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## Anti-Corruption Policy

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### I. POLICY INTRODUCTION

***Aramark prohibits bribery and corruption in any form as set forth in Aramark’s Business Conduct Policy. Aramark is committed to conducting business with honesty and integrity, and in accordance with all anti-corruption laws, including the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and other anti-corruption laws in countries in which Aramark does or intends to do business (collectively, with other applicable laws, “Anti-Corruption Laws”). Aramark has established this Anti-Corruption Policy to mitigate the risk and reduce the opportunities for such behavior.***

This Policy applies to Aramark’s employees, officers, and directors worldwide (including both U.S. citizens and non-U.S. citizens) and Aramark’s agents and other third parties conducting business on Aramark’s behalf. Because Aramark is a U.S. company, our employees around the world often are subject to U.S. laws—even when conduct occurs outside the U.S. But, if the local law in your country sets higher standards than the rules in this Policy (or other Aramark compliance guidance), employees must follow the local law and seek guidance from your line of business attorney if you have questions.

## II. DEFINITIONS

For purposes of this Policy, the following terms shall have the following meanings:

- A. **Bribery:** Offering, giving or promising (or directing someone else to offer, give, or promise) an improper payment or benefit to someone with the intention of influencing or rewarding their behavior to obtain or retain a commercial or personal advantage. Bribery is not limited to monetary payments and can include transfers of anything of value such as gifts, travel, charitable donations, entertainment and other items when made with the intent or desire to wrongfully influence the recipient.
- B. **Corruption:** Offering, providing, soliciting or accepting a bribe with the intention to improperly influence the behavior of a person to gain a business advantage or to secure favorable treatment.
- C. **Anything of Value:** Cash (no minimum threshold), gifts, travel, entertainment, charitable contributions, and other things of monetary and nonmonetary value, which may include such things as job opportunities, payment for unnecessary services or the promise or authorization to give gifts or services.
- D. **Government Official:** The definition of “government official” is broad and can include individuals who are employed by any public entity or institution or who perform any official acts on behalf of a government, regardless of status or seniority. Government officials also can include officers and employees of state-owned or controlled entities (“SOEs”). Be aware that in some countries and industries, a person who seems to work for a private entity may be considered a government official if they are employed by an SOE. Aramark operates in several countries where SOEs are common. Below is a non-exhaustive list of examples of government officials:
- Any officer or employee of a government entity or subdivision, including elected officials;
  - Any private person acting on behalf of a government entity, even if just temporarily;
  - Officers and employees of companies that are owned or controlled by the government (“State Owned Enterprises” or “SOEs”);
  - Candidates for political office;
  - Political party officials; and
  - Officers, employees and representatives of public international organizations, such as the World Bank and United Nations.
- E. **Third party:** A non-employee or outside entity that provides goods or services on behalf of the Company to Aramark customers or to Aramark itself to maintain daily operations.
- F. **Agent:** A type of third party, whether an individual or company, representing or acting on behalf of Aramark for the purpose of assisting Aramark in obtaining or retaining business, or assisting or representing Aramark in any dealings with government officials or entities. Examples of Aramark Agents include resellers, distributors, marketing and commercial agents, consultants, customs agents, immigration agents, subcontractors, and any third

party dealing with governmental officials or government-controlled clients on behalf of Aramark. Employees should seek guidance from their line of business attorney if they are unsure whether a party is a government official.

- G. **Fraud:** Fraud is a deliberately misleading action (or omission) conducted to obtain an advantageous situation for oneself, for someone else or for the Company, or to avoid an obligation or responsibility. It is different from a mistake because it is the result of deliberate intent. Aramark prohibits all fraud.

In the workplace context, fraud includes, but is not limited to:

- *Fraudulent financial reporting* – Includes improper revenue recognition and intentional overstatement of assets, understatement of liabilities or other improper journal entries.
- *Misappropriation of Company, employee, customer, partner or supplier assets* – Includes embezzlement, payroll fraud, or theft of cash, inventory, etc.
- *Expenditures and liabilities incurred for improper or illegal purposes* – Includes bribery or other improper payment schemes.
- *Fraud against our customers* – Includes overbilling of customers or product substitution intended to obtain revenue or avoid costs and expenses.
- *Financial misconduct* – Includes inappropriate override of transactions and approvals, usually by management.

### III. POLICY

Aramark prohibits bribery, corruption, and fraud in any form, including through an Agent. Just offering a bribe, even if it is not accepted, is a violation of this Policy. Similarly, approving a bribe by another person, including an Agent, is a violation of this Policy. In addition, no Aramark employee, officer, director, or third party may accept anything of value in exchange for allowing an external party an improper business advantage.

