

Anti-corruption policy

1. WSP's commitment

Corruption, including bribes, kickbacks and facilitation payments, undermines economies at a local and national scale, increases the likelihood of worker exploitation, and prevents fair competition. Corrupt practices are illegal and expose WSP Employees¹ and WSP² to penalties and reputational harm. This Anti-corruption policy supports WSP's commitment to avoiding corruption in all aspects of our business.

2. Avoiding corruption

Employees must not:

- Offer or pay anything to a government official, public official, or private party if intended to cause the recipient to breach a duty entrusted to them by their organization.
- Pay facilitation payments or engage in conduct that is prohibited by anti-corruption laws.
- Authorize, conceal, or ignore corrupt or potentially corrupt activity by WSP Employees or business partners who are acting on WSP's behalf.
- Facilitate or conceal corruption through false statements, documents, or evidence.
- Request or accept anything from any party in return for the WSP recipient breaching a duty entrusted to them by WSP.

Employees must:

- Follow WSP procedures to enter gifts, entertainment and hospitality in the WSP Compliance registry as explained in the Gifts, entertainment and hospitality policy.
- Notify their regional Ethics representative or the WSP Business conduct hotline of any instruction to breach this policy, or any potentially corrupt activity involving WSP Employees or anyone acting on WSP's behalf.
- Use prudent judgment to avoid actions or decisions that may appear as corruption.

¹ Employees, including directors, officers, independent contractors and other persons subject to an employment-type relationship with WSP.

² WSP Global Inc. and its subsidiaries

- Ensure that business partners are vetted in accordance with WSP procedures and the High-risk countries and sanctions compliance policy and that business partners are informed of the requirements of WSP's Business partner code of conduct.

3. How to respond to a request

If asked to give or receive a bribe, engage in a kickback scheme, or make a facilitation payment, employees should politely refuse. If the request is repeated, employees should state that WSP has a zero-tolerance policy and is subject to strict anti-corruption laws. If the request persists, employees should ask that any bribery demand be made in writing. Any request, even minor, must be summarized in writing, including the names of witnesses, and provided to a regional Ethics representative.

3.1 Risk to life or liberty

If the demand is backed by a form of extortion, including the threat of violence, detainment or harm, employees must use their best judgment to follow WSP business standards while reducing their personal risk, including cooperating with the request. For example, while in need of urgent medical attention, an employee could be coerced to pay a bribe for emergency admission into a hospital. Immediately after the danger is past, the employee must report the incident to their regional Ethics representative or Legal team, and any payment must be properly recorded. WSP will support any employee who makes a report after being forced into an extortion situation.

4. Understanding corruption

4.1 What is it?

Corruption can be defined as the abuse of one's role to obtain an undue advantage. It includes a wide range of dishonest actions, ranging from small payments to facilitate routine transactions to fraudulently securing large public contracts. Common forms of corruption include bribery, kickbacks, and facilitation payments.

Bribery involves the exchange of anything of value to secure an undue business advantage. The term "anything of value" covers cash as well as anything that can have value to the receiver, such as luxury trips, gifts, payment of education or living expenses, WSP jobs or business benefiting a relative, donations, home improvement work, or investments. Even a promise to offer something in the future in return for an undue business advantage constitutes bribery. Bribery always involves at least two primary

parties: the person who pays the bribe and the person who receives it. Both parties are engaging in ethical violations, violating their duty of trust with their organization, and may be exposed to serious legal penalties.

Kickbacks arise when suppliers or service providers pay part of their fees or give any other undue benefit to the individuals who give them a contract or another business advantage. Paying kickbacks to win a bid is one of the most common forms of corruption. Kickbacks are expressly prohibited by anti-corruption legislation and often also subject to anti-fraud and other related legislation, as payments and invoicing for the fees invariably involve financial misstatements and misrepresentations.

Facilitation payments (often called “speed money” or “grease payments”) are small payments to government or public officials intended to speed up routine governmental transactions to which the payer is already entitled. Unlike bribery, facilitation payments do not result in the receipt of an undue benefit; rather, they simply speed up or facilitate the transaction. Examples include payments to speed up customs clearances and extra informal payments to officials to expedite electricity connections. Facilitation payments are illegal in most countries and a willingness to offer them often leads to demands for larger, more significant payments.

