



GIFTS, ENTERTAINMENT AND HOSPITALITY POLICY



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GIFTS, ENTERTAINMENT AND HOSPITALITY POLICY

POLICY ADOPTED MARCH 2015, REVISED FEBRUARY 2017, MARCH 2019 AND MAY 2020

INTRODUCTION

This *Gifts, Entertainment and Hospitality Policy* (the “**Policy**”) concerns WSP Global Inc. and its subsidiaries (collectively, “**WSP**”) and applies to all employees of the Corporation, without exception. This includes the President and Chief Executive Officer, officers, vice presidents, directors and other managers, all staff employed with the WSP and affiliated companies and members of the board of directors (collectively, the “**Employees**”).

This document is to be read together with the *Code of Conduct* (the “**Code**”) and its underlying policies. All of the terms in this Policy have the same meaning as those defined in the Code.

GIFTS, ENTERTAINMENT AND HOSPITALITY

THE CORPORATION’S POLICY

WSP recognizes and accepts that the occasional offer/acceptance of a modest gift, entertainment or hospitality (“**GEH**”) can make a valuable contribution to the development and maintenance of good business relationships. However, Employees may not solicit, give or receive, either directly or indirectly, GEH in relation to an individual or company with which it does business if the benefit could unduly influence the judgment of the recipient by creating a disproportionate obligation to return the favour or by creating an appearance of impropriety. Employees need to be careful and assess what is expected in return when a GEH is offered. If the GEH places either party under an obligation, or appears to do so, then there is a problem. A GEH that is designed to influence a business decision in the Corporation’s favour is not a GEH: it is a bribe.

WSP’s integrity principles apply equally to business courtesies exchanged with both government and private sector counterparts. Employees are expected to exercise good judgment and, if in doubt, may seek advice from senior managers or the regional Ethics and Compliance representative.

TYPES OF GIFTS, ENTERTAINMENT AND HOSPITALITY

This Policy covers the following types of business courtesies exchanged with external parties:

- Gifts: any type of gift, whether monetary or not and including personal gifts.
- Entertainment: attendance at social, cultural or sporting events, together with a business partner.
- Hospitality: meals, drinks, as well as lodging and travel expenses.

Anti-corruption laws cover donations or gifts of goods and services as well as cash. For more information on bribery and anti-corruption, Employees can consult the WSP’s Anti-Corruption Policy.

REGIONAL CONSIDERATIONS



Employees should always make sure that they know which rules apply in the country where they are working. These rules are included in regional GEH guidelines.

Regional GEH guidelines also set out the specific monetary value of acceptable modest GEH and the acceptable cumulative value of GEH exchanged with the same person over a 12-month period.

Regional GEH guidelines can be requested from any local senior manager or the regional Ethics and Compliance representative. Employees may not accept or offer GEH that exceeds regional GEH value thresholds without complying with approval and registration requirements.

THIRD PARTY POLICIES

The other party involved in an exchange, such as a client, may be subject to more restrictive GEH policies than those of WSP. It is the responsibility of all employees to find out the details of the other party's policy when offering or receiving a GEH. If you have any questions in this regard or believe that you are dealing with a third party with particularly complex policies, please contact your manager or your regional Ethics and Compliance representative for interpretation and guidance.

SPECIAL CONSIDERATION FOR PUBLIC OFFICIALS

Public officials include representatives of the government, civil servants, employees of public international organizations and employees of state-owned or state-controlled entities. Particularly strict anti-corruption laws mean that extra caution is required when dealing with public officials. Indeed, public officials may themselves be subject to especially tight guidelines that must be respected. For instance, in some countries, government officials are not permitted to accept a cup of coffee or a light meal from a business counterpart.

ACCESSING ADAPTABILITY

CHECKING THE TRAFFIC LIGHT

When assessing what is and is not acceptable, Employees may find it helpful to think of a three-part “traffic light”:



UNACCEPTABLE

The following examples are never acceptable:

- Anything illegal;
- Cash or cash equivalents, such as gift vouchers, shares, or other items redeemable for cash, regardless of the amount involved;
- Anything that is extravagant or not commensurate with the occasion;
- Anything that could affect or appear to affect the recipient's business judgment;

- Anything that is counter to the Corporation’s principles and ethical business practices (e.g., sexual favours, and events at sexually oriented clubs);
- Anything offered to someone who is about to make a business decision for the Corporation, for example the award of a contract;
- Anything that would damage the Corporation’s reputation if publicly reported, either locally or internationally;
- Anything that contravenes the recipient’s internal rules and standards, including government officials who in many countries are themselves subject to particularly stringent regulation (see above on government and public officials);
- Any gift or benefit that has to be kept secret from other colleagues, an employee’s immediate manager or any other relevant parties.

NEEDS SPECIAL CONSIDERATION

The following examples may be acceptable, but require special consideration, and must be authorized.

- Travel expenses of third parties involving flights and overnight stays;
- The inclusion of partners at corporate hospitality events;
- Invitations to particularly expensive cultural or sporting events, such as World Cup finals;
- Gifts on special occasions, such as births and weddings.
- In cases where the GEH places either party under an obligation, or where the exchange is (or appears to be) an attempt to influence a business decision, it should not be offered or accepted.

