is implemented within NEO NL, and how adherence to this policy is monitored.

Implementation

This Code of Conduct will be distributed to all NEO NL Associates and made available to NEO NL internal and external communication channels.

Monitoring

Compliance with this Code of Conduct shall be monitored through proportionate oversight mechanisms, including reporting channels, periodic review, and appropriate follow-up. All NEO NL Associates are expected to cooperate with such processes, and breaches may result in corrective or disciplinary action in accordance with the applicable procedures.

Reporting

Violations of the Code of Conduct may be reported according to the SpeakUp Policy or contacting HR or the Compliance Officer at compliance@neonl.com