

wework

Code of Conduct & Ethics

July 19th, 2024



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INTRODUCTION

We Follow Our Code and Meet Our Business Standards

WeWork Inc. and its majority-owned subsidiaries (“**WeWork**” or the “**Company**”) are committed to delivering an amazing employee and member experience, and to earning the right to be the partner of choice for the communities that we serve. Our success depends on the quality of the decisions that we make every day. Before each decision that we make as employees, officers, and directors of WeWork, we should consider the impact that our actions will have on our members, each other, WeWork, and our global community.

Ethical business conduct does not mean merely following the letter of the law, but also acting in accordance with the standards set forth in our Code

of Conduct & Ethics (our “**Code**”), policies, and procedures. No matter how we continue to grow around the world and how creative we are in our vision, we must always follow our Code and never compromise our integrity.

The Code applies to WeWork employees, officers, and directors. In addition, we expect contingent workers, vendors, and others who may be assigned to perform work or services for WeWork and any of its brands to follow the spirit of the Code. Violations of the Code will be addressed promptly and may result in disciplinary action, including termination of employment or engagement with WeWork.

How This Shows Up

Every day, we welcome members, conduct business, and make decisions and choices on behalf of WeWork. It is vitally important for each of us to understand our legal and ethical responsibilities so that we can make the right decisions when confronted with situations that test any of our values, our beliefs, and our judgment.

This is how we follow our Code:

- We put WeWork's values into action in our daily work.
- We read and understand our Code, policies, and procedures.
- We report conduct that violates our Code.
- We ask questions and get help if we aren't sure about the right thing to do.
- We cooperate fully and truthfully with any investigation.

Frequently Asked Questions and Sample Scenarios

Q: Different countries have different laws, customs, and cultures. Does our Code apply globally?

A: Yes. However, we apply the Code alongside the laws and regulations of the countries and jurisdictions where WeWork operates. Where there is a conflict between the Code and local customs, cultures, or laws, we follow the higher standard of behavior. If you have a question about a potential conflict, or if you have a question or concern about the Code, raise it directly with your manager, contact the [Compliance & Ethics team](#) or the [Investigations team](#), or reach out using our [Helpline](#) or the [People Helpdesk](#).





We Embrace WeWork's Values

Acting with integrity is a fundamental part of WeWork's culture and how we do business. Our commitment to being fair and honest is how we maintain trust and credibility with our employees, members, business partners, shareholders, and communities where we serve.

At WeWork, we embrace these values:

- **Do the Right Thing.** We know the "right thing" is a deliberate action we must always take, and that it is based on integrity and builds trust with those who we care about, including our people, members, and community.
- **Strive to Be Better, Together.** We've always believed that we are better together. We must operate with a shared purpose to constantly improve and grow and to become better as individuals, as teams, and as a company.
- **Be Entrepreneurial.** To reshape the way the world works, we must be bold, act with courage, and demonstrate the resilience to push ahead no matter the odds or the circumstance.
- **Give Gratitude.** We will not take anyone or anything for granted. We are grateful for our people, members, and greater community as well as for the opportunities we have in front of us.
- **Be Human, Be Kind.** Collaboration, kindness, and authenticity are essential to our humanity. We must cherish each other and build a community that celebrates each person's unique talents, passions, and backgrounds.

We Speak Up and Ask for Help

We believe in the power of community and are counting on you to speak up about issues or concerns you may have with WeWork or its members, employees, vendors, or contingent workers. Together, this is how we maintain an ethical workplace across the globe.

To encourage an open and candid culture, we offer several reporting channels for you to ask questions and voice your concerns.

Your manager generally should be your first point of contact, as that is the person who is likely in the best position to understand your concern and take the appropriate action. If you are uncomfortable speaking with your manager, or if you have already shared a concern and feel it is not being addressed appropriately, contact the [Compliance & Ethics team](#) or the [Investigations team](#), or submit a report using the [Helpline](#) or the [People Helpdesk](#) as soon as possible. WeWork strictly prohibits and will not tolerate any retaliation against individuals for reporting concerns in good faith.

The Code is here to help you make good decisions. But you might encounter complex circumstances that the Code does not directly address. When that happens, ask yourself:

- Does it reflect WeWork's values?
- Would I want others to know about it?
- Am I comfortable with the example it sets for future decisions?
- Is the conduct legal?
- If your answer to any of the above is 'no' or if you are unsure, ask for help.



Frequently Asked Questions and Sample Scenarios

Q: What happens when I make a report through the Helpline?

A: The Helpline is operated by an independent company specializing in compliance and ethics-related systems and software. You can make a report online or by phone, 24/7, and in a number of languages. The report is provided to WeWork's Investigations team, which determines the appropriate course of action based on the content of the report. You can, if you wish, select the option to remain anonymous to WeWork, or completely anonymous (even to the independent company), when reporting a matter to the Helpline.

Q: Can I report concerns anonymously?

A: Yes. When making a report through the Helpline, you can, if you wish, choose to remain anonymous to WeWork or completely anonymous (even to the independent company managing the Helpline). The Helpline enables you to receive updates on your report even if you choose to remain anonymous.

Q: I suspect, but am not certain, that someone is violating the Code. Should I report this information or keep it to myself?

A: You must report any concerns about possible violations of our Code or policies. As long as you are acting in good faith, you should speak up if you suspect a violation. It's better to raise a concern than to wait and risk harm to others or to WeWork.

Q: What should I do if I believe a person in leadership has violated the Code, our policies, or the law?

A: You must report your concerns without regard for the person's position or seniority at WeWork. If you are uncomfortable doing so, contact the Compliance & Ethics team or the Investigations team, or submit a report using the Helpline or People Helpdesk.

Q: What should I do if my manager asked me to perform a task that I believe might violate the Code, our policies, or the law?

A: First, you should try raising your concerns openly and honestly with your manager. If you are not satisfied with your manager's response, or otherwise feel uncomfortable speaking to your manager, contact the Compliance & Ethics team or the Investigations team, make a report using the Helpline, or contact the People Helpdesk. You may not knowingly violate our Code or the law because a manager directs you to do so or because you failed to ask for guidance. Ultimately, you are still responsible for your own actions and decisions.





We Do Not Tolerate Retaliation

We are responsible for creating an environment where people feel safe to raise genuine concerns. We do not retaliate or tolerate retaliation against anyone who raises questions or concerns in good faith about possible misconduct or violations of law – whether to us or to a government authority – or who assists in an investigation of such misconduct.

Retaliation is a serious form of misconduct and WeWork's [Anti-Retaliation Policy](#) strictly prohibits retaliation. We will take disciplinary action, up to and including termination of employment, against any employee who retaliates, knowingly permits any form of retaliation, or fails to report it. If a WeWork vendor or contingent worker has engaged in retaliation, we will take reasonable steps to address the situation, such as prohibiting the vendor or contingent worker from performing services for WeWork.

