

Sanctions Compliance Policy

1 Delivering Excellence

DXC delivers excellence for customers and colleagues. As a global company doing business in more than 70 countries, DXC must comply with all applicable international trade laws affecting the movement of materials, people and data. These include sanctions imposed by governments or international organizations to restrict or prohibit trade with certain countries, entities or individuals for foreign policy or national security reasons (Sanctions). DXC has established this Sanctions Compliance Policy (Policy) to ensure compliance with any Sanctions that may apply from time to time. Failure to comply with Sanctions can lead to civil and criminal penalties for the company and individual employees, officers and directors, as well as reputational damage for DXC.

2 Policy Purpose

The purpose of this Policy is to:

- Provide a framework for compliance with applicable Sanctions laws and regulations.
- Promote the implementation and effectiveness of a compliance program that is designed to prevent and detect non-compliance with applicable Sanctions.
- Articulate Policy and compliance program assurance requirements.
- Define clear accountabilities, roles and responsibilities to manage Sanctions risk.

Compliance is Everyone's Responsibility

All DXC employees and representatives must support Sanctions compliance. No one is authorized to engage in or facilitate any business activity or transaction that would violate any applicable Sanctions law.

3 Policy Principles

In interpreting, applying or enforcing this Policy, we are guided by DXC's values and by the following principles:

3.1 Consistency

We strive for consistency in assessing and mitigating Sanctions risk.

3.2 Vigilance

DXC is alert to identified and emerging Sanctions risks and maintains appropriate ongoing monitoring.

3.3 Accountability

DXC maintains a framework to ensure ownership, responsibility and oversight of Sanctions risk and the necessary safeguards and monitoring activities.

4 Scope

Who is this Policy intended for?

As allowable by law, this Policy applies worldwide to all directors, officers, executives, employees, contractors and representatives of DXC, its subsidiaries and joint ventures where DXC has at least 50 percent ownership or control. Where DXC participates in a joint venture relationship but does not have at least 50 percent ownership or control, DXC will encourage its partners to meet the requirements of this Policy in both the joint venture and their own operations.

5 Definitions

5.1 Sanctioned Country or Territory

A country or territory (or its government) that is at any time the target of comprehensive country or territory-wide Sanctions. For purposes of this Policy, the term also includes countries and territories that are not currently under comprehensive Sanctions, but where DXC management has determined that the Sanctions risk associated with the country or territory is too high to perform any business activity or maintain a presence in that location. The list of Sanctioned Countries and Territories may change periodically (with changes communicated by DXC Integrity or DXC senior management). A current list of sanctioned countries and territories is maintained on the [DXC Integrity Global Trade Controls website](#).

5.2 Sanctioned Party

Any person or entity that is:

- Included on any applicable Sanctions List.
- Acting on behalf or at the direction of a person or entity listed on any applicable Sanctions List.
- Otherwise the subject of any applicable Sanctions.

Any entity that is:

- Directly or indirectly owned or controlled by a person or entity whose ownership interest amounts to 50 percent or more (individually or in the aggregate) and is listed on any applicable Sanctions List.

5.3 Sanctions

Regulations prohibiting transactions with certain persons, entities, countries or territories in pursuance of foreign policy or national security interests. See the more detailed explanation in Section 7.1.

5.4 Sanctions List

A list or other public announcement of a Sanctions designation made by an authority with legal jurisdiction over DXC, which imposes prohibitions or restrictions on commercial activity with a particular person, entity, country or territory.

5.5 United States (U.S.) Nexus

U.S. sanctions will apply to transactions or activities with a “U.S. Nexus”. Whether a U.S. Nexus exists will depend on the facts and circumstances of a given case. If you are aware of transaction or activity involving DXC and a

potentially sanctioned entity, regardless of where it may take place, please escalate the matter to the DXC Integrity team.

5.6 U.S. Person

This includes:

- Any U.S. citizen, permanent resident or green card holder, wherever they are located or employed;
- Any entity organized under the laws of the U.S. or any jurisdiction within the U.S., including foreign branches;
- Any person located within the U.S. (including those who are not U.S. citizens or U.S. permanent residents); and
- For certain Sanctions programs, non-U.S. subsidiaries owned or controlled by a U.S. corporation (which includes all DXC subsidiaries).

