

## GIFTS AND HOSPITALITY POLICY

### 1 Delivering Excellence

At DXC, we deliver excellence for customers and colleagues. We often work with others, outside DXC, to help us do this. In business, as in life, relationships are everything. Building strong relationships with customers and business partners promotes the trust and collaboration needed to create shared value.

Gifts and Hospitality can help build goodwill and strengthen working relationships. We do this appropriately and in alignment with our values. We do the right thing — everywhere and every time. That means following our Gifts and Hospitality Policy (“Policy”), whether we are giving or receiving Gifts and Hospitality.

### 2 Policy Purpose

This Policy is designed to enable appropriate interactions, in line with DXC’s values, with current or potential customers and business partners. DXC’s goal is to build strong, trust-based, ethical relationships that benefit everyone.

- The Policy recognizes that giving and receiving appropriate Gifts and Hospitality (including entertainment) has a legitimate role in business development and partner relations. It also reminds us of the risks of inappropriate conduct in this area.
- This Policy’s overarching purpose is to minimize the risk of giving or receiving inappropriate Gifts and Hospitality on DXC’s behalf. This will help to prevent violations of the law and the other risks highlighted below.

#### WHY WE MUST AVOID INAPPROPRIATE GIFTS & HOSPITALITY

Lack of thought and care in relation to Gifts and Hospitality can expose DXC, our business partners and individual employees to significant risks. Here are some examples.

- Bribery or other forms of corruption – Using Gifts and Hospitality to improperly influence the recipient’s behavior or business decisions, or to gain some other business advantage, is bribery. It is illegal. It could damage DXC’s reputation for integrity and could result in significant fines and even prison sentences for those involved.
- The appearance of bribery or other forms of corruption – Even if not intended, inappropriate Gifts and Hospitality could give the appearance of improper conduct. Even the perception of corruption can undermine trust and damage reputations.
- An actual or apparent conflict of interest that compromises and/or calls into question the recipient’s objectivity and judgment and the giver’s integrity.
- Suspension or debarment from government contracts – Any kind of improper conduct or apparent lack of rigor in promoting integrity could cause our public sector customers to suspend business dealings or debar DXC from government business altogether.
- Fraud, waste or other abuse of DXC’s resources – Inappropriate Gifts and Hospitality can be risky, potentially dishonest and wasteful.

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- Operational disruption and expense – The need for DXC to conduct or cooperate in an investigation into inappropriate Gifts and Hospitality can be costly and disruptive to our business.

## 3 Policy Principles

DXC's values and the principles below guide is in interpreting, applying or enforcing this Policy. Any Gift and Hospitality, whether given or received, shall be:

### 3.1 Transparent

- The parties should acknowledge their intentions, explicitly and honestly.
- There should be no attempt to hide or disguise the Gift or Hospitality or its purpose.

### 3.2 Appropriate

- Gifts and Hospitality must be legal and serve a legitimate business purpose.
- The nature and value of Gifts and Hospitality—whether individually or cumulatively—should not be excessive or otherwise ethically questionable.

### 3.3 Strategically aligned

- Gifts and Hospitality must align with DXC's strategic objectives, which accrue value to our shareholders.

### 3.4 Approved

- Management must approve Gifts or Hospitality, where required, according to defined limits established in this Policy.

### 3.5 Recorded accurately and auditable

- We must always record Gifts and Hospitality accurately, fairly and in reasonable detail in DXC's books and records, so that they can be audited, as necessary.

## 4 Scope

This Policy applies globally to all directors, officers, executives, employees and representatives of DXC, its wholly owned subsidiaries, and their affiliates, subject to applicable local laws and regulations.

- This Policy applies to all Gifts and Hospitality, whether given or received by DXC or others. This includes the many marketplace participants and business partners with whom DXC does business.
- This Policy does not apply to:
  - Services offered to DXC customers as part of their contract.
  - Activities or events involving only DXC employees (e.g., the internal provision of gifts, hospitality, meals or entertainment).