If you believe that you or someone else is the victim of retaliation, please contact the [Compliance & Ethics team](#) or the [Investigations team](#), or submit a report using the [Helpline](#) or the [People Helpdesk](#).

How This Shows Up

Retaliatory action can take different forms, such as:

- Suspending, demoting, or terminating an employee.
- Not hiring or promoting an employee (or not considering someone for hire or promotion).
- Not providing equal consideration to an employee when making an employment decision.



Our Managers Lead by Example

Managers have an even greater responsibility to adhere to the Code and lead by example. Adherence to the Code and other WeWork policies and procedures is largely dependent upon management's leadership. As such, we expect managers to help create the right environment by:

- Modeling good behavior.
- Being knowledgeable of and referring to the Code and other WeWork policies and procedures as appropriate.
- Encouraging their team to be knowledgeable of the Code and follow its principles and requirements as they execute their day-to-day responsibilities.
- Empowering their team to share concerns.
- Promptly addressing or escalating to the People team or the Compliance & Ethics team any questions and concerns that their team raises.
- Protecting those who report concerns or violations in good faith from retaliation.
- Recognizing employees for acting with integrity.
- Reporting known or suspected violations of policy or law.

We Take Training Seriously

To ensure we can conduct our business safely and responsibly, and comply with applicable law, WeWork requires employees to take periodic training courses, including topics such as the Code, anti-corruption, conflicts of interest, insider trading, anti-discrimination and harassment, and data privacy. Employees are also required to certify annually that they have read and understood this Code of Conduct & Ethics. Failure to complete these requirements is a violation of Company policy and may result in disciplinary action, including losing eligibility for incentive compensation, pay increases, and promotions.

WE COMMIT TO DOING BUSINESS WITH INTEGRITY AND RESPECT

We Do Not Engage in Bribery & Corruption

WeWork's [Global Anti-Corruption Policy](#) prohibits bribery in all its forms, especially when government officials are involved. We never offer or accept bribes under any circumstances, and never let others bribe on our behalf. As such, you must never directly or indirectly authorize, offer, promise, or give anything of value to anyone with the intent to improperly influence the recipient or intended recipient. Likewise, you may never accept anything of value that would improperly influence you in the execution of your duties to WeWork.

How This Shows Up

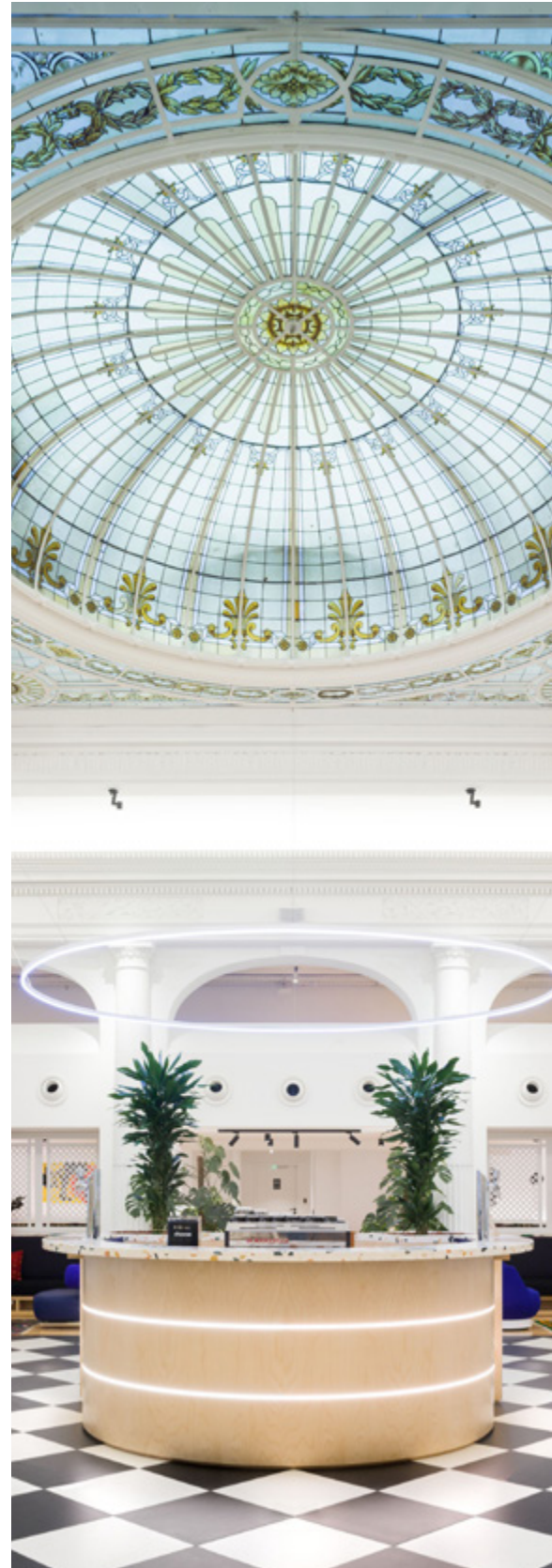
Act with integrity when conducting business, especially when:

- Interacting with government officials.
- Engaging consultants, agents, or brokers.
- Signing leases, membership agreements or any other contracts with state-owned entities.
- Obtaining a construction permit or business license.
- Selecting candidates for jobs or internships.

If you aren't sure whether you or another employee has been offered (or has offered someone else) a bribe, ask yourself:

1. Was the gift provided (or offered) to influence a person's judgment?
2. Was the gift meant to induce someone to violate their duties?
3. Was the gift intended to help you obtain an improper advantage?
4. Does the gift create the appearance of any of the foregoing questions?

If the answer to any of these questions is "yes," contact the [Compliance & Ethics team](#).





Frequently Asked Questions and Sample Scenarios

Q: What if paying bribes is a common cultural practice in my market?

A: Under no circumstances may you ever pay a bribe, no matter where you work or how much you think it may help WeWork. If someone asks you to pay or accept a bribe, refuse the request and report the incident to the [Compliance & Ethics team](#) right away.

Q: What's the worst that could happen if I accept (or pay) a bribe?

A: Bribery is against the law everywhere we operate. If you accept or pay a bribe, or participate in a scheme for others to bribe, you could be subject to fines or jail time. In addition, WeWork will take disciplinary action, up to and including termination, against employees who engage in bribery, and managers who permit bribery or fail to report it.

Q: We use an agent to facilitate relationships with local government officials. Recently the agent asked us to increase their commission. I suspect that the agent wishes to pass this money to local officials. What should I do?

