

# The Original BARK Company Code of Conduct

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Version 1.0



## Introduction

This Code of Conduct (the “Code”) covers a wide range of business practices and procedures. It does not cover every issue that may arise, but it sets out basic principles to guide all directors, officers and employees of The Original BARK Company and its subsidiaries (collectively, “BARK” or the “Company”). All directors, officers and employees of the Company should be familiar with the Code, conduct themselves accordingly, seek to avoid even the appearance of improper behavior, and report any suspected violations as described in Section 18, Reporting and Enforcement. The Code should also be provided to and followed by the Company agents and representatives, including consultants.

Our Code is based on the Company’s standards to conduct business ethically with *Integrity, Empathy, Transparency, and Respect for the individual*.

If you violate the standards in the Code, you may be subject to disciplinary action, up to and including immediate termination of employment.

If a law conflicts with a policy in the Code, you must comply with the law. If you have any questions about these conflicts, ask your manager or the Company’s Chief Executive Officer, Chief Financial Officer, General Counsel or designated legal personnel how to handle the situation. The Code supersedes all other codes of conduct, policies, procedures, instructions, practices, rules or written or verbal representations to the extent that they are inconsistent with the Code. We are committed to continuously reviewing and updating our policies and procedures. The Code, therefore, is subject to modification.

Nothing in the Code modifies the Company’s at-will employment relationship with its employees, which may only be modified in an express written agreement signed by the employee and the Company’s Chief Executive Officer.

## 1. Purpose

The Code seeks to deter wrongdoing and to:

- Promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Ensure full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission (the “SEC”) and in other public communications made by the Company;
- Promote compliance with applicable governmental laws, rules and regulations;
- Protect Company assets, including corporate opportunities and confidential information;
- Promote fair practices;
- Encourage people to speak up without fear of retaliation; and
- Ensure accountability for adherence to the Code.

While the Code cannot anticipate or provide guidance for every situation, the Code provides a guide for how to act. When you face new situations, we expect that you will exercise good judgment. Keep BARK’s best interests in mind, follow proper processes, think about your actions and the perceptions of your actions, and ask questions when you are not sure.

## 2. Compliance with Applicable Laws, Rules and Regulations

Obedying the law is the foundation on which the Company’s ethical standards are built. You must comply with applicable laws, rules and regulations. Although you are not expected to know the details of these

laws, it is important to know enough to determine when to seek advice from managers or other appropriate personnel.

### 3. Honest and Ethical Conduct

The Company's policy is to promote high standards of integrity by conducting its affairs honestly and ethically.

Each director, officer and employee must act with integrity and observe the highest ethical standards of business conduct in his or her dealings with the Company's customers, suppliers, partners, service providers, competitors, employees and anyone else with whom he or she has contact in the course of performing his or her job.

### 4. Conflicts of Interest

Company directors, officers, and employees have a duty of loyalty to the Company and must identify, disclose and avoid conflicts of interest.

A "conflict of interest" exists when a person's private interests (or the interest of a member of his or her family) interfere, or even appears to interfere, or conflict in any way with the interests of the Company as a whole. Examples of when a conflict of interest may arise include, but are not limited to:

- When a director, officer or employee (or a member of his or her family) takes actions or has interests that may make it difficult to perform his or her work objectively and effectively.
- When a director, officer or employee, or a member of his or her family, receives improper personal benefits as a result of his or her position with the Company.
- Almost always, when an employee works simultaneously for a competitor or, except on our behalf, a customer or supplier. You are not allowed to work for a competitor in any capacity.
- When a director, officer or employee serves as a director of any company that competes with the Company.
- When a director, officer or employee has a business or financial interest in a customer, supplier, developer or competitor of the Company. In deciding whether to make such an investment, you should consider the size and nature of the investment, your ability to influence decisions of the Company or of the other company, your access to confidential information of the Company or of the other company, and the nature of the relationship between the Company and the other company.
- When a director, officer or employee conducts the Company business with a relative or significant other, or with a business with which a relative or significant other is associated in any significant role. Relatives include spouse, sister, brother, daughter, son, mother, father, grandparents, aunts, uncles, nieces, nephews, cousins, step relationships and in-laws. Significant others include persons living in a spousal or familial fashion (including same sex) with an employee.
- Loans by the Company to, or guarantees by the Company of obligations of, employees or their family members are of special concern and could constitute improper personal benefits to the recipients of such loans or guarantees, depending on the facts and circumstances. Loans by the Company to, or guarantees by the Company of obligations of, any director or officer are expressly prohibited.