## 5 Definitions

This section defines various terms that are frequently used in this Policy. From here on, these terms are capitalized.

### 5.1 Active Tender

An ongoing competitive bid process by which a prospective buyer solicits and evaluates competitive bids to supply goods or services. The buyer selects the bidder whose bid appears most capable of meeting the buyer's needs. Tenders are used in both government and commercial sector procurement; they can be formal or informal. A tender is considered active at the earliest stage of competitive selection.

### 5.2 Entertainment

A form of Hospitality that includes, but is not limited to:

- Meals and beverages.
- Tickets to theatrical performances, concerts and sporting events.
- Customary golf, fishing, sailing or other similar recreational outings.
- Official DXC-sponsored events, such as customer conferences or seminars.

**NOTE:** If a DXC employee is present at an event with guests, the event is entertainment. If no DXC employee is present, it is a gift rather than entertainment. The distinction is important. If DXC employees are present, the purpose is more obviously to deepen business relationships; there is a strong likelihood that some business-related discussions will occur. The same cannot be said when an event is gifted; this could give the appearance of improper influence and is not acceptable.

### 5.3 Frequency (or Regularity)

How often Gifts and Hospitality are given or received. To avoid the risk of improper influence (or the appearance of it), the frequency of gifts and hospitality is governed by a requirement of reasonableness, and government-specified limits (when applicable). DXC monitors the frequency of gifts and hospitality by requiring them to be recorded in the Gifts and Hospitality Register.

### 5.4 Gift

An item of value given to or by employees voluntarily, without payment in return; it is usually meant to show gratitude, honor an occasion or make a customary gesture of friendship.

### 5.5 [Gifts & Hospitality Register](#)

The DXC system that enables employees to submit Gifts and Hospitality for prior approval by DXC Integrity.

### 5.6 Government Official

This term includes the following:

- Officers or employees of a government department, agency or public international organization.

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- Persons acting in an official capacity for or on behalf of any of the above.
- Candidates for or holders of elected office.
- Appointees to judicial or administrative office within the government of a country, region or municipality.
- Members of a country's royal family.
- Employees of a Public Sector Entity, as defined at 5.9 below.
- Immediate family members (parents, children, spouses and in-laws), significant others, close friends and business associates of a Government Official (as defined above).

## 5.7 Hospitality

The act of being friendly and welcoming to guests and visitors. Examples include business meals, customer trips, site tours, invitations to conferences, sporting events and other entertainment. Hospitality can also include travel and accommodation expenses.

## 5.8 Management

For the purposes of approval of Gifts and Hospitality, management can be an employee's immediate line manager, up to a Level 2 (L2) manager. The nature and value of the Gifts and Hospitality will determine the management approval level required.

## 5.9 Public Sector Entity

Any entity that is owned or controlled by a government. Consult with the DXC Anti-Corruption Team at [Anticorruption.diligence@dxc.com](mailto:Anticorruption.diligence@dxc.com) to determine whether an entity is government owned or controlled.

## 5.10 Sponsorship Manager

The person responsible for liaising between the sports club or event organizer and relevant DXC business units regarding ticket management, tracking of ticket offerings, reporting, and compliance monitoring.

## 5.11 Sponsorship Ticket Management System

An online ticketing system which registers, organizes and manages all sports-related hospitality offerings for a sports sponsorship agreement.

## 5.12 Sports Sponsorship Agreement

A formal agreement that sets out the terms by which (in the context of this Policy) DXC sponsors a sports team, league or event. In return, DXC typically receives name recognition, access to hospitality facilities and other marketing benefits, as defined in the agreement.

## 5.13 Third Party

Any external party who currently advises or assists DXC (or may do so in the future) in connection with service delivery, representing DXC's interests to a customer or other third party, or by providing a service to DXC. Examples of third parties include business partner, supplier, vendor, sub-contractor, reseller, distributor, joint venture or joint venture partner, consortium or consortium partner, teaming partner, channel partner, consultant, agent, lobbyist, law firm or any other business partner.