A: If you suspect that the agent is making improper payments on WeWork's behalf, you are obligated to halt any such payments and report such concerns by contacting the [Compliance & Ethics team](#) or using the [Helpline](#).

Q: One of our business partners offered me front row tickets to a basketball game. We've worked together a lot over the past 12 months and are currently negotiating a new contract. May I accept the tickets?

A: Likely not. Accepting such an expensive gift from a business partner could give the impression that we allow hospitality to influence our decision-making, especially given that WeWork and the business partner are engaged in active negotiations. Generally, gifts, if accepted at all, should be infrequent and modest in value, never given or received while negotiating, and always have a legitimate business purpose. If you find yourself in this situation, contact the [Compliance & Ethics team](#).

Links to Relevant Policies

[Global Anti-Corruption Policy](#)

[Meals, Entertainment & Gifts Policy](#)



We Manage Conflicts of Interest

A conflict of interest occurs when your personal, financial, or other interests interfere with WeWork's interests. A conflict can arise when your actions or interests make it difficult or influence your ability to perform your responsibilities or make business decisions in the best interest of the company. You are required to avoid and disclose all actual and potential conflicts of interest for the Compliance & Ethics team's review. Even the mere perception of a conflict can damage WeWork's reputation.

Use the [Conflicts of Interest Disclosure Portal](#) to disclose, track, and update potential conflicts of interest. If you are unsure whether a situation requires disclosure, contact the [Compliance & Ethics team](#). Remember: having a conflict of interest is not necessarily a violation of the Code, but failing to disclose it is.

How This Shows Up

A conflict of interest may arise when you:

- Are involved in the hiring or employment-related decision of a family member, someone with whom you have an intimate relationship, or a close friend.
- Select a vendor, business partner, or landlord.
- Choose to invest in another company.
- Join an external board of directors.
- Conduct personal business with members.
- Enter into a romantic relationship with another WeWork employee or a WeWork member or business partner.

Frequently Asked Questions and Sample Scenarios

Q: I'm having a hard time understanding what is and is not a conflict of interest. What are some examples?

A: You are expected to exercise sound judgment with respect to identifying and disclosing potential conflicts of interest. While it would be impossible to list all potential conflicts of interest, here are some examples:

- You have secondary employment outside WeWork that competes, does business, or wants to do business with WeWork or one of its affiliates.
- You have secondary employment that interferes with your WeWork working hours or responsibilities.
- You supervise or have a close personal relationship with a WeWork member, vendor, business partner, or competitor.
- You invest in or have an ownership interest in one of our vendors, members, business partners, or competitors.
- You serve in an advisory role on the board of directors for a WeWork member, vendor, business partner, or competitor.
- You take for yourself a business opportunity that is meant for WeWork.

Q: Does this mean I can never serve in an advisory role, such as a member of a board of directors, for another organization?

A: Not at all. You may participate in outside activities if you use the [Conflicts of Interest Disclosure Portal](#) to disclose the matter and receive clearance from the [Compliance & Ethics team](#).

Q: One of my friends owns a coffee bean roasting company and has the capacity to be a vendor for some of WeWork's member locations for a very low price. Is it okay to give my friend the contract?

A: Not without disclosing the relationship first. Even if the prices are reasonable, we need to ensure that the final decision is based on objective criteria. You must disclose your relationship and the circumstances to your manager. In addition, you must excuse yourself from the decision-making process and you must not seek to influence the outcome of the decision in any way.

Q: My brother-in-law would be a perfect fit for a job opening at WeWork. Can I go ahead and hire him without going through the standard application and interview process?

A: No. You can refer him for the role, but he must go through the normal application and interview process. In addition, you must excuse yourself from the decision-making process and you should not seek to influence the outcome of the decision in any way. If your brother-in-law is hired, you need to review and comply with WeWork's [Romantic & Family Relationships Policy](#) and disclose your personal relationship through the [Conflicts of Interest Disclosure Portal](#).



Links to Relevant Policies

[Conflicts of Interest Policy](#)

[Meals, Entertainment & Gifts Policy](#)

[Romantic & Family Relationships Policy](#)

Links to Relevant Tools

[Conflicts of Interest Disclosure Portal](#)



We Provide and Accept Gifts and Business Hospitality Only When Appropriate

An occasional and reasonable gift or offer of entertainment is a normal part of doing business. But sometimes even a well-intentioned gift or offer can cross the line. Any gift, entertainment, or contribution that creates a sense of obligation, or compromises a person's professional judgment is never allowed.

How This Shows Up

This is how we approach meals, entertainment, and gifts:

- We are reasonable and modest when exchanging business courtesies.
- We do not give or accept a gift or favor if it could create a sense of obligation, compromise our or the recipient's professional judgment, or create the appearance of doing so.
- We do not solicit gifts, hospitality, or travel from third parties.
- We keep accurate records of any hospitality that we provide and submit timely receipts for reimbursement.

Give and receive meals, entertainment, or gifts only to build relationships, never to influence decision-making, even when:

- Celebrating a deal close or hitting end-of-month numbers.
- Observing holidays.
- Traveling for business.

Gifts given or received should:

- Be modest in value.
- Be infrequent.
- Have a legitimate business purpose.
- Be consistent with acceptable business practices, given the industry and the geographic location.
- Be permitted by law and the policies of both the giver and receiver.
- Never be cash or a cash equivalent such as a gift card, check, loan, or stock.

For approval thresholds for giving gifts, meals and entertainment, review the [Global Travel & Expense Policy](#) and [the Meals, Entertainment & Gifts Policy](#).

Frequently Asked Questions and Sample Scenarios

Q: When do the rules for meals, entertainment, and gifts apply?

A: At all times! No matter where you live or work.

Q: May I give our swag?

A: Yes! Please share official WeWork swag, such as t-shirts, stickers, jackets, and hats. Feel free to accept swag from our business partners, too.

Q: May I invite business partners to events sponsored by WeWork or held at our locations that are open to members and guests?

A: Yes! Generally, those events can be great opportunities to strengthen business relationships. However, if the guest is a government official, contact the [Compliance & Ethics team](#) before you proceed.

Q: During certain holidays, it's customary in our market to give traditional food and drinks. Is that consistent with our policy?

A: We generally discourage giving gifts, other than WeWork swag, for any holiday. But if you have a compelling reason to participate in a cultural tradition, you should get pre-approval from the [Compliance & Ethics team](#) and your manager before you proceed. You generally may accept gifts of food or drink around holidays. If you find yourself in a situation where cultural traditions arise, receiving consumables is generally okay, so long as the gift is reasonable, modest, and infrequent. Also, share with your team whenever possible!

