


Global Business Conduct Statement 2021

VIACOMCBS



Table of contents

 **Note for reader: Please click on a topic to travel directly to that section**

BRINGING OUR BUSINESS CONDUCT STATEMENT TO LIFE	03
Introducing the BCS	04
Importance of Our BCS	05
Applying Our BCS	06
Finding Key Information in Each Section	07
1 Our Shared Responsibilities	08
ViacomCBS' Values	09
Employee Responsibilities	10
Special Responsibilities of Leaders & Supervisors	11
Supplier & Business Partner Responsibilities	11
Director Responsibilities	11
2 Upholding Our BCS by Asking Questions & Reporting Concerns	12
Speaking Up & Seeking Guidance	13
Speaking Up & Non-retaliation Policy	14
Reporting Concerns	15
UNDERSTANDING AND APPLYING OUR POLICIES	16
3 Creating a Great Place to Work	17
Valuing Diversity & Inclusion	18
Promoting a Harassment-free Workplace	20
Guidance on Dating in the Workplace	21
Ensuring Health & Safety in the Workplace	22
4 Acting in the Best Interest of ViacomCBS	23
Avoiding Conflicts of Interest	24
Navigating Gifts, Entertainment & Other Business Courtesies	25
Ensuring Confidentiality, Transactions in Securities & Fair Disclosure	27

5 Acting as an Ambassador of the Organization	29
Connecting Responsibly Through Social Media	30
Speaking for the Company	31
Participating in the Political Process	33
6 Safeguarding ViacomCBS' Information & Assets	34
Using & Safeguarding ViacomCBS' Assets	35
Protecting Privacy, Data Security & Information	36
Respecting Intellectual Property Rights	38
7 Conducting Business in a Fair & Honest Manner	40
Preventing Bribery & Corruption	41
Detecting & Preventing Money Laundering	43
Preserving Global Trade Integrity	44
Adhering to Competition Laws	46
Maintaining Complete & Accurate Records	47
Preventing Tax Evasion & The Facilitation of Tax Evasion	49
8 ADDITIONAL INFORMATION	50
Contacting OPENLINE Toll-free Around the World	51
Important Notes & Resources	52



Bringing our Business Conduct Statement to life



Introducing the BCS

P5.
The Importance of our BCS

P6.
Applying our BCS

P7.
Finding key information in each section



The Importance of our BCS

A statement from Bob Bakish



Team,

Thanks to your resiliency, talent and dedication, we are unlocking the incredible value of ViacomCBS for our audiences, partners and communities.

At a time of dramatic and constant change, it remains critical to the success and evolution of our company 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 and, with an organization as global and diverse as ours, it's especially important that we lay out our standards in a single document accessible to all of you.

The **ViacomCBS Global Business Conduct Statement**, or BCS, serves this exact purpose. The BCS describes our shared expectations for appropriate conduct 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. Consider our BCS the ViacomCBS Code of Conduct.

Our entire community must adhere to these ethical standards, so please familiarize yourself with the BCS and be mindful of our policies in your day-to-day activities. The ViacomCBS Global Compliance team is prepared to address your questions or concerns, so feel free to contact them at GlobalCompliance@ViacomCBS.com.

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 you to speak up and report your concerns to your manager, department head, HR Business Partner or any of ViacomCBS' Compliance Officers or lawyers. If you would prefer to discuss your questions or concerns with someone outside your location or team, please contact our reporting assistance helpline 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 note that any concerns you raise will be kept as confidential as possible and that we strongly prohibit any retaliation against those who do the right thing by speaking up.

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

**Best,
Bob**

Applying our BCS

What is the BCS?

ViacomCBS' Business Conduct Statement (BCS) 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.

Consult this document regularly

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.

Navigating through the topics

Topics where we need to take special care are highlighted, and where appropriate the BCS directs us to more detailed guidance (e.g. specific **policies** and procedures on our intranet). These may apply to employees generally or may be particularly relevant to those working in certain locations, business units or roles.

Additional Info

Who does the BCS apply to?

The standards and guidance discussed here, together with all associated policies, **apply to all:**

Employees
of ViacomCBS*

Officers
of ViacomCBS*

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.**



Finding key information in each section

How is the document organized?

The first section explains why the BCS is important and the resources you need to use it. It focuses on our values, how to raise concerns and general instructions on how to use this resource.

The second half provides guidance on specific policy areas.

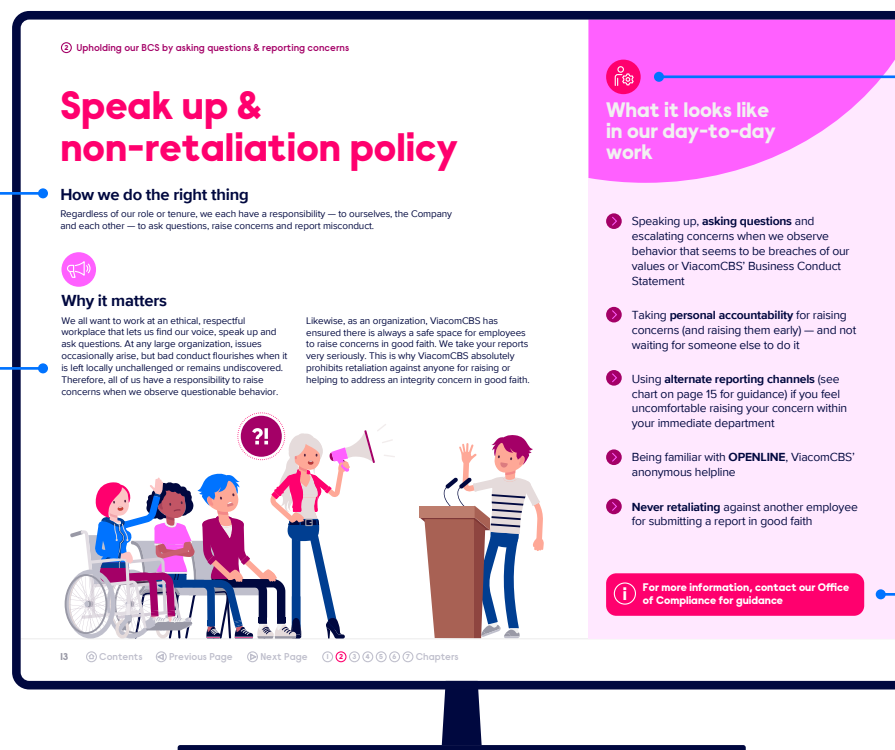
Each topic is addressed in three parts:

How we do the right thing

A brief statement of overarching guidance for what we stand for and how we behave

Why it matters

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



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.**

What it looks like in our day-to-day work

This section contains a list of bullet points giving specific examples of behaviors to follow and avoid to be compliant with our policy

Who to go to with questions

At the bottom of each policy you will find an internal email address for the ViacomCBS team members who are the best point of contact for specific questions about that policy

Where appropriate, hyperlinks are embedded that point to more detailed policies or procedures referenced in each policy

I. Our shared responsibilities

We all have an obligation to do the right thing

P09.

ViacomCBS' values

P10.

Employee responsibilities

P11.

Special responsibilities of leaders & supervisors

P11.

Supplier & business partner responsibilities

P11.

Director responsibilities



ViacomCBS' values

These are the principles we share as one ViacomCBS community.

They define the ideals we aspire to and guide how we do business and treat each other. Together, our values form the foundation of our company and the culture we strive to build.



Our values

Optimism & Determination

We share a positive belief that we can navigate and thrive in the landscape ahead.

Inclusivity & Collaboration

We embrace new and diverse voices, act with care and work together to capture opportunities and manage through challenges.

Agility & Adaptability

We think entrepreneurially, are resilient in change and move quickly to anticipate and create what's next.