Many countries in which Aramark operates have adopted laws aimed at fighting public corruption. These laws make it illegal to offer or pay bribes, kickbacks or other illegal inducements to government officials. Some of these laws have an extraterritorial effect, like the U.S. Foreign Corrupt Practices Act (“FCPA”), meaning they can be enforced even when the acts occur outside the borders of the countries with these laws. Further, many of these countries also have adopted laws prohibiting commercial bribery—that is, bribery between private parties that does not involve government officials.

Violating Anti-Corruption Laws is a serious crime that can result in severe fines, prison time and other sanctions for Aramark or those involved in the conduct. Even an allegation of corruption can cause enormous disruption of Aramark’s business and damage to Aramark’s reputation and business prospects. Any violation of this Policy by employees or any Agent or Third Party must be reported as

set forth in Aramark's Business Conduct Policy to the Aramark Employee Hotline at 1-877-224-0411 or [www.aramarkhotline.com](http://www.aramarkhotline.com) for U.S. or [www.aramarkinternationalhotline.com](http://www.aramarkinternationalhotline.com) for international and could result in disciplinary action from the Company, including the termination of employment or other relationship with the Company.

#### **IV. PAYMENTS TO GOVERNMENT OFFICIALS**

While the Company prohibits all bribery, it is important to know that anti-corruption laws around the world provide serious civil and criminal penalties for giving "anything of value" to government officials. Violations of these laws can have severe consequences for the Company, as well as for the individual employees involved. Under no circumstances are you allowed to make a payment to a government employee or official or political candidate for the purpose of obtaining or retaining business or to secure favorable treatment.

#### **V. COMMERCIAL BRIBERY & SOLICITATION OR RECEIPT OF CORRUPT PAYMENTS**

Aramark prohibits any bribes, kickbacks or other corrupt or illicit payments to any person, including employees or representatives of private companies. Such payments are unlawful in many parts of the world where Aramark does business and can cause great reputational and business harm in addition to criminal penalties for both employees and the Company. Employees are also strictly prohibited from taking, soliciting or receiving any bribe, kickback or other corrupt inducement.

#### **VI. ACCURATE BOOKS & RECORDS AND INTERNAL CONTROLS**

As a publicly traded U.S. company, Aramark must ensure its financial reports, documents, and other public communications contain full, fair, accurate, timely, and understandable disclosure.

Maintaining accurate books and records are critical components of every anti-corruption framework. These provisions are designed to prevent bribery, corruption, and fraud from being concealed as legitimate payments, such as commissions or consulting fees. Aramark has implemented and maintains internal accounting controls based upon sound accounting principles. This Policy and related policies and procedures have been designed to ensure that payments occur only with appropriate Company authorization and supporting documentation.

Employees must keep and maintain accurate financial and other business records. Such records must evidence the business reason for making payments to third parties in sufficient detail to enable the Company to identify the date, purpose, individuals involved in, and amount of the expense. Employees must take heightened care to ensure that any expenses incurred while interacting with government officials are accurately and completely documented, regardless of the amount of such transaction.

This Policy strictly prohibits the creation or alteration of records for the purpose of concealing the true nature of a payment. Under no circumstances may false, misleading, or artificial entries be made in the books and records of the Company.

## **VII. HOSPITALITY, TRAVEL, AND BUSINESS GIFTS**

The purpose of business gifts and hospitality in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantage. Aramark does not prohibit the giving or receiving of reasonable and customary business gifts and hospitality. However, sometimes the provision of even a well-intentioned gift or entertainment event can be inappropriate and in violation of Aramark's policy or the law. Also, accepting or receiving gifts and hospitality may, at times, create conflicts of interest or perceived conflicts.

"Business gifts" are modest tokens of appreciation, such as logoed gifts, provided or accepted in the course of a business relationship. "Hospitality" is the provision and acceptance of meals and entertainment in connection with a business relationship. Travel is sometimes provided in the form of cab fare, other ground transportation, or air transportation in connection with promoting Aramark's business and products.

This Policy does not prohibit normal and appropriate hospitality, travel or business gifts in connection with the promotion of Aramark's business and products. This Policy recognizes that the provision of reasonable and customary hospitality, travel, or business gifts, within applicable legal limits, is a legal and common practice in business development.

Some hallmarks of appropriate gift-giving and provision of hospitality are when the gift/hospitality is given openly and transparently, is properly recorded in the giver's books and records, is made without any expectation of something in return, is provided only to reflect esteem or gratitude, is not large or extravagant, and is permitted under local law.