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## 5.14 Transparency

The quality or state of being transparent. For the purposes of this Policy, it means being open and honest in relation to any Gifts and Hospitality given or received (see Section 3). It also means making Management aware of any Gifts or Hospitality valued at over US\$100, reporting this in the Gifts and Hospitality Register or dedicated sponsorship ticket management system.

## 6 Policy Statement

We act with integrity in our business relationships, giving and receiving Hospitality, and managing sponsorships appropriately and ethically. DXC employees may give and receive Gifts and Hospitality only in accordance with this Policy.

- Consistent with our value of Do the Right Thing, we build, and nurture business relationships based on integrity and trust.
- We attract and retain customers on the strength of our service offerings—not through Gifts and Hospitality or sponsorships.
- We select business partners based on how well they can help us deliver excellence for customers and colleagues—not on how generous they are with Gifts and Hospitality.

## 7 Appropriate Gifts & Hospitality

DXC employees may only offer, give or receive Gifts and Hospitality that are appropriate, as defined below.

We understand that Gifts and Hospitality can help to build goodwill and strengthen working relationships. Whether giving or receiving Gifts and Hospitality, we must always act appropriately and ethically. We never try to influence the business decisions of others improperly; nor allow ourselves to be influenced in that way. Gifts and Hospitality offerings must be transparent, proportionate, reasonable and in good faith.

### 7.1 Determining Appropriateness

We must use good judgment and follow the requirements of this Policy to determine whether giving or receiving Gifts and Hospitality is appropriate. As a rule, it is acceptable to give and receive Gifts and Hospitality if the following requirements are met:

- **Custom:** It may be customary in the relevant geography and business circumstances to give and receive Gifts and Hospitality.
- The Gift or Hospitality **must not create a quid pro quo** (one thing given in return for another) or bribery risk; nor should it create a conflict-of-interest situation or the appearance of a conflict of interest.

**Legitimate business purpose:** The Gift or Hospitality must be aligned with DXC's strategic objectives, which accrue value to our shareholders, while **Conflict of Interest:** protecting DXC's brand and reputation.

**NOTE:** Even without a legitimate business purpose gifts may be given to reflect esteem or gratitude or in connection with a commonly recognized gift-giving holiday. Nevertheless, gifts must still be reasonable, customary and in line with generally accepted standards for professional courtesy for the country where they are given.

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- **No obligation:** The Gifts or Hospitality must not make the recipient feel obligated to do anything differently or improperly; the giver must not expect anything in return.
- **Proportionality:** We must consider the proportionality of the Gifts or Hospitality. See Section 7.2 for guidance on factors to help assess proportionality.
- **Transparency:** The Gift or Hospitality must be provided openly and honestly.
- **Goodwill:** The Gifts or Hospitality is purely to build goodwill; there must be no intention to influence the recipient(s).

## 7.2 Determining Proportionality

We determine whether a Gift or Hospitality is proportional—and therefore acceptable under this Policy—by looking at the circumstances surrounding it. We ask ourselves the following questions:

- Is the Gift and Hospitality of high value, extraordinary or lavish?
- Has the Gift or Hospitality been offered multiple times to the same person?

**If the answer to either of the above questions is “yes,” then the Gift or Hospitality is unlikely to be proportional.** If in any doubt, contact [speakup@dxc.com](mailto:speakup@dxc.com) or visit [MyDXC.com](https://MyDXC.com) for guidance.

### HOW MUCH IS TOO MUCH?

Gifts and Hospitality that are “extraordinary” or “lavish” are prohibited, with limited and appropriately authorized exceptions. But what does that mean?