Employee responsibilities

Why is our BCS so important?

We are a community. As such, we must hold ourselves and each other accountable to behave in a way that promotes a culture where we can all flourish. We all help make that a reality when we live our values and follow the standards in the Global Business Conduct Statement.

The BCS 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 BCS incorporates an overview of Company policies on the various topics covered. Your understanding of and adherence to the BCS will help us sustain a culture of integrity and respect for the law – essential to earning and retaining the trust of our many stakeholders, and safeguarding our reputation and long-term business success.

Many of the provisions in the BCS 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.



Your responsibility to familiarize yourself with the BCS

Please read the BCS carefully, making sure you understand every section. In addition to this document, you will receive mandatory online training to help further explain the various provisions and underlying policies. Immediately after this training, you will be asked to certify that you understand the BCS and have appropriately disclosed certain information.

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

Special responsibilities of leaders & supervisors

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

As a leader or manager, you should in particular:



Supplier & business partner responsibilities

Partnering with outside organizations is an essential part of doing business. These organizations can be seen as extensions of ViacomCBS so 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.

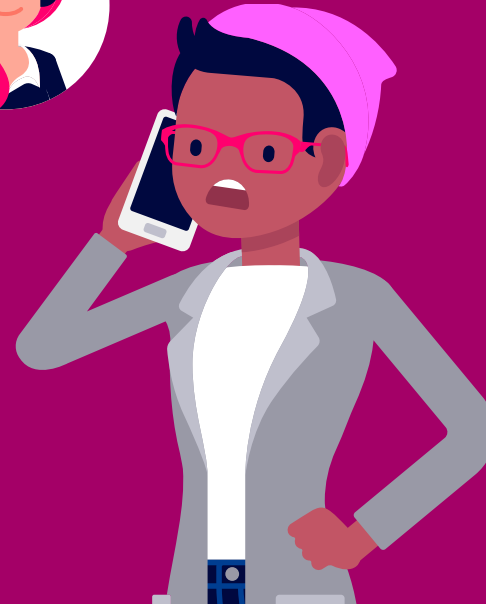
2. Upholding our BCS by asking questions & reporting concerns

Learn about the many ways
to make your voice heard

P13.
Speaking up & seeking guidance

P14.
Speaking up & non-retaliation policy

P15.
Reporting concerns



Speaking up & seeking guidance

To encourage creativity and innovation, we must also foster a working environment where people feel comfortable sharing their ideas and raising their concerns. We are at our best when people are willing to share diverse viewpoints and introduce alternate approaches.

Speaking up is encouraged

By the same token, we must raise our voices when we observe inappropriate or questionable behavior at work. A culture in which speaking up is encouraged fosters a climate of creativity and innovation and 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 Conduct Statement.

This is why we've created a distinct, overarching policy across ViacomCBS to communicate our expectations around speaking up and non-retaliation.

Escalate concerns

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 in the Business Conduct Statement.

If you do not feel comfortable approaching your immediate supervisor with your concern, our policy also contains important information (subject to local law) on **How 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.

We are all required to report any instances of or concerns about potential harassment or discrimination, to ensure that they are addressed quickly and appropriately.

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 unchallenged locally or remains undiscovered. Therefore all of us have a responsibility to raise concerns when observing questionable behaviour.

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 may violate the policies in the ViacomCBS' Business Conduct Statement.
- Taking **personal accountability** for raising concerns (and raising them early) – and not waiting for someone else to do it.
- Reporting **any** concerns about harassment and discrimination, whether experienced or observed by you.
- Using **alternate reporting channels** if you feel uncomfortable raising your concern within your immediate department or location.
- Being familiar with **OPENLINE**, ViacomCBS' anonymous helpline.
- **Never retaliating** against another employee for submitting or helping to address a report in good faith.

i For more information, contact our Office of Compliance for guidance.

Reporting concerns

Using OPENLINE to make a report

If you prefer to discuss your questions or concerns with someone outside your location or team, you have the option of reporting through OPENLINE, ViacomCBS' anonymous helpline.

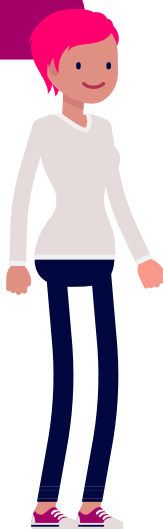
Reports to OPENLINE can be made 24 hours a day, 7 days a week. You can choose to remain anonymous (subject to local law). Identifying yourself is helpful, however, because it allows us to follow up and get more detailed information where appropriate. You can access OPENLINE via phone or computer:

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

Reporting procedures for members of the board

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

The Employee Relations Team

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

ViacomCBS' General Counsel

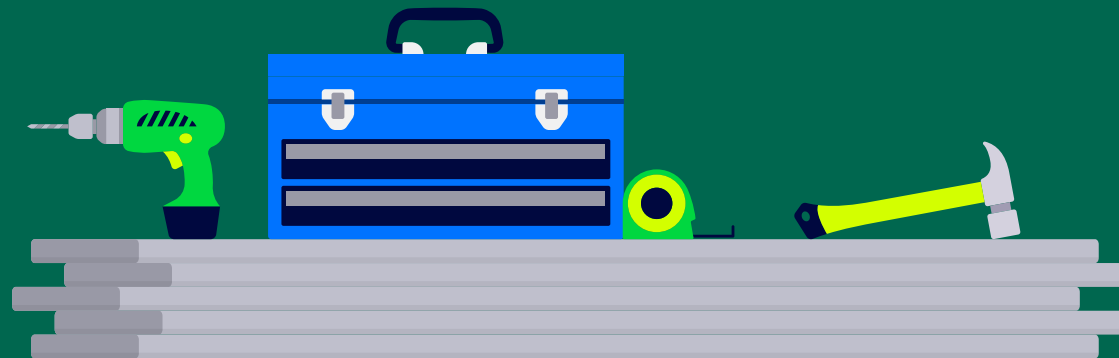
OR

ViacomCBS' Compliance Officers

OR

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

Understanding & applying our policies



3. Creating a great place to work

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

P18.
Valuing diversity & inclusion

P20.
Promoting a harassment-free workplace

P21.
Guidance on dating in the workplace

P22.
Ensuring health & safety in the workplace



Valuing diversity & inclusion

How we do the right thing

Diversity, inclusion, equity and belonging are priorities for ViacomCBS. We embrace global diversity in all its forms and champion an inclusive environment and a culture that values all perspectives and backgrounds.

Why it matters

We are committed to making our company a place of inclusion that reflects, celebrates and elevates the diversity of our audiences. 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.

Further, contracting with diverse owned businesses as well as engaging Minority Business Enterprises and minority-owned financial institutions has a positive effect on our surrounding community. By engaging with these suppliers, we're helping to increase spend and consumption on the local level while enhancing the communities where our customers, consumers, and employees live and work. Moreover, when we utilize diverse suppliers it promotes competition in the supply chain and introduces us to new and innovative business solutions.

Additional Resources

[Office of Global Inclusion Resource Center](#)
[Employee Resource Group\(s\) New Member Sign-up](#)
[ViacomCBS Diversity & Inclusion Programs](#)
[ViacomCBS Supplier Diversity Website](#)

i For more information about **Employee Resource Groups** or a glossary of key terms, [click here](#).



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, religion or 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 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 supply chain and leading by example – all day, every day – in the way they behave and champion the principles of diversity and inclusion throughout ViacomCBS.

Valuing diversity & inclusion

Frequently asked questions

Q: What is diversity?

A: Diversity is the practice or quality of including or involving people from a range of different backgrounds, including but not limited to race and ethnicity, gender and gender identity, sexual orientation, socioeconomic status, language, culture, national origin, religious commitments, age, (dis)ability status and political perspective.

