



**ISS POLICY**

# **ISS Anti-Corruption Policy**

**Group Legal**



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## Anti-Corruption Policy statement



The practice of corruption and bribery is illegal, criminal and detrimental to businesses, institutions and governments, and has a harmful impact on societies and individuals. The negative consequences of corruption are globally recognized and as such, corruption and bribery are considered a criminal offence in most jurisdictions.

Acts of bribery and corruption are against the core ISS values (Unity, Honesty, Entrepreneurship, Responsibility and Quality).

As a signatory to and supporter of the United Nations Global Compact (UNGC) since its inception in 1999, ISS has made a

strong commitment to combat the use of corruption, extortion and bribery, wherever we do business.

Acts of corruption and bribery are strictly prohibited in the ISS Code of Conduct. The rules against corrupt behaviour are an integral part of ISS's commitment to responsible business conduct and doing business on fair terms and solely on the merits of our service delivery. As such, ISS prohibits the use of bribes, facilitation payments and political contributions, and we have a zero-tolerance policy towards any non-compliant behaviour by our employees, suppliers and business partners.

Any failure to comply with anti-corruption and anti-bribery laws can have serious adverse consequences for ISS, our employees, customers and stakeholders. It can lead to lengthy and costly investigations with serious disruption to our management and subject ISS to heavy fines and costly damages, including reputational damage of unquantifiable magnitude. Last, but not least, any employee involved can be held personally responsible and subject to severe criminal sanctions.

ISS Executive Group Management is committed to ensuring that all ISS employees are familiar with the rules of anti-corruption and anti-bribery. Our integrity and values are non-negotiable, and it cannot be emphasized enough that no budgetary commitments can justify a violation of the ISS Anti-Corruption Policy.

It is essential that we as a company and as individuals, no matter what role we have or where we carry out our services, commit to this important policy and live by the core ISS values in our daily dealings with customers, suppliers and stakeholders.

Kasper Fangel

Group CEO



documentation of incurred expenses.

If you are unsure and this Policy does not offer a solution, always ask/seek guidance from your manager and/or local legal department before acting.

### 3. Categories of corruption

#### 3.1. Bribery

##### What it is

An offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something which is dishonest, illegal or a breach of trust.

Accepting and offering bribes is illegal and strictly prohibited. Bribes can take many forms such as:

- Cash or cash equivalent vouchers.
- Gifts and entertainment activities.
- Payments or value in kind disguised as consultancy fees, commissions, sponsorships or contributions to charity or political parties when the real purpose is to improperly influence a decision.
- Providing jobs, business opportunities, contracts, donations, etc.

##### How we do things

ISS strictly forbids the giving or accepting of payments of any kind to or from any person whether a customer, supplier or Public Official to obtain new business, retain existing business or to advance our interests in an improper manner. This rule applies also to all third parties (such as consultants, agents or intermediaries) acting on behalf of ISS.



#### Red flags

- Obtaining or retaining business by use of improper financial incentives.
- Getting advantageous terms on products or services in return for a donation to a favoured charity, political party or sponsorship.
- Completion of a service or transaction at a faster pace or at better terms in return for lavish treatment/entertainment.
- Obtaining permits and approvals at a quicker rate than normal or at better terms by use of improper payments/incentives.

#### 3.2. Facilitation payments

##### What it is

Facilitation payments (also known as “grease money”) usually refer to situations where a sum of money is offered to Public Officials to secure or expedite the performance of a routine governmental action (such as processing paperwork for visas, permits, certificates or licenses, loading or unloading cargo, mail delivery, releasing goods held in customs or obtaining utility services, water or power).

##### How we do things

ISS forbids the use of facilitation payments. An exception to this principle can only be considered in case of extraordinary circumstances where an ISS employee may suffer harm or threat to their life if payment is not made. If possible, you should always contact your manager or legal counsel beforehand to seek advice on the payment in question. If you are at risk of imminent harm or threat to your life, you must do the following:

- Actively resist the payment and, if unavoidable, keep the payment at an absolute minimum.
- Keep a detailed record of the nature of the payment.
- Inform your manager and legal counsel immediately by telephone. All records must be reported to the local CFO and local Head of Legal and kept available for review by Group Internal Audit.

You must stay vigilant, as facilitation payments are not always easy to detect and may in some cases be disguised as legitimate commercial transactions.