Conflicts of interest are prohibited as a matter of the Company's policy, except in the case of any director, executive officer or member of the Company's management committee, with the informed written consent of the Board of Directors of the Company (the "Board") or pursuant to guidelines approved by the Board, or in the case of any other employees, with the informed written consent of the Company's Chief Executive

Officer or Chief Financial Officer or pursuant to guidelines approved by the Company's Chief Executive Officer or Chief Financial Officer.

Conflicts of interest may not always be clear-cut. If you have a question, you should consult with higher levels of management or the Company's Chief Executive Officer, the Chief Financial Officer, the General Counsel or other designated legal personnel (as further described in "Compliance Procedures" below). If you become aware of a conflict or potential conflict, you should bring it to the attention of a manager or other appropriate personnel.

## 5. Public Disclosure of Information

The Company's periodic reports and other documents filed with the SEC, including all financial statements and other financial information, must comply with applicable federal securities laws and SEC rules.

Each director, officer and employee who contributes in any way to the preparation or verification of the Company's financial statements and other financial information must ensure that the Company's books, records and accounts are accurately maintained. Each director, officer and employee must cooperate fully with the Company's accounting and human services departments, as well as the Company's independent public accountants and counsel.

Each director, officer and employee who is involved in the Company's disclosure process must:

- be familiar with and comply with the Company's disclosure controls and procedures and its internal control over financial reporting; and
- take all necessary steps to ensure that all filings with the SEC and all other public communications about the financial and business condition of the Company provide full, fair, accurate, timely and understandable disclosure.

## 6. Insider Trading

You are not permitted to use or share confidential information for stock trading purposes or for any other purpose, except the conduct of Company business. All non-public information about the Company should be considered confidential information. To use "material non-public information" about the Company or the market for the Company's securities for personal financial benefit or to "tip" others who might make an investment decision on the basis of this information is not only unethical, but also illegal, and could result in criminal prosecution in addition to the termination of your employment. "Material non-public information" includes information that is not available to the public at large that could affect the market price of the Company's or another company's securities and that a reasonable investor would consider important in deciding whether to buy, sell or hold the securities. In order to assist with compliance with laws against insider trading, the Company has adopted an Insider Trading Policy. A copy of that policy, which has been distributed to every employee, is available on the Company's internal website. If you have any questions, please consult the Company's Chief Financial Officer, the General Counsel or designated legal personnel.

## 7. Corporate Opportunities

All directors, officers and employees owe a duty to the Company to advance its interests when the opportunity arises. Directors, officers, and employees are prohibited from taking for themselves personally (or for the benefit of friends or family members) opportunities that are discovered through the use of corporate property, information or position without the informed prior consent of the Board. You may not use corporate property or information obtained through your position with the Company for improper personal gain (including gain of friends or family members), and you may not compete with the Company directly or indirectly.

## 8. Competition and Fair Dealing

The Company seeks to outperform its competition fairly and honestly. Using or disclosing, or encouraging others to use or disclose, other companies' proprietary, confidential or trade secret information, without the owner's prior consent, and any theft or misappropriation of such information is strictly prohibited. No director, officer or employee may take unfair advantage of anyone through manipulation, concealment, abuse or privileged information, misrepresentation of facts or any other unfair dealing practice. You should endeavor to respect the rights of and deal fairly with the Company's customers, suppliers, service providers, competitors, employees, and anyone else with whom you have contact in the course of performing your job.