It is unacceptable, for example, for DXC employees to offer or accept:

- Tickets to major sporting events (e.g., FIFA World Cup, Wimbledon, the Olympics, Formula 1, World Series, Super Bowl or The Masters)
- High-value tickets to in-demand concerts or theatre performances

When you submit requests into the [Gifts and Hospitality Register](#), the DXC Integrity team will assist you in determining if a gift or hospitality is too much. In limited cases, an exception may be granted. See *Section 14, Exceptions*

## 8 Prohibited Gifts & Hospitality

Certain Gifts and Hospitality, as defined in this section, are always prohibited. They may not be offered, given or received in any circumstances. We must never use a third party to do anything on DXC’s behalf that is prohibited by this Policy.

- **Anything that is unlawful** under the laws and regulations of the recipient’s country or the policies of the recipient’s organization, including any DXC customer or prospective customer.
- **Cash:** Gifts of cash are always prohibited. This is because of the potential for abuse and appearance of improper conduct. There is never a relationship-building justification for a cash gift.
- **Cash equivalents** (e.g., gift cards or certificates, stock, debit cards) are prohibited with limited exceptions. Exceptions may be granted for training and conference award giveaways or employee recognition, provided the value does not exceed US\$100.

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- **Anything indecent or sexually oriented** (e.g., adult entertainment) or which may insult a person's gender, race, national origin, religion, age, disability, identity or reassignment, sexual orientation or any other legally protected characteristics.
- Any Gift or Hospitality to or from a **family member of a Government Official**.
- Gifts given or received in the form of **service or other non-cash benefit** (e.g., a promise of employment, direct payment of bills, etc.).
- Any Gift given **secretly or unrelated** to the company.
- Any Gift purchased by a DXC employee using **unreimbursed personal funds**.
- Any Gift capable of being **resold or exchanged** for value.
- Payment of DXC's employee's **conference fees, business travel or accommodation** by a customer or third party. The payment or waiver by a customer or third party of conference registration fees is acceptable only if done as a courtesy for the employee's participation as a conference speaker or discussion panelist.

**NOTE:** Payment of a DXC employee's travel by a customer or third party is allowed provided this has been negotiated and memorialized in a partnership agreement. A statement of work must detail that in the event that the relevant DXC employee is required to travel and work at a customer's site, the customer will be responsible for travel and accommodation expenses for the employee. For business partners or other third parties, an agreement must detail certain joint go-to-market activities and the funding of those activities as Business Development or Marketing Development Funds (BDF/MDF). Acceptance of partner-funded travel requires prior approval by the business unit and by DXC Integrity, which must be obtained through the [Gifts & Hospitality Register](#).

- **Precious metals, gems and stones** are prohibited for similar reasons as cash gifts.
- Gifts that violate the rules of any **formal or informal Active Tender**, including Gifts offered, given or received during the tender period, which could influence the decision on the tender in the recipient's favor.
- **DXC employees may not accept:**
  - Hospitality involving **overnight travel or weekend stays**. (Sports-related hospitality included in a sponsorship agreement is not subject to this prohibition.)
  - **Customer- or partner-provided discounts** that are not available to the public or to all employees under a plan negotiated by DXC. (Discounts offered through a DXC sports sponsorship agreement are not subject to this restriction).
  - Gifts and Hospitality from a current or prospective supplier or vendor or other third party if:
    - The relevant DXC employee is directly or indirectly involved in the procurement of goods and services from that supplier or vendor or other third party; and
    - The acceptance of that gift or hospitality could reasonably call into question the employee's objectivity and good judgment in relation to the purchasing decision.
  - Gifts and Hospitality from customers or a current or prospective supplier or vendor or other third party above US\$100 without management's approval.

## 9 Dealing with Government Officials

DXC is honored to serve our government customers around the world. We put as much effort into earning trust and strengthening business relationships with government customers as we do with our private sector customers. We recognize that we must comply with especially strict rules on Gifts and Hospitality when dealing with government entities and their representatives.

### 9.1 Following Government Policies

If we deal with Government Officials, it is our responsibility to know and follow the policies on ethics and Gifts and Hospitality by which they are bound. Violating these policies can have serious consequences.

### 9.2 Prior approval of Gifts & Hospitality

Any proposed offer of a Gift or Hospitality to a Government Official must be approved prior to the offering. See Section 10, Authorization of Gifts and Hospitality.