### 3.3. Gifts and entertainment

#### What it is

Gifts and entertainment is a common practice in establishing business relationships with customers, suppliers and business partners. It is also well known that gifts and entertainment are a part of genuine cultural traditions of showing courtesy, loyalty and respect. As a responsible business we must ensure that we comply with all applicable laws, when giving and receiving gifts and entertainment. Gifts are defined as anything of value transferred voluntarily to a recipient without being earned or being in compensation of an effort by the recipient.

#### How we do things

Although gifts and entertainment are customary and legitimate in our day-to-day business activities, certain requirements and limits must apply:

- The gift or entertainment must be granted or accepted in a transparent manner.
- There must never be an offering or acceptance as consideration for an unlawful advantage.
- Monetary gifts, cash or cash equivalents (e.g. store vouchers) are prohibited.
- Gifts and entertainment involving public officials require special attention and strict adherence to the ISS Group Standard on Gifts & Entertainment.
- Always be aware of the allowed monetary thresholds and frequency of gifts and Entertainment.

Please consult the ISS Group Standard on Gifts & Entertainment for further guidance, including maximum thresholds on gifts and entertainment value and the global and local approval procedures.

### 3.4. Political contributions

#### What it is

Political contributions are contributions to one or more politician(s), a political campaign or a political party. Such contributions may be perceived as an attempt to gain a commercial advantage.

#### How we do things

Political contributions are not allowed.

This does not preclude the membership of ISS of trade associations which from time to time make contributions to political parties to support general interest of its members.

#### Red flags

- Payment relates to a political purpose.
- The public official is unable to provide evidence of the legitimacy of the payment requested and document that it is not related to campaign funds.
- Political contributions are common in interactions with public officials in the country in question.

### 3.5. Conflict of interest

#### What it is

Conflict of interest is a broad concept and includes situations where an ISS employee, supplier, business partner or customer has an inherent interest in current or future business that could profit the individual or the company in a financially or materially significant manner.

ISS employees must avoid any situation that involves, or may involve, a conflict between their personal interest and the interests of ISS. The mere possibility or appearance that a conflict of interest exists, is enough to raise suspicion of corruption or cause others to lose confidence in ISS. Proper caution should be exercised to avoid situations that can be perceived as conflicts of interest.

Where a conflict of interest may exist, ISS employees have an obligation to disclose such

conflict and all relevant circumstances to their manager.

## How we do things

Avoid participating in transactions that can result in such conflict of interest. In the event it is unavoidable, ensure a full disclosure of such interest to your immediate manager.

### Red flags

- Favouritism to large customers or suppliers by circumventing selling or sourcing processes.
- Having a close personal association, family relationship or otherwise, to a person with a financial interest in a transaction with ISS.
- Not disclosing conflict of interest to relevant managers.

## 3.6. Charity and sponsorships

### What it is

Charitable donations are made with the purpose of helping someone in need. Sponsorships are made to support someone or something in return for publicity.

### How we do things

Community support is important to ISS and, subject to budgetary commitments and appropriate authorisation, donations such as charity or sponsorships are acceptable if they reflect or support the values of ISS.

Charitable donations must always be customary in size and purpose and must never serve as an inducement to trade or to receive favourable treatment.

Sponsorships must always serve a business purpose and follow the ISS Sponsorship Guidelines.

Care should be exercised as charitable donations and sponsorships could amount to or be perceived as bribes.

You should always conduct a proper due diligence of the charity organisation and the recipient of the sponsorship before deciding to

support it. All donations and sponsorships must be transparent and shall always be approved beforehand by Country or Group Management in line with applicable authority matrix.

Never make a charitable donation if it confers a personal benefit on the public official or if the donation is part of an exchange of favours with the public official.

### Red flags

- The payment is made to a private account.
- The charitable donation/sponsorship is made to a charity organisation or a business in which a business partner or his/her close relatives have a personal or commercial interest.
- There is a relation between the charity/sponsorship and a public entity or a public person with whom ISS has or desires to have commercial dealings.

## 3.7. Offering a job, business opportunity, contract etc. in return for improper advantage

As a general rule, it is not allowed to offer a job opportunity, business opportunity, contract in return for an improper advantage. In commercial transactions between independent private sector entities, the parties are normally in a position to look after their own interests, but there may arise situations where individual(s) in such entities extract(s) a personal improper advantage. If there are doubts about the nature of the transaction and whether someone extracts an improper advantage, you should consult with local legal counsel or Group Legal.