Gifts and entertainment of government officials, even if lawful, may create the appearance of a bribe. Therefore, approval in advance from your line of business attorney is required for any gift or entertainment of a government official, except those specifically permitted by the Gifts and Entertainment Policy.

See Aramark's [Gifts & Entertainment Policy](#) for further information.

## **VIII. CHARITABLE DONATIONS AND POLITICAL CONTRIBUTIONS**

Please review Aramark's [Political Contribution Policy](#) and [Aramark \(Charitable\) Contributions Policy and Guidelines](#) to familiarize yourself with the rules governing charitable and political contributions.

## IX. THIRD PARTY AND AGENT CONDUCT

Agents and other Third Parties acting on Aramark's behalf can create liability — including criminal liability — for Aramark and for individual officers and employees of Aramark under the laws of the United States and other places where the Company and its subsidiaries conduct business. Engaging or contracting with Agents or Third Parties to act on Aramark's behalf requires special care, particularly if the Agent or Third Party will be working with government officials. If a behavior would be illegal or unethical for Aramark to engage in, Agents and Third Parties also cannot engage in such behavior. Aramark can still be held liable for the fraudulent or corrupt actions taken by an Agent or Third Party working on its behalf, even if Aramark is not aware of or involved in the illicit activity.

As noted above, an Agent includes a type of Third Party, whether an individual or company, representing or acting on behalf of Aramark for the purpose of assisting Aramark in obtaining or retaining business, or assisting or representing Aramark in any dealings with government officials or entities. Examples of Aramark Agents include resellers, distributors, marketing and commercial agents, consultants, customs agents, immigration agents, subcontractors, and any third party dealing with governmental officials or government-controlled clients on behalf of Aramark.

Aramark must be confident that every Agent and Third Party providing services on Aramark's behalf complies with the requirements of the law, with Aramark's Business Conduct Policy, and with this Anti-Corruption Policy. Therefore, Aramark requires reasonable due diligence to be conducted on all Agents.

Employees responsible for engaging with Aramark's Agents and Third Parties have special responsibility for ensuring these entities and individuals act compliantly. Failure to adequately monitor an Agent or Third Party or report issues is a violation of this Policy. Employees shall not provide or authorize payments to any Agent or Third Party if they have knowledge or any reason to believe that any portion of such payments will be used for corrupt purposes. Employees should consult the list of "Red Flags" set forth in the Appendix for guidance on circumstances that could raise concerns. Employees must follow the **Due Diligence Procedures for Agents Outside of the United States** (linked below), including engaging the Senior International Lawyer. Failure to follow these procedures is a violation of this Policy.

Payments to Agents should generally never be made in cash and should be made to the Agent's bank account where the Agent's offices are located.

See [Due Diligence Procedures for Agents Outside of the United States](#) for further guidance.

## X. ACQUISITIONS & JOINT VENTURES

To the extent that Aramark seeks to acquire a business entity or enter into a joint venture, the due diligence process associated with that acquisition or joint venture must include an appropriate review of the target company's compliance with all applicable Anti-Corruption Laws.

When acquiring a target, Aramark acquires all of the target's legal liabilities. If Aramark acquires a target that has anti-corruption liability, Aramark may inherit liability for that pre-acquisition conduct. If Aramark enters into a joint venture agreement with a target who engages in bribery and

corruption, Aramark can be held liable for that conduct. In both the acquisition and joint venture context, it does not matter if Aramark did not know about the past or ongoing misconduct—Aramark may still be held criminally liable. Therefore, it is critical to conduct careful due diligence and risk assessment of potential targets and joint venture partners.

Conducting pre-closing due diligence enables Aramark to understand and evaluate the initial or ongoing risk of acquiring a potential target or entering into a joint venture. Based on the information learned through due diligence, Aramark may decide that the corruption and/or liability risk can be adequately addressed, or it may decide that the corruption and/or liability risk is so high that the value of the relationship is minimized. In some instances, Aramark will be able to address corruption risks through appropriate contractual rights, compliance remediation, and/or contingencies with the target or partner. In other instances, Aramark may need to undertake extensive due diligence (or an investigation). Every due diligence effort is different and should be evaluated on its own set of unique facts.

In addition, post-acquisition, Aramark will endeavor to integrate the target's compliance function into Aramark's compliance function.

See **Due Diligence Procedures for M&A and Joint Venture Transactions** for further information.

