

## Microsoft Anti-Corruption Policy

### 1. PURPOSE

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To prevent the offering or paying of bribes or kickbacks in any transaction worldwide.

As described in our [Standards of Business Conduct](#), Microsoft's business relies on the trust we build with our customers, partners and suppliers. Offering or paying bribes or kickbacks breaks that trust. Bribery influences the decisions made by our customers and is inconsistent with Microsoft's mission to empower every individual and organization on the planet to achieve more.

Microsoft is a global company, and our business is subject to the laws of the countries in which we operate. Offering or paying bribes or kickbacks is against the laws of the countries where we do business. In addition, the U.S. anti-corruption law, the Foreign Corrupt Practices Act ('FCPA'), extends to Microsoft's activities worldwide. Microsoft is committed to observing the laws and regulations that govern our operations wherever we do business. Compliance with this policy is everyone's responsibility, regardless of job function.

### 2. SUMMARY

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Microsoft is committed to doing business with integrity and transparency. This means you must not pay or offer a bribe or kickback of any kind, including to Government Officials ('officials'), or employees of government-owned or controlled companies, or in commercial transactions. You also may not solicit or accept a bribe or kickback.

This policy also applies to payments that our representatives—such as our suppliers, partners, consultants, and lobbyists—make on our behalf. Do not deal with unethical representatives, and [report](#) any suspicions you might have that a representative is taking an action that would be prohibited by Microsoft's policies.

You will not be punished for refusing to pay or take a bribe or kickback, even if your refusal results in a loss of business to Microsoft.

### 3. REQUIREMENTS

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#### A. All Bribes are Prohibited

You may not give, promise, offer, or authorize payment of anything of value in order to obtain or keep business or to secure some other improper advantage for Microsoft. Do not give anything of value to influence an official's actions. Do not solicit, or accept a bribe or kickback of any kind.

Do not ask or permit a partner or any third-party to take actions that this policy prohibits you from taking directly.

This prohibition on bribery applies to giving anything of value, not only money. This includes providing business opportunities, jobs, favorable contracts, donations, travel, gifts, and hospitality.

This prohibition on bribery applies in all situations. These specific situations often have a higher risk for bribery, and therefore have additional requirements:

**1. Know Your Representative:** Our representatives (such as partners, consultants, and suppliers) help us earn and maintain the trust of our customers and the public. You must only deal with representatives that you believe are legitimate businesses and that have a reputation for integrity. Do not ignore signs that a representative is unethical or could be paying a bribe. Before doing business with any representative, review and comply with the [Trustworthy Representatives Policy](#).

**2. Transactions Must Be Transparent:** Transactions that are transparent reduce the risk of a bribe or kickback. Make sure that contracts accurately reflect the economics of the agreement. Unusual arrangements such as side agreements and prepayments may be used to cover up improper payments. If the payment terms are confusing, ask why. Transactions must comply with the [Ethical Sales Policy](#).

**3. Gifts, Hospitality, and Travel Must Be Reasonable:** Before offering gifts, hospitality, or travel, you must ensure they are not bribes or kickbacks and that there is a legitimate business purpose. Review and comply with the [Gifts, Hospitality, and Travel policies](#) before you offer gifts, hospitality, or travel.

**4. Charitable Donations and Sponsorships Must Not Benefit Government Officials:** Do not make a charitable donation if it confers a personal benefit on an official or if the donation is part of an exchange of favors with the official. Before making a charitable donation, review and comply with the [Charitable Donations Policy](#).

**5. Hiring Decisions Must Not Benefit Government Officials:** Do not hire an official or someone suggested by, or related to, an official to help Microsoft obtain or keep business, or if the official offers to give a benefit to Microsoft or threatens to act in a way that harms Microsoft if the requested hiring decision is not taken. Always use Microsoft's normal hiring process. Before hiring an official or a candidate suggested by an official, review and comply with the [Procedure for Hiring Decisions Involving Government Officials](#).

**6. Do Not Make Facilitating Payments:** A facilitating payment is a payment to secure or expedite a routine government action by an official. Do not make facilitating payments.

**7. Imminent Threats:** If there is an imminent threat to your health or safety, such as a threat of physical violence, you may provide a payment to avoid immediate harm. Loss of business to Microsoft is not an imminent threat. Whenever possible, you should first consult with and obtain authorization from the [Business Conduct and Compliance](#) alias before making the payment. If prior approval is not possible, you must report the payment within 48 hours of its occurrence to the Business Conduct and Compliance alias.

**8. Political Contributions:** Microsoft encourages individual political engagement. But you must take part in your personal capacity, not as a Microsoft representative. This means you should not make or promise any political or campaign contributions, including in-kind contributions, on behalf of, or as a representative of Microsoft. This prohibition includes using Microsoft assets or resources in connection with a contribution. You may not make any political contributions intended to influence corruptly any Microsoft business relationship or contract award. You may make voluntary contributions to the bipartisan Microsoft Political Action Committee (MSPAC). If authorized as part of your job function, any political contributions by or on behalf of Microsoft must comply with company policies and procedures, as well as applicable law and the [Microsoft Principles for Engagement in the Public Policy Process](#).

## **B. Keep Accurate Books and Records**

You must accurately record payments or any other type of compensation made to a third party in Microsoft's corporate books, records, and accounts. Do not:

- Establish or use any undisclