



INTERNATIONAL SOS

Fraud and Corruption Control Policy Linked to Code of Conduct and Ethics

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POLICY

**WORLDWIDE REACH.
HUMAN TOUCH.**

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1. INTRODUCTION

1.1. Overview

- 1.1.1. The Fraud and Corruption Control Policy (the "Policy") reflects the commitment of the company to effective fraud and corruption risk management. It requires the commitment, cooperation and involvement of all personnel in preventing and detecting any instances of fraud or corruption and responding to all allegations in an appropriate fashion.
- 1.1.2. International SOS has a zero tolerance to fraudulent and corrupt business practices.
- 1.1.3. International SOS is committed to eliminating the occurrence of fraud and corruption in relation to its activities through the development, implementation and regular review of fraud and corruption prevention, detection and control strategies.

1.2. Scope and Application

- 1.2.1. This Policy applies to all International SOS activities. It also applies to all International SOS Group entities. For the purpose of this Policy, the term "Personnel" refers to all employees, directors, officers, consultants and contractors.

- 1.2.2. International SOS has adopted the following definition of fraud:

"An intentional misrepresentation or concealment by personnel of a material fact made for the purpose of personal gain to the detriment of International SOS."

Fraud may include:

- (a) theft of moneys or other property by employees or other persons;
- (b) theft of property belonging to an entity by a person or persons internal to the entity,
- (c) deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal financial benefit.

- 1.2.3. International SOS has adopted the following definition of corruption:

"An intentional unlawful act or concealment of an act in which the Personnel wrongfully abuses his/her official position or induces another to wrongfully abuse his/her official position to obtain a benefit or improper advantage."

"Corruption" may include:

- (a) Conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity either directly or indirectly.
- (b) Bribery which is the offering, promising, giving or accepting a financial or other advantage such as money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or anything else of value.

- 1.2.4. Fraud and corruption constitute serious misconduct under the International SOS Code of Conduct and Ethics and criminal behaviour in the jurisdictions in which we operate.

1.3. Objectives

- 1.3.1. The objectives of this Policy are to:
- (a) Allocate group responsibilities for oversight and implementation of the Fraud and Corruption Control Plan.
 - (b) Communicate policies in relation to the prevention, detection and response to acts of fraud or corruption.

1.4. Applicability

- 1.4.1. This Policy applies to all International SOS employees.
- 1.4.2. All International SOS employees are to comply with this policy.



2. RESPONSIBILITIES

2.1. AEA Board

2.1.1. The AEA Board is responsible for reviewing and approving this policy. The AEA Board is to conduct an annual review of the Fraud and Corruption Control Plan and relevant Fraud Risk Assessments in order to satisfy itself that the control measures are appropriate to the identified risk.

2.2. Fraud Control Officer

2.2.1. The Chief Security Officer is appointed as the Fraud Control Officer. The Fraud Control Officer is responsible for fraud and corruption control planning and monitoring all aspects of the implementation of this plan.

2.3. Group Manager Compliance

2.3.1. The Group Manager Compliance is responsible for maintaining an effective internal control structure and for providing advice to the Chief Security Officer on prevention and detection strategies.

2.4. Senior Managers

2.4.1. Senior managers are responsible in their organisational area for:

- (a) Establishing controls and procedures for prevention and detection of any fraudulent or corrupt activities, in accordance with the Fraud and Corruption Control Plan.
- (b) Identifying risk exposures to corrupt and fraudulent activities and ensuring that regular assessment of the risks are undertaken.
- (c) Reinforcing the requirement for ethical conduct by staff and other officers and encouraging the prompt reporting of any instances of fraud, corrupt conduct or maladministration.
- (d) Ensuring that employees are aware of International SOS' policy on fraud and corruption control, and their obligations for ethical conduct in their duties.

2.5. Managers of Operational Areas

2.5.1. Managers are responsible in their operational area for:

- (a) displaying a positive attitude towards compliance with laws, rules and regulations;
- (b) ensuring that they are aware of indicators of fraudulent and corrupt conduct, and responding appropriately to such indicators; and
- (c) establishing adequate internal controls to provide for the security and accountability of International SOS resources to prevent or reduce the opportunity for fraudulent and corrupt activities.

2.6. All Employees

- 2.6.1. All Employees have a responsibility to undertake their duties in accordance with the International SOS Code of Conduct and Ethics and to promptly report any suspected instances of fraudulent or corrupt activities via one of the recommended reporting channels detailed below.



3. FRAUD AND CORRUPTION CONTROL POLICIES

3.1. International SOS' approach to Fraud and Corruption

- 3.1.1. International SOS has adopted a clear framework and approach to fraud and corruption detection and prevention, the full details of which are in the level 3 document: Fraud and Corruption Control Plan. This approach is based on recognised international standards and best practices for combating fraud and corrupt conduct.
- 3.1.2. Business units must ensure that all employees are aware of the fraud and corruption reporting procedures and actively encouraged to report suspected fraud or corrupt practices through the appropriate channels. The Fraud and Corruption reporting procedures are referenced in the mandatory Security Procedures e-learning.
- 3.1.3. All information about suspected fraudulent or corrupt conduct will be collected, classified and handled appropriately having regard to privacy, confidentiality, legal professional privilege and the requirements of procedural fairness and natural justice.
- 3.1.4. In the event that a proven incident involving fraud or corrupt conduct impacts a client, partner or provider, International SOS will provide the affected entity with a report of the findings of the internal investigation once that investigation is complete.