We will always compete fairly on the quality and cost of our products and services, and we will maintain proper relationships with business partners and anyone else we deal with on behalf of the Company.

- We don't take unfair advantage of anyone through manipulation, concealment, abuse or privileged information, misrepresentation of facts or any other unfair dealing practice.
- We understand that "competition" or "antitrust" laws prohibit agreements or actions that might unreasonably restrain competition, create a monopoly or abuse a strong market position.
- We don't agree with competitors to set prices, "rig bids," limit production or divide customers, suppliers or markets.
- We don't engage in the unlawful exchange of confidential or proprietary information with competitors to gain an unfair advantage over another competitor, suppliers or our customers.
- We don't discuss the pricing or the terms of our agreements with a competitor, even informally, and agree with others that refuse to do so
- We don't agree with competitors to target certain customers, products, services or geographic territories.
- We don't agree with others to refuse to do business with a customer, supplier, licensor or licensee.

## 9. Gifts

The purpose of business entertainment and gifts in a commercial setting is to create good will and sound working relationships, not to gain unfair advantage with customers. No gift or entertainment should ever be offered, given, provided or accepted by you unless it:

- is not a cash gift,
- is consistent with customary business practices and consistent with Company policies,
- is not excessive in value,
- cannot be construed as a bribe or payoff, and
- does not violate any laws or regulations.

Please discuss with your manager any gifts or proposed gifts that you are not certain are appropriate.

## 10. Discrimination, Harassment and Retaliation

We are committed to diversity, inclusiveness, and an engaging environment where employee satisfaction, pride, and individuality are encouraged and valued. The diversity of the Company's employees is a tremendous asset. We work to maintain culture of trust and where respectful open and candid

conversations are encouraged. We foster an environment where all voices are heard and valued and everyone assumes positive intent. We do not discriminate in any way based on gender, race, national origin, ancestry, citizenship, religion, age, physical or mental disability, sexual orientation, gender identity or gender expression, veteran status, or military status.

We do not bully or behave in a hostile or intimidating manner, and we do not tolerate others who do.

We are committed to providing a work environment that is free of discrimination and harassment. The Company is an equal opportunity employer and makes employment decisions on the basis of merit and business needs.

## 11. Health and Safety

The Company strives to provide its employees with a safe and healthy work environment. You are responsible for using good judgment to help ensure a safe and healthy workplace for all employees by following safety and health rules and immediately reporting accidents, injuries and unsafe equipment, practices or conditions.

Violence and threatening behavior are not permitted. Employees must report to work in condition to perform their duties, free from the influence of illegal drugs or alcohol. The abuse of alcohol or illegal drugs in the workplace will not be tolerated.

## 12. Record-Keeping

The Company requires honest and accurate recording and reporting of information in order to make responsible business decisions and to comply with the law. For example, employees who must report their hours worked must only report the true and actual number of hours worked (whether for purposes of individual pay or for purposes of reporting such information to customers). The Company also requires each director and employee to disclose any transaction or arrangement among such individual or any family member or affiliated entity of such individual, on the one hand, and any other director, employee or any family member or affiliated entity of such other individual, on the other hand, that in any way relates to or arises out of such individual's professional relationship with the Company.

Many employees regularly use business expense accounts, which must be documented and recorded accurately in accordance with the Company's policies. If you are not sure whether you may seek reimbursement for a certain expense, ask your manager or the Chief Financial Officer.

All of the Company's books, records, accounts, and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions and must conform both to applicable legal requirements and to the Company's system of internal controls. Unrecorded or "off the books" funds or assets should not be maintained unless permitted by applicable law or regulation.

Business records and communications often become public, and you should avoid exaggeration, derogatory remarks, guesswork or inappropriate characterizations of people and companies that can be misunderstood. This policy applies equally to e-mail, internal memos and formal reports. Records should always be retained or destroyed according to the Company's record retention policies. In accordance with those policies, in the event of litigation or governmental investigation, please consult the Company's Chief Financial Officer, General Counsel or designated legal personnel.