Q: Every time we finish a build out, the general contractor treats the team to a nice meal. Is that okay?

A: While it can be okay to accept meals or hospitality occasionally, do not let the exchange of business courtesies become routine. It could give the impression that we allow hospitality to influence our decision-making. Explain our rules to the general contractor and politely decline the repeated invitations.

Q: One of our vendors offered me tickets to a concert that they can't attend. Can I take them?



A: No. Attending the concert would have no legitimate business purpose because it does not offer an opportunity for you to discuss business or further develop your relationship with the vendor.

Q: I was offered a gift from a business partner that doesn't seem reasonable and modest. But, according to local customs, it would be rude not to accept. What should I do?

A: In some cases, it may feel necessary to accept a gift from a business partner. If possible, consult with your manager and the [Compliance & Ethics team](#) before you proceed. If, using your best judgment, you think the best decision is to accept the gift, disclose it using the self-disclose tool linked below, and get guidance on next steps.

Q: I've developed a personal relationship with one of our vendors, who just had a baby. May I send a congratulatory gift?

A: Yes, but be clear that you, and not WeWork, are giving the gift. Consistent with our [Global Travel & Entertainment Policy](#), you may not seek reimbursement for that gift.

Links to Relevant Policies

[Meals, Entertainment & Gifts Policy](#)

[Global Anti-Corruption Policy](#)

[Global Travel & Entertainment Policy](#)

Links to Relevant Tools

[Conflicts of Interest Disclosure Portal](#)



We Keep Accurate Records and Prepare Full and Accurate Disclosures

Doing business the right way, including our efforts to prevent bribery and corruption, relies on accurate, timely, and complete business records. We understand that financial information must be treated with great care and that we must follow our policies and procedures.

Inaccuracies in our financial information may undermine the confidence of our members, investors, and owners, and may harm our reputation. Further, inaccurate financial records could result in WeWork failing to satisfy legal, regulatory, or fiduciary obligations and cast doubt on WeWork's integrity and honesty. As such:

- We follow accounting controls to ensure our books, records, and accounts are complete and accurate, and timely reflect all transactions.
- We do not falsify or alter any business, sales, or financial records.
- We record all transactions properly and never delay or accelerate reporting of profits or expenses.
- We commit to making full, accurate, and understandable disclosures in compliance with applicable laws and regulations.
- We make certain that all information and reports supplied to government authorities, self-regulatory organizations, shareholders, securities analysts, and the general public are accurate, timely, and supported by necessary documentation.
- We do not discard, destroy, or improperly alter records that are required to be preserved by law, by policy, or by specific "hold directives."
- We cooperate with audits with accuracy, candor, and promptness. We never alter or destroy data; make any false, misleading, or inaccurate statements; or influence, manipulate, or mislead any auditor in connection with the review of WeWork's financial or other records.

How This Shows Up

You may be confronted with this issue when:

- Preparing information for public communications, regulatory disclosures, and reports submitted to the U.S. Securities and Exchange Commission and other government agencies.
- Preparing a report for the WeWork Inc. Board of Directors or its Audit Committee.
- Maintaining WeWork's books and records.



We thrive together by being transparent, including our record keeping and accounting practices. Here are some examples of when accurate record keeping is especially important:

- Recording month-end sales figures.
- Reporting observations from the field, whether for a project under construction or a member or corporate location.
- Preparing information for a regulatory filing.
- Preparing tax documents, expense reports, and other certifications.

We Compete Fairly

We believe in fair, ethical, and vigorous competition. We follow the antitrust and competition laws in the countries where WeWork operates. This includes laws addressing price discrimination, price fixing, restraint of trade, and monopolies or abuse of dominance throughout the world. We never take unfair advantage of anyone through manipulation, concealment, inappropriate use or misuse of confidential information, misrepresentation of material facts, or any other unfair dealing practices.

How This Shows Up

We compete on the merits of our products and services. This is how we ensure fair competition:

- We respect competitive bidding processes.
- We never collude with competitors on price terms to be offered to members.
- We always present WeWork's services and products in a manner consistent with our Code and policies.

Fair competition may become an issue when:

- Negotiating lease agreements.
- Preparing materials and documents for distribution that describe the state of our business.
- Discussing our business while manning a booth at a public event or trade show.
- Setting prices for our membership agreements and other products.
- Meeting with competitors.





Frequently Asked Questions and Sample Scenarios

Q: What types of information should I avoid sharing with or receiving from a competitor?

A: You must avoid sharing or receiving the following types of information: prices, bids, terms of conditions of sale, profits and margins, market share, and distribution methods. This list is not exhaustive. When gathering information on competitors, use appropriate, publicly available sources.

Q: I'm friends with a member of the sales team of a competitor. Occasionally we discuss our respective company's marketing plans. Should I be concerned?

A: Yes. You are revealing confidential information that WeWork has invested time and money to develop. You may also be violating competition laws that ban discussions of marketing and pricing.

Q: I just hired someone whose most recent employment was with a real estate company that recently entered the co-working market. May I ask the new employee for information about that company?

A: You may never ask a former employee of a competitor about any information that the person is under legal obligation not to reveal, including our competitors' trade secrets. If you are unsure about what sorts of questions are appropriate, contact the [Compliance & Ethics team](#).



We Follow Anti-Money Laundering Laws

We comply with all applicable anti-money laundering laws. Employees may never knowingly enter into a money laundering scheme, or otherwise facilitate illegal activity. If you suspect that an employee, member, business partner, or vendor has engaged or is engaging in an illegal activity or other suspicious activity, report it through the [Helpline](#) or contact the [Compliance & Ethics team](#).

How This Shows Up

Always be mindful of your business partners. You should consider our [Anti-Money Laundering Policy](#) when:

- Negotiating anti-money laundering provisions in agreements with members, business partners or vendors.
- Onboarding a member, business partner or vendor.
- Transferring funds.
- Observing potentially suspicious activity at our corporate and member locations.

Links to Relevant Policies

[Anti-Money Laundering Policy](#)

We Follow Economic Sanctions Requirements

No matter where you work, you must comply with international trade regulations, including:

- Export controls.
- Economic sanctions.
- Customs laws that regulate cross-border transfers of goods, software, and technology.

We do not conduct business with any government, entity, organization, or individual, or within any country, where doing so is prohibited by applicable law. We adhere to anti-boycott laws that prohibit and penalize us for supporting boycotts that have not been authorized by the U.S. government.

How This Shows Up

Sanctions regulations and export controls are complex and always changing. Help issue-spot and escalate whenever you have concerns or questions when:

- Signing leases, particularly those outside of the U.S.
- Vetting our business partners and vendors.
- Entering into agreements for goods, including furniture, that may require international shipping.
- Downloading information or software onto your computer from one country into another.