### 9.3 U.S. Government Officials

What is allowed upon approval by DXC Integrity:

- Gifts and Hospitality which do not exceed US\$20 (retail market value) per occasion.
- Gifts and Hospitality which do not exceed US\$50 per calendar year.

What is prohibited in all cases:

- Cash or cash-equivalents—including gift cards, gift certificates or vouchers.
- Sports-related Hospitality—unless the recipient pays fair market value.
- Gifts or Hospitality that could appear improper.

### 9.4 Non-U.S. Government Officials

What is allowed upon approval by DXC Integrity:

- In any consecutive 12-month period, total Hospitality valued in aggregate at less than US\$200 per person.
- Hospitality exceeding US\$100 per person is not prohibited, but strongly discouraged.
- Sports-related Hospitality — provided that the recipient accepts a disclaimer acknowledging the fair market value (so as not to violate any legal or ethical standards of their organization).
- The Public Sector recipient will be notified of (i) the fair market value and (ii) their own individual responsibility to register or declare their receipt of the hospitality appropriately.
- Country-specific for the United Kingdom: The Code of Conduct for UK Members and Parliament requires that they register all gifts and hospitality valued above £300/US\$320.

What is prohibited in all cases:

- Cash or cash equivalents—including gift cards, gift certificates, vouchers, or digital assets such as cryptocurrency and non-fungible tokens.
- Gifts and Hospitality that could appear improper.

## 10 Authorization of Gifts & Hospitality

DXC has established authorization requirements to ensure that Gifts and Hospitality (including meals and other entertainment) are aligned with our strategic objectives, and to maintain appropriate and robust controls and oversight.

### 10.1 Gifts and Hospitality to Government Officials

For Government Officials, all Gifts and Hospitality, regardless of form or value, must be submitted for prior approval by DXC Integrity.

Requests for prior approval should be submitted in the [Gifts & Hospitality Register](#).

### 10.2 Gifts and Hospitality offered to or received from private sector customers or third parties

Gifts and Hospitality not exceeding US\$100 in value

- Gifts and Hospitality that do not exceed US\$100 in value do not require prior approval, provided the cumulative value of such Gifts and Hospitality given to or received from the same party does not exceed \$200 in the same 12-month period.

Gifts and Hospitality above US\$100

- If between US\$100 and \$300 per person, enter the offering in the [Gifts & Hospitality Register](#) and seek your manager's approval.
- If more than US\$300, enter in the [Gifts & Hospitality Register](#) and seek your manager's approval and the approval of the next-level manager or higher.
- DXC Integrity will engage with the appropriate business leader(s) for additional approvals as deemed necessary to mitigate risks and protect DXC's reputation.

### 10.3 DXC-sponsored events

All DXC events should be submitted through the [DXC Event Calendar](#), regardless of budget amount or funding source. Depending on associated costs, there may be an obligation for a DXC-sponsored event to be reviewed/approved by the Global Leadership Team-level member of the sponsoring organization or the Operating Committee. Refer to the [DXC Event Process](#) document linked to the [DXC Event Calendar](#) for additional information.

Prior approval is not required for invitees to official DXC-sponsored events, such as customer conferences or seminars, where food and beverages are available equally to all attendees. To avoid the appearance of improper influence, we should not offer meals and entertainment to any customer or business partner representative immediately before, during or at the conclusion of an Active Tender (as defined by Section 5.1 of the Gifts & Hospitality Policy).

### 10.4 Approvers

If you have responsibility for approving Gifts & Hospitality, you must carefully consider the following questions:

Is the request to give or receive the Gift or Hospitality:

- Consistent with DXC's values?
- In compliance with DXC's policies?

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- Serving DXC's value-creating business objectives?
- Likely to create a quid pro quo or bribery risk or conflict of interest situation (or the appearance of this)?

