

2020 VIACOMCBS



# GLOBAL BUSINESS



# PRACTICES STATEMENT



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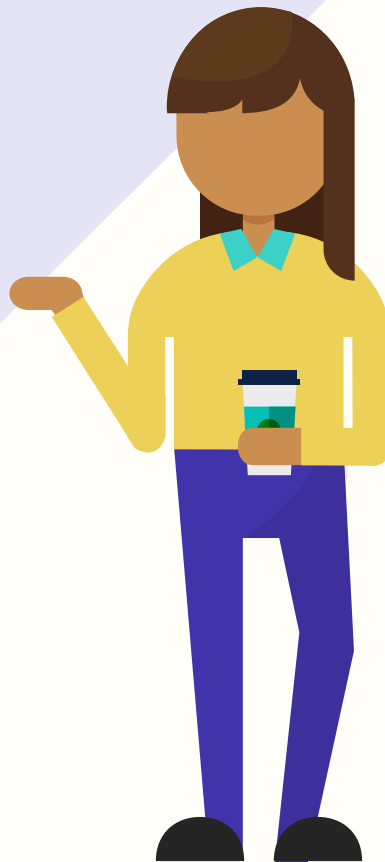
**BRINGING OUR**

**BUSINESS PRACTICES**

**STATEMENT TO LIFE**

# INTRODUCING

# THE BPS



# IMPORTANCE OF OUR BPS

A STATEMENT FROM BOB BAKISH

Team,

Thanks to your resiliency, talent and dedication, we continue to make great progress toward unlocking the incredible value of ViacomCBS. We have integrated our teams across functions, and are now operating as a fully combined company.

To further unify our organization, it's critical that we coalesce around a core set of practices that guide how we do business, and that reflect our values and culture. This ongoing work matters more than ever as we experience significant change – internally, industry-wide and at a societal level. And, with an organization as global as ours, it's especially important that we lay out our standards in a company code of conduct that is accessible to all of you.

Our code of conduct is the ViacomCBS Global Business Practices Statement, or BPS. The BPS, which we continue to update, describes our shared expectations for appropriate behavior in the workplace and our individual ethical and legal responsibilities as ViacomCBS employees.

It emphasizes our commitment to fostering a culture that is open and inclusive for everyone, and it offers guidance to help us navigate difficult and sensitive situations at work.

Our entire ViacomCBS community must adhere to the practices outlined in the BPS, so please consult this resource when you need to, and be mindful of our policies in your day-to-day activities. If you have any questions or feedback, reach out to our Compliance Team at [GlobalCompliance@ViacomCBS.com](mailto:GlobalCompliance@ViacomCBS.com) for more information.

Of course, no code of conduct can cover every situation that may arise in our complex business environment. Should you become aware of a potential violation of our policies, we ask that you speak up and report your concerns by contacting your manager, department head, HR Business Partner or any of ViacomCBS' Compliance Officers or lawyers. If you'd prefer to discuss your questions or concerns with someone outside your location or team, please contact our reporting assistance resource OPENLINE by calling 855-833-5027 or visiting [OPENLINE](#). Calls to OPENLINE can be made 24 hours a day, 7 days a week, and you may remain anonymous if you wish. Please know that any concern you raise will be kept as confidential as possible, and that we strongly prohibit any retaliation against someone for doing the right thing by speaking up.

Thank you for helping to make our company better in all ways.

Best,

Bob



# USING & APPLYING OUR BUSINESS PRACTICES STATEMENT

## WHAT IS THE BPS?

**ViacomCBS' Business Practices Statement (BPS) is our Code of Conduct. It sets out standards which define what is expected of everyone working for, on behalf of, or otherwise affiliated with ViacomCBS, both in terms of high ethical standards and compliance with all applicable laws.**

The Statement is an important business resource that you should consult regularly because it will assist you in choosing a course of action that is ethical, in compliance with the law and aligned with our business goals. While no single guide can address all the issues that could come up, it does provide the tools to navigate difficult situations we may encounter. Topics where we need to take special care are highlighted, and where appropriate the BPS directs us to more detailed guidance (such as policies and procedures); these may apply to employees generally or might be particularly relevant to employees in certain locations, business units or roles.

## WHO DOES THE BPS APPLY TO?

The standards and guidance discussed here, together with all associated policies, apply to all employees, officers and directors of ViacomCBS and its subsidiaries. We expect all of our suppliers, independent contractors, agents and others doing business with the Company, or acting on our behalf, to hold themselves to equally high standards.

# USING & APPLYING OUR BUSINESS PRACTICES STATEMENT (CONT.)

## HOW IS THE DOCUMENT ORGANIZED?

The first section explains the importance and use of the BPS. It focuses on our values, how to raise concerns and general instructions for how to use this resource.

The second half provides guidance on specific topics. Each topic is addressed in Two parts:

### HOW WE DO THE RIGHT THING

A brief statement of overarching guidance for what we stand for and expect in relation to this topic

### ✓ WHY IT MATTERS

How this topic is important in the context of running our business successfully, doing our jobs and being good global citizens

### 🔍 WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

Bullet points giving specific examples of behaviors to follow and avoid on this topic

## WHAT TO DO IF YOU HAVE QUESTIONS

If you have a question or need additional guidance about the topics discussed in this Statement, please consult:

- Your manager
- A Human Resources representative
- A Compliance Officer

If you serve on the Board of Directors, please consult ViacomCBS' Corporate Secretary or Chief Compliance Officer.



For more information, review ViacomCBS's [Travel and Entertainment and Business Expense Policy](#) or contact the [T&E team](#) for guidance.

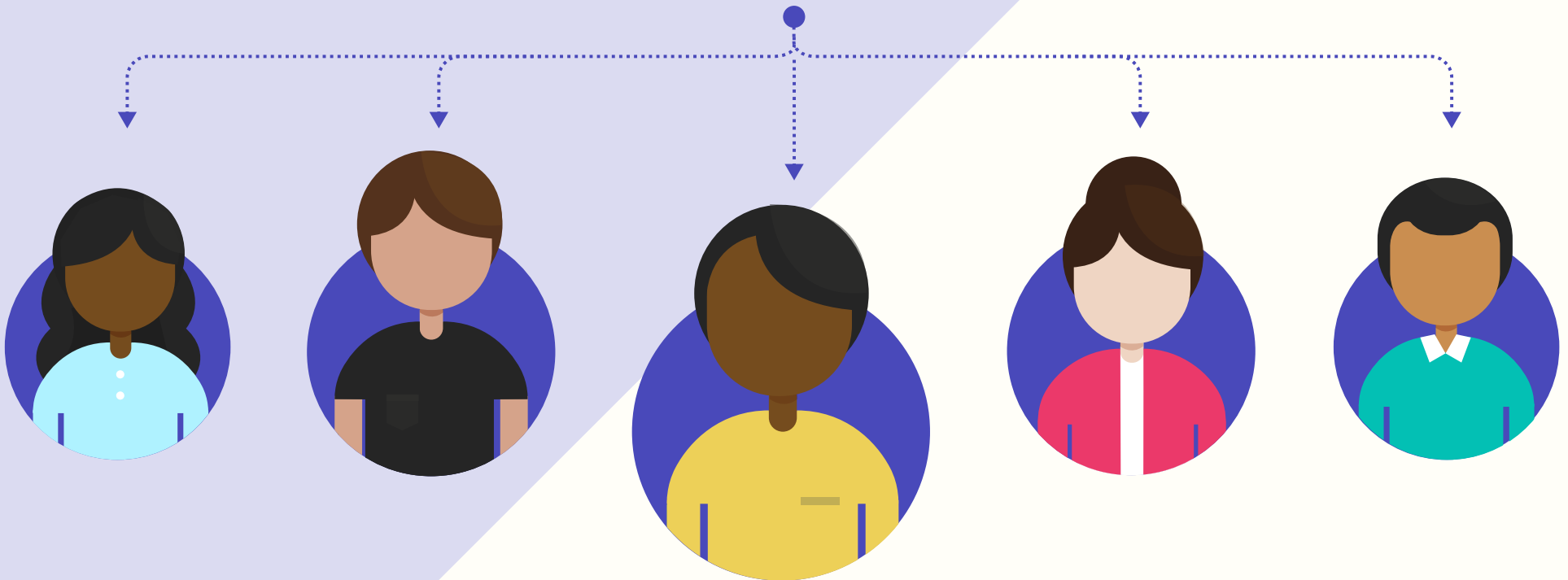
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Throughout this document you also will find embedded hyperlinks, which you can use to navigate to helpful resources, related topics or detailed corporate policies on that subject.

# OUR SHARED

# RESPONSIBILITIES

► We all have an obligation to do the right thing.





# EMPLOYEE RESPONSIBILITIES

## WHY IS OUR BPS SO IMPORTANT?

**We are a community. As a community, we must hold ourselves and each other accountable to behave in a way that promotes a culture where we can all thrive.**

**We all help make that a reality when we live our values and follow the standards in the Global Business Practices Statement.**

The Statement serves as an expression of ViacomCBS' commitment to acting ethically and in accordance with the laws that apply to us wherever we do business. It is also intended to be a practical resource on ethics and legal compliance matters, providing information and guidance to help us always do the right thing. The Statement incorporates an overview of Company policies on the various topics covered. Your understanding of and adherence to the Statement will help us sustain a culture of integrity and respect for the law — essential to earning and

retaining the trust of our many stakeholders, our reputation and our long-term business success.

Many of the provisions in the Statement are based on laws and government rules and regulations that apply to ViacomCBS employees and directors everywhere in the world where we do business.

Other policies reflect ViacomCBS' determination to maintain a lawful and ethical workplace that is conducive to our business and free from discrimination and harassment in any form.

Each of us plays an important role in helping us meet our high standards for integrity. This is why it's important to be familiar with the BPS's contents, ask questions when something isn't clear and escalate concerns when we observe questionable behavior.

Please read the Statement carefully, making sure you understand every section. Additionally, you will receive online training to help explain the various provisions and underlying policies. Immediately following the training, you will be asked to certify that you understand the Statement and have appropriately disclosed certain information.

# SPECIAL RESPONSIBILITIES OF LEADERS & SUPERVISORS

Those of us who lead or manage others have an added responsibility to act as role models, exemplifying the behaviors we expect in order to create a strong ethical climate and to reflect our shared values.

**In particular, if you are a leader or manager, you should:**



## KNOW THE RULES

Be aware of laws, regulations, policies, procedures and processes pertinent to your responsibilities.



## WALK THE TALK

You set the expectations and tone for employees that report into you; therefore, we expect you to be visibly engaged role models who promote a culture of integrity and legal compliance through personal leadership.



## EDUCATE YOUR TEAM

Empower your teams by ensuring that they have the knowledge, training and resources necessary to follow the law, this Statement and ViacomCBS policies and procedures.



## EMPHASIZE ETHICAL BEHAVIOR

Hold employees to high standards that go beyond simply adhering to “the rules”; acknowledge and publicly celebrate employee behavior demonstrating our values in action.



## BE RESPONSIVE TO QUESTIONS

Foster an atmosphere where employees feel comfortable approaching you with behavioral and compliance-related questions (seeking assistance, if required, from a more senior person or the Legal Department).



## ADDRESS AND ESCALATE ISSUES

Ensure that any actual or potential breach of the Statement is dealt with or escalated immediately.

## SUPPLIER & BUSINESS PARTNER RESPONSIBILITIES

An essential part of doing business is partnering with outside organizations. However, to the extent that these organizations can be seen as extensions of ViacomCBS, it's critical that they adhere to the same high standards to which we hold our employees.

We expect all suppliers and business partners to review, understand and follow our **Supplier Code of Conduct** and relevant provisions in this statement.

## DIRECTOR RESPONSIBILITIES

If you serve on the Board of Directors and have questions or need additional guidance about the topics discussed in this Statement, please consult ViacomCBS' Chief Compliance Officer or Corporate Secretary.

# UPHOLDING OUR BPS

# BY ASKING QUESTIONS

# & REPORTING CONCERNS

- Learn about the many ways to make your voice heard.



# SPEAKING UP & SEEKING GUIDANCE

In order to be creative and innovative, we must foster an environment where people feel comfortable raising their voices and sharing their ideas. We are at our best when people are willing to share diverse viewpoints and alternate approaches.

By the same token, we also must raise our voices when we observe inappropriate or questionable behavior at work. A culture where speaking up is encouraged not only fosters a climate of creativity and innovation, it also empowers each of us to be personal ambassadors for an ethical culture, our values and the standards of expected employee behavior outlined in this Business Practices Statement.

This is why we've created a distinct policy across ViacomCBS to communicate the expectations around speaking up and non-retaliation (see the next page).

ViacomCBS' **Speaking Up & Non-Retaliation Policy** clarifies the universal expectation of employees to speak up and raise concerns if they see behavior which they feel is at odds with the guidance from the Business Practices Statement.

If you do not feel comfortable approaching your immediate supervisor with your concern, our policy also contains important information for how (subject to local law) to escalate concerns or **make an anonymous report**.

ViacomCBS prohibits retaliation against anyone for raising or helping to address an integrity concern in good faith. Retaliation is against our values and is grounds for discipline up to and including dismissal.



# SPEAKING UP & NON-RETALIATION POLICY

## HOW WE DO THE RIGHT THING

Regardless of our role or tenure, we each have a responsibility — to ourselves, the Company and each other — to ask questions, raise concerns and report misconduct.

### ✓ WHY IT MATTERS

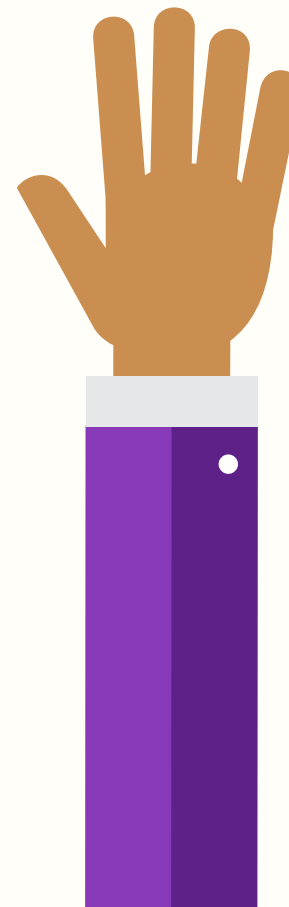
We all want to work at an ethical, respectful workplace that lets us find our voice, speak up and ask questions. At any large organization, issues occasionally arise, but bad conduct flourishes when it is left locally unchallenged or remains undiscovered. Therefore, all of us have a responsibility to raise concerns when we observe questionable behavior.

Likewise, as an organization, ViacomCBS has ensured there is always a safe space for employees to raise concerns in good faith. We take your reports very seriously. This is why ViacomCBS absolutely prohibits retaliation against anyone for raising or helping to address an integrity concern in good faith.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Speaking up, asking questions and escalating concerns when we observe behavior that seems to be breaches of our values or ViacomCBS' Business Practices Statement
- Taking personal accountability for raising concerns (and raising them early) — and not waiting for someone else to do it
- Using alternate reporting channels (see chart on page 15 for guidance) if you feel uncomfortable raising your concern within your immediate department
- Being familiar with **OPENLINE**, ViacomCBS' anonymous helpline
- Never retaliating against another employee for submitting a report in good faith



# REPORTING CONCERNS

## USING OPENLINE TO MAKE A REPORT

If you'd prefer to discuss your questions or concern with someone outside your location or team, one option is through OPENLINE. Calls to OPENLINE can be made 24 hours a day, 7 days a week. You may remain anonymous if you wish (subject to local law). However, it is helpful when you identify yourself because it allows us to follow up and get more detailed information when appropriate.

- Call OPENLINE toll-free at **1-855-833-5027** or click [here](#) to find the toll-free number for your country
- Visit OPENLINE at [www.OPENLINE.viacomCBS.com](http://www.OPENLINE.viacomCBS.com)

## REPORTING PROCEDURES FOR MEMBERS OF THE BOARD

Members of the Board of Directors should report to either the Corporate Secretary or the Chair of the Governance and Nominating Committee.

## OPTIONS FOR REPORTING CONCERNS

### YOUR MANAGER

If you are comfortable speaking to your immediate manager, **and he or she is not involved in the potential impropriety**, then schedule a private meeting with him or her to discuss your concerns.

**BUT:** if you are not comfortable speaking with your manager, try:

Your Department Head

or

Your Human Resources Representative

**BUT:** if you are not comfortable speaking with them, try:

A lawyer in your Business Unit

or

ViacomCBS' General Counsel

**BUT:** if you would rather not contact any of these people, you can still try:

ViacomCBS' Compliance Officers

or

You can always bypass all the channels above and make an anonymous report directly to **OPENLINE**.

**UNDERSTANDING &**

**APPLYING OUR**

**STANDARDS**

# CREATING A GREAT PLACE TO WORK

- How we can all help ensure a safe and inclusive work environment.





# VALUING DIVERSITY & INCLUSION

## HOW WE DO THE RIGHT THING

We embrace global diversity in all its forms and strive to maintain an inclusive environment and a culture that values all perspectives and backgrounds.

### ✓ WHY IT MATTERS

We are focused on creating an environment that supports all of our people, professionally and personally, to ensure that we can bring our best selves to work and drive creativity, innovation and results by connecting with the rich diversity of our employees, audiences and partners.

### 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Promoting equal engagement of all employees
- Ensuring that all employment decisions are based on individual merit and business needs, irrespective of race, religious creed, color, sexual orientation, national origin, gender, ancestry, physical or mental disability, age, sex, gender expression, gender identity, military and veteran status, marital status or any other personal characteristic protected by applicable law

- Extending this commitment to every aspect of our business and operations, from the programming and movies we create to employee benefits, programs, hiring and development
- Recognizing and respecting the value that diversity of people and ideas brings to the workplace, enabling us all to have a “place at the table” and realize our full potential
- Having people in leadership positions hold themselves accountable for creating, developing, promoting and championing a diverse, multicultural workforce and leading by example — all day, every day — in the way they behave and champion the principles of diversity and inclusion throughout ViacomCBS

## 💬 FREQUENTLY ASKED QUESTIONS

### Q: What is diversity?

A: Diversity includes all the ways we are different. Age, gender and ethnicity are among some of the more visible signs of diversity. Less obvious aspects include work styles, sexual orientation or education.

### Q: What is inclusion?

A: Inclusion is the state of being respected, valued and supported.

### Q: Why are diversity and inclusion paired?

A: Diversity doesn't work without inclusion. Inclusion ensures that employees, in all the ways they are diverse, can connect and collaborate with each other and realize their potential in the workplace.

### Q: How do I know if I am working in an inclusive work environment?

A: You should be able to agree with all of these statements:

- I am treated with respect
- My team values different views and perspectives
- My leader supports and drives an open and collaborative environment

# PROMOTING A HARASSMENT-FREE WORKPLACE

## HOW WE DO THE RIGHT THING

We are committed to providing a work environment free of offensive or unlawful harassment.

### ✓ WHY IT MATTERS

At ViacomCBS, we feel strongly that every employee should be treated with dignity and respect, regardless of their race, color, ethnicity, national origin, religion, creed, sex, sexual orientation, gender, gender identity, gender expression, age, marital status, disability, veteran status, citizenship status or any other personal characteristic protected by applicable law. We have zero tolerance for a hostile work environment.

We should never be subjected to harassment (sexual or otherwise), whether in the office or in any other work-related settings, including meetings, trips and social events. Harassment includes verbal, physical and visual conduct that creates an intimidating, abusive, offensive or hostile working environment which interferes with work performance. Every employee has the right to feel safe when working with co-workers, including managers, vendors, suppliers, clients, visitors or independent contractors.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Being familiar with and adhering to ViacomCBS' Policy Against Harassment and this Statement's guidance on [Valuing Diversity & Inclusion](#)
- Never making inappropriate statements concerning a person's race, religious creed, color, sexual orientation, national origin, ancestry, physical or mental disability, age, sex, gender, gender expression, gender identity, military and veteran status, marital status or other legally protected personal characteristic, or inappropriate statements of a sexual nature, such as comments about an individual's body or appearance or intrusive personal questions or comments  
*(continued on next page)*

### 🔍 EXAMPLES OF HARASSMENT

- Making degrading and disparaging comments, jokes or slurs related to race, color, age, gender, gender expression, sexual orientation and other categories protected by the laws that apply to us
- Displaying or storing written or graphic material that ridicules, insults or shows hostility toward a group or individual
- Distributing or storing pornographic, obscene or sexually suggestive content
- Asking for dates, or making unwelcome sexual advances, when it is clear — or becomes clear — that the overture is unwelcome
- Making unwelcome sexual requests while insinuating that access to or denial of job benefits is dependent upon compliance with the request
- Making inappropriate or threatening physical conduct, such as unwelcome touching or impeding or blocking another person's movements

# PROMOTING A HARASSMENT-FREE WORKPLACE (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Conducting ourselves appropriately and remaining conscientious of how our actions and comments might be perceived or misunderstood by others
- Refusing to engage in any conduct of an overtly sexual nature, whether welcome or unwelcome
- Never displaying items, transmitting content or engaging in conduct that is sexually offensive, explicit or likely to offend our diverse workplace (for example, creating or sharing suggestive or offensive jokes, cartoons, letters, notes or invitations, whether by email, voicemail or other means)
- Adhering to ViacomCBS' guidance on harassment whenever utilizing social media
- Reporting instances of harassment to a manager or someone from your Human Resources, Legal or Compliance Department; and refusing to retaliate after an unwanted overture or inappropriate conduct is rejected, or in response to the reporting of such conduct



[CLICK HERE FOR ADDITIONAL GUIDANCE ON DATING IN THE WORKPLACE](#)



# ENSURING HEALTH & SAFETY IN THE WORKPLACE

## HOW WE DO THE RIGHT THING

We are committed to maintaining a safe and healthy work environment for all employees, contractors, visitors and business partners. By delivering world-class health and safety measures across our multinational, multicultural and multi-disciplined work environments, we minimize health hazards and injuries to our employees, partners and audiences.