It is not allowed to hire a public official or someone suggested by a public official to help ISS obtain a business opportunity or other improper advantage. Do not deviate from ISS standard hiring process even if the official offers to give a benefit to ISS or threatens to act in a way that harms ISS if the requested hiring decision is not taken.

## 4. Business partners and intermediaries

### What it is

As a company we are responsible not only for our own acts, but also for the acts of third parties who conduct business on our behalf or who we authorise to engage in certain business activities. Therefore, ISS must only partner with third parties who operate with ethical standards that are consistent with our values.

Business partners include ISS's subcontractors, consultants and all other third parties carrying out work for ISS. They may also appear to be acting on behalf of public officials or be recommended by public officials.

As our business partners represent ISS, our business partners must commit to this Policy and the ISS Supplier Code of Conduct. For our suppliers please refer to Section 5 below.



### How we do things

There is a risk that bribes can be channelled through a business partner.

No money or anything of value must be given to a business partner if the circumstances indicate that all or part of it may be directly or indirectly used to influence a decision or to obtain an improper advantage. This applies particularly if the business partner is in contact with public officials on behalf of ISS or if the business partner is a public entity. For further information on the ISS approach towards public officials, please see Section 3.3 above and the Gifts & Entertainment Standard.

## 5. Suppliers

### What it is

Our supply chain includes products and services that are regularly procured from countries across the globe. Being a responsible business means making sure that we work only with suppliers who have ethical standards that are consistent with the ISS values. Accordingly, our suppliers must comply with all applicable laws and regulations as well as this Policy, the ISS Supply Chain Policy and the ISS Supplier Code of Conduct.

### How we do things

No money or anything of value must be received by an ISS employee from a supplier or potential supplier if the circumstances indicate that all or part of it may be directly or indirectly used to influence a decision or to obtain an improper advantage. ISS employees must always act responsibly, seek approval from managers, and adhere to the ISS Standard on Gifts and Entertainment when engaging with Suppliers.

Selection of suppliers takes place in accordance with ISS sourcing guidelines. Suppliers of ISS must sign up to the ISS Code of Conduct for Suppliers, which includes compliance with this Policy.

## 6. Training and awareness

Each ISS employee is obliged to complete training in the ISS Code of Conduct and to familiarise themselves with the basic rules on anti-corruption and anti-bribery behaviours.

All managers are responsible for ensuring that their employees are familiar with the content of the ISS Code of Conduct and this Policy and that they understand and comply with the rules.

As part of on-boarding, new employees receive information about and training in the ISS Code of Conduct. ISS has mandatory Code of Conduct training programmes for all support and frontline staff in ISS, and a learning management system, MyLearning, to document

training, which is repeated at various intervals.

## 7. Non-compliance – zero tolerance policy

Corruption is a serious crime, and the consequences are often far-reaching with sanctions ranging from significant fines to imprisonment of individuals. In addition, ISS may sustain substantial damage to its reputation of integrity and corporate responsibility. Any corruption associated with ISS may prohibit ISS from bidding for contracts, especially with public authorities.

ISS has a zero-tolerance policy towards any non-compliant behaviour by our employees, customers, suppliers and business partners.

ISS considers a violation of this Policy a serious breach of the duties of the employee and a violation hereof will result in disciplinary action being taken. Such disciplinary action may include dismissal and result in legal proceedings against the person(s) involved.

## 8. Communication and authorities

Authorities may initiate an investigation if they suspect that ISS, one of its subsidiaries or one of its employees is violating anti-corruption laws. An investigation can have serious consequences for ISS, even if the suspicion proves to be groundless.

It is important that all ISS employees and ISS business partners are aware of the rights and obligations of ISS in the event of an investigation and know whom to contact as well as where to obtain appropriate and timely advice.

In the event of an investigation, it is the policy of ISS to cooperate with the appropriate authorities and not to obstruct the authorities in carrying out their investigations.

Any ISS employee or ISS business partner who is

contacted by the authorities or becomes aware of an ongoing or pending investigation must report this immediately to:

- Country management (Country Manager or COFO).
- Country Head of Legal.
- Group Legal on +45 38 17 00 00.

All internal and external communication must be handled by Country or Group Management in co-operation with ISS Group Communications. For further information, please contact Group Communications.



## 9. How to report a breach – no retaliation

### Speak Up!

If you see a breach of this policy or suspect improper, unethical or illegal conduct, or if you have any questions, in general or with respect to a particular transaction, always contact your manager, local management, local legal counsel or Group Legal (+45 38 17 00 00).