Q: What is inclusion?

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

Q: What are Employee Resource Groups and how do I join?

A: ViacomCBS Employee Resource Groups (ERGs) offer skills-building workshops, mentoring initiatives, business-focused panels, networking opportunities, community service projects and cultural/heritage month celebrations to further showcase ViacomCBS' commitment in building a culture of inclusion and belonging. To get involved in any of the ERGs, complete the membership form [here](#) or send an email to GlobalInclusion@ViacomCBS.com.

Q: What diversity and inclusion (D&I) Programs does ViacomCBS have?

A: ViacomCBS D&I Programs include the Nick Artist Program, Nick Writing Program, ViacomCBS Showcase, ViacomCBS Directing Initiative, ViacomCBS Writers Mentoring Program, Viewfinder Emerging Directors Program, and the ViacomCBS Supplier Diversity Program. Learn more about our D&I Programs [here](#).

Q: What is Supplier Diversity?

A: Supplier Diversity Programs involve an organization's efforts to include diverse categories of suppliers in its sourcing process and active supply base.

Q: What diverse categories are included in the Supplier Diversity Program?

A: To participate in ViacomCBS' Supplier Diversity Program, suppliers must hold either a valid minority-owned, women-owned or lesbian, gay, bisexual, transgender-owned, disability-owned, veteran-owned business certification or be self-certified through one of ViacomCBS' approved processes.



For more information about supporting diversity and inclusion contact **The Office of Global Inclusion.**

For any concerns about potential violations of this policy, please contact your **Human Resources representative** or **the Employee Relations Team.**

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. ViacomCBS also believes in an environment that is free from workplace bullying and abusive conduct, regardless of whether the person is in a protected category.

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 (in-person or virtual). 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.

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.
- Bullying or abusive conduct (regardless of whether the person is in a protected category) includes the repeated use of insults, derogatory remarks and epithets; threatening, intimidating or humiliating verbal or physical conduct; and the gratuitous sabotage of a person's work performance. A single act may not constitute bullying unless it is especially severe and egregious.



For more information, review our [Policy Against Harassment](#) or contact your [Human Resources representative](#) or the [Employee Relations Team](#).

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, religion or 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.
- > Conducting ourselves appropriately and remaining conscious 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, social media 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, Employee Relations or Legal Department; and refusing to retaliate after an unwanted overture or inappropriate conduct is rejected, or in response to the reporting of such conduct.

Guidance on dating in the workplace

Frequently asked questions

Q: Can I ask a co-worker out on a date?

A: Yes, but if your advances are refused, you should not continue to ask or pursue your co-worker. We encourage professional relationships among all employees. We also recognize that on occasion, romantic or intimate relationships may develop between colleagues. When this happens, colleagues should carefully think through and aim to minimize any impact in the work environment.

Q: Is there anything I need to do if I begin a relationship with a co-worker?

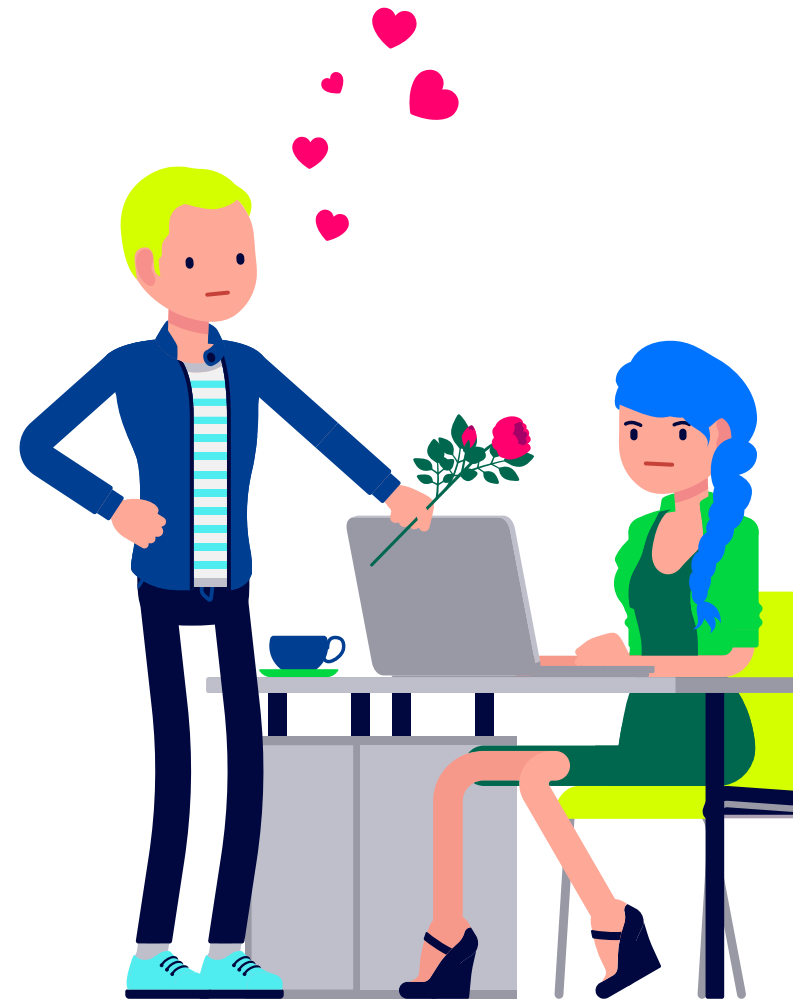
A: ViacomCBS understands that consenting intimate relationships may develop between co-workers. If the employees involved are in a reporting relationship (whether direct or indirect), work in the same business unit, or if their work is reasonably likely to overlap, they are required to promptly disclose the relationship to Human Resources (legal rights and obligations around this disclosure may differ by country, outside of the United States). We require this disclosure in order to minimize and manage the complications that can arise from such consensual relationships, for both the parties involved and their co-workers. Please note that for purposes of this policy, the term “relationship” refers to any romantic or sexual interaction.

Q: Do I violate the policy if I make a comment without intending any harm but another employee is offended?

A: Yes. The way harassment law is interpreted, it doesn't matter if you intended to offend. What matters is whether the other employee interprets your comment as objectionable or a form of harassment. This is why it's important to always remain conscious of how our actions and comments might be perceived or misunderstood by others. If you think something could be interpreted as offensive, don't do it.

Q: A colleague in my department sometimes tells jokes that make me uncomfortable. Other colleagues are sometimes amused, so I wonder if I'm being over-sensitive. Is there anything I can do?

A: ViacomCBS is committed to providing a harassment-free workplace. If your co-worker's comments make you uncomfortable, talk to your manager (if he or she is not involved) or reach out to your **Human Resources representative** or **the Employee Relations Team**.



Ensuring health & safety in the workplace

How we do the right thing

We are committed to protecting the environment and maintaining a safe and healthful workplace for all employees, contractors, visitors and business partners. By delivering world-class environmental, health and safety measures across our multinational, multicultural and multi-disciplined worksites, we minimize environmental impact and health and injury hazards to our employees, partners and audiences.

Why it matters

Being physically and psychologically safe and doing good for the environment at work is a prerequisite to being creative, innovative and successful. Environmental and health and safety regulatory requirements underpin our safe work practices and environmental-leading practices. By being compliant with these regulations and responsible to best practices, we constructively demonstrate commitment to our values, advance the Company's success and ultimately make ViacomCBS an employer where everyone knows their safety is of the utmost importance and they are personally proud of their individual and collective environmental contributions.