### ✓ WHY IT MATTERS

Feeling physically safe and secure at work is a prerequisite to being creative, innovative and successful. Health and safety regulatory requirements help ensure all employees will be able to come to work without fear of avoidable harm or injury. By being compliant with those regulations, we contribute positively to the Company's success and make ViacomCBS a workplace where everyone can feel comfortable and secure.

### 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Taking the initiative to prevent accidents and injuries
- Proactively reporting health and safety risks in the workplace
- Meeting or exceeding all regulatory requirements

- Requiring our business partners, vendors and suppliers to operate their respective businesses in a safe and environmentally responsible manner
- Periodically assessing risks to health and safety in our daily work processes
- Conducting safety training for relevant audiences in a timely manner
- Recording and reporting accidents and incidents when they happen
- Encouraging managers and employees to work together to implement and maintain a safe work environment — managers should support and hold their teams accountable for complying with safety measures and best practices; employees should cooperate with their managers by adhering to these safety measures
- Encouraging an active safety culture, wherever you work

### 🔍 EXAMPLES OF HEALTH & SAFETY MEASURES

- Fire drills in NYC, earthquake drills in CA and tornado drills in our Nashville office
- Incident report submissions to our Risk Management team in the case of injury in the workplace
- Crisis management plans for all of our locations
- Safety Coordinator assessments on production sites
- Posting of health and safety laws in accessible areas
- Regular training for employees who operate machinery and/or electrical equipment so they can protect themselves, other people, property and the environment

# ACTING IN THE BEST

## INTEREST OF ViacomCBS

- How to handle conflicts of interest, gifts and confidentiality.



# AVOIDING CONFLICTS OF INTEREST

## HOW WE DO THE RIGHT THING

We always act in the best interests of ViacomCBS whenever we negotiate, make business recommendations and conduct commercial dealings with third parties, suppliers, customers or contractors. We take steps to avoid and disclose any divisions of loyalty between ViacomCBS' best interests and our own personal interests and relationships.

### ✓ WHY IT MATTERS

In order to be collectively successful and for our business to thrive, we need to make the best business decisions possible. A conflict of interest arises when a family or personal interest interferes with our ability to make sound, objective business decisions on behalf of our Company.

The basic factor in all conflict of interest situations is the division of loyalty (or a perception of a conflict of loyalty) between your personal interests and ViacomCBS' interest. Even the appearance of a conflict of interest can undermine our integrity and reputation with our coworkers, customers, suppliers and the public. ViacomCBS' review of any disclosure of a conflict or potential conflict will always take into account local law.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Never allowing our family and close personal relationships to interfere with our business decisions or our work environment

- Promptly disclosing to ViacomCBS, in writing, any potential or actual conflicts of interest via the **Stand Alone Disclosure Form for Potential Conflicts of Interest** found on ViacomCBS' online training website; updating and resubmitting our disclosure anytime our circumstances change
- Avoiding any investments, financial interests or other relationships motivated by personal business concerns that might influence, or appear to influence, our decisions when conducting business on ViacomCBS' behalf
- Not accepting fees, commissions or any other personal benefit (other than as permitted under the appropriate ViacomCBS Travel and Entertainment Policy) from any person or business involved in any transaction with ViacomCBS that could appear to influence decisions when conducting business on ViacomCBS' behalf

### Q EXAMPLES OF CONFLICTS OF INTEREST

- Working for, or receiving compensation from, a ViacomCBS customer, supplier or competitor, or an analyst who covers ViacomCBS or our industry
- Engaging a supplier owned or managed by a relative
- Having a personal financial interest in a ViacomCBS transaction
- Accepting a gift from a supplier in violation of Company policy
- Missing work because of a second job
- Steering business opportunities we discover in the course of our work to our personal networks, when that partnership may not be in ViacomCBS' best interests

### WHAT SHOULD YOU DISCLOSE?

**Q: Suppose your spouse (or best friend) owns a business that supplies goods or services to ViacomCBS. Are you required to disclose this as a potential conflict of interest?**

**A:** Yes, even if you are not responsible for making any decisions that directly affect the supplier, you should disclose it. ViacomCBS' review may determine there's no actual conflict of interest. If, on the other hand, you are responsible for purchasing decisions that affect the supplier, ViacomCBS may determine that the situation is an actual conflict of interest and will introduce an appropriate remedy.

# NAVIGATING GIFTS, ENTERTAINMENT & OTHER BUSINESS COURTESIES

## HOW WE DO THE RIGHT THING

We never give, offer or receive inappropriate gifts, entertainment or other business courtesies and always take care to follow the guidance in ViacomCBS' Travel and Entertainment and Business Expense Policy.

### ✓ WHY IT MATTERS

At ViacomCBS, our high ethical standards act as the foundation for our business relationships. Although building and fostering relationships with clients, suppliers and other third parties is a commonplace aspect of doing business, we must always be careful that any gifts, meals or entertainment we offer or accept follow the provisions of this Statement and Company policy.

Perception is often mistaken for reality. When expenditures exceed Company policy without the advice of your legal team, they can suggest that business decisions are being made because of the items exchanged, rather than because of the merits of our goods and services. Therefore, we avoid any inappropriate gifts that could cause others to conclude there is a conflict of interest or that business decisions were arrived at through improper means.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Being aware of what gifts and monetary thresholds are allowed under the ViacomCBS Travel and Entertainment and Business Expense Policy
- Never accepting fees, commissions or any other personal benefit (other than as permitted under the ViacomCBS Travel and Entertainment and Business Expense Policy) from any person or business involved in any transaction with ViacomCBS
- Using the **Stand Alone Disclosure Form for Potential Conflicts of Interest** (located in the "To-do list" of the online training portal) to promptly disclose any gift which exceeds the monetary limits set forth in the "Receiving Gifts" section of the Travel and Entertainment and Business Expense Policy  
*(continued on next page)*

### FAQ: DISCLOSURES

**Q: Do I need to disclose all gifts, entertainment or other favors?**

**A:** As long as the value of the item is below the applicable minimal value outlined in ViacomCBS' Travel and Entertainment and Business Expense Policy and does not obligate you or influence your decision-making in any way, you do not need to disclose it. Check with your Company's HR representative if you have any questions.

# NAVIGATING GIFTS, ENTERTAINMENT & OTHER BUSINESS COURTESIES (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Never soliciting or accepting money for one's personal benefit in any amount from a current or potential supplier, customer or competitor of our Company
- Never offering or supplying entertainment, meals, transportation, gifts or other favors to any person in a business relationship with the Company, other than those reasonable and appropriate for the individuals involved and the business at hand (see the ViacomCBS Travel and Entertainment and Business Expense Policy for specific limitations on giving and receiving things of value)
- Never facilitating a known conflict with one of our suppliers or customers, or with a government official by, for example, making a payment to an individual when we know the funds should go to his or her employer
- Never offering a gift or invitation for entertainment to a government official without first discussing it with ViacomCBS' Legal or Compliance department



## 💡 KNOWLEDGE CHECK

After completing a successful project with a vendor, the vendor gave Tom tickets to a sporting event as a thank-you gift. To determine if keeping the tickets doesn't violate ViacomCBS' policy, Tom should take these steps:

1. Checking the Travel and Entertainment and Business Expense Policy to ensure the cost of the tickets (including transportation, etc.) doesn't exceed what is allowable under ViacomCBS' policy.
2. Determining if business would be conducted at the event.
3. Disclosing receipt of any gift above those thresholds using the online stand alone disclosure form for potential conflicts of interest found online.
4. Making sure accepting the gift wouldn't interfere with Tom's ability to make objective business decisions for that vendor in the future.



# ENSURING CONFIDENTIALITY, TRANSACTIONS IN SECURITIES & FAIR DISCLOSURE

## HOW WE DO THE RIGHT THING

We must maintain the confidentiality of the sensitive information entrusted to us by the Company and others with whom we do business. We also must never use or disclose material non-public information in connection with buying or selling stock or other securities, which is known as “insider trading.”

### ✓ WHY IT MATTERS

Insider trading is illegal. Our success in the marketplace requires the trust and confidence of the investment community. Sustaining this trust requires that we act with integrity when trading public securities, following federal and state securities laws.

Likewise, ViacomCBS is subject to rules and regulations that prohibit the disclosure of material information to securities analysts and other market professionals before making it available to the general public. These rules and regulations require publicly traded companies to previously or simultaneously make public any “material non-public information” (oral or written) that a company discloses to the financial community and to shareholders. ViacomCBS may not communicate material non-public information selectively to analysts or shareholders.

In carrying out ViacomCBS’ business, we often learn confidential or proprietary information about

ViacomCBS, its businesses, customers, prospective customers or other third parties. The misuse of this information could harm ViacomCBS’ business and reputation. Therefore, each of us must maintain the confidentiality of all the information entrusted to us — except when disclosure is authorized by our Company or legally required.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Never publicly discussing confidential Company information outside of appropriate work channels, including online, in chat rooms, on websites, in blogs or through social media such as Facebook and Twitter
- Avoiding the disclosure of confidential or sensitive Company information, or the making of other statements detrimental to ViacomCBS or which reflect poorly on us as representatives of the Company

*(continued on next page)*

### 🔍 EXAMPLES OF CONFIDENTIAL OR PROPRIETARY INFORMATION

- Any non-public information concerning ViacomCBS, its businesses, industry, competitors, financial performance, results or prospects, or information that may provide ViacomCBS with a competitive advantage
- Any non-public information provided by a third party with the expectation that such information will be kept confidential and used solely for the business purpose for which it was conveyed

#### “MATERIAL INFORMATION” IS:

Anything that a reasonable investor would consider important in determining whether to buy or sell securities.