If you are in any way involved in sending or making available WeWork products, services, software, equipment, or any form of technical data from one country to another, work with your manager and the Compliance & Ethics team to be sure that you keep the transaction well within the bounds of applicable laws.

Links to Relevant Policies

[Global Sanctions Policy](#)





We Follow the Rules for Government Contracts

We follow the laws, rules, and regulations that govern the acquisition of goods and services by government entities, and the performance of government contracts.

Employees who deal with governmental agencies, including international organizations, are responsible for learning and complying with all rules that apply to government contracting and interactions with government officials. We must avoid any activity that is, or appears to be, illegal or unethical.

How This Shows Up

This is how we work with local and foreign governments:

- We are truthful and accurate when working with government representatives and officials.
- We comply with contract terms and conditions, laws, and regulations applicable to WeWork when working with governments.
- We do not offer, promise, or authorize the giving of anything of value to a government employee for improper purposes or in violation of any law, rule, or regulation.

Interactions with foreign and local governments pose heightened risks. You should refer to the Code and applicable policies, or consult the [Compliance & Ethics team](#) before:

- Entering into membership or event space agreements with government entities.
- Establishing partnerships with government entities.
- Meeting with government officials or government employees.
- Vetting government entities.

We Are Smart About Charitable and Political Giving

Charitable Contributions

As global citizens, we believe in giving back to the communities where we work and live. WeWork supports causes all around the world, and seeks to make an impact whenever possible. We only contribute to charities or sponsor events by organizations that are organized as nonprofit under applicable law. We do not make charitable contributions to other for-profit businesses. We do not contribute to individuals or organizations whose programs have a discriminatory intent or impact. We do not make charitable contributions that are intended to improperly influence the decision making of any government official or any other person.

Please see our [Delegation of Authority Policy](#) for guidance on approvals for charitable contributions.

How This Shows Up

Charitable contributions take many forms, including:

- Financial donations.
- Sponsorships of a charity or charitable event.
- Space and facilities: WeWork event spaces or conference rooms may be used to host or sponsor events by charitable organizations or supporting charitable causes.
- Membership discounts.
- Goods and equipment: WeWork may donate surplus or unneeded materials, including furniture, appliances, and electronics.

Frequently Asked Questions and Sample Scenarios

Q: A broker partner company is holding a charity dinner auction. My team wants to attend to support the charity cause and meet employees of the broker partner company. If I'm successful at the auction, may I use company funds to pay for my winning bid?

A: No. It's great that you want to contribute to a good cause and support a partner company. But a contribution like this could create the impression that you are trying to receive an improper business advantage. Instead of attending the auction, consider sending a congratulatory note after the event.

Q: A nonprofit organization wants to join WeWork as a member. May I offer a discount, or free use of space for some period?

A: Yes! You may offer appropriate discounts or other incentives that are consistent with WeWork's policies.





Political Contributions

We encourage all employees to be active citizens in their communities. However, we do not use WeWork funds or assets to contribute to political campaigns, political parties, or political action committees. If you or a member wants to host a political candidate or event in one of our locations, contact the [Events Team](#).

Frequently Asked Questions and Sample Scenarios

Q: Does this mean I can't contribute my personal funds to political causes?

A: You may contribute your personal funds to political campaigns, political parties, or political action committees, subject to applicable laws.

Q: May I run for elected office?

A: Any employee who wishes to run for public office should submit a disclosure through the [Conflicts of Interest Disclosure Portal](#). While there is no strict prohibition against pursuing an elected position, we must assess the individual's role within WeWork, desired office, and potential impact on WeWork before you proceed.

Q: My friend is running for political office. I want to help with the campaign. Is this allowed?

A: While your personal political activity is your business, make sure that you do not use WeWork resources, including employees' time, communications channels, or the WeWork name, to advance the campaign.

Links to Relevant Policies

[Political and Charitable Giving Policy](#)

Links to Relevant Policies

[Conflicts of Interest Disclosure Portal](#)

WE COMMIT TO PROTECTING WEWORK'S ASSETS AND REPUTATION

We Do Not Misuse WeWork Assets

We are committed to acting with integrity and honesty. This means that all WeWork employees, officers, and directors have a duty to protect WeWork's assets as well as assets that are owned by others that WeWork controls. Exercise good judgment when using WeWork's assets. Make sure costs are reasonable and that they relate directly to WeWork business, and always retain receipts and other appropriate documentation. Regardless of the amount of an actual or potential loss, any act of fraud is a violation of our Code and may constitute a criminal offense in the jurisdictions in which we operate.

Unless authorized, you may not take or use for your personal benefit WeWork products or services for which you have not paid. Thus, you are prohibited from giving or taking free or discounted products and services not available to the public, unless proper authority has been granted by WeWork.

Avoid any practices that place WeWork's assets at risk for loss, waste, destruction, misappropriation, alteration, theft, abuse, or misuse.

How This Shows Up

Exercise good judgment with WeWork's assets, especially when:

- Planning team building events.
- Traveling for business.
- Negotiating deals and vendor contracts.

Frequently Asked Questions and Sample Scenarios

Q: I asked my friend in the design department to use WeWork computers and equipment during working hours to design and print my wedding invitations. Is this okay?

A: No. This is a misuse of WeWork's resources. WeWork's technology and other equipment should not be used for personal reasons and your working hours should be devoted to fulfilling your job responsibilities.



Links to Relevant Policies

[Meals, Entertainment & Gifts Policy](#)

[Global Travel & Entertainment Policy](#)



We Take Care of Confidential and Proprietary Information

We protect confidential and proprietary information. Confidential and proprietary information can take many forms, including: detailed sales information, new product information, a proposed merger, joint venture, leadership changes, acquisition, or government investigations. We do not disclose confidential and proprietary information without a valid business purpose and prior authorization. This limitation includes not disclosing information to people within WeWork who do not have a need to know such information to perform their responsibilities, as well as to family, friends, and on social media. Unauthorized use or distribution of WeWork's confidential and proprietary information is a violation of our Code. Additionally, unauthorized communication and the disclosure or misuse of information may be damaging to our members, employees, and shareholders, as well as to the WeWork brand and reputation – one of WeWork's most important assets.

How This Shows Up

We commit to protecting our confidential and proprietary information by:

- Not discussing confidential information in public areas, including trains, planes, and restaurants.
- Not working in a public place where there's a risk of such information being viewed by others.
- Protecting WeWork's confidential information even after leaving WeWork.
- Not sharing WeWork's confidential information with the media or investment community.