6 Policy Statement

DXC complies with applicable Sanctions regulations in every jurisdiction in which we operate. We will not do any business that would breach Sanctions laws. We may decide not to do business, even where the law allows, if DXC's senior management (in consultation with DXC Integrity) identifies an elevated Sanctions risk. Compliance with Sanctions regulations is consistent with DXC's "Do the Right Thing" value.

7 Requirements

7.1 Understand the Nature of Sanctions

Sanctions are commercial or financial restrictions that national governments and international organizations (such as the United Nations) impose on countries, groups and persons to achieve national security or foreign policy objectives. Sanctions may be comprehensive, prohibiting commercial activity related to an entire country; or they may be targeted, blocking the transactions of and with businesses, groups or individuals. Sanctions take various forms. These include:

- Broad prohibitions on dealings with (or within) certain countries or with individuals or corporate entities.
- Trade restrictions related to certain goods or industries, including arms embargoes and prohibitions on exports of certain equipment, technology or other items.
- Financial Sanctions, such as asset freezes and prohibitions on financial transactions.
- Prohibitions on travel to the relevant Sanctioned Country or Territory.

7.2 Stay Informed

Both the targets of Sanctions and nature of restrictions imposed can change on a regular basis. Ensuring compliance therefore demands that we stay up to date on all Sanctions that apply to DXC's businesses.

Since DXC has its headquarters in the U.S., Sanctions imposed by the U.S. government are especially relevant—even for non-U.S. DXC subsidiaries and employees. To be clear, DXC must comply with the applicable Sanctions regulations in any jurisdiction in which it operates; this includes, but is not limited to, the Sanctions regimes of the European Union, United Nations, United Kingdom and other countries in which DXC conducts business.

7.3 Recognize Where and How U.S. Sanctions Apply

7.3.1 Who Must Comply with U.S. Sanctions?

- U.S. companies and their overseas branches (and, for certain Sanctions, non-U.S. subsidiaries of U.S. companies, such as DXC) in relation to anything they do anywhere in the world.
- U.S. citizens and permanent residents (i.e., “Green Card” holders) in relation to anything they do anywhere in the world.
- Non-U.S. companies and non-U.S. nationals in relation to anything they do in the U.S. and any business conducted wholly or partly there.

7.3.2 Transactions with a U.S. Nexus

U.S. Sanctions can also apply to transactions that touch or concern the United States (i.e., those having a U.S. Nexus). This includes transactions that utilize the U.S. financial system (e.g., dollar-denominated transactions) and those that involve U.S. companies and individuals or U.S. origin items.

7.3.3 “Secondary Sanctions”

The U.S. has implemented so-called “Secondary Sanctions” against certain countries, such as Iran and Russia. These apply directly to non-U.S. companies and individuals who engage in specific kinds of transactions with those countries. These Sanctions provide for the imposition of various measures designed to exclude the non-U.S. person or entity who is violating Sanctions from the U.S. economy.

7.3.4 Foreign Subsidiaries

Since DXC is a U.S. headquartered company, even transactions solely involving its foreign subsidiaries may have a U.S. Nexus, in which case U.S. Sanctions would apply.

7.4 Non-U.S. Sanctions

The European Union, United Nations, United Kingdom and other countries in which DXC conducts business have similar requirements. DXC policy and U.S. law require DXC and its affiliates to comply with Sanctions laws in the jurisdictions where they operate.

8 Sanctions Compliance Program Governance

8.1 Sanctions Compliance Program

DXC must implement and maintain an effective Sanctions compliance program (Program). This should include controls reasonably designed to prevent and detect non-compliance with applicable economic Sanctions, regulations and programs.

8.2 Program Governance

8.2.1 Leadership and Oversight

The Vice President, Chief Ethics and Compliance Officer leads and oversees the Program under the guidance and direction of DXC Legal. The Program should be staffed and resourced to a level that effectively accomplishes compliance and business objectives. DXC Integrity will manage the Program and provide guidance as to its design and effectiveness. Where U.S. Person involvement is restricted or prohibited, DXC Integrity will delegate oversight authority to non-U.S. Person compliance personnel in the relevant region.

8.2.2 Day-to-Day Management

DXC Integrity shall be responsible for:

- Administering and enforcing this Policy.
- Overseeing the implementation of effective operational controls and processes.
- Managing escalations and making determinations related to potential Sanctions issues.
- Administering effective awareness and training processes.