Examples may include:

- Earnings and financial results
- Advertising trends and analyses
- Budgets and planning documents
- News about significant mergers, acquisitions, divestitures, arrangements with distributors or other commercial transactions
- Major litigation
- Significant news about our movies, shows or talent
- Significant product or market news
- Senior management developments

## ENSURING CONFIDENTIALITY, TRANSACTIONS IN SECURITIES & FAIR DISCLOSURE (CONT.)



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Never assisting investors or other analysts with information about ViacomCBS, its competitors or the industry except if that is clearly part of our job
- Never using material non-public information for buying or selling stock or other securities for personal advantage
- Never “tipping,” which means communicating material non-public information for use in buying or selling stock or other securities, except if authorized by an executive with authority to make disclosures of material non-public information
- Never trading in the securities of a business partner or potential business partner if we learn of any non-public information

- Preserving the confidentiality of non-public information, even after our employment (or service as a director) ends
- Never allowing the unauthorized recording of any ViacomCBS business using audio or video recorders, other electronic recording devices or any other non-manual or non-written means (any exception to this rule requires express authorization from a ViacomCBS lawyer and Human Resources)
- Acknowledging that the only ViacomCBS executives with authority to make disclosures of material non-public information are: the Chief Executive Officer; Chief Financial Officer; General Counsel; and the heads of Investors Relations and Corporate Communications

### PRE-CLEARANCE REQUIREMENTS FOR ViacomCBS SECURITIES

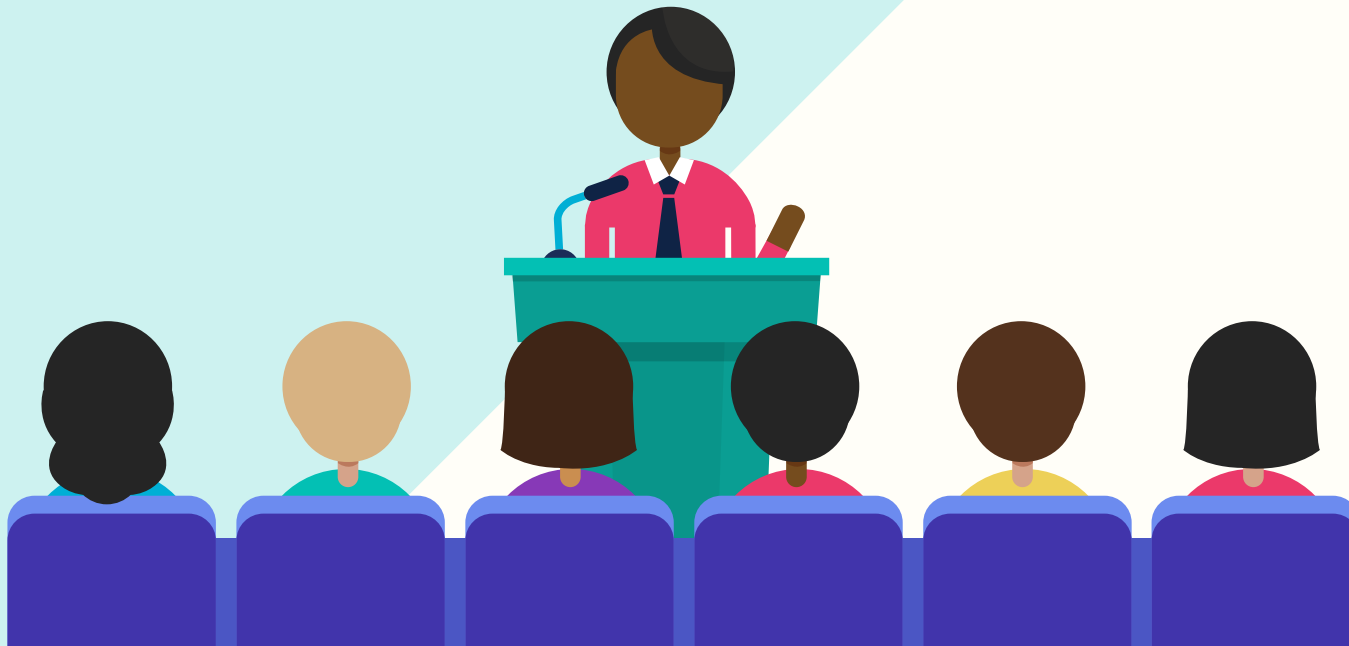
Certain officers of ViacomCBS, its directors and certain other employees are, because of their position, subject to additional restrictions (“pre-clearance” or “windows”) on trading ViacomCBS securities. If these additional trading restrictions apply to you, you will have received a detailed memorandum that explains the rules.

### HEDGING RESTRICTIONS FOR ViacomCBS SECURITIES

You are prohibited from having “short” positions in ViacomCBS securities. This means you may not sell ViacomCBS securities “short” or buy or sell any security (such as “puts,” “calls” and other derivative securities) if that action would result in receiving any gain or benefit if the price of the ViacomCBS security declines. You also may not enter into any derivative transactions with respect to beneficial ownership of ViacomCBS securities (including unvested equity compensation), such as any short sale, forward, equity swap, option or collar that is based on ViacomCBS’ stock price. The simple reason for this rule is that we are all working hard to increase the value of our Company, and it would be inconsistent with the interests of ViacomCBS’ stockholders and the long-term value of the Company for us to personally profit from a decline in ViacomCBS’ stock price.

# ACTING AS AN AMBASSADOR OF THE ORGANIZATION

- Tips on using social media, speaking for the company and engaging in politics.



# CONNECTING RESPONSIBLY THROUGH SOCIAL MEDIA

## HOW WE DO THE RIGHT THING

We embrace the importance of using social media as a business tool to connect, communicate and share ideas and always engage with it in a responsible and professional manner.

### ✓ WHY IT MATTERS

There are many legitimate business and personal reasons for using social media. However, we recognize that social media platforms such as Instagram, Facebook, Twitter, YouTube and LinkedIn can change and amplify the way we interact with friends, coworkers, customers and even potential new hires. The boundaries can sometimes be blurred between our work and personal lives. We need to be mindful and responsible in our use of social media communications.

While inappropriate use of social media can seem innocuous, employees are responsible for the content they publish and can be held personally liable. Discretion, irrespective of where it is being posted, should be observed at all times.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Always seeking management's written approval before disclosing, citing or referencing ViacomCBS confidential or proprietary information or that of any other person or company — when in doubt, ask your manager or Human Resources representative before acting
- Speaking in the first person when engaging in personal, social media communications, making it clear that we are speaking for ourselves and not on behalf of ViacomCBS  
*(continued on next page)*

### 🔍 EXAMPLES OF UNACCEPTABLE USE OF SOCIAL MEDIA

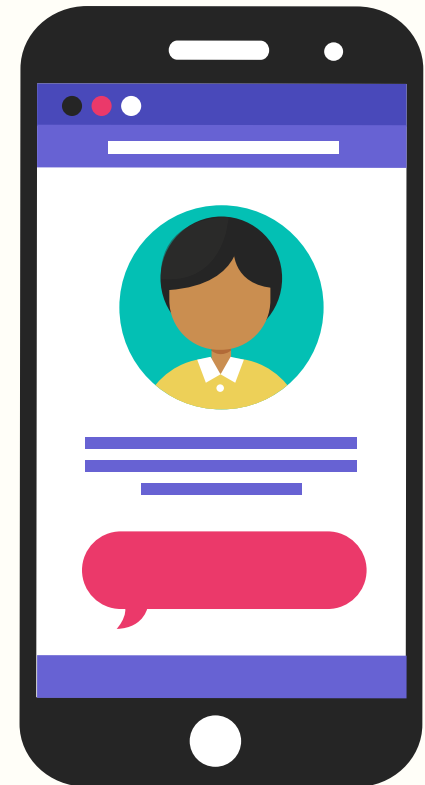
- Using ethnic slurs, personal insults or obscenities while engaging someone over social media
- Publishing conversations about confidential Company information
- Posting or distributing inappropriate content of yourself or others
- Conducting or soliciting business of any kind on behalf of ViacomCBS without authority
- Making false statements about yourself, your role at ViacomCBS, ViacomCBS as a company, its divisions or its affiliates
- Distributing ViacomCBS' or any intellectual property without obtaining permissions or prior written approval in the case of ViacomCBS content
- Displaying or storing written or graphic material that ridicules, insults or shows hostility toward a group or individual

# CONNECTING RESPONSIBLY THROUGH SOCIAL MEDIA (CONT.)

## 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Never using the same passwords for social media that we use to access ViacomCBS' computing resources; likewise, never following links or downloading software on social media pages posted by individuals or organizations that we do not know
- Never conducting confidential business with a customer or partner through our personal or other social media sites
- Using our real names and titles, where appropriate (and not a persona), when we are using social media for work — in this way, we are representing what we know and what falls within our area of expertise or responsibility, ensuring that ViacomCBS' professional and business standards remain intact

- Adhering to this rule prior to posting anything online: If something makes us even the slightest bit uncomfortable, we STOP and consult our manager for appropriate next steps or contact our Human Resources representative
- Upholding ViacomCBS' commitment to a **harassment free and inclusive work environment** in your social media activity. This expectation applies to social media use at work and social media use *outside* of work. Failure to do so may result in disciplinary action, or even, termination.
- Following all other behavioral guidance in this Statement while utilizing social media



# SPEAKING FOR THE COMPANY

## HOW WE DO THE RIGHT THING

We speak with one voice when communicating to the public about our business.

### ✓ WHY IT MATTERS

Our customers, audiences, stockholders and other key stakeholders deserve clear, complete, accurate and consistent communications. Authorized ViacomCBS spokespersons have the training and knowledge to appropriately communicate our business strategy, announce news about ViacomCBS and provide context that best represents our company.

### 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Forwarding all requests for information from the news media — even those requests that seem informal — to our Corporate Communications or Public Relations Department, as only designated Company spokespersons may handle communications on ViacomCBS' behalf

- Ensuring that issuing news releases or written statements about ViacomCBS' business is the exclusive responsibility of the relevant ViacomCBS Corporate Communications Department
- Never posting any internal information about ViacomCBS' business on the Internet or social media platforms without prior approval
- Prohibiting any outside consultants, bankers, law firms or other third parties working under our supervision from commenting on any ViacomCBS matter without authorization from our Company's Corporate Communications Department  
*(continued on next page)*

### 💬 FREQUENTLY ASKED QUESTIONS

**Q: What about philanthropy and business awards?**

A: As a concerned and responsible corporate citizen, ViacomCBS is committed to supporting worthy charitable organizations in its communities and industries. To help coordinate these efforts, we must obtain approval prior to accepting any invitation to be honored as a ViacomCBS representative or taking a leadership position as a ViacomCBS representative at a charitable event or organization. We must also clear in advance all charitable contributions using ViacomCBS' funds or resources by contacting ViacomCBS' **Corporate Communications Department** (individuals who serve on the Board of Directors must obtain clearance from ViacomCBS' Corporate Secretary).

**Q: Can I speak with a reporter "off the record" if I think that I won't be quoted?**

A: No. Even if you're not quoted, there may be legal, financial and competitive risks for both you and ViacomCBS as a result of communicating with a reporter. These rules apply to all media contacts, whether "on the record," "off the record," unattributed, anonymous or for "background" information.

# SPEAKING FOR THE COMPANY (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Advising the Company's Corporate Communications Department (or other person designated by our Company for this purpose) before accepting an invitation to give a speech, interview or presentation (members of the Board of Directors may contact ViacomCBS' Corporate Secretary with any questions), and distinguishing our personal views from those of ViacomCBS when speaking in public or at industry forums
- Always consulting with our Company's Corporate Communications Department if we anticipate any contact with the news media on non-ViacomCBS business that could result in a reference to our connection with ViacomCBS — individuals who serve on the Board of Directors must contact ViacomCBS' Corporate Secretary

- Contacting a lawyer from your Legal Department immediately if an inquiry, call or other correspondence (e.g., a subpoena) is received from law enforcement, a regulatory agency or from an attorney — regarding alleged violations of law or policies by individuals associated with ViacomCBS
- Ensuring that any presentations — even if authorized by Corporate Communications — do not include financial information about ViacomCBS or your Business Unit unless such material is previously reviewed and approved by the Finance Department and ViacomCBS' General Counsel or the General Counsel of your Business Unit
- Requesting approval from Corporate Communications before endorsing a product or business on behalf of our Company



# PARTICIPATING IN THE POLITICAL PROCESS

## HOW WE DO THE RIGHT THING

We encourage employees to participate in the political process and engage in political activities. However, we always make it clear that our views and actions are our own, and not those of the Company. Therefore, we never contribute ViacomCBS funds, assets, services or facilities to or on behalf of a U.S. political party, candidate or political action committee (“PAC”).