Unless you are expressly authorized to speak on WeWork's behalf, inquiries from the investment community should be forwarded to the Head of Investor Relations and all other inquiries should be forwarded to the Chief Communications Officer. If you are authorized to speak to the investment community, you must comply with WeWork's [Regulation FD Policy](#).

Frequently Asked Questions and Sample Scenarios

Q: Recently, I was having lunch with a friend. After telling them that I work at WeWork, they became excited. It turns out that they work out of one of our locations. Since they are a member, I told them about some of the new products that will be coming out soon. Was this okay?

A: No. Unless the new products you mentioned have been previously announced by official WeWork representatives, you have divulged confidential WeWork information. While we appreciate your excitement over our new products, we must always be careful about keeping confidential information to ourselves, take extra care not to discuss confidential information in public spaces, and take into account the added risk that the information you are discussing is material non-public information.

Q: I am able to get an early start on my day by returning calls during my train ride to work. Is this a problem?

A: You must be careful not to discuss confidential and proprietary information in public places where others may overhear you, such as the train. You should also be mindful of any conversations you have in elevators, or at conferences and trade shows. When it is necessary to conduct a telephone call in a public place, be mindful of your surroundings.

Links to Relevant Policies

[Global Privacy Policy](#)

[Privacy Policy for People Data](#)

[Internal Data Use & Monitoring Policy](#)

[Insider Trading Policy](#)

[Regulation FD Policy](#)



We Respect Data Privacy

We respect data privacy by protecting and securing the personal information of our employees, members, guests, and business partners. Employees with access to personal information must collect, store, disclose, and use such information only in accordance with WeWork's policies and in compliance with applicable data protection laws. We only access and use personal information for the purpose for which it was collected, and we do not share personal information with anyone inside or outside of WeWork in an unauthorized manner.

How This Shows Up

We commit to respecting data privacy and preserving trust by:

- Always being mindful of our privacy policies when: (i) collecting, storing, using, or disclosing personal information; (ii) designing new products and services and (iii) drafting and negotiating membership and commercial agreements.
- Limiting the collection of personal information to what is relevant and necessary to accomplish legitimate business purposes.
- Protecting personal information to comply with data protection laws and protect individuals' rights.

Frequently Asked Questions and Sample Scenarios

Q: What is personal information and what are some examples that are covered by WeWork's policies and data protection laws?

A: Personal information (also called "personal data") is any information that relates to an identified or identifiable natural person (e.g. our employees, members, guests, business partners, etc). Examples of personal information covered by our policies and data protection laws may include, but are not limited to, name, address, email address, phone number, date of birth, social security number, credit card number, personal opinions, preferences, voice, image, and location data such as GPS or IP address. See our [Personal Information Checklist](#) on Connect for more examples.

Q: Where can we learn more about privacy at WeWork?

A: You can visit the [Privacy Page](#) on Connect.

Q: We're preparing to launch an exciting new product and we want to get the word out. We have engaged a marketing vendor who has a list of prospective members. Can we use the list for our marketing campaign to promote this product?

A: Maybe. It depends on the applicable legal requirements. Most countries have rules about whether and how email addresses can be collected, whether and what type of consent is needed from members to receive email, and when and how you can use emails for marketing purposes. In this case, please submit a detailed request to the Privacy team [here](#).



Links to Relevant Policies

[Global Privacy Policy](#)

[Privacy Policy for People Data](#)

[Internal Data Use & Monitoring Policy](#)

We Do Not Speak on Behalf of WeWork

Do not speak on WeWork's behalf to the press or members of the investment community (such as analysts and institutional investors) about WeWork or its operations unless you are authorized to do so.

If you receive questions from the media, securities analysts, or others regarding WeWork's business, rumors, trading activity, current and future prospects and plans, acquisition or divestiture activities, or other similar important information, you are required to notify the appropriate departments:

- Refer requests for information regarding WeWork from the investment community, such as securities analysts, brokers, or investors, to our Head of Investor Relations.
- Refer requests for information regarding WeWork from the media or press to our Chief Communications Officer.
- Refer requests for information from the SEC or other regulators to our Chief Legal Officer.

Under no circumstances should you attempt to handle these inquiries.

Nothing in this policy is designed to limit employees' right to communicate regarding the terms or conditions of their employment, such as wages, benefits, and working conditions to the extent permitted by law nor does it prevent an employee from making a protected disclosure, in line with local laws.

How This Shows Up

You may be confronted with this issue when:

- Approached by a media person for comment on WeWork's business.
- Posting on social media.
- Speaking on WeWork's behalf at a public event.

Frequently Asked Questions and Sample Scenarios

Q: I was contacted by the media about a rumored acquisition. I have heard discussions in the office about the deal, and passing along what I have heard might boost our Company's stock price. May I tell the reporter what I know?

A: No. Unless you are an official spokesperson for WeWork, do not comment on the rumor. The information you have may be incorrect or incomplete, or could even constitute material nonpublic information best addressed by an official company spokesperson. Refer this type of inquiry to the Chief Communications Officer.



Q: I read a news article that was critical of our company and contained inaccurate information about one of our products. I know the facts of that product and want to set the record straight. Is it okay to post my thoughts in the comments section of the article?

A: No. Unless you are an authorized spokesperson for WeWork, you should notify the appropriate team listed above and allow that team to address the situation.

Links to Relevant Policies

[Social Media and Internal Communication Channels](#)

[Regulation FD Policy](#)

[Global Anti-Retaliation Policy](#)



We Do Not Share or Trade on Material Nonpublic Information

In the course of your relationship with WeWork, you may come into possession of material information about WeWork or other entities (such as vendors, members, or potential business partners) that is not available to the investing public (“**material nonpublic information**”). You have a legal and ethical obligation to maintain the confidentiality of material nonpublic information, as well as other confidential and proprietary information of WeWork.

Information is material if there is a substantial likelihood that a reasonable investor would consider the information important in determining whether to hold or trade in a security; or the information, if made public, likely would affect the market price of a company’s securities.

Information is nonpublic if it has not yet been communicated by the Company in a manner reasonably designed to make it available to the general investing public. The circulation of rumors, even if accurate and reported in the media, does not constitute public disclosure.

We may not trade in WeWork securities or any other entity while in possession of material nonpublic information about WeWork or such other entity. Nor may we communicate such confidential information to others who might choose to trade based on the information.

Additional restrictions and guidelines apply to directors and officers of the Company, as well as certain designated WeWork employees, who have regular access to material nonpublic information about WeWork.

For more information about your obligations with respect to material nonpublic information, consult the [Insider Trading Policy](#). If you are unsure whether you are in possession of material nonpublic information, or whether a particular transaction may violate the WeWork Insider Trading Policy, reach out to insidertrading@wework.com.