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.
- Locking out equipment before servicing.
- Reviewing the Safety Data Sheet before using a chemical in the workplace.
- Safety plans for all of our locations.
- Safety assessments on production sites.
- Posting of health and safety work practices in accessible areas.
- Regular training for employees who cover news, work at height, operate or repair machinery and/or electrical equipment on the requisite safety practices.
- Properly disposing of hazardous waste and e-waste.
- Using the designated waste specific receptacles in the office or worksite.
- Reporting chemical or fuel spills.
- Identifying energy-saving opportunities.



For more information, visit the **Environmental Health & Safety page** or contact your **Human Resources representative, Labor Relations or EHS Representatives** for guidance.

What it looks like in our day-to-day work

- > Adhering to prescribed safe work practices and coaching others to do the same.
- > Reporting health and safety hazards in the workplace to your supervisor or the Environmental Health & Safety department.
- > Meeting or exceeding all regulatory requirements.
- > Properly utilizing and wearing personal protective equipment (PPE) where required. (fall protection, safety glasses, respiratory protection, etc.).
- > Require our business partners, vendors and suppliers operate their respective businesses in a safe and environmentally responsible manner.
- > Addressing health and safety hazards in our daily work processes.
- > Conducting safety training for relevant audiences in a timely manner.
- > Recording and reporting incidents.
- > Managers and employees working together to implement and maintain a safe work environment. Managers supporting and holding their teams accountable for complying with safety measures and best practices. Employees cooperating with their managers by adhering to safety measures.
- > Encouraging a positive safety culture, wherever you work.

4. Acting in the **best interest** of ViacomCBS

How to handle conflicts of interest, gifts and confidentiality

P24.

Avoiding conflicts of interest

P25.

Navigating gifts, entertainment & other business courtesies

P27.

Ensuring confidentiality, transactions in securities & fair disclosures

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 co-workers, customers, suppliers and the public. ViacomCBS' review of any disclosure of a conflict or potential conflict will always take into account local law.



For more information view our more detailed **Conflicts of Interest Policy** or contact the **Office of Global Compliance** for guidance.

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 as a potential conflict?

Q: Suppose your spouse/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.

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 any potential or actual conflicts of interest via the **Stand-Alone Disclosure Form for Potential Conflicts of Interest** 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 other personal benefits (other than those permitted under the relevant ViacomCBS **Travel and Entertainment and Business Expense Policy**) from any person or business involved in any transaction with ViacomCBS that could appear to influence decisions when conducting business on ViacomCBS' behalf.

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. We therefore 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 benefits (other than those 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 on the right side 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.
- Never soliciting or accepting any amount of money for one's personal benefit 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).

Navigating gifts, entertainment & other business courtesies

Frequently asked questions

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.

i For more information, review the relevant [ViacomCBS Travel and Entertainment and Business Expense Policy](#) for your business unit or contact the [T&E Team](#) for guidance.

Q: After completing a successful project with a vendor, Tom is offered tickets to a sporting event by the vendor as a thank-you gift. What steps should Tom take to determine whether he can keep them?

A: **1.** Check the applicable [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. Determine if business would be conducted at the event.
3. Disclose receipt of any gift above those thresholds using the online [Stand-Alone Disclosure Form for Potential Conflicts of Interest](#).
4. Make sure accepting the gift wouldn't interfere with his ability to make objective business decisions for that vendor in the future.

What it looks like in our day-to-day work

- 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.
- 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 relevant [ViacomCBS Travel and Entertainment and Business Expense Policy](#) for specific limitations on giving and receiving things of value).

Ensuring confidentiality, transactions in securities & fair disclosure

How we do the right thing

We must maintain the confidentiality of 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 (known as “insider trading”).

Why it matters

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 information entrusted to us, except when disclosure is authorized by our Company or is legally required.


Insider trading is illegal. Our success in the marketplace depends on the trust and confidence of the investment community. To sustain this trust we must act with integrity when trading public securities, following federal and state securities laws.

In addition, ViacomCBS is subject to rules and regulations that prohibit the selective disclosure of “material non-public information”. These rules and regulations prohibit sharing “material non-public information” (oral or written) to securities analysts, market professionals and others unless such information is widely and simultaneously disclosed to the general public.



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, LinkedIn 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.
- Never assisting investors or other analysts with information about ViacomCBS, its competitors or the industry unless that is clearly part of our job.
- Never buying or selling Company stock or other securities based on material non-public information.
- Never “tipping” – that is, communicating material non-public information for use in buying or selling Company stock or other securities, unless authorized by an executive with the authority to disclose material non-public information.

 For more information, contact an attorney in the **Corporate Law Office** for guidance.

Ensuring confidentiality, transactions in securities & fair disclosure

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.

Examples of material information:

- Anything a reasonable investor would consider important in determining whether to buy or sell securities, such as:
- 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.

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 apply to you, you will receive a detailed memorandum explaining 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. 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.

What it looks like in our day-to-day work

- Never trading in the stock or other securities of a business partner or potential business partner based on material 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.

 For more information, contact an attorney in the **Corporate Law Office** for guidance.

5. Acting as an ambassador of the organization

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

P30.

Connecting responsibly through social media

P31.

Speaking for the company

P33.

Participating in the political process



Connecting responsibly through social media

How we do the right thing

We embrace the responsible use of social media as a business tool to connect, communicate and share ideas.

Why it matters

Social media can help amplify our impact, meet our business needs and strengthen our connections with audiences, partners, co-workers and other key stakeholders.

As employees, we are responsible for the content we publish online, so it's important to be mindful of the risks involved and exercise discretion at all times. Personal use of social media at work may seem harmless, but please be aware that you can be held liable for any associated consequences. Discretion, irrespective of where you post, should be observed at all times.



Examples of unacceptable use of social media:

- Using ethnic slurs, personal insults or obscenities.
- Publishing conversations about confidential company information.
- Specific threats of violence or encouraging acts of violence.
- 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.



For more information, contact your Human Resources representative or your Legal Department for guidance.

What it looks like in our day-to-day work

- Seeking written approval before disclosing or referencing ViacomCBS confidential or proprietary information, or that of any other person or company. When in doubt, asking your manager or Human Resources representative.
- Making clear that you are representing yourself, not ViacomCBS (e.g. using the first person in your communications) when engaging in social media for personal use. Always keeping in mind that if you indicate where you work on your personal social media, people online might reach out to your employer to complain about your online actions.
- Maintaining different passwords for work use than the passwords you use for personal computing. Additionally, never following links or download software on social media pages posted by unverified individuals or organizations.
- Never conducting confidential business with a customer or partner through personal social media applications or sites.
- Using your real name and title (not an alias) when you're on social media for work – to ensure that ViacomCBS' professional and business standards remain intact.
- Adhering to the following standard prior to posting anything online for work: If something makes you even the slightest bit uncomfortable, stop and consult your manager or contact your Human Resources representative for appropriate next steps.
- Upholding our company's commitment to a **harassment-free and inclusive workplace** in your social media activity, including for personal use. Failure to do so may result in disciplinary action or even termination.
- Abiding by all of the policies contained in this Statement (noting that individual business units may have supplemental social media policies which also apply) and upholding ViacomCBS values while communicating through social media for professional and personal use.

Speaking for the Company

How we do the right thing

We are mindful of when and how we communicate to the public about our business.

Why it matters

It is important that our audiences, partners, investors and other key stakeholders receive clear and consistent communications about our Company. Authorized ViacomCBS spokespersons have the training and knowledge to best communicate Company announcements, business strategy and policies, and to represent our positions accurately.

Sharing confidential and/or non-public business information or otherwise speaking on behalf of ViacomCBS without the proper approval could expose our Company to legal or financial risk to which you may be held personally liable.