## **XI. MONEY LAUNDERING**

Money laundering is the process of concealing illicit funds or making them look as though they are legitimate. This includes concealing the criminal origin of money or other property—sometimes called the proceeds of crime—within legitimate business activities. It also covers the use of legitimate funds to support criminal activities, including sanctions violations and terrorism. Money laundering and the financing of illegal activities are criminal acts and are completely opposed to Aramark's values.

## **XII. EMPLOYEE RESPONSIBILITIES AND REPORTING CONCERNS**

Aramark employees are required to report actual or suspected violations of this Policy or any Anti-Corruption Law. This includes any request for, or receipt or offer of a bribe or illicit payment by any government official, commercial party, or Aramark Agent. As set forth in Aramark's Business Conduct Policy, concerns should be reported to the Aramark Employee Hotline at 1-877-224-0411 or [www.aramarkhotline.com](http://www.aramarkhotline.com) for U.S. or [www.aramarkinternationalhotline.com](http://www.aramarkinternationalhotline.com) for international.

Aramark takes its legal compliance obligations seriously and welcomes good faith reports of concerns by its employees, even where an employee may be uncertain as to whether particular conduct constitutes a violation. Additionally, Aramark has a strict non-retaliation policy and does not allow retaliation against employees who make good-faith reports under this Policy.

If an employee ever feels a risk of personal safety based upon a violation of this Policy, including if a government official has demanded a payment in connection with an emergency circumstance (for example, a medical or safety situation), the Aramark employee should take appropriate action to avoid any physical harm and to ensure safety, but should also immediately report any such demand to his or her line of business attorney or to the Aramark Employee Hotline at 1-877-224-0411 or [www.aramarkhotline.com](http://www.aramarkhotline.com) for U.S. or [www.aramarkinternationalhotline.com](http://www.aramarkinternationalhotline.com) for international.

Aramark employees are required to cooperate with the Company in connection with any inquiry or investigation of an alleged violation of this Policy or Anti-Corruption Laws. Such obligation includes (but is not limited to) providing access to all Company information, records, documents, data and other property (including all email correspondence) that is in the employee's possession, custody or control. Failure to cooperate with the Company in connection with any inquiry or investigation is a violation of this Policy and can be grounds for disciplinary action, including termination.

Aramark shall periodically provide appropriate training with regard to Anti-Corruption Laws, fraud prevention and detection and this Policy.

## **Appendix – Red Flags**

Red flags are circumstances that indicate that a particular transaction may involve bribery or corruption. The following is a list of possible red flags that may raise concerns under Anti-Corruption Laws. The list is not intended to be exhaustive and is for illustrative purposes only. Red flags do not by themselves mean there is a problem, but red flags must be promptly shared with your line of business attorney so they can be investigated appropriately.

- Any request or offer of cash or cash equivalents.
- Any offer of or request for lavish entertainment or luxury gifts.
- Any offer to make or request for payment directly to a government official or other individual in their personal capacity.
- Any offer to make or request for payment into an account located in a country outside of the country in which services or products are being provided or that is otherwise unrelated to the transaction at issue.
- Any offer to make or request for payment into an account in the name of a third party, including a requested donation to a charity.
- Any offer of or request to make a payment to “overlook” potential legal violations.
- Any requests for payments to “facilitate” or “expedite” particular services.
- Any offer of or request for employment for a friend or relative.
- Any indication that an Agent has engaged in, or has been accused of engaging in, improper business practices.
- You learn that an Agent has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation of having a “special relationship” with government officials.
- An Agent insists on receiving a commission or fee payment before committing to sign up to a contract with Aramark or carrying out a government function or process for the Company.
- An Agent refuses to certify its compliance with this Policy or Anti-Corruption Laws.
- Any request or demand for a success fee in relation to obtaining or avoiding a government action, such as securing a transaction, license, or approval, or avoiding an inspection or a fine.
- An Agent refuses to provide an invoice or receipt for payment made.
- An Agent issues an invoice containing unusual, unexpected, or suspicious entries or charges.
- An Agent’s use of or request to use a third party that is not typically used by or known to Aramark.

	<b>Anti-Corruption Policy</b>
<b>Appendix</b>	

<b>Owner / Author</b>	Chief Compliance Officer
<b>Approved by</b>	SVP/General Counsel
<b>Interdependent policies &amp; trainings</b>	Business Conduct Policy, Business Conduct Policy Training, Gifts & Entertainment Policy, Anti-Corruption Laws Training, Global Travel and Expense Policy, Charitable Contributions Policy & Guidelines, Political Contributions Policy, Political Contributions Policy Training
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