9 Compliance Requirements for DXC Companies

The Program requires that all DXC companies have processes in place in the following areas:

9.1 Sanctions Screening

DXC companies must have processes to screen all potential and existing customers, third parties, M&A targets and buyers against the Sanctions lists issued by the U.S. government and other governments, as applicable, both prior to entering a contractual relationship or transaction and on a recurring basis. These processes must include:

- Processes to review potentially sanctioned entities and escalate, as required, to DXC Integrity when a potential match is detected;
- Processes to block entities and related transactions that would violate applicable Sanctions law or this Policy;
- Processes to maintain adequate business records that document the screening processes, the steps related to transactions stopped by screening, and the decisions made by DXC Integrity as to whether a transaction with a potentially sanctioned entity should be blocked or allowed to proceed.

9.2 Trade Compliance Assurance

DXC companies must have processes to ensure compliance with the exporting, re-exporting, importing and other requirements described in the [International Trade Policy](#).

9.3 Job Applications and Transfer Requests

DXC companies must have processes to ensure that potential employees are screened against applicable Sanctions Lists and ensure that potential employees are not identified on any applicable Sanctions Lists. DXC companies must have processes to identify and escalate to the DXC Integrity Global Trade team (Global Trade) any instances where individuals subject to Sanctions or export restrictions have applied for, have requested transfer to, or are otherwise requested to work in a position with potential access to technology controlled for export, re-export or transfer.

9.4 Global Trade Team Due Diligence

DXC companies must have processes to ensure that a national of North Korea, Iran, Syria, Cuba, Russia, Belarus, or Venezuela cannot be hired without escalation to Global Trade for review and approval. With the exception of DXC subsidiaries incorporated in China, DXC companies must also have processes to ensure that Chinese nationals cannot be hired without escalation to Global Trade for review and approval. This additional review is necessary to comply with U.S. restrictions on the release of certain export-controlled technology or source code to non-U.S. nationals in the U.S. and other countries and to comply with U.S. regulatory requirements imposed on companies operating in the Information and Communications Technology and Services Industry.

10 Compliance Requirements for Employees

10.1 No Violation of Sanctions Laws and Regulations

No employee or representative is authorized to engage in or facilitate any business activity or transaction that would violate any applicable Sanctions law. DXC employees should escalate any questions or concerns in this regard to [Global Trade](#).

10.2 Restriction on Work from a Sanctioned Country or Territory

Sanctions regulations restrict the location and way in which DXC employees are allowed to work. In addition to any other DXC policy requirements, an employee is not permitted to perform any work or work-related activity for DXC from within any Sanctioned Country or Territory without express written authorization from [Global Trade](#). “Work-related activity” is broadly defined; it includes sending or reviewing emails or other messages, reviewing work-related materials or documents offline, administrative tasks such as entering time or expenses and any other activities performed related to employment with DXC.

10.3 Restrictions on Travelling to a Sanctioned Country or Territory

If travelling to a Sanctioned Country or Territory, whether for personal or business reasons, DXC employees must inform [Global Trade](#), who will advise on mitigating Sanctions risk.

10.4 Other Restrictions

Without prior authorization from [Global Trade](#), as a DXC employee you must not do any of the following:

- Travel to a Sanctioned Country or Territory with DXC devices (e.g., phones, tablets, laptops, hotspots or SIM cards), whether you intend to use the device(s) or not.
- Connect to any DXC or client system or application when visiting a Sanctioned Country or Territory (including Outlook, Teams and SharePoint).
- Use a device that is connected via wifi, SIM, internet café etc. in a Sanctioned Country or Territory to access DXC systems, whether the device is a DXC owned asset or a personal device.
- Use a phone and/or SIM card that is registered and connected to a Sanctioned Country or Territory for work purposes, even if you are not physically in the Sanctioned Country or Territory when using that phone or SIM card.
- Use a VPN or similar proxy service indicating presence in a Sanctioned Country or Territory to perform work.

11 Policy Non-Compliance

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

12 Additional Information

[DXC's Code of Conduct](#)

[International Trade Policy](#)

[Global Mobility - Cross Border Remote Work Policy](#)

13 Revision History

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