## 11 Charitable & Political Contributions

DXC makes charitable contributions as part of our commitment to community investment and social and environmental responsibility. We do so thoughtfully, ethically and without any expectation of advantage in return.

DXC may make political contributions as part of our efforts to support causes we care about and help us advocate for our legitimate business interests. In doing so, we follow all applicable laws.

### 11.1 Charitable Contributions

DXC wants to have a positive impact in the world. As well as operating responsibly and profitably for our shareholders, we are also committed to using a portion of our profits to invest in our communities and causes we care about. We permit legitimate charitable contributions, which are consistent with DXC policy and applicable law and do not create a conflict of interest or an appearance of such a conflict. However, we prohibit charitable contributions, even if otherwise legal, if their purpose is to obtain or retain business, secure an improper advantage or induce anyone to act improperly.

DXC's charitable contributions shall be made only as allowable by law, DXC's [Code of Conduct](#), DXC's [Charitable Giving Policy](#), and any applicable Gift and Hospitality requirements set out in this Policy.

### 11.2 Political Contributions

DXC's Government Affairs function engages in public policy activities worldwide in support of our business objectives. We permit legitimate political contributions that are consistent with:

- Applicable law.
- DXC's Code of Conduct
- DXC's Government Affairs Policy

In any event, we prohibit any political contributions, even if otherwise legal, if their purpose is to obtain or retain business, secure an improper advantage or induce anyone to act improperly.

## 12 Gifts & Hospitality Approval Tool

DXC manages approval requests for appropriate Gifts and Hospitality through the [Gifts & Hospitality Register](#).

### 12.1 Mandatory entries in the Gifts & Hospitality Register ("Register")

The following must be entered in the Register:

- **Requests related to Gifts and Hospitality valued at more than US\$100, whether offered or received.** Employees should report offerings from customers or third parties when they appear to be potentially excessive in nature and/or an attempt to obtain or retain business, secure improper advantage or induce anyone to act improperly.

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- **Requests for Gifts and Hospitality involving a Public Sector Entity or Marketplace Participant**, including, but not limited to, employees of state-owned business enterprises.
- **Requests for Gifts and Hospitality involving the recipient's spouse or family member, after prior approval.** For sports-related hospitality offerings under a sports sponsorship agreement, which may include spouses or other family members, requests must be submitted via the sponsorship ticket management system. In rare instances, such as when a meal invitation occurs spontaneously and unexpectedly—a chance encounter—any guest accompanying the invitees who has not been approved in advance by DXC Integrity may attend if excluding that guest would be socially awkward or could appear disrespectful.

Sports-related Hospitality offerings included in a DXC Sponsorship Agreement

These requests must be entered into the sponsorship ticketing management system.

If you have questions regarding the [Gifts and Hospitality Register](#), please contact [Speakup@dxc.com](mailto:Speakup@dxc.com) or visit [My.DXC.com](http://My.DXC.com) for guidance.

## 13 Exceptions

We recognize that there may be circumstances where a strict application of this Policy may undermine its purpose. In appropriate circumstances, and with the necessary approval, we may consider that an exception is warranted.

DXC may exercise its discretion to permit Gifts and Hospitality that exceed the thresholds specified in this Policy. Any exceptions to this policy must be approved in advance by the requestor's Management (L2), and DXC Integrity.

## 14 Training

We all have a responsibility to be familiar with and know how to apply this Policy.

DXC will provide training and communications on this Policy periodically and on an as-needed basis.

## 15 Violations

Any DXC employee who knowingly violates or attempts to violate this Policy may be subject to disciplinary action, up to and including termination.

## 16 Additional Information

Please review the additional resources below, which provide additional guidance on Gifts and Hospitality.

- [DXC Code of Conduct](#)
- [Anti-Corruption Policy \(Global\) Charitable Giving Policy](#)
- [Government Affairs Policy](#)

## 17 Revision History

### 17.1 Date first published

August 1, 2018

### 17.2 Revision 1

January 25, 2021

### 17.3 Revision 2

March 13, 2023