In case, you cannot report the issue to your manager or local management, you shall contact Head of Group Internal Audit or Head of Group Legal either by phone (+45 38 17 00 00) or through our secure and externally hosted Speak Up system available at your country website or at <https://iss.whistleblownetwork.net>

Any communication will be taken seriously, handled confidentially and will be subject to a considered and objective review.

## **No retaliation**

You will not suffer adverse consequences for refusing to pay or take a bribe or kickback, or engage in other activities that violate this Policy, even if this results in the loss of business to ISS.

## 10. Change history

| Version | Owner   | Review        | Effective     | Next Review   | Reviewed by                 | Approved by |
|---------|---|---------------|---------------|---------------|-----------------------------|-------------|
| 4.0     | Group Legal/<br>Head of<br>Regulatory<br>Compliance |               | Jan 2021      |               | Group Legal                 | EGM         |
| 5.0     | Group Legal/<br>Head of<br>Regulatory<br>Compliance | March<br>2023 | April<br>2023 | March<br>2025 | Group<br>General<br>Counsel | EGM- B      |



## 11. Appendix 1. Definitions

Public official is defined as any of the following individuals:

- Officials or employees of any government, whether national, regional or local, or public body, agency or legal entity, at any level (including candidates for political offices, political party officials and employees as well as political parties);
- officers or employees of state-owned or state-/government-controlled enterprises (entity that is wholly or partially owned by a Government or State);
- any person exercising a public function on behalf of a country (such as an employee of a diplomatic mission);
- any advisor or consultant to any government;
- any political party or party official or candidate for political office;
- officers or employees of public international organisations (such as the World Bank or World Health Organisation);
- anyone acting in an official capacity for any of the above-described persons or organisations; and
- any person designated by, or a family member of, anyone who fits into any of the above categories ("family member" includes the person's spouse and the person's and the person's spouse's grandparents, parents, siblings, children, nieces, nephews, aunts, uncles and first cousins, the spouse of any of these people, and any other individual who shares the same household with the person).

# The ISS Values

## Unity

We trust each other and believe in creating equality, inclusion and a sense of belonging for all – a culture where everyone can be their authentic selves. That includes building diverse talent and teams, creating space for collaboration, as well as leaning on and learning from one another. We know that when we act together, we deliver a better experience for our customers and their communities. Only together and united, can we deliver on our purpose.

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## Honesty

At ISS, we have a proud heritage of fairness, equality and inclusion. Every day, we strive to create a culture of open communication and collaboration, where differences and individual contributions are respected and celebrated.

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## Responsibility

The health and well-being of our people and those we serve is our number one priority. We want our people to be happy, to feel valued and to thrive. This means putting all our efforts into creating safe and nurturing working environments and enhancing the communities we work within.

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## Entrepreneurship

At ISS, we lead by example. That means empowering people to act and innovate, suggesting improvements and better ways of working, or to call out behaviour which undermines our vision and values. Our people know they are empowered to do the right thing.

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## Quality

Our people are part of one big global family that all share the same purpose – connecting people and places to make the world work better. We provide a skilled, empowered and motivated workforce who seek to deliver the highest standards 24/7, 365 days a year.

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To ensure good corporate governance ISS has adopted a number of compliance policies and standards some of which can be found [here](#).

ISS has adopted a Speak Up Policy to provide a secure and confidential channel for reporting concerns.

The Speak Up Policy is available [here](#) (EN) and in other languages [here](#). If you want to learn more about the Speak Up go to our [Responsible Business Conduct and Speak Up webpage](#).

If you are an employee, customer, business partner or other stakeholder and believe there is a breach of the ISS Code of Conduct, our policies or relevant laws and regulations, we encourage you to speak up and report this.

Depending on the nature and seriousness of the concern, please address your concern first with your supervisor or a manager, local People and Culture, local legal counsel, or local CFO.

The Speak Up system is hosted by an independent third-party. The Speak Up system can be accessed through your local company website in your local language as well as on the Group ISS World Services website [here](#).

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## YOU CAN ALSO DIRECTLY CONTACT

### Head of Group Internal Audit

ISS World Services A/S  
Buddingevej 197, DK-2860 Søborg,  
Denmark Email: [issgi-speakup-  
all@group.issworld.com](mailto:issgi-speakup-all@group.issworld.com)  
Telephone: +45 3817 0000

All inquiries will be treated confidentially and in accordance with the Speak Up Policy.

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