What it looks like in our day-to-day work

- Forwarding all media requests – even those requests that seem informal – to ViacomCBS Corporate Communications or to the appropriate brand Communications team.
- Being mindful that issuing news releases or written statements about ViacomCBS' business is the exclusive responsibility of the relevant ViacomCBS Communications team.
- Never posting any internal information about ViacomCBS online, including on 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.
- Consulting the relevant ViacomCBS Communications team or Company designee (in addition to other necessary approvals) before accepting a speaking opportunity or engagement (e.g. speech, news interview, presentation, etc.). When speaking in public or at industry forums, always distinguishing personal views from those of ViacomCBS. Members of the Board of Directors may contact ViacomCBS' Corporate Secretary with any questions about their participation in speaking engagements.

i For more information, contact Corporate Communications for guidance.

Speaking for the Company

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 – do not speak “on” or “off the record” or offer unattributed or “background” information.



**For more information, contact
Corporate Communications
for guidance.**

What it looks like in our day-to-day work

- Notifying the relevant ViacomCBS Communications team if you anticipate any contact with the media on non-ViacomCBS business that could result in a reference to ViacomCBS. Members of the Board of Directors should contact ViacomCBS' Corporate Secretary in this instance.
- 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 the relevant ViacomCBS Communications team — do not include Company financial information 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 the relevant ViacomCBS Communications team 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

We totally approve when employees engage in the civic process, whether it's by volunteering to campaigns, donating money or sharing their political views. However, it should always be clear to outside observers that these are your personal endorsements and not those of ViacomCBS. 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.



For more information, contact Government Relations for guidance.

Key terms:

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 offer 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, state or foreign 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, Global Public Policy & Government Relations and ViacomCBS Global Compliance. In the case of gifts, payments or entertainment to government officials outside the United States, they must also be approved in advance by a Company Compliance Officer.

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 ViacomCBS Government Relations before engaging in political activity on the Company's behalf.



6. Safeguarding ViacomCBS' information & assets

Take simple actions to help protect our data and resources

P35.

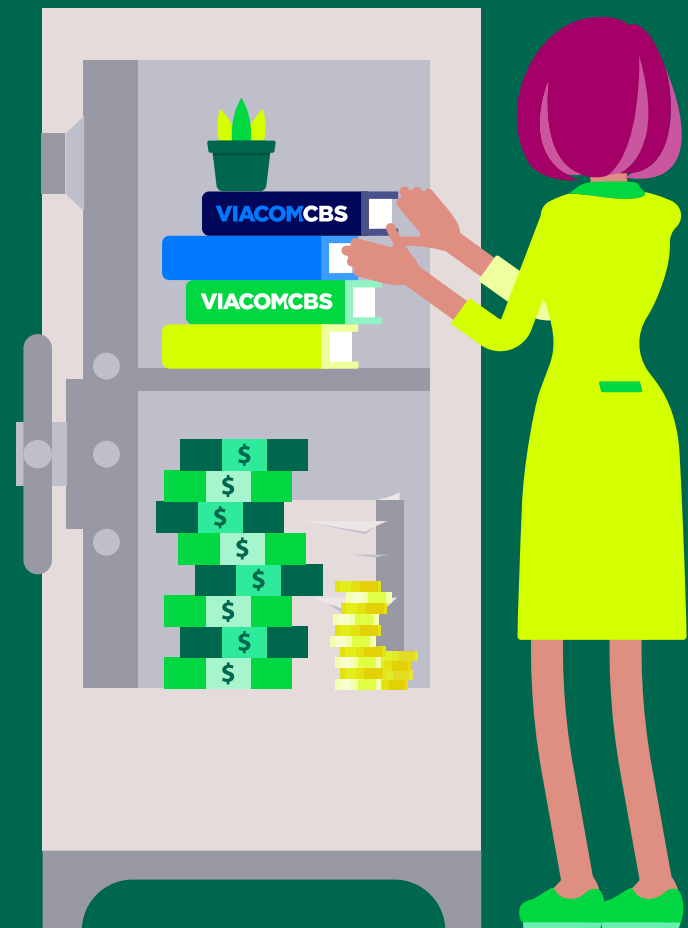
Using & safeguarding ViacomCBS' assets

P36.

Protecting privacy, data security & information

P38.

Respecting intellectual property rights



Using & safeguarding ViacomCBS' assets

How we do the right thing

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

Why it matters

Company assets take many forms (see list below). 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.

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.



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.



For more information, review our **Information Security Policies** or contact **Information Security** for guidance.

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 or sanctioned 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.
- Reviewing all vendors who handle creative or content-related assets, in conjunction with the ViacomCBS Content Security Team.
- 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.
- When using ViacomCBS technology, any software or hardware installs must be performed in accordance with ViacomCBS Information Security Policies. 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' Information Security Policies**.
- Being aware that all email and voicemail using ViacomCBS' systems are not private communications. The Company may monitor their contents. Such monitoring is always conducted in accordance with local law.

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

While personal information allows us to provide better products and services – and plays a critical role in the Company's operations, growth and success – employees must comply with various regulations worldwide that govern the proper handling and safeguarding of the personal information of our consumers, customers, employees, vendors and business partners. These data protection laws and regulations cover the use and processing of personal information, from collection through to destruction.

When people share personal and other confidential information with ViacomCBS, they are putting their trust in us. Failure to comply with the law, Company policies, or individuals' privacy and data protection expectations could hurt our employees, consumers, customers and business partners and lead to significant costs and erosion of public confidence, putting the Company at reputational, financial and legal risk.

Access to personal information

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 that directly or indirectly identifies, describes or is capable of being associated with an individual or household. Such information, for example, could be a unique device identifier, an online identifier (which could include an IP address) or geolocation data. We are committed to using and protecting such information in line with all applicable privacy and data security laws around the world.

If you suspect or learn that the Company's systems, networks or personal information have been compromised, we must take steps to mitigate the likelihood of any harm or adverse impacts on affected individuals and our Company. Our obligations to notify affected parties or regulators in the event of a data privacy incident vary significantly across jurisdictions, so it is imperative that you promptly escalate any concerns to the **ViacomCBS Privacy team** and **Information Security team**.

What it looks like in our day-to-day work

- Complying with all ViacomCBS policies relating to privacy, security and confidentiality, including the ViacomCBS Information Security Policies, the ViacomCBS Records Retention Policy and ViacomCBS Privacy Policies.
- Collecting and using data purposefully. We should only collect, use, access and retain personal information that is necessary and relevant to a specific business purpose.
- Handling and safeguarding personal and other information appropriately in accordance with applicable laws and Company policy to maintain the accuracy, confidentiality, and integrity of the Information.
- Consulting with the Privacy Team on providing proper notice to individuals about how their personal information will be collected, used and shared, including, where possible, offering individuals choice regarding the use of their personal information (such as the ability to opt out of marketing emails).
- Seeking guidance from the Privacy Team before transferring any personal information across international boundaries.
- Immediately notifying the **Information Security Team** or the **Privacy Team**, your direct supervisor or someone from your Audit, Legal or Human Resources Department if you suspect or learn that any of ViacomCBS' systems, data, content or personal information has been compromised.

Protecting privacy, data security & information

Personal information

Personal Information is any information that identifies, relates to, describes, is capable of being associated with or could reasonably be linked, directly or indirectly, to an individual or household.

This can include: a name, email address, photograph, information about preferences and interests, demographic data, purchasing behavior, government ID, payment information, location, unique identifiers (device or online, which could include an IP address), or one or more factors specific to a person's physical, physiological, genetic, mental, economic, cultural or social identity.



Detailed information securities policies:

[ViacomCBS Global Privacy Policy](#)
[ViacomCBS Global Privacy Resource Center](#)
[ViacomCBS Children's Privacy Policy](#)
[ViacomCBS Cookie Policy](#)
[ViacomCBS US Workplace Privacy Notice](#)
[Information Security Policy](#)

Key steps 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.

