



ISS
Speak Up Policy





Policy statement

In line with the ISS Values and Code of Conduct, the business integrity of ISS is non-negotiable. We are committed to conducting our business in accordance with the law and high ethical standards. This policy aims to:

- provide a platform for employees, business partners and other stakeholders to raise serious and sensitive concerns;
- ensure that such concerns are treated seriously and appropriately, and
- re-assure that any person raising a serious concern in good faith will be protected from reprisals or retaliation.

Scope

This policy is meant to provide grievance redressal to serious and sensitive concerns that could have an adverse impact on the operations and performance of the business of ISS, and which, due to the nature of the concern, cannot be reported through the normal reporting lines. The nature of concerns could include:

- unlawful activity;
- financial fraud (for example accounting manipulation, non-compliance with internal controls procedures, misappropriation of assets or fraudulent statements);
- bribery or corruption (for example conflicts of interest, bribery, sponsorships & donations, gifts or facilitation payments);
- acts by senior management that cannot be reported using local channels
- violation of competition laws (for example price fixing, exchange of price sensitive information, collusion with competitors);
- serious endangerment to environment, health and safety;
- activities, which otherwise by law, treaty or agreement amount to serious improper conduct (for example discriminatory practices, sexual harassment, use of child labour, human rights violations).

Consult locally at first

- Employees that have a concern are encouraged to discuss such matters first with their supervisors, managers or other appropriate personnel such as local HR, local legal counsel or local CFO.
- Concerns relating to the employment terms or matters at the local workplace such as conflicts with colleagues and managers, disciplinary sanctions, correct and timely payment of wages and benefits should normally be resolved locally.

Confidentiality

All communication will be anonymous and confidential unless you directly instruct otherwise. You are encouraged to identify yourself and explain your concern in sufficient detail to facilitate investigation of the matter. Follow-up questions and investigation may not be possible unless the source of the information is identified. In order to assist ISS in



conducting an investigation of a complaint, please provide as much information as possible.

ISS will treat all concerns and issues raised under this policy in a confidential manner except to the extent necessary to conduct a complete and fair investigation. The identity of the complainant shall be kept confidential.

No discrimination or retaliation

ISS will ensure that there will be no discriminatory or retaliatory action against any employee or third party who reports a concern to ISS in good faith based on his/her personal knowledge. If a person believes that he or she has been retaliated against for reporting or participating in an investigation, he/she should immediately report such perceived retaliation to the Head of Group Internal Audit, based in Copenhagen, Denmark. All such reports will also be investigated confidentially.

Allegations made in bad faith and without any factual substance may result in disciplinary or other appropriate action.

Receipt and retention of concerns and investigation

Each complaint or concern will be received by the Head of Group Internal Audit. The Head of Group Internal Audit shall (i) record all reported complaints or concerns, (ii) consider the seriousness and credibility of the complaint or concern raised and (iii) proceed accordingly in determining the appropriate action. Some complaints or concerns may be resolved without requiring investigation.

The Head of Group Internal Audit may, on his/her sole discretion, consult with the Audit Committee (or a body appointed by the Audit Committee) and any senior members of the management. He or she may also engage external auditors, investigators and/or legal counsel to assist in the investigation and analysis of the results thereof.

The conclusions of the investigation will be submitted to the Audit Committee. The Audit Committee may decide on placing any investigation report before the Board of Directors depending on the gravity and magnitude of the violation.

Remedial Action

In case an investigation shows any violation of this policy, appropriate remedial action will be taken.

Retention of the Records

ISS A/S shall retain a copy of all complaints or concerns, investigation reports and all relevant documentation thereof. The Audit Committee shall decide the period of retention of all these records by ISS, subject to limitations in applicable legislation.

Honesty

We respect

Entrepreneurship

We act

The ISS Values

Responsibility

We care

Quality

We deliver

ISS has adopted a Speak Up Policy to make it possible for employees of ISS, business partners and other stakeholders to report any serious and sensitive concerns in a secure and confidential way.

A Speak Up Guide is available at <http://www.issworld.com/corporate-responsibility/approach-to-cr/speak-up/speak-up-guide> to help you assess if your concern is (a) a local matter that should be reported to your supervisor, manager, local HR/People & Culture director, local legal counsel or local CFO or (b) a serious and sensitive concern that should be reported to Group via a secure and externally hosted reporting system available at the website of ISS in your country or at <http://www.issworld.com/corporate-responsibility/approach-to-cr/speak-up> or via a telephone hotline +44 2036301701.

You can also directly contact:

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