## 13. Confidentiality and Privacy

You must maintain the confidentiality of confidential information entrusted to you by the Company or its customers, except when disclosure is authorized by the Company's established written policies or its Chief Financial Officer, General Counsel or designated legal personnel or as required by laws or regulations. Confidential information includes all non-public information (regardless of its source) that might be of use to the Company's competitors, or harmful to the Company or its customers, if disclosed, and information that suppliers and customers have entrusted to us. The obligation to preserve confidential information continues even after employment ends. In connection with this obligation, every employee is required to

sign a confidentiality and proprietary information agreement when he or she began his or her employment with the Company.

Privacy laws do not only apply to sensitive personal data like social security numbers, ethnicity, and credit card numbers. Privacy laws and BARK Company policies apply to much more than this. Protected data includes e-mail, contact details, opinions about persons, their preferences, voice, image, and location--any information that could identify an individual. The Company respects privacy by keeping personal data private and secure. All personal data collected and held by the Company will be processed carefully, fairly, and lawfully. If we suspect a privacy or security breach or vulnerability, we promptly report our concerns to the Company's IT Department. Specifically, this means:

- We protect the personal data of customers, research subjects, business partners, and other employees.
- We appropriate safeguards to protect personal data against unauthorized use or disclosure.
- We are committed to collecting and only using personal data that is relevant and necessary for legitimate purposes.
- We maintain personal data in an accurate, complete, and current state, consistent with the purpose for which it was collected.
- We do not maintain or process personal data longer than is necessary.
- We provide access to sensitive information only to those who have a specific business purpose and have been granted prior authorization.
- We shred, securely destroy or archive unnecessary personal data.
- We do not disclose personal data to any unauthorized third parties.

## 14. Protection and Proper Use of Company Assets

You should endeavor to protect the Company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the Company's profitability and are prohibited. All Company assets should be used only for legitimate business purposes. Any suspected incident of fraud or theft must immediately be reported for investigation.

Your obligation to protect the Company's assets includes protecting its proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks and copyrights, customer lists, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports. Unauthorized use or distribution of such information is prohibited and could also be illegal and result in civil or criminal penalties.

## 15. Payments to Government Personnel

The U.S. Foreign Corrupt Practices Act prohibits directly or indirectly giving anything of value to officials of foreign governments or foreign political candidates in order to obtain or retain business or favorable treatment, and requires the maintenance of accurate books of account, with all company transactions being properly recorded. It is strictly prohibited to make illegal payments to government officials of any country.

In addition, the U.S. government has a number of laws and regulations regarding business gratuities that may be accepted by U.S. government personnel. The promise, offer or delivery to an official or employee of the U.S. government of a gift, favor or other gratuity in violation of these rules would not only violate the Company's policy, but could also be a criminal offense. State and local governments, as well as foreign governments, may have similar rules. The Company's Chief Financial Officer, General Counsel or designated legal personnel can provide guidance to you in this area.

## 16. Waivers of the Code

Waivers of the Code may only be granted by the Company's Chief Executive Officer or Chief Financial Officer; provided, however, that any waiver of the Code for executive officers or directors may be granted only by the Board or a Board committee. Any such waiver of the Code for executive officers or directors, and the reasons for such waiver, will be disclosed in the Company's public filings, as required by law or securities market regulations.

## 17. Reporting and Enforcement

You are encouraged to talk to managers or other appropriate personnel about observed illegal or unethical behavior or when in doubt about the best course of action in a particular situation. You are expected to cooperate in internal investigations of misconduct.