Any business partners who have access to information about ViacomCBS customers/consumers or employees should have controls regarding information collection, use, security and disclosure 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.

What it looks like in our day-to-day work

- Implementing and maintaining reasonable technical, administrative and physical security measures, practices and procedures to safeguard the ViacomCBS computer network and its electronic systems, and to prevent the unauthorized access, use, modification, disclosure, loss of or disposal of any personal information, including:
- Never sharing your network login credentials with anyone.
- Limiting access to those who need to know the information for its designated purposes.
- De-identifying personal Information where possible by employing methods like aggregation, hashing, tokenization, anonymization, encryption, etc.
- Using approved secure mechanisms to send or transfer personal information within or outside the Company.
- Ensuring records containing personal information are maintained, stored, and disposed of in accordance with ViacomCBS' policies and procedures.

 For more information contact the **Information Security Team** or **Privacy Team** for guidance.

Respecting intellectual property rights

How we do the right thing

We treat the intellectual property rights of others with the same respect that we hope and ask others to pay to our own intellectual property rights.

Why it matters

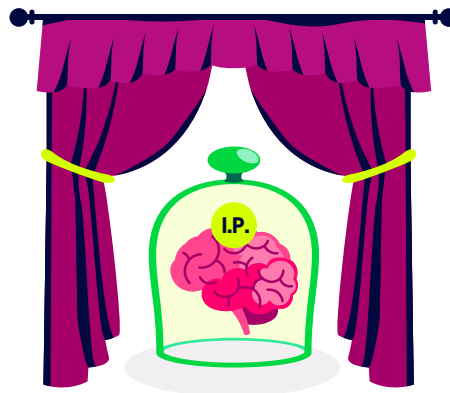
As a company with significant intellectual property assets that we vigorously protect, we are highly respectful of the intellectual property rights of others. We recognize that acts of piracy and other types of infringement not only impact our bottom line but also have negative impacts on the economy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

What's included in intellectual property?

"Intellectual property" includes, among other things, copyrights, patents, rights of publicity, rights of privacy, rights to reputation (i.e. right not to be defamed), open-source licensing, service marks, trademarks and trade secrets.

Examples of intellectual property infringement:

- Uploading, downloading, streaming, emailing or otherwise distributing music, movies, television shows, books, articles, software, photographs, interactive games, or other copyrighted materials without first obtaining permission to do so from the relevant rights holder(s).
- Duplicating, distributing, selling or performing the intellectual property of others without first obtaining permission from the relevant right holder(s).
- Developing or producing new material such as music, movies, television shows, books, articles, software, interactive games or photographs using/incorporating/or otherwise based on the intellectual property of others without first obtaining permission from the relevant rights holder(s) or otherwise securing approval from the Legal Department.



What it looks like in our day-to-day work

- > Following all intellectual property laws, including copyrights, patents, rights of publicity, rights of privacy, rights to reputation (i.e. right not to be defamed), open-source licensing, service marks, trademarks, and trade secrets (collectively, "intellectual property").
- > Never duplicating, distributing, performing or otherwise using the intellectual property of others, and likewise never infringing, harming or otherwise violating the intellectual property rights of others without the permission of the owners of any and all such rights, unless otherwise authorized by law. Likewise, never using or permitting others to use ViacomCBS' assets, technology, or other resources to perform any of the improper activities listed above.
- > Consulting with the Legal Department before engaging in any commercial or business relationship with an entity or individual whom you suspect may not respect the intellectual property rights of ViacomCBS or the intellectual property rights of others.
- > Never accessing or doing business with any website, application, software, business, or service that enables or promotes piracy or other types of intellectual property infringement.
- > Obtaining permission from ViacomCBS before using ViacomCBS' brands, titles, shows or other intellectual property.
- > Never using unlicensed software on any ViacomCBS system or hardware device or when otherwise performing work for ViacomCBS.
- > Never copying software without permission from our Technology Department.

Respecting intellectual property rights

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 or distribute the article to others without the proper permission from the copyright holder. Consult the Legal Department to ensure that any such actions do not violate third-party rights.

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 you have permission to post may be distributed and posted online. Obtain ViacomCBS' permission before using its content, logos or other intellectual property on personal websites, blogs or other media.

Q: How can I be sure whether a particular website/application/piece of software/business/service is engaged in piracy or other types of intellectual property rights infringement?

A: Please reach out to the Legal Department and/or send an email to the Content Protection team if you are unsure whether a particular website or service is engaged in intellectual property infringement.

Works made for hire:

Any invention, discovery, concept, process or other work connected to ViacomCBS' business that an employee creates (alone or with others) in the course of his or her employment – 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 in any manner the Company decides.

If any such works or inventions 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.

i For more information, contact a member of your Legal department. To report the suspected infringement of any of ViacomCBS' Intellectual Property rights (including but not limited to instances of piracy) please feel free to email ViacomCBS' Piracy team or Content Protection team.

7. Conducting business in a fair & honest manner

The importance of acting with integrity and playing by the rules

P41.
Preventing bribery & corruption

P43.
Detecting & preventing money laundering

P44.
Preserving global trade integrity

P46.
Adhering to competition laws

P47.
Maintaining complete & accurate records

P49.
Preventing tax evasion and the facilitation of tax evasion



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 people in those regions to 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, however innocuous or small, to a foreign government official could be interpreted as a bribe with serious consequences.

 For more information, review ViacomCBS' detailed **Anti-Bribery & Corruption Policy** or contact the **Office of Global Compliance** for guidance.

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 be accepted by the recipient to be considered a bribe.

Anything of value:

This 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, staff working in small-town government (such as a mayor's office or parks department), municipal employees processing licenses, permits or visas, or any agent, consultant or representative acting on behalf of a government.

Facilitation payment:

Also known as "grease payments", these are smaller improper payments, bribes or tips made to foreign government officials in order to speed up or ensure the performance of a routine government action. They are forbidden under ViacomCBS' policy.

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.
- Recording all payments and receipts completely and accurately.
- Conducting appropriate due diligence on agents and third parties in partnership with a representative of your Legal Department.
- Consulting with a ViacomCBS 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.
- Seeking approval in advance from ViacomCBS' Legal or Compliance Department before paying for reasonable, bona fide expenses of any government official or before providing them with a gift.
- Submitting the **Authorization Form to Invite Government Officials to a Tentpole Event** to Compliance for approval 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.

Preventing bribery & corruption

Frequently asked questions

Q: True or false? Any gift to a government official needs to be approved in advance by someone from the Legal or 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 a “facilitation payment” to government officials to speed up obtaining permits, licenses or other official documents?

A: No. ViacomCBS’ policy does not permit facilitation payments. If you have any questions on how this policy applies to your specific situation, 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 and the Executive Vice President, Global Public Policy & Government Relations. 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 are always our priority. If an employee feels such a payment is necessary to safeguard their health or safety, the Company’s Compliance Officer should be contacted as soon as possible after a payment is made. Note, though, that a travel delay does not equate to a threat to one’s health.

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

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

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



i For more information, review **ViacomCBS’ detailed Anti-Bribery & Corruption Policy** or contact the **Office of Global Compliance** for guidance.