### ✓ WHY IT MATTERS

Whether it's volunteering to campaigns, donating money or sharing your views, we believe that it's terrific when employees engage in the civic process and get involved. However, it should always be clear to outside observers that these are your personal endorsements and that you aren't speaking for ViacomCBS when you engage in personal political activities. Using ViacomCBS' name or resources in any way that suggests the company sponsors or endorses your activities distorts the democratic process and may violate federal regulations on political contributions.

### 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Complying with all relevant laws regulating the Company's participation in political affairs, including political contributions

- Ensuring that we do not use Company time, property or facilities for any personal political activity
- Never using ViacomCBS' name in a way that suggests the company sponsors or endorses our personal political activities
- Never using our position to pressure fellow team members to make political contributions or support or oppose particular candidates
- Obtaining approval from the Corporate Compliance Officer, our Company's General Counsel or ViacomCBS Government Relations before engaging in political activity on the Company's behalf
- Ensuring that we are in compliance with ViacomCBS' **Delegation of Authority (DoA) Matrix**

### 📘 KEY DEFINITION

#### **Public Official:**

An elected or appointed official, or any other official or employee, of any foreign, federal, state or local legislature, executive branch agency or other government agency, commission, board, authority or public fund, including government-owned enterprises such as film and media companies, or any other governmental or quasi-governmental entity.

ViacomCBS employees and directors may not give gifts of any value to any public official, or to the official's spouse or child. In some cases, after consultation in advance with the ViacomCBS **Government Relations Office**, certain gifts to federal officials may be permitted.

Provision of any business courtesy, gift or payment to any federal government or political party official, employee, candidate or agent — whether made directly or through an intermediary — must be first approved by the Executive Vice President, Government Affairs; in the case of state or local governments, the relevant Business Unit Compliance Officers; and for foreign governments, by Corporate Legal or a Compliance Officer.



# SAFEGUARDING

## ViacomCBS' INFORMATION

### & ASSETS

- Take simple actions to help protect our data and resources.



# USING & SAFEGUARDING ViacomCBS' ASSETS

## HOW WE DO THE RIGHT THING

We all have a responsibility to be good stewards of the Company's assets in all their forms, so we can run our business efficiently and preserve its value.

### ✓ WHY IT MATTERS

Company assets take many forms (see sidebar). Inappropriate use or a failure to protect assets can have a direct negative impact on our ability to do business efficiently and profitably. Everyone has a shared responsibility to prevent loss, damage, theft, unauthorized or improper use or waste of company assets.

### 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Never using ViacomCBS' brands, titles, shows, etc., for non-work-related activities unless approved in writing by ViacomCBS Legal
- Acknowledging that all documents, data, recordings, equipment or other items utilized in the course of our work are and will remain ViacomCBS property

- Never sharing company trade secrets and other proprietary information with anyone without prior approval from management
- Returning any and all Company property at the conclusion of employment with ViacomCBS
- Making only reasonable and incidental personal use of company assets, including equipment and employees' time

*(continued on next page)*

### CORPORATE ASSETS INCLUDE BUT ARE NOT LIMITED TO:

- **Physical assets**, such as the space in which we work, film, books and records, and business equipment
- **Financial assets** like cash, securities, receivables and investments
- **Proprietary information**, including intellectual property such as trade secrets, media content, patents, trademarks and copyrights, show names and titles, as well as confidential business information
- **Contract rights and licenses**
- **Information and communication systems and data**, including electronic data or messages stored in or sent by or to those systems, or when pertaining to Company business

# USING & SAFEGUARDING ViacomCBS' ASSETS (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Never installing any software or hardware when using ViacomCBS technology, unless approved and supported by ViacomCBS Tech — this avoids the potential to introduce malicious programs into the network or server (e.g. viruses, worms, Trojan horses, spyware, malware, ransomware or infected executable files)

- Using email and voicemail in accordance with ViacomCBS' Email Policy
- Being aware that all email and voicemail using ViacomCBS' systems are not private communications — ViacomCBS may monitor the contents of email or voicemail messages; such monitoring is always conducted in accordance with local law



## EXAMPLES OF PROHIBITED ACTIVITIES

- Using a ViacomCBS information system to engage in procuring or transmitting material that is in violation of harassment or discrimination laws or other ViacomCBS policies
- Making fraudulent offers of products, items or services originating from any ViacomCBS information system or conducting any business other than ViacomCBS business
- Destroying, modifying or abusing any computer hardware, software, networking equipment, printers, other information systems and any information that could be relevant in a legal matter
- Using a non-encrypted laptop, tablet, mobile device or external storage device to copy or save sensitive, confidential and/or personal information
- Storing sensitive or personally identifiable information on any laptop, tablet, mobile device or external storage device unless required by your job function and in accordance with our [Information Security Policies](#)

# PROTECTING PRIVACY, DATA SECURITY & INFORMATION

## HOW WE DO THE RIGHT THING

We respect and protect the privacy and security of the information that consumers, customers, employees and others entrust to us, and we expect our employees to do their part to protect that information.

### ✓ WHY IT MATTERS

When people share personal and other confidential information with ViacomCBS, they are putting their trust in us. Failure to safeguard that information could hurt our employees, consumers, customers and business partners and put the Company at reputational and legal risk.

In carrying out ViacomCBS' business, we sometimes collect or have access to personal information relating to consumers, customers,

employees, third-party business partners (such as vendors or suppliers) or other individuals. This information includes not only personal information such as names, addresses, and Government ID numbers, but also may include any information relating to an individual, such as geolocation data. We are committed to protecting such information consistent with all applicable privacy and data security laws around the world.

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### THE FOLLOWING ACTIVITIES SHOULD BE FOLLOWED TO PROTECT ViacomCBS' INFORMATION:

You should not take copies, electronically or in paper form, of anything that contains non-public, sensitive and/or confidential information out of the office. If your job role requires you to use non-public, sensitive and/or confidential information, you should always encrypt or password protect the information. If you must transmit this data electronically, ViacomCBS requires it to be encrypted. You should always comply with ViacomCBS' Information Security Policies.

Any business partners who have access to information about ViacomCBS customers/consumers or employees should have controls regarding information collection, use, security and sharing that comply with ViacomCBS' policies and be contractually obligated to maintain such controls. You should always consult with legal counsel before collecting, using and/ or sharing information relating to our customers/ consumers.

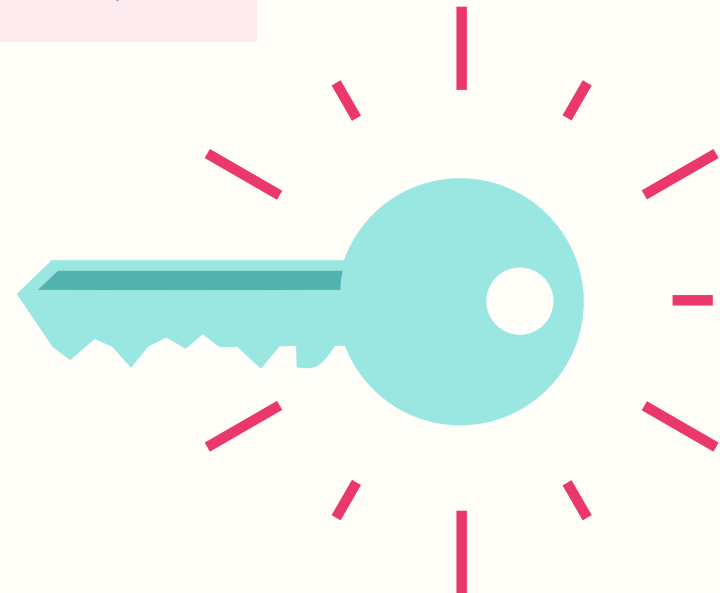
# PROTECTING PRIVACY, DATA SECURITY & INFORMATION (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Following all ViacomCBS policies relating to privacy, security and confidentiality, including the ViacomCBS Information Security Policies, the ViacomCBS Records Retention Policy and the ViacomCBS Privacy Policies, including the ViacomCBS Privacy Shield Privacy Policy
- Handling personal data and other information appropriately and in accordance with applicable laws and Company policy
- Consulting with legal counsel as appropriate before transferring any personal data across international boundaries
- Never sharing our network login credentials with anyone

- Implementing and maintaining reasonable security practices and procedures to safeguard the ViacomCBS computer network and its electronic systems, and to prevent the unauthorized collection, use, modification, disclosure or disposal of any personal data
- Immediately notifying your direct supervisor if you learn of a data security breach or unauthorized access of any ViacomCBS systems, data or content, or (if necessary) **Information Security** or someone from your Audit, Legal or Human Resources Department



# RESPECTING INTELLECTUAL PROPERTY RIGHTS

## HOW WE DO THE RIGHT THING

We treat the intellectual property of others with the same respect we wish others to give our own intellectual property rights.

### ✓ WHY IT MATTERS

As a company with significant intellectual property assets that we vigorously protect, we are highly respectful of the intellectual property rights of others. We recognize that acts of piracy not only impact our bottom line, but also have negative impacts on the economy as a whole. In addition to being illegal, piracy results in loss of jobs, loss of wages and loss of revenues. These are losses that affect each of us individually, as well as our friends and our colleagues. We each have a responsibility not to engage in activity that violates the intellectual property rights of ViacomCBS and of others.

### 👁 WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Following all copyright, patent, right of publicity, right of privacy, defamation, open source licensing and trademark laws
- Never duplicating, distributing or performing copyrighted materials without permission from the copyright holder unless authorized by law

- Never using or permitting the use of ViacomCBS' assets to distribute copyrighted material without permission from the copyright holder
- Consulting with the Legal Department before engaging in any commercial or business relationship with an entity or individual who you suspect may not respect the intellectual rights of ViacomCBS or others
- Never accessing any site, application or service that enables or promotes piracy
- Obtaining permission from ViacomCBS before using ViacomCBS' brands, titles, shows or other copyrighted materials
- Obtaining the appropriate permission before using the trademarks of others  
(continued on next page)

### 🔍 EXAMPLES OF PIRACY

- Uploading, downloading, streaming, emailing or otherwise distributing copyrighted music, movies, television shows, books, articles or other copyrighted materials without permission to do so
- Duplicating or performing copyrighted materials without permission to do so

### 💬 FREQUENTLY ASKED QUESTIONS

**Q : I read an article in a magazine that highlights some ViacomCBS initiatives. I'd like to share it with some of our vendors. Can I make copies of the article and mail them to a small list of people?**

**A :** You cannot copy the article and send it to others without the proper permission from the copyright holder. Talk to the Legal Department to ensure that ViacomCBS does not inadvertently violate anyone's copyrights.