How This Shows Up

It's up to you to recognize what is and is not insider trading. Think before you act. You must not:

- Tell family and friends about WeWork's financial or strategic plans.
- Trade in WeWork securities while in possession of nonpublic information of WeWork.
- Buy or sell another company's stock based on confidential information you learned as an employee of WeWork.

If you are unsure about what you are allowed to do with confidential information, speak up and ask for help.

Frequently Asked Questions and Sample Scenarios

Q: I'm a software developer and don't work with stocks or securities in my job. Do the rules prohibiting insider trading apply to me?

A: Yes. Anyone with knowledge of material nonpublic information can violate insider trading laws and the WeWork Insider Trading Policy if they trade on that information or disclose the information to third parties who then trade based on that information. Even during casual conversation with family and friends, be cautious and don't disclose any of our confidential information.

Q: I really need cash and want to sell my Company stock. But I'm nervous to sell my stock now because of something I learned during the last All Company Meeting and this information is not public knowledge. What should I do?

A: Contact insidertrading@wework.com.

Q: I learned that WeWork is considering the acquisition of a small, publicly traded software company. May I acquire stock of this company in anticipation of the acquisition?

A: No. Acquiring stock in this situation is insider trading. It is unlawful and a violation of the WeWork Insider Trading Policy and our Code.

Links to Relevant Policies

[Insider Trading Policy](#)





We Are Smart and Respectful When Using Social Media

We comply with applicable laws, government guidelines, and WeWork policies when we use social media such as video, blogs, wikis, podcasts, virtual worlds, and social networking. Use good judgment when you engage in social media activity that identifies you as an employee or as otherwise associated with WeWork, or in any way relates to WeWork or our employees, members, vendors, and competitors. You must disclose your affiliation with WeWork if you post content— even in your personal capacity — that praises WeWork’s products and services. Before you post on social media about or on behalf of others (like colleagues or members), consider whether it is appropriate to first get their consent to do so.

The Code and our policies, including our [Global Anti-Discrimination & Anti-Harassment Policy](#), apply equally to conduct on any [social media platform](#).

How This Shows Up

Use good judgment when:

- Posting articles, comments, or photographs on social media platforms.
- Engaging co-workers on social media platforms.
- Representing WeWork, including the name, images, and logo, when using social media.

Frequently Asked Questions and Sample Scenarios

Q: What is “social media activity?”

A: Social media activity includes postings on: (1) social networking sites (such as Facebook, Instagram, LinkedIn, Snapchat, etc.); (2) microblogs such as Twitter; (3) messenger platforms (such as WhatsApp, WeChat, KakaoTalk, Douyin, Weibo, or Dianping); (4) video or audio on media-sharing sites such as YouTube; (5) internal communication channels or intranet employee forums such as Slack; (6) blogs and other online journals and diaries; and (7) bulletin boards and chat rooms.

Q: Does this mean I can never post information, including photographs, relating to my work at WeWork on public internet platforms?

A: While employees are not strictly prohibited from posting information relating to their work at WeWork, WeWork has established guidelines for employee use of social media. Social media activity is subject to all of WeWork’s policies and procedures, including any applicable disciplinary policy, those policies prohibiting unlawful discrimination and harassment, and the guidelines on taking care of WeWork’s confidential and proprietary information.

Q: What are some examples of social media use that violates the Code?

A: When using social media, whether outside of or at work, or in connection with your work, you should generally avoid posting photos, images, videos or audio clips of our facilities. Never use WeWork logos, trademarks or copyrighted materials without permission. Never represent or leave the impression that the views that you express are the views of WeWork.

Q: I have a blog related to my job at WeWork. Should I disclose this to WeWork?

A: Yes. You should always be transparent about how you represent yourself as a WeWork employee. In this circumstance, contact the [Compliance & Ethics team](#) or use the [Conflicts of Interest Disclosure Portal](#).

Q: A co-worker posted an offensive, sexual comment about me on their personal social media page. Is my co-worker allowed to do that?

A: No. This is not acceptable conduct and is a violation of our Code, our Anti-Discrimination and Anti-Harassment policy, and our Social Media policy. Employee use of online media must comply with all Company policies. In this circumstance, contact your [People Partner](#), Employee Relations by submitting a [People Helpdesk](#) ticket, or the [Compliance & Ethics team](#) right away. You can also make a report using the [Helpline](#).

Links to Relevant Policies

[Social Media and Internal Communication Channels](#)

[Global Anti-Discrimination & Anti-Harassment Policy](#)



We Engage Ethical Partners and Vendors

We are committed to ensuring that everyone who works on behalf of WeWork acts in accordance with WeWork's values. Just like employees, the companies and individuals with whom we work reflect on our reputation. As a global organization, we are exposed to a number of risks when dealing with partners and vendors of goods and services. Before engaging partners or vendors, we ensure that we understand their qualifications and role in the transaction or project, and complete the appropriate vetting process. You can find more information on the vetting process [here](#).

How This Shows Up

We take the time to vet our vendors and our partners. Robust due diligence practices protect WeWork and our reputation. Here are some examples of when performing due diligence on vendors is especially important:

- You want to engage a vendor working in a high-risk jurisdiction.
- You need to hire a consultant to lobby a government official.
- You've been asked to hire a licensed professional for a specific trade.
- A prospective vendor asks you to make exceptions in the RFP or onboarding process.

Frequently Asked Questions and Sample Scenarios

Q: My father-in-law owns a paper company. I think he would be great for a new WeWork project. Am I prohibited from recommending him to the project manager assigned to the new construction project?

A: No. You may recommend your father-in-law for the project. However, you must disclose your relationship and the circumstances to your manager. In addition, you must excuse yourself from the decision-making process and you may not seek to influence the outcome of the decision in any way.

Q: I love working with a certain mechanical vendor. They always complete their work on time and under budget. May I use them for every project moving forward, without undertaking a formal RFP?

A: Time permitting, you should always issue an RFP. This helps to ensure that WeWork receives the most competitive pricing and can protect against criminal activity, like kickbacks. While in some cases it may be beneficial to single-source certain scopes of work, it is not the recommended practice.



Links to Relevant Policies

[Global Anti-Corruption Policy](#)

Links to Relevant Policies

[Conflicts of Interest Disclosure Portal](#)



We Value Our Brand

Our brand is our most valuable asset. It reflects our mission and our values. It inspires the design of our spaces and the creativity of our products. We protect our brand by committing to professional conduct with each other and our business partners. We promote our brand in accordance with WeWork policies and creative guidelines, and speak up if we observe conduct having the potential to damage our public image.

How This Shows Up

You may be confronted with this issue when:

- Preparing to launch a new product to the public.
- Drafting a new WeWork-wide policy or guideline.
- Using images to promote our services in presentations and through our digital assets.