Detecting & preventing 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

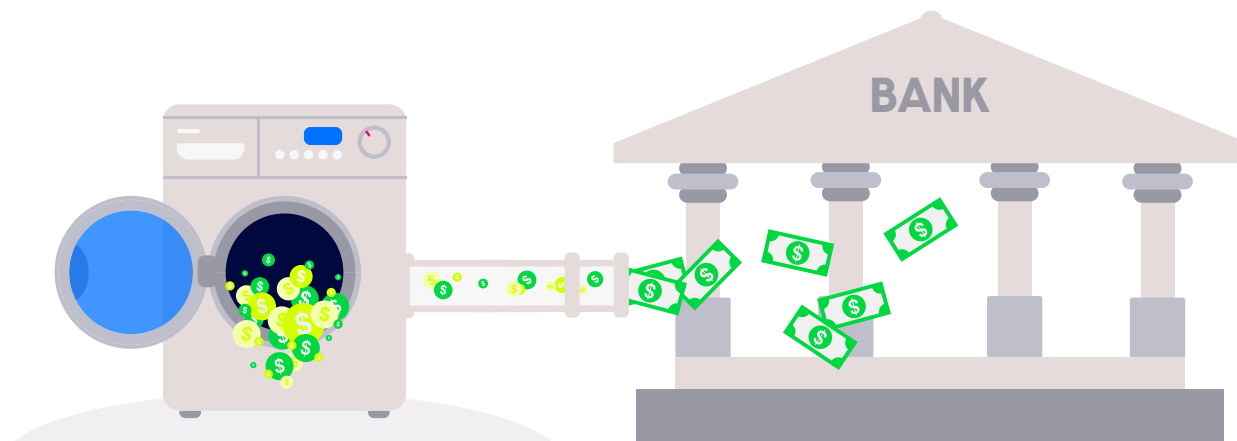
Money laundering and illicit financing are serious crimes. Under the laws of the United States and other countries where we do business, companies must take steps to avoid being used to launder illegal funds that facilitate terrorism and other criminal conduct. Despite our commitment to following the 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. Depending on the circumstances, money laundering through the Company could lead to serious legal exposure.

What is money laundering?

Money laundering is a form of financial crime that involves hiding the illegal source of funds.

Specifically, when an illegal activity generates proceeds, the individuals or group carrying out the crime often try to keep and control the money while disguising its connection to the underlying activity that generated it. In order to do this, they may “launder” the money. In other words, they will try to introduce the money into the legitimate 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.

 For more information, contact the **Office of Global Compliance** for guidance.



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 to transfer money. Money laundering transactions are intended to be concealed or disguised, and it may be difficult to determine whether a transaction is legitimate.
- Reaching out to Global Compliance or a member of the Legal Department if you identify any potentially suspicious activity or have any questions about whether financial activity is legitimate. Asking for help to assess whether this activity requires further investigation.
- Escalating any concerns about activities that conceal or disguise the nature, location, source, ownership or control of funds. For example, if a customer is secretive about sharing information normally required for business purposes, or appears to be disguising their identity, that should be cause for suspicion.
- Escalating concerns about unusual, unexplained transactions (e.g. if a customer transfers money from one account and asks you to transfer it back to another account).
- Never permitting the movement of funds, in cash or whatever form, outside the United States in situations which are, or seem to be, linked to 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.
- Reporting any unusual large cash payments to **OPENLINE** or the Legal Department.

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 trade sanctions, export controls and anti-boycott legislation.


Why it matters

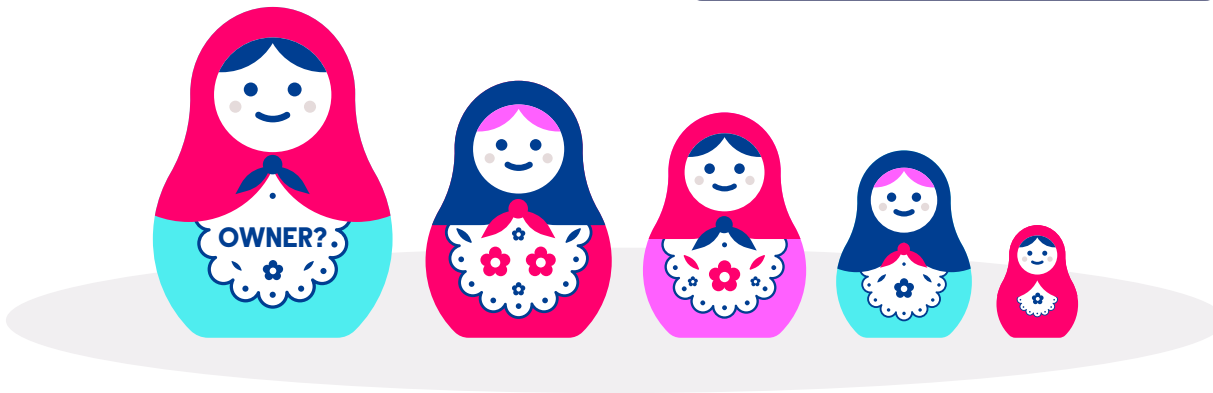
U.S. trade sanctions prohibit certain business with specific individuals, entities and countries for national security, political and economic reasons, such as their support of terrorism or involvement in narcotics trafficking or the proliferation of weapons of mass destruction.

U.S. export controls apply when shipping goods, software or technology to another country. A license could be required for exporting certain items with “dual-use” applications, such as those that can be used by foreign governments or militaries.

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.

 For more information, contact the **Office of Global Compliance** for guidance.



What it looks like in our day-to-day work

- Contacting our Company’s lawyers to ensure our global trade activities comply with all applicable laws, when appropriate.
- Reviewing in advance with Compliance or Company lawyers any proposed activity involving a country subject to U.S. trade sanctions or other high-risk jurisdictions.
- Taking appropriate steps to screen potential customers and business partners against the List of Specially Designated Nationals and Blocked Persons ([SDN List](#)) as well as entities owned 50% or more by any SDN.
- Recognizing that additional countries, persons or entities may become subject to U.S. trade restrictions in the future as new sanctions apply - and contacting Compliance or the ViacomCBS Legal Department immediately if you suspect this may be relevant to entities or individuals we’ve partnered with previously.
- Checking with the ViacomCBS Legal Department before sending high tech or 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 the ViacomCBS Legal Department or, in the case of members of the Board of Directors, to the ViacomCBS Corporate Secretary.

Preserving global trade integrity

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 SDN List and other sanctions lists 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.

As of June 2021, 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, creating broad practical restrictions on doing business in those countries.

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. 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 or high-risk regions.


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 such as night-vision equipment or special cameras used for filming and production – or products containing encryption software.

Anti-boycott laws

In general, U.S. anti-boycott laws prohibit any cooperation with a foreign boycott deemed illegal under U.S. law, at present the Arab League boycott of Israel. Prohibited actions include 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.

U.S. law also requires the reporting of any request to comply with such a boycott. If you receive such a request, including a request to comply with the laws of a country participating in such a boycott (e.g. Iraq, Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, the United Arab Emirates, and Yemen), please alert our Global Compliance or Company's lawyers or, in the case of members of the Board of Directors, the ViacomCBS Corporate Secretary.

 For more information, contact the **Office of Global Compliance** for guidance.

Adhering to competition laws



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. We never enter into agreements or conversations with our competitors that set prices, terms or conditions or divide markets or exclude competitors from the marketplace.

Why it matters

Antitrust and competition laws protect consumers by fostering competition to ensure that choice and innovation thrive in the marketplace. Virtually every nation in which we do business has enacted competition laws that make anticompetitive activities illegal, including fixing prices with competitors; sharing pricing or competitive information with them; agreeing with competitors on the terms and conditions on which we license, sell or buy content; and allocating markets. Agreements that violate these laws are unenforceable and violating these laws can result in severe civil and criminal penalties against both ViacomCBS and the employees involved.



For more information, review our [Adhering to Competition Laws with Customers & Suppliers policy](#) or contact the [Office of Global Compliance](#) for more guidance.

Red flags to watch out for

Price fixing between competitors

It is unlawful and against ViacomCBS policy for competitors to come to an agreement or understanding, whether written or unwritten, explicit or tacit, formal or informal, to fix/raise/peg/stabilize or even lower prices, or eliminate or reduce price (or salary) competition.