**Q : Is it alright for me to post ViacomCBS content online? What if it's only to my personal blog?**

**A :** Only ViacomCBS content for which we have permission may be distributed and posted online. Obtain ViacomCBS' permission before using ViacomCBS' content, logos or other copyrighted materials on personal websites, blogs or other online communications.

# RESPECTING INTELLECTUAL PROPERTY RIGHTS (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Never using unlicensed software on any ViacomCBS system or hardware device
- Never copying software without permission from our Technology Department

## WORKS MADE FOR HIRE

Any invention, discovery, concept, process or other work connected to ViacomCBS' business that an employee creates (alone or with others) — including any copyrights, patents, trade secrets, trademarks or other creations — are considered "works made for hire." ViacomCBS will be deemed the sole owner of any and all rights in such works and inventions. That means ViacomCBS has the sole right to exploit, license or otherwise make use of those works and inventions for all time in any manner the Company decides.

If any such works or inventions by a ViacomCBS employee are for some reason not legally deemed a work made for hire, certification to this Statement operates to assign or transfer such rights to ViacomCBS. Employees also agree to assist ViacomCBS in securing all necessary legal documentation to assign or transfer such rights and authorize ViacomCBS to sign such documentation on the employee's behalf if necessary. Nothing in this provision limits, restricts or constitutes a waiver of ViacomCBS' rights in such works or inventions.

# CONDUCTING

# BUSINESS IN A FAIR

# & HONEST MANNER

- The importance of acting with integrity and playing by the rules.





# PREVENTING BRIBERY & CORRUPTION

## HOW WE DO THE RIGHT THING

Integrity and transparency lie at the foundation of how we conduct our business. Thus, we never offer or accept any sort of payment or incentive intended to secure an improper advantage in a business situation.

### ✓ WHY IT MATTERS

When employees give or receive improper payments, it undermines our integrity, damages our reputation and puts employees and our business at serious legal risk. At a local level, when bribery becomes acceptable as a business practice, it harms poorer citizens in that society by making it much harder for them to fairly access basic goods and services without being extorted.

Furthermore, there are numerous strict international laws prohibiting bribery in the public sector, which means any gift to any foreign government official — no matter how innocuous or small — can potentially be interpreted as a bribe with serious consequences.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Following all applicable laws and ViacomCBS policies related to giving and receiving gifts and entertainment
- Never offering, promising or giving anything of value to a government official or anyone else in order to improperly influence a business decision
- Never using an agent or third party to make improper payments
- Conducting appropriate due diligence on agents and third parties in partnership with a representative of your Legal department
- Consulting with your Legal representative *before* initiating any contractual agreement with third parties who would interact with any government officials or act as representatives on behalf of ViacomCBS  
(continued on next page)

### 📘 KEY DEFINITIONS

#### **Corruption:**

The misuse of a public office or power for private gain or the misuse of private power in relation to business outside the realm of government.

#### **Bribe:**

Giving, offering, promising or accepting **anything of value** to obtain favorable treatment. It doesn't have to be money or even accepted by the recipient to be considered a bribe.

#### **Anything of Value:**

Could include any gift that personally benefits an individual, such as cash, entertainment, tickets to events, golf, travel, lodging, offers of employment and payment for services.

#### **Government Official:**

Any officer or employee of a government or any department, agency, state-owned enterprise or other instrumentality can be considered a government official. This includes employees at state-owned media companies, police officers, municipal employees processing visas, or any agent, consultant or representative acting on behalf of a government.

# PREVENTING BRIBERY & CORRUPTION (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Seeking approval in advance from ViacomCBS Compliance before paying for reasonable and bona fide expenses of any government official or before providing a gift to a government official
- Submitting the **Authorization Form to invite government officials to a tentpole event** to Compliance before offering tickets or entertainment to any government official
- Reporting any payments, gifts or expenses that may raise red flags to a ViacomCBS Compliance or Legal representative
- Recording all payments and receipts completely and accurately

## FREQUENTLY ASKED QUESTIONS

**Q: True or false? Any gift to a government official needs to be approved in advance by someone from the Compliance Department.**

A: True. No matter how small the amount or transaction, all gifts to government officials must be approved first.

**Q: Is it permissible to make “facilitating” payments to government officials to obtain permits, licenses or other official documents?**

A: No. ViacomCBS policy does not permit facilitating payments. If you have any questions on how this policy applies to your specific situation, you should contact a Compliance Officer or a lawyer in the Company’s Legal Department before making any payment.

**Q: What about making a political or charitable contribution on someone’s behalf?**

A: ViacomCBS funds, assets or facilities should not be contributed to any foreign politician or party without written approval from ViacomCBS’ General Counsel or Chief Compliance Officer. Charitable donations to a governmental entity or made on behalf of or to curry favor with a government official can sometimes constitute bribes.

**Q: What if I am traveling and encounter a situation where I feel my personal health is threatened if I do not make a payment?**

A: Your health and safety is always the most important thing. That said, being delayed is not equivalent to a threat on one’s health. If an employee ever feels that such a payment is necessary for their safety or health, the Compliance Office should be contacted as soon as possible after the payment is made.



## KNOWLEDGE CHECK

**Q: Which of the following transactions raise a red flag under ViacomCBS’ Preventing Bribery & Corruption policy?**

- Making a donation to a local police officer to have them provide help with an event
- Giving four front row concert tickets for the daughter of a worker at a state-owned cable company
- Giving an agent above-market fees (or advance fees) to get government advertising

A: All of the above. In *all* of these examples, the other party could be considered a government official and, therefore, these transactions do raise red flags. If you anticipate encountering a similar scenario in the course of business, please reach out to a Compliance Officer for guidance before you act.

# AVOIDING MONEY LAUNDERING

## HOW WE DO THE RIGHT THING

We are vigilant about preventing the use of ViacomCBS networks, products, services or business processes for money laundering or illicit financing activity.

### ✓ WHY IT MATTERS

Money laundering and illicit financing are serious crimes. Under the laws of the United States and other countries where we do business, companies must take steps to avoid being used to launder illegal funds that facilitate terrorism and other criminal conduct. Despite our commitment to following the law at all times, even the claim that ViacomCBS has been a conduit for illegal funds or an “innocent” participant in such a scheme would cause serious damage to the Company’s reputation.

### 👁️ WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Remaining vigilant for any unusual or suspicious activity, especially in relation to the use of ViacomCBS business assets, processes or systems — and reporting any concerns to **OPENLINE** or a member of the Legal Department

- Avoiding any activity that conceals or disguises the nature, location, source, ownership or control of funds generated by criminal activity
- Never permitting the movement of funds in cash or otherwise outside the United States in any situation in which we know of or suspect unlawful activity
- Complying with all requirements of U.S. law with respect to the reporting of cash receipts of more than \$10,000 or the transportation of more than \$10,000 in cash into or out of the United States
- Ensuring that we are in compliance with ViacomCBS’ International Practices Manual

### ① KEY DEFINITION

#### Money Laundering:

When an illegal activity generates proceeds, the individuals or group carrying out the illegal activity often try to keep and control the funds while hiding the illegal nature of the underlying activity. In order to do this, they may “launder” the money; that is, introduce the money into the financial system, carry out a series of transactions in order to distance the funds from the original source, and then use the money for other “legitimate” investments or purposes.

# PRESERVING GLOBAL TRADE INTEGRITY

## HOW WE DO THE RIGHT THING

We are committed to abiding by the International Trade Laws of the United States, including U.S. Trade Sanctions, Export Controls and Anti-Boycott Laws.

### ✓ WHY IT MATTERS

U.S. trade sanctions prohibit doing business with specific individuals, entities and countries for national security, political and economic reasons, such as their support of terrorism or involvement in narcotics trafficking or the proliferation of weapons of mass destruction.

U.S. export controls apply when shipping goods, software or technology to another country, or sending equipment (like special cameras or night-vision equipment) to certain countries for filming and production.

Additionally, U.S. anti-boycott laws prohibit U.S. businesses from cooperating with foreign boycotts that are not approved or supported by the U.S. (e.g., the Arab League boycott of Israel).

These laws may apply to the overseas subsidiaries of ViacomCBS, even though ViacomCBS' competitors may not face these same trade restrictions.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Reviewing in advance with Compliance or Company lawyers any proposed activity involving a country subject to U.S. trade sanctions (and possibly those of other countries); as of July, 2020, Cuba, Iran, North Korea, Syria, and the Crimea region of Ukraine are subject to comprehensive U.S. sanctions; The Government of Venezuela and a number of Russian state-owned entities are also subject to significant U.S. sanctions
- Contacting our Company's lawyers to ensure our global trade activities comply with all applicable laws
- Taking appropriate steps to screen potential customers and business partners against the **SDN List**  
(continued on next page)

### WHO IS TARGETED UNDER U.S. TRADE SANCTIONS?

U.S. trade sanctions target certain countries (e.g., Cuba and Iran) as well as individuals and entities on the List of Specially Designated Nationals and Blocked Persons ("SDN List"), which is maintained by the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"). The OFAC SDN List and information on U.S. trade sanctions is available on the [OFAC website](#).

### WHEN DO U.S. EXPORT CONTROLS APPLY?

U.S. export control laws apply to shipments from the U.S. and to international transfers of U.S.-origin materials. Export licenses may be required for sophisticated equipment or products containing encryption software.

### IDENTIFYING ULTIMATE BENEFICIAL OWNERS

As our business partnerships expand across global markets, it is important that we ensure our partnerships with new businesses don't put ViacomCBS at legal risk. Sanctions on an individual or entity automatically apply as a matter of law to any entity owned 50% or more by that sanctioned person and/or entity.  
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# PRESERVING GLOBAL TRADE INTEGRITY (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Checking with Company lawyers before sending high tech or highly specialized equipment to another country
- Refusing to cooperate with any boycott-related request (which often involves Israel) or boycott that is prohibited or penalized under U.S. or other applicable laws
- Reporting any boycott-related request immediately to our Company's lawyers or, in the case of members of the Board of Directors, to the ViacomCBS Corporate Secretary
- Understanding the possibility that additional countries, persons or entities might become subject to U.S. trade restrictions and monitoring the OFAC website
- Ensuring that our actions are in compliance with ViacomCBS' International Practices Manual



(Cont.)

This is why it may be necessary to identify the ultimate owners of third party organizations prior to partnering with them — to ensure their owners or directors are not on any sanctions lists or have problematic connections to government officials in their country. Consult a Compliance Officer or Legal representative with any questions when working on contracts within sanctioned regions.

## ① KEY DEFINITION

### Anti-Boycott Laws:

In general, anti-boycott laws prohibit any cooperation with a foreign boycott, including, for example, refusing to do business with another person; using discriminatory employment practices; supplying information on a person's race, ethnicity, religion, sex or national origin; providing information concerning an individual's affiliations or business relationships with a boycotted country or with any person believed to be restricted from doing business in the boycotted country; and using letters of credit containing boycott-related provisions.

# PRESERVING COMPETITION IN THE MARKETPLACE

## HOW WE DO THE RIGHT THING

We determine our prices and the terms and conditions of our agreements independently in light of costs, market conditions and the competitive environment and never enter into agreements — formal or informal — with our competitors that set prices, terms or conditions or divide markets or exclude competitors from the marketplace.

### ✓ WHY IT MATTERS

Virtually every nation in which we do business has enacted competition laws that make anti-competitive activities illegal. Illegal activities include fixing prices with competitors, and agreeing with competitors on the terms and conditions on which we license, sell or buy content and allocating markets. Antitrust and competition laws are designed to protect consumers by fostering competition in order to ensure that choice and innovation thrive in the marketplace. Violating these laws can result in severe civil and criminal penalties against both ViacomCBS and those employees involved in the violations as well as disruptive investigations and litigation.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Never inviting or participating in an understanding or agreement with a competitor that limits competition
- Never receiving pricing or other sensitive competitive information from a competitor or supplying such information to a competitor
- Never sharing non-public price or market information  
*continued on next page)*

## RED FLAGS TO WATCH OUT FOR

### Price Fixing Between Competitors:

Any agreement between competitors — written or unwritten, explicit or tacit, formal or informal — to fix, raise, peg, stabilize or even lower prices, or to eliminate or reduce price competition, is unlawful and violates ViacomCBS policy.

### Allocation of Markets Among Competitors:

It is against the law and ViacomCBS policy to have any agreement or understanding with a competitor that divides up customers, lines of business or geographic areas.

# PRESERVING COMPETITION IN THE MARKETPLACE (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Halting discussions that stray into improper topics or, if necessary, departing from any gathering with competitors — and clearly announcing our departure so it is noted — if we have any concern about whether the discussion is proper; we then consult Company lawyers to evaluate the situation
- Avoiding even the appearance of collusion with competitors regarding prices, deal terms and conditions, or the allocation of customers or markets
- Consulting with Company lawyers regarding proposed agreements with competitors about technology standards or about joint litigation, legal enforcement or lobbying efforts (since, unless properly implemented, these could raise antitrust questions)
- Obtaining approval from a Compliance Officer for any request to join a trade association of which ViacomCBS is not already a member



## PARTICIPATING IN TRADE ASSOCIATIONS

ViacomCBS and its Companies belong to many trade associations. These associations can serve a variety of pro-competitive, appropriate purposes. Our participation in them may involve meetings with competitors. When participating in trade association meetings or other activities on behalf of ViacomCBS or a subsidiary, we must take great care that discussions do not spill over into prohibited topics.

# ADHERING TO COMPETITION LAWS WITH CUSTOMERS & SUPPLIERS

## HOW WE DO THE RIGHT THING

We base our relationships with customers and suppliers on efficient and fair business practices that adhere to antitrust and competition laws and are in ViacomCBS' best interests.

### ✓ WHY IT MATTERS

For our business relationships to thrive, they must be grounded in trust and designed to provide mutual advantage. Trade practice laws support this by preserving a competitive economy and encouraging free enterprise and innovation to flourish. When we make business choices impacting our customers and suppliers, we must be sure they are always based on criteria and processes that are objective, fair and lawful.

### 👁 WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Familiarizing yourself with the guidance on this page (and the affiliated document in detail) if you are an employee who makes decisions in these areas to ensure we are always compliant with antitrust and competition laws
- Choosing the customers and suppliers with whom we wish to do business based on criteria and processes that are objective, fair and in ViacomCBS' best interests

- Entering into long-term agreements, including those with exclusivity provisions, only when they promote business efficiency and do not preclude others from competing
- Complying with applicable resale pricing laws, recognizing that the ability to control resale prices varies greatly in different jurisdictions both within the U.S. and internationally, and that the law is in a state of flux
- Shunning unlawful practices with regard to pricing, promotions and discounting
- Never pursuing non-price agreements with our competitors and obtaining only appropriate non-price limitations on what our downstream customers or upstream suppliers can do as they distribute our product or supply inputs
- Never using illegal practices that obligate customers to buy or license products or services they do not want or need

THIS SECTION OF THE BUSINESS PRACTICES STATEMENT IS JUST A PARTIAL OVERVIEW OF DEALING WITH CUSTOMERS AND SUPPLIERS.

If your role involves making a business decision in any of the following areas, please click below for additional guidance:

- [Choosing the customers and suppliers with whom we wish to do business](#)
- [Entering into long-term agreements and exclusive arrangements](#)
- [Influencing the resale prices of our distributors](#)
- [Shunning unlawful practices with regard to pricing, promotions and discounting](#)
- [Negotiating non-price limitations on what downstream customers or upstream suppliers can do during distribution](#)
- [Distinguishing appropriate "bundling" arrangements](#)



# MAINTAINING COMPLETE & ACCURATE RECORDS

## HOW WE DO THE RIGHT THING

We are committed to maintaining complete and accurate financial records in order to make responsible business decisions and provide truthful information in compliance with applicable legal disclosures.

### ✓ WHY IT MATTERS

We believe all ViacomCBS transactions must be accurately and fairly recorded to allow proper preparation of our financial statements and to ensure full accountability for all of ViacomCBS' assets and activities. Furthermore, accounting and financial reporting practices must be fair and proper, in accordance with, as applicable, generally accepted accounting principles (GAAP) in the United States of America. Appropriate records must be kept of all transactions and handled in accordance with the applicable data retention policies.

Each of us must refrain from any misleading or deceptive financial practice and **report immediately** any such practices of which we become aware. We adhere to all of ViacomCBS' internal accounting policies, authorization matrices and internal control processes.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Never approving or making a payment if we know that it is to be used for purposes other than that described by the supporting documents, or if such approval exceeds our authority
- Taking full responsibility for all ViacomCBS funds and other assets over which we have control
- Never using ViacomCBS assets, facilities or services for any improper purpose
- Never fraudulently preparing, evaluating, reviewing or auditing any financial statement, such as concealing or falsifying data given to internal or external auditors or making false representations in the quarterly representation letter/certification process

*(continued on next page)*

### 💡 KNOWLEDGE CHECK

#### Q: What is the Sarbanes-Oxley Act?

A: The Sarbanes-Oxley Act ("SOX") was passed in 2002 following the accounting frauds at Enron, WorldCom and other companies. Its purpose was to restore investor confidence by improving the quality and transparency in financial reporting, oversight and internal controls. SOX requires a public company's CEO and CFO to certify the accuracy of financial reports and the presentation of other public disclosure.

#### Q: What is the Dodd-Frank Act?

A: The Dodd-Frank Act, passed in 2010, made changes to the American financial regulatory environment and many parts of the U.S. financial services industry to prevent the excessive risk-taking that led to the financial crisis of 2008. Among its many provisions, it strengthens regulatory oversight and empowers regulators to aggressively pursue financial fraud and conflicts of interest.

# MAINTAINING COMPLETE & ACCURATE RECORDS (CONT.)



## WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK (CONT.)

- Never fraudulently recording and maintaining ViacomCBS financial records, such as intentionally recording sales or expenses in the wrong period, capitalizing items that should be expensed, keeping unrecorded side arrangements or understandings with customers or suppliers or recording personal expenses as business expenses
- Alerting vendors that they must be in compliance with our business practices and **policies** and alerting a member of the legal team if they are not
- Never misrepresenting matters contained in ViacomCBS' financial records, financial reports or audit reports
- Never deviating from full and fair reporting of ViacomCBS' results of operations, financial condition or cash flows

- Never willfully failing to comply with local statutory requirements; and not influencing, coercing, manipulating or misleading any of ViacomCBS' financial personnel, independent public or certified accountants or agents, in any way, when we know, should know or intend that our actions may make our financial statements, tax returns or other reports or filings misleading
- Contacting **OPENLINE** if you have any questions or concerns in this area that you feel uncomfortable raising to your supervisor or through normal channels
- Ensuring compliance with:
  - **ViacomCBS' Financial Policies and Procedures (POPP)**
  - **ViacomCBS' Consultation Policy**
  - **ViacomCBS' Authorization and Approval Policy**
  - **ViacomCBS' Delegation of Authority (DoA) Matrix**

## EXPECTATIONS FOR INTERACTING WITH AUDITORS

You may not influence an auditor to issue a report on ViacomCBS' financial statements. Nor may you do anything to dissuade an auditor or agent from carrying out an audit, review or other procedure; prevent him or her from issuing a report; cause the withdrawal of any already issued report; or encourage an auditor or agent to refrain from communicating matters to ViacomCBS Inc.'s Audit Committee.

## PROPER AUTHORIZATION/ APPROVALS

Every transaction must follow proper authorization practices. We have several types of authorizations:

- Authority to approve a transaction
- Authority to sign a contract or other document that binds ViacomCBS
- Authority to execute a transaction (e.g., "push the button" on a wire transfer)

Each of us is responsible for ensuring that the appropriate approvals, signatories and execution procedures are followed in connection with all transactions in which we are involved and for abiding by our own personal authorization limits.

If you have any questions about authorization requirements or limits, please contact the relevant ViacomCBS Controller's group or a Company lawyer.

# PREVENTING THE FACILITATION OF TAX EVASION

## HOW WE DO THE RIGHT THING

We never take steps which might assist, facilitate, aid or abet, or advise another person to dishonestly or criminally evade tax.

### ✓ WHY IT MATTERS

Evading taxes and deliberately and dishonestly assisting someone else to evade taxes is an offence in most countries across the globe. Failure to comply with applicable tax laws could result in criminal liability for ViacomCBS and would have severe consequences for ViacomCBS, our business partners, and the tax evader or facilitator. Even a claim that ViacomCBS has assisted in facilitating tax evasion would cause serious damage to our reputation.



### WHAT IT LOOKS LIKE IN OUR DAY-TO-DAY WORK

- Avoiding any activity which we know or suspect might assist, facilitate or encourage another person or organization to evade tax.
- Following all applicable laws and ViacomCBS policies related to tax evasion or the facilitation of tax evasion.
- Properly and accurately recording all transactions or services or services provided in ViacomCBS' books and records so that ViacomCBS may monitor compliance with its tax obligations.
- Remaining vigilant of any suspicious activity and immediately raising concerns to ViacomCBS' International Tax Department if you suspect that there might be violation of tax evasion facilitation provisions.

# ADDITIONAL

# INFORMATION

- ▶ An alphabetical index of topics and other useful resources.

# IMPORTANT NOTES & RESOURCES

## THE STATEMENT & COMPANY POLICIES

This Statement supersedes all prior versions of the Viacom Business Practices Statement and the CBS Business Conduct Statement. In some cases, ViacomCBS also has more detailed policies and/or contractual agreements about certain subjects included in this Statement. In that case, the more detailed rules also may apply and, if more recent, may take precedence. The ViacomCBS Inc. General Counsel or the ViacomCBS Inc. Chief Compliance Officer and Chief Audit Executive will determine which document takes precedence in the event of an actual or perceived conflict.