3.2. Expectations of International SOS Employees

- 3.2.1. International SOS employees are expected to act in accordance with the International SOS Code of Conduct and Ethics at all times. This requires that they always operate in a professional and ethical manner, follow legal requirements, care for property, and maintain and enhance the reputation of the company.
- 3.2.2. All employees are expected to remain vigilant to any suspected fraudulent behaviour or corrupt practice that may be occurring around them and are expected to report such instances and fully cooperate with any investigations and the implementation of control strategies.
- 3.2.3. Employees who become aware of suspected fraudulent or corrupt conduct must report the matter in accordance with this Policy.
- 3.2.4. All employees must maintain confidentiality with regard the details of any internal investigation into alleged fraud or corruption of which they have knowledge.
- 3.2.5. Managers must uphold and monitor fraud and corruption control strategies within their area of responsibility.
- 3.2.6. Any failure by Personnel to comply with this Policy may result in disciplinary action or termination.

3.3. Examples of What Constitutes Fraud and Corruption

- 3.3.1. The following list, whilst not exhaustive, provides examples of conduct that may constitute fraud:

- (a) Theft of equipment or consumables by employees.
- (b) Theft of controlled drugs by employees.
- (c) False invoicing (involving staff or client personnel creating a fictitious invoice claiming payment for healthcare or other services not provided).
- (d) Theft of funds other than by way of false invoicing.
- (e) Theft of petty cash.
- (f) Accounts receivable fraud (misappropriation or misdirection of remittances received by an entity from a debtor).
- (g) Theft of intellectual property or other confidential information.
- (h) Financial reporting fraud (falsification of the entity's financial statements with a view to obtaining some form of improper financial benefit).
- (i) Release or use of misleading or inaccurate information for the purposes of deceiving, misleading or to hide wrongdoing.
- (j) Misuse of position by employees in order to gain some form of financial advantage.
 - a. Tax fraud and tax evasion.

3.3.2. The following list, whilst not exhaustive, provides examples of the types of conduct that would be included within the company's definition of corruption:

- (a) Payment or receipt of secret commissions (bribes), which may be paid in money or in some other form of value to the receiver (e.g. building projects completed at an employee's private residence) and may relate to a specific decision or action by the receiver or generally.
- (b) Release of confidential information for other than a proper business purpose in exchange for some form of non-financial benefit or advantage accruing to the employee releasing the information.
- (c) Serious conflict of interest involving an employee acting in his or her own self-interest rather than the interests of the company (e.g. failing to declare an interest in a transaction the entity is about to enter into).
- (d) Assisting an unqualified individual to obtain a position with International SOS where the appointee is inadequately qualified to perform the role to which he or she has been appointed (i.e. nepotism or cronyism).
- (e) Falsifying documentation or making false statements in order to satisfy compliance requirements.
- (f) Kick-backs from providers.

3.4. Facilitation Payments and Administrative Fees

- 3.4.1. A Facilitation Payment is a payment made to a public official to circumvent or influence routine governmental administrative controls.
- 3.4.2. Facilitation Payments are not permissible under this Policy.
- 3.4.3. Administrative Fees for expediting government services are not prohibited payments, provided that such fees are identified in the authorized written instructions of the relevant authorities and a proper receipt is retained for such payment. Examples include additional fees paid for express passport or visa applications.

3.5. Reporting Procedures

- 3.5.1. Any employee or contractor can report suspected fraud or corruption via the following channels:
 - (a) Via their management chain.
 - (b) Via the Hydra – Incidents system.
 - (c) Direct to their HR Director, the Group Manager Compliance at Compliance@internationalsos.com or the Chairman and Chief Executive Officer at A.Vaissier@internationalsos.com.
 - (d) Anonymously via the “Integrity Reports” application at <https://intlsos.portal.speeki.com/>.
- 3.5.2. Reporting procedures are detailed in the International SOS Whistleblower Policy.

3.6. Reporting Responsibilities

3.6.1. Management Responsibilities:

- (a) Reports of suspected fraud or corruption must be escalated to country or functional general managers, or divisional heads.
- (b) All incidents are to be investigated in accordance with the International SOS Investigation Procedures, which require a preliminary investigation (to ascertain whether there are sufficient grounds to launch an investigation), establishment and sign off of terms of reference and conduct of a formal investigation.
- (c) The extent to which a report can be investigated will be limited by the details contained in the report. For a report to be investigated, it must contain sufficient information to form a reasonable basis for investigation.
- (d) The extent of the investigative effort will be shaped by the severity of the alleged wrongdoing.
- (e) Whistleblowers must be protected and reassured that the investigation will be conducted in accordance with the principles of fairness and confidentiality and the International SOS Whistleblower Policy.
- (f) Notification of the findings of the investigation will be shared with any impacted entities following review by the Group General Counsel.

3.6.2. **Reporter Responsibilities:**

- (a) Employees must report incidents honestly. Reports that are found to be deliberately dishonest will result in disciplinary action.
- (b) Employees reporting anonymously should provide as much information as possible so as not to compromise the ability to fully investigate the report.
- (c) An individual who reports wrongdoing will be informed of the status of the investigation. In cases where the investigator has not substantiated the allegations, an appropriate explanation will be made to the individual, subject to any privacy and confidentiality rights.



4. ENFORCEMENT AND REPORTING BREACHES

- 4.1. Breaches of this Policy may have serious legal and reputation repercussions and could cause material damage to International SOS. Consequently, breaches can potentially lead to disciplinary action that could include summary dismissal and to legal sanctions, including criminal penalties.
- 4.2. All employees are expected to promptly and fully report any breaches of the Policy. A report may be made to the employees' supervisor or the Group General Counsel. Reports made in good faith by someone who has not breached this Policy will not reflect badly on that person or their career at Intl.SOS. Reports may be made using the following e-mail address: Compliance@internationalsos.com.



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