WE COMMIT TO RESPECTING OTHERS

We Treat Each Other With Respect and Dignity

We are committed to treating each other with respect and protecting the dignity of everyone in our workplace and community. We believe all people in our community – whether employees, vendors, contingent workers, or members – should be free from discrimination and harassment.

At WeWork, we expect everyone to treat others the way they want to be treated – regardless of time, location, or medium. We also expect our employees to refrain from engaging in any discriminatory or harassing conduct towards anyone in our community regardless of where they interact, whether inside or outside of the office, in-person, by email, or via Slack, or during or outside of work hours.

WeWork is proud to be an Equal Employment Opportunity and Affirmative Action employer. We believe in an environment that is free from discrimination and harassment when recruiting, hiring, training, promoting, compensating, or in any other term or condition of employment. We do not discriminate based upon gender, sexual orientation, marital or civil status, pregnancy (or pregnancy-related conditions), gender identity or expression, transgender status or gender reassignment, race, color, national origin or ancestry, citizenship, religion or religious beliefs, age, physical or mental disability, genetic information (including genetic testing and characteristics), military or veteran status, or any other grounds or characteristic that is protected under the law.

Discrimination and harassment are against the law and will not be tolerated. We will take disciplinary action, up to and including termination of employment, against any employee who has engaged in discrimination or harassment. If a WeWork vendor or contingent worker has engaged in discrimination or harassment, we will take reasonable steps to address the situation, such as prohibiting the vendor or contingent worker from performing services for WeWork.

We do not tolerate behavior from others that violates our standards and when we see misconduct, we report it. If you or someone else is the subject of discrimination or harassment, we strongly encourage you (and in the case of managers, require you) to promptly report it. You can report it orally or in writing to your manager, your [People Partner](#), or the [Compliance & Ethics team](#). You may also use the [Helpline](#) to report anonymously by phone, web, and text message

or submit a ticket to Employee Relations through the [People Helpdesk](#).

We take reports of discrimination and harassment seriously, and will not tolerate retaliation against anyone who raises questions or concerns in good faith about possible misconduct or violations of law or policy – whether to WeWork or to a government authority – or who assists in an investigation of such misconduct.

You have our commitment that we will promptly and thoroughly investigate reported misconduct and take appropriate action.



How This Shows Up

WeWork's Anti-Discrimination and Anti-Harassment policy applies at all times. It would be impossible to list all the types of behavior that could be considered discrimination or harassment, but here are some examples:

- Derogatory or inappropriate comments, slurs, epithets, or jokes (including on social media, email, text, or Slack) including comments about stereotypes, appearance, or personal or physical characteristics.
- Punishing or excluding employees because of any of the protected characteristics described in our [Global Anti-Discrimination and Anti-Harassment Policy](#).
- Displaying or sharing offensive images such as posters, videos, photos, cartoons, emails, or drawings that are derogatory or sexual.
- Unnecessary or unwanted physical contact such as groping or massaging, or blocking someone's movement.
- Threats or demands (implicit or explicit) that a person submit to sexual requests as a condition of employment, or offers of employment-related benefits in return for sexual favors.

- Teasing, taunting, or other conduct that explicitly or implicitly targets one or more protected classes and unreasonably interferes with one's work environment.
- Tolerating any behavior that creates a discriminatory, harassing, offensive, or hostile work environment.

Links to Relevant Policies

[Global Anti-Discrimination and Anti-Harassment Policy](#)



We Know That Our Differences Make Us Stronger

We are a global and diverse community and believe in practicing inclusivity, treating one another with respect, and protecting the dignity of those with whom we interact. We want all employees to bring their full range of talents, skills, and abilities to work, and we seek to create an environment that encourages each person's full participation so that we can, in turn, best serve our rich and diverse membership.

We are an equal opportunity employer and understand that our success depends on all of us working effectively together. We believe in an environment that respects each person, that relies on fostering collaboration as well as embracing and celebrating our differences. We expect all members of the WeWork community to:

- Practice and support inclusion and diversity (in short, diversity ensures everyone has a seat at the table, and inclusion ensures everyone's voice is heard).
- Listen and collaborate with people of diverse backgrounds and cultures.
- Embrace differing opinions and perspectives.
- Follow a meritocracy where employees are rewarded based on their skills, talents, hard work, and contributions.
- Recognize we all have biases and work to grow past them.
- Learn from others with different backgrounds and leverage our differences to make better decisions.
- Intervene if you witness someone being marginalized or excluded.

Frequently Asked Questions and Sample Scenarios

Q: What do I do if I witness someone being marginalized, excluded, or treated unfairly?

A: Intervene, as appropriate, in the moment and report conduct that, in good faith, you believe may discriminate against, harass, or unfairly treat others. You can report concerns about misconduct verbally or in writing to: (1) your [People Partner](#); (2) the [Helpline](#); and/or (3) the [Compliance & Ethics team](#). You can also submit a ticket to Employee Relations through the [People Helpdesk](#).



[Links to Relevant Policies](#)

[Global Anti-Discrimination and Anti-Harassment Policy](#)

ADMINISTERING OUR CODE

Investigations and Disciplinary Action

WeWork is committed to upholding the Code, WeWork policies and procedures, and applicable laws. If you learn about or suspect that the Code or another WeWork policy has been violated, report it as soon as possible. You can report concerns anonymously in writing or over the phone via the [Helpline](#), or you may contact the [Compliance & Ethics team](#), the [Investigations team](#), or the [People Helpdesk](#).

WeWork maintains an independent and robust process for reviewing, investigating, and addressing all complaints promptly, equitably, and effectively. We will take appropriate disciplinary steps and/or remedial action based on the findings of any investigation.

Nothing in this Code or any other WeWork policy prohibits you from reporting potential illegal activities to any government agency or entity, or making other disclosures that are protected under the whistleblower provisions of applicable laws. You do not need prior approval from the Legal team or anyone else at WeWork to make any such reports or disclosures, and you are not required to notify us that you have made such reports or disclosures.

If you are asked to participate in an investigation, you are required to cooperate fully and truthfully, subject to applicable local law. Individuals who fail to cooperate with or obstruct an investigation are subject to disciplinary action, up to and including termination.

Amendments and Waivers

Amendments to this Code shall be approved by WeWork Inc.'s Board of Directors (the "Board"). Any waiver of any provision of this Code for a member of the Board or a WeWork executive officer must be approved by the Board or the Audit Committee of the Board, and will be disclosed in accordance with applicable laws, rules, and/or regulations.

If you have any questions regarding our Code of Conduct & Ethics, please use the [Helpline](#) or contact the [Compliance & Ethics team](#).