If you have any questions about these policies, please consult your manager, a Human Resources representative, a Compliance Officer or a lawyer in your Business Unit. If you serve on the Board of Directors, please consult ViacomCBS' Corporate Secretary or ViacomCBS' Chief Compliance Officer.

## SEVERABILITY

If any provision of this Statement is held to be illegal, void or unenforceable because of any law or public policy, the remaining provisions will continue in full force and effect.

## CONTINUING OBLIGATIONS

Some of the obligations contained in this Statement survive termination of employment.

## GUIDANCE ABOUT THIS STATEMENT

Please direct any questions concerning this Statement — including questions about the interpretation or application of this Statement — to your manager, your department head, your Human Resources representative, a lawyer in your Business Unit or a Compliance Officer. Members of the Board of Directors should contact ViacomCBS' Corporate Secretary or ViacomCBS' Chief Compliance Officer.

## COMPLIANCE OFFICERS

### ViacomCBS' COMPLIANCE OFFICERS ARE:

**Henry T.A. Moniz,**  
Executive Vice President, Chief Compliance Officer & Chief Audit Executive;

**Linda Davidoff,**  
Senior Vice President, Deputy Chief Compliance Officer; and

**Todd B. Rowen,**  
Vice President, Global Compliance

In addition, the General Counsel of your Company serves as a Unit Compliance Officer. A list of all Unit Compliance Officers is available from your Human Resources representative.

## ViacomCBS' COMPLIANCE OFFICERS ARE RESPONSIBLE FOR:

- Ensuring that the Statement is communicated to all employees and directors
- Periodically reviewing ViacomCBS' operations to ensure compliance with the Statement
- Periodically reviewing and updating the Statement itself, with Audit Committee oversight
- Ensuring that employees and directors get timely guidance and training on matters related to the Statement
- Investigating breaches — suspected or actual — of the Statement
- Determining necessary responses, including disciplinary actions, if the terms of the Statement are breached

ViacomCBS' officers, Human Resources staff and lawyers (including those in the Business Units) may provide support to the Compliance Officers in these activities or carry out some of these functions on their behalf.

## REPORTING BREACHES OF THE POLICIES

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If you have experienced or become aware of any conduct that you believe violates any policy in this Statement or any other policy or applicable law, rule or regulation, you are required to report the conduct as promptly as possible using the **reporting procedures described in this Statement**. Your failure to use these procedures could affect your legal rights.

If you are a lawyer for ViacomCBS, you must consider whether information you have is privileged and may be subject to the requirements of Section 307 of the U.S. Sarbanes-Oxley Act (15 U.S.C. 7245). Consult any of the Compliance Officers for guidance.

## APPEALS

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If you have made a non-anonymous report about improper conduct that affects you personally, a representative from your Company will consult with you as appropriate when the investigation is over.

If you disagree with the outcome of a situation in which you are personally involved, you may appeal in writing within 30 days after the conclusion of the applicable investigation to the head of your Company's Human Resources Department or the General Counsel of your Business Unit.

If you disagree with the outcome after that appeal, you may appeal further in writing within 30 days

after the conclusion of the applicable appeal to ViacomCBS' Chief People Officer or ViacomCBS' General Counsel. Your rights and obligation under this "Appeals" provision shall be construed in accordance with, and shall be subject to, your rights as an employee under local law.

## INVESTIGATIONS

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ViacomCBS will promptly and thoroughly investigate all allegations of conduct that violates its policies. You may not conduct your own investigation either before or after making a report.

Throughout the investigation process, ViacomCBS will make reasonable efforts to maintain confidentiality to the extent reasonable, practical and consistent with our obligations and the need to determine the truth and take appropriate corrective action, if necessary.

You must respond truthfully, fully and promptly to all inquiries made by Compliance Officers and those assisting them, such as representatives from Internal Audit, Human Resources or compliance support personnel. You must not withhold relevant information or attempt to mislead or misdirect any investigation.

Moreover, if you have reason to believe that a breach of this Statement has been committed, or that an investigation by ViacomCBS or any government agency is underway, you must retain all potentially relevant materials (photographs, objects, etc.) and

documents (including, for example, computer discs, computer tapes, hard drives, audiotapes, emails, voicemails and digital and audio files). You must also retain any other materials if you are instructed to do so, such as by a "document hold" notice. If you have any doubt about the propriety of deleting or destroying materials or documents in this or any other context, you must consult a Compliance Officer in advance.

If you have reason to believe that other individuals have unlawfully destroyed or falsified documents or things that might be relevant to an investigation or any other legal matter — or are considering doing so — contact a Compliance Officer immediately.

## DISCIPLINARY ACTIONS

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Where permissible under local law, ViacomCBS may take disciplinary action — including termination of employment or suspension without pay — against any employee or director who authorizes or participates, directly or indirectly, in actions that breach a policy contained in this Statement.

## LEGAL COOPERATION

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We cooperate with ViacomCBS in connection with claims and legal matters brought by third parties relating to ViacomCBS' business. This obligation continues after the termination of employment as to any legal matter relating to ViacomCBS' business during the time you worked at the Company. The cooperation required includes promptly notifying ViacomCBS' General Counsel and following his or her lawful instructions if you are informally requested to provide, or if you receive legal process requiring you to provide, information, testimony or documents (including electronic documents) in any matter that relates, directly or indirectly, to ViacomCBS. If your cooperation is needed after the termination of your employment, ViacomCBS will seek to minimize interruptions to your schedule to the extent consistent with its interests in the matter and will reimburse you for any reasonable and pre-approved out-of-pocket expenses you incur as the result of your cooperation.

## WAIVER & DISCLOSURE

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This Statement can be found on ViacomCBS' public website at <https://www.viacomCBS.com>, as well as on the ViacomCBS intranet site and other Company intranet sites, and at [BPS.ViacomCBS.com](https://BPS.ViacomCBS.com).

From time to time, ViacomCBS may waive certain provisions of this Statement. Any employee who believes that a waiver may be called for should discuss the matter with his or her Human Resources representative, a Compliance Officer or a lawyer in his or her Company's Legal Department. Members of the Board of Directors should consult ViacomCBS' Corporate Secretary. Ultimately, any waiver of this Statement for an employee must be granted by a Compliance Officer.

Only the Board of Directors or one of its committees may grant a waiver for ViacomCBS' executive officers or directors, and any such waiver will be disclosed to ViacomCBS' shareholders as required by law.

## IN CLOSING

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ViacomCBS appreciates your hard work and dedication to our Company. You play an essential role in keeping ViacomCBS a responsible member of the corporate community and an ethical and safe place to work.

ViacomCBS expects you to observe not only the letter but also the spirit of this Statement. You may not try to accomplish indirectly what the policies prohibit. Furthermore, you may not encourage, participate in or assist conduct that breaches these policies. Your help, both by complying with this Statement and alerting ViacomCBS to any misconduct, is invaluable to our success.

# CONTACTING OPENLINE TOLL-FREE

## COUNTRY-SPECIFIC ACCESS CODES

COUNTRY	TOLL-FREE ACCESS CODE	
Argentina	0-800-555-4288	Argentina Telecom
	0-800-222-1288	Telefonica
Australia	1-800-551-155	Optus
	1-800-881-011	Telstra
Belgium	0-800-100-10	
Brazil	0-800-890-0288	
	0-800-888-8288	Cellular
Canada	1-855-833-5027	
China	4009911205	
Colombia	01-800-911-0010	
	01-800-911-0011	Spanish
Denmark	800-100-10	
Finland	0-800-11-0015	
France	0-800-99-0011	France Telecom
	0-800-99-0111	Paris Only
	0-800-99-1011	
Germany	0-800-225-5288	
Hong Kong	800-93-2266	
	800-96-1111	
Hungary	06-800-011-11	
India	000-117	
Ireland	1-800-550-000	
	00-800-222-55288	UIFN
	0-800-89-0011	Northern
Italy	800-172-444	
Japan	00-539-111	KDDI
	00-663-5111	Softbank Telecom
	0034-811-001	NTT

COUNTRY	TOLL-FREE ACCESS CODE	
Korea (South)	00-729-11	Korea Telecom
	00-369-11	ONSE
	00-309-11	Dacom
Mexico	01-800-288-2872	
	001-800-462-4240	
	001-800-658-5454	Spanish
Netherlands	0800-022-9111	
New Zealand	000-911	
Nigeria	0-708-060-1816	
Norway	800-190-11	
	800-199-11	US Military Bases
Poland	0-0-800-111-1111	
Portugal	800-800-128	
Russia	8 ^ 10-800-110-1011	
	363-2400	Moscow & St. Petersburg
Singapore	800-011-1111	SingTel
	800-001-0001	StarHub
South Africa	0-800-99-0123	
Spain	900-99-0011	
Sweden	020-799-111	
Switzerland	0-800-890011	
UAE	8000-021	
	8000-555-66	du
	8000-061	Military-USO & Cellular
UK	0-800-89-0011	British Telecom
	0-500-89-0011	C&W
United States	1-855-833-5027	

### DIALING INSTRUCTIONS:

#### Domestic calls (U.S., Canada & Guam):

1. Dial **855-833-5027**.

#### International calls:

- From an outside line, dial the **AT&T Access Code of your country (see table)**.
- Then, at the *prompt*, dial **855-833- 5027**. This is a toll-free number. There is no need to dial a “1” before this number.
- If the telephone number listed is not functioning, please make your report online through [this website](#). Please indicate in the report that the telephone number did not work.
- Or you may call EthicsPoint collect at **+1-503-601-4952**. All calls will be accepted.



# GUIDANCE BY TOPIC

## LISTED ALPHABETICALLY

- [Antitrust & Competition Laws](#)
- [Authorization & Approval](#)
- [Bribery & Corruption](#)
- [Competition Laws for Customers & Suppliers](#)
- [Confidentiality, Transactions in Securities & Fair Disclosure](#)
- [Conflicts of Interest](#)
- [Consultation Policy](#)
- [Delegation of Authority](#)
- [Diversity & Inclusion](#)
- [Embargoes \(Global Trade Integrity\)](#)
- [Financial Accounting \(Complete & Accurate Records\)](#)
- [Financial Policies & Procedures](#)
- [Gifts & Entertainment](#)
- [Harassment-Free Workplace](#)
- [Health, Safety & the Environment](#)
- [Intellectual Property](#)
- [Money Laundering](#)
- [Political Contributions](#)
- [Privacy, Data Security & Information Protection](#)
- [Protecting & Using ViacomCBS' Assets](#)
- [Sarbanes-Oxley](#)
- [Social Media](#)
- [Speaking Up & Non-Retaliation](#)
- [Speaking With the Public](#)



### NOTE

There are *additional* ViacomCBS policies that are not mentioned in the Global Business Practices Statement. If you are looking for information about a specific policy not discussed here, contact your Human Resources representative, a member of the Legal Department.