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, employees/potential employees, lines of business or geographic areas.

Participating in trade associations

ViacomCBS and its Companies belong to many trade associations.

These can serve a variety of pro-competitive, appropriate purposes. Our participation in them may involve meeting 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. For formal trade association meetings, we should use an agenda (circulated in advance to participants and counsel), and there should be detailed minutes (circulated promptly afterwards to participants and counsel).

What it looks like in our day-to-day work

- Never initiating or participating in a formal or informal agreement with a competitor that limits competition.
- Never receiving pricing or other sensitive competitive information from a competitor or supplying this type of information to them.
- Never sharing non-public price or market information.
- 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; involving the ViacomCBS Legal Department to evaluate any concern about whether a discussion is proper.
- Avoiding even the appearance of collusion with competitors regarding prices, compensation, deal terms and conditions, or the allocation of customers or markets.
- Being familiar and complying with ViacomCBS' Adhering to Competition Laws with Customers & Suppliers Policy – particularly if you are an employee who makes decisions in these areas – to ensure we are always compliant with antitrust and competition laws in our dealings with Customers and Suppliers.
- Making hiring decisions independently and based on our needs and market conditions, never in connection with our competitors.
- Consulting with the ViacomCBS Legal Department 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 the ViacomCBS Legal Department for any request to join a trade association of which ViacomCBS is not already a member.
- Consulting with the ViacomCBS Legal Department regarding proposed agreements that may result in excluding rivals from market access, particularly in areas in which we have high shares.

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 applicable data retention policies.

Each of us must refrain from misleading or deceptive financial practices and report immediately if we become aware of such practices. We adhere to all of ViacomCBS' internal accounting policies, authorization and approval 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 assets under our 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.
- 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 ViacomCBS Legal Department if they are not.
- Never misrepresenting matters contained in ViacomCBS' financial records, financial reports or audit reports.

Maintaining complete & accurate records

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 authorizations/ approvals

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

- Authority to approve a transaction (e.g. as detailed in ViacomCBS' Authorization and Approval Matrix).
- Authority to sign a contract or any 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 representative or a Company lawyer.



For more information, review ViacomCBS' [Accounting & Internal Control Policies](#) or contact the [Controllershship Representatives](#) for your business unit.

What it looks like in our day-to-day work

- Never deviating from full and fair reporting of ViacomCBS' results of operations, financial condition or cash flows.
- Never wilfully 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/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 that you feel uncomfortable raising to your supervisor or through normal channels.

Ensuring compliance with:

[ViacomCBS' Accounting & Internal Control Policies](#)

[ViacomCBS' Corporate Consultation Policy](#)

[ViacomCBS' Authorization and Approval Policy](#)

[ViacomCBS' Authorization and Approval Matrix](#)

Preventing tax evasion and the facilitation of tax evasion

How we do the right thing

We never take steps which might assist, aid, advise, encourage or facilitate 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. In some circumstances, failing to have reasonable procedures in place to prevent the facilitation of tax evasion by a person associated with ViacomCBS, such as an employee, agent or person performing a service for or on our behalf, may also amount to an offence. Failure to comply with applicable tax laws, wherever we do business, could result in criminal and/or civil liability for ViacomCBS, and would have severe consequences for the Company, 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, aid or abet, advise or encourage, or otherwise facilitate another person or organization to evade tax.
- Following all applicable laws, wherever we do business, related to tax evasion and the facilitation of tax evasion.
- Following all applicable ViacomCBS policies designed to prevent tax evasion and its facilitation.
- Ensuring that we have procedures in place to prevent tax evasion and its facilitation, including by a person or organization associated with ViacomCBS.
- Properly and accurately recording all transactions or services provided by or on behalf of ViacomCBS in our books and records so that the Company may monitor compliance with its tax and other legal 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 any applicable law or ViacomCBS policy related to tax evasion or the facilitation of tax evasion.

 For more information, contact the **International Tax team** for guidance.

8. Additional information

International toll-free numbers for **OPENLINE** and “the fine print” (aka notes and resources)

P51.

Contacting OPENLINE toll-free around the world

P52.

Important notes & resources



Contacting OPENLINE toll-free around the world

Country-specific access codes

Dialing instructions

Domestic calls (U.S., Canada, USVI, Puerto Rico & Guam):

1. Dial 855-833-5027.

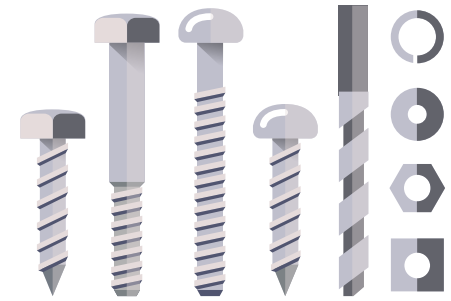
International calls:

1. From an outside line, dial the **toll-free access code of your country (see table right)**.
2. Then, at the prompt/ping, dial **855-833- 5027**.
This is a toll-free number. There is no need to dial a "1" before this number.
3. 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.
4. Or you may call OPENLINE collect at **+1-503-601-4952**. All calls will be accepted.

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	400-9-911-205
Colombia	01-800-911-0010 01-800-911-0011
Denmark	800-100-10
Finland	0-800-11-0015
France	0-800-99-0011 0805-701-288 (France Telecom Development)
Germany	0-800-225-5288
Hong Kong	800-93-2266
Hungary	06-800-011-11
India	000-117
Ireland	1-800-550-000 00-800-222-55288 (UIFN)
Israel	1-80-922-2222 (Golden Lines) 1-80-933-3333 (Barak) 1-80-949-4949 (Bezeq)
Italy	800-172-444
Japan	00-539-111 (KDDI) 00-663-5111 (Softbank Telecom) 0034-811-001 (NTT)

Country	Toll-Free Access Code
South Korea	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
Netherlands	0800-022-9111
New Zealand	000-911
Nigeria	0-708-060-1816
Norway	800-190-11 800-199-11
Poland	0-0-800-111-1111
Portugal	800-800-128
Russia	8005510358
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
Turkey	0811-288-0001
UAE	8000-021 8000-555-66
United Kingdom	0-800-89-0011

Important notes & resources



This Statement supersedes all prior versions of the **ViacomCBS Business Practices Statement**, 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 will determine which document takes precedence in the event of an actual or perceived conflict.

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 about this Statement – including queries about its interpretation or application – 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:

- Linda Davidoff, Executive Vice President, Chief Compliance Officer.
- Todd B. Rowen, Vice President, Global Compliance.

In addition, the General Counsel of your business unit 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

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**. Failure to use 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.

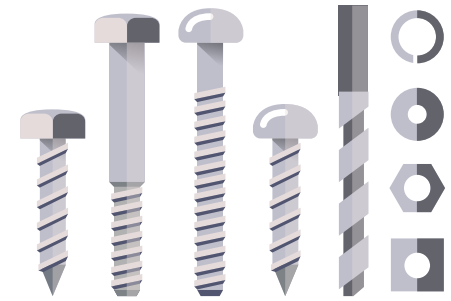
Appeals

If you have made a non-anonymous report about improper conduct that affects you personally, a representative of the 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 business unit'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.

Important notes & resources



Investigations

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 such investigations, ViacomCBS will make reasonable, practical and consistent efforts to maintain confidentiality in line with our obligations and the need to determine the truth, and the Company will take appropriate corrective action where 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, Employee Relations 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 computer discs, computer tapes, hard drives, audiotapes, emails, voicemails and digital and audio files). You must also retain any other materials if so instructed, 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

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

We, as ViacomCBS employees, cooperate with the Company 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

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 <http://BCS.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 business unit’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

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.