NORMALLY ACCEPTABLE

The following are normally acceptable when given to private third parties:

- Token seasonal gifts, where such gifts are a common cultural feature and the value of the modest gift is within the Company’s financial limits;
- Modest, occasional meals with a business partner that fall within the Company’s financial limits;
- Small corporate, promotional gifts, for example pens marked with the company logo and similar items;
- Occasional attendance at ordinary sporting or cultural events such as theatre performances or concerts;

THINKING AHEAD

Value is not the only consideration. Employees must also consider the need to avoid anything that could be seen as an undue influence even if the gift is of low value. In addition, Employees need to consider the frequency and cumulative value of exchanges with the same recipient. It is not acceptable to keep offering GEH to the same recipient or receive repeated GEH from the same donor, even if each individual gift is of low value.

Employees should think ahead about the patterns of cultural and business behaviour that apply in countries where they work.

Similarly, Employees should ensure that business partners, including contractors bidding for business, understand and are aware of the WSP’s policies and have been provided with a copy of the [Business Partner Code of Conduct](#) and other relevant documentation.



LOOKING FOR RED FLAGS

Warning signs include the following:

- Where an Employee comes under pressure to offer or accept a GEH because this is how things are done in the country where they are working. Local practice may not be acceptable internationally. For example, in some countries, it is common for contractors to offer “thank you gifts” to office staff who commission their services. **WSP does not accept these practices.**
- -An official or a business partner drops a hint that a particular favour might make him/her look on the WSP more favourably.
- Employees should not wait for problems to occur. If in doubt, advice may be sought from senior managers or the regional Ethics and Compliance representative.

REGISTRATION AND APPROVAL PROCESS

All GEH of a value exceeding the regional threshold set out in regional GEH guidelines must be approved and recorded in the WSP’s Compliance Registry. Approval and registration requirements should additionally follow these rules:

- Managers who approve business courtesy exchanges or review expense claims must have more seniority than the employee submitting the request or claim.
- When WSP offers GEH, the most senior WSP Employee present is responsible for paying any onsite costs (e.g. with a company credit card) and for ensuring approval and registration in accordance with regional GEH guidelines.
- When WSP receives GEH, the employee who receives it has the responsibility of seeking approval and registering the GEH in accordance with regional GEH guidelines, even if it is subsequently shared with colleagues.

The Compliance Registry is subject to periodic review by the WSP’s Ethics and Compliance team and by the Internal Audit team. The [Compliance Registry](http://registry.wsp.com/home) is accessible through the Following link:
<http://registry.wsp.com/home>.

COMMON DILEMMAS

“But it would be impolite to refuse!”

Employees may encounter situations where they feel social pressure to accept a GEH that goes beyond the WSP’s financial threshold, and do not wish to offend the donor. In such case, Employees have to make a decision on the spur of the moment and must use their judgment. In practice, a polite refusal, by referring to the WSP’s *Gifts, Entertainment and Hospitality Policy*, may well be understood.

If an Employee feels obliged to accept, they should, in any case, report the gift or benefit to their local line manager as soon as possible, and no later than the next working day. Potential options include accepting the gift, returning it with a polite note or offering it to charity.



“Surely there is no problem with a seasonal gift!”

Similar dilemmas can apply to seasonal gift-giving, for example at Christmas or, in some cultures, during the New Year period.

WSP’s policies apply all year round. As such, Employees need to ensure that they do not offer or accept anything inappropriate during such seasonal periods, and plan strategies accordingly. In cases where a third party wishes to offer seasonal GEH, one approach might be to offer them to charity or to share them at a company party. The most important considerations are that nothing should be seen as an attempt to influence a particular individual, and that everything is transparent.

“But he’s a personal friend of mine!”

In some cases, it may turn out that a business partner is a personal friend, or they may become a friend as a result of a long-standing professional relationship. Even so, the same principles apply. Employees may not offer or accept a gift that would be unacceptable to or from a complete stranger. In the event that a personal relationship entails frequent exchanges of gifts of a personal nature, said relationship should be registered in the WSP’s Compliance Registry as a potential conflict of interest.

WHERE TO TURN FOR HELP

Employees can seek advice from their regional Legal team or Ethics and Compliance representative if in doubt about whether an action could be perceived or considered as corruption. If in doubt about any aspect of this Policy, Employees may contact ethics@wsp.com or communicate directly with their regional Ethics and Compliance representative.

REPORTING SUSPECTED VIOLATIONS

Information on potential non-compliance with this policy by WSP, its employees, or any third party with whom the Corporation conducts or anticipates conducting business must be reported promptly. Employees can report suspected misconduct to their manager, regional Ethics and Compliance representative or WSP’s Ethics and Compliance Office at ethics@wsp.com. Additionally, suspected misconduct can be reported confidentially and anonymously through WSP’s Business Conduct Hotline, as permitted by applicable law.

For more information on how to report suspected misconduct, refer to WSP’s Code of Conduct, the Reporting and Investigations Policy, or WSP’s intranet and external website.

Type of document	Governing policy	Related policy	Code of Conduct
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J. Fox, Chief Ethics & Compliance Officer		Policy Approval Committee	April 27, 2023
		Governance, Ethics, and Compensation Committee (GECC)	
Previous version approval references:			



Previous versions of Policy existed before 2015

V1: GECC adopted “Understanding Bribery Issues Policy” (March 2015)

V2: GECC approved a revised “Anti-Corruption Policy” (February 2017)

V3: GECC (March 2019)

V4: GECC (May 2020)

V5: GECC (May 11, 2021)