You should promptly report violations or suspected violations of this Code to the Chief Executive Officer, the Chief Financial Officer, the General Counsel or designated legal personnel. If you prefer to report anonymously, you can submit your report through our Integrity Line which you will find in the Investor Relations section of our website at <http://investors.bark.co/> or you can call the **Integrity Line at 1-800-916-7037, Company Code 22752**. If you call and leave a message at the Integrity Line your voice may be recognized. If you are concerned that your voice might be recognized, you should submit your concern in writing through the online portal.

## 18. Prohibition on Retaliation

At BARK, we speak up. We rely on people to speak frankly and to raise issues and concerns. The Company does not tolerate acts of retaliation against any director, officer or employee who makes a good faith report of known or suspected acts of misconduct or other violations of this Code. Retaliation can occur in many ways and managers should seek help from the People Team to protect employees who have raised concerns or participated in investigations. Examples of possible retaliation include reductions in compensation, changes in shifts or hours, demotions, poor reviews, suspensions, and terminations

## 19. Investigations and Disciplinary Action

The Board or its designated committee will be responsible for investigating and determining appropriate disciplinary action for matters involving members of the Board or executive officers. The Board or its designated committee may designate others to conduct or manage investigations on its behalf and recommend disciplinary action.

Subject to the general authority of the Board to administer this Code, the Chief Executive Officer, the Chief Financial Officer, the General Counsel and any designated legal personnel will be jointly responsible for investigating violations and determining appropriate disciplinary action for other employees, agents and contractors. The Chief Executive Officer, the Chief Financial Officer, General Counsel and any designated legal personnel may designate others to conduct or manage investigations on their behalf and recommend disciplinary action. The Chief Executive Officer, the Chief Financial Officer, the General Counsel and any designated legal personnel will periodically report Code violations and the corrective actions taken to the Board of Directors or its designated committee. The Board of Directors reserves the right to investigate violations and determine appropriate disciplinary action on its own and to designate others to do so in place of, or in addition to, the Chief Executive Officer, the Chief Financial Officer, the General Counsel and any designated legal personnel.

The Company will promptly investigate any suspected violations of this Code. If it is determined that evidence of a violation exists, the individual subject to investigation will be notified. The subject of an investigation will have an opportunity to respond to any allegations made against that person. A person suspected of violating the Code may be suspended with or without pay while an investigation is conducted. The Company will follow local grievance procedures in jurisdictions where such procedures apply.

The Company will take appropriate action against any employee, agent or contractor whose actions are found to violate the Code. Disciplinary actions may include, at the Company's sole discretion, oral or written reprimand, suspension or immediate termination of employment or business relationship, or any other disciplinary action or combination of disciplinary actions as deemed appropriate to the circumstances. A record of the disciplinary action will be retained in the employee's personnel file.

In determining what disciplinary action is appropriate in a particular case, the Company will take into account all relevant information, including the nature and severity of the violation, any history of warnings and violations, whether the violation appears to have been intentional or inadvertent and whether the violator reported his or her own misconduct. The Company will strive to enforce the Code in a consistent manner while accounting for all relevant information.

Where the Company has suffered a loss, it may pursue its remedies against the individuals or entities responsible. Certain violations of this Code may also be subject to civil or criminal prosecution by governmental authorities and others. Where laws have been violated, the Company will report violators to the appropriate authorities.

## 20. Publication of the Code of Business Conduct and Ethics; Amendments and Waivers of the Code of Business Conduct and Ethics

The most current version of this Code will be posted and maintained on the Company's website. The Company's Annual Report on Form 10-K shall disclose that the Code is maintained on the website and shall disclose that substantive amendments and waivers will also be posted on the Company's website. Any substantive amendment or waiver of this Code (i.e., a material departure from the requirements of any provision) particularly applicable to or directed at executive officers or directors may be made only after approval by the Board after receiving a recommendation from a committee comprised of a majority of independent directors and will be disclosed within four (4) business days of such action on the Company's website as well as via other means then required by NYSE listing standards or applicable law. Such disclosure shall include the reasons for any waiver. The Company shall maintain disclosure relating to such amendment or waiver on its website for at least twelve (12) months.

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