4.2 Who is involved?

Bribery and kickback arrangements can be made directly, but they may also be made indirectly, by involving an intermediary between the requestor of the bribe or kickback and the person giving it. Although bribery often occurs with the full knowledge of all relevant parties, it is possible for a participant to be entirely unaware, especially when it involves a third party. Indirect transactions, where the payment or thing of value is routed through an intermediary, are by far the most common way bribery and kickbacks occur.

Special care must be taken when dealing with government or public officials, including former officials, or when interacting with the immediate family and close associates of government and public officials (often called “**politically exposed persons**” or “PEPs”). Similar care must be taken when interacting with candidates for public office, regardless of their current employer.

4.3 When and where does it happen?

Corrupt activity can occur in many transactions and is particularly prevalent during a competitive bid or contract negotiations. Even modest gifts can be misinterpreted as a bribe in certain contexts. Some countries, territories or regions pose an elevated corruption or integrity risk and are considered a “WSP high-risk country”. In those locations, bribes, kickbacks, and facilitation payments may be viewed by other parties as a part of regular business practices. WSP employees working in these locations may be involved in transactions exposed to a higher corruption risk.

4.4 What are anti-corruption laws?

Anti-corruption laws generally prohibit bribery, kickbacks and facilitation payments and make it illegal to offer, promise, give, solicit, or receive “anything of value” in exchange for an “improper advantage.” In some anti-corruption laws, the mere intent of engaging in corruption is an offense.

WSP, its employees, and business partners acting on its behalf, are subject to anti-corruption laws such as the *Canadian Corruption of Foreign Public Officials Act*, the *United States’ Foreign Corrupt Practices Act* and the *UK Bribery Act*. They are also subject to the laws where our business is conducted. This scope means we must adhere to the strictest anti-corruption laws in the world, regardless of nationality or location. International organizations, such as the Organisation for Economic Co-Operation and Development, the United Nations, and international financial institutions, also have strict policies against bribery and corruption in transactions and projects.

Consequences for individuals and businesses who engage in prohibited conduct can be severe, and often include imprisonment, monetary fines, penalties, debarment of the individual or WSP from bidding on public contracts, as well as reputational damages.

Anti-corruption laws are particularly strict regarding gifts, entertainment or hospitality to government or public officials. Although there are occasions where such engagements are appropriate and justified, interactions with politically exposed persons may lead to circumstances that place WSP and its employees at risk

5. Seeking help and reporting concerns

For help with this policy, employees should contact their regional Ethics representative or send an email to ethics@wsp.com.

Employees must promptly report suspected or known non-compliance with this policy. Reports can be made to a manager, regional Ethics representative, WSP’s Ethics team at ethics@wsp.com, or anonymously through WSP’s Business conduct hotline, where permitted by law. More information about the reporting process is available on Canopy.

6. Compliance

Engaging in corrupt practices is a breach of this policy, the WSP Code of conduct and, for business partners, the Business partner code of conduct, and a breach may result in consequences up to and including termination of employment or engagement with WSP.

7. Scope and definitions

This policy applies to WSP and to all WSP Employees without exception as well as business partners acting on WSP's behalf. WSP will not tolerate any form of corruption and enforces its zero-tolerance approach on all forms of corrupt practices committed by employees or business partners.

Terms in this policy have the same meaning as those defined in the Code.

8. Related policies and procedures

This policy is to be read together with the Code of conduct (the "Code") and its underlying policies. In addition to this policy, WSP has related policies and procedures including:

- Code of conduct
- Business partner code of conduct
- Reporting, investigations and anti-retaliation policy
- High-risk countries and sanctions compliance policy
- Gifts, entertainment and hospitality policy
- Global and regional procurement procedures

9. Revision

Revision	Summary of changes	Date
10	Reorganized content, added examples, merged help/reporting sections and clarified GEH policy requirement	30-Jul-26

10. History

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Board of Directors		10	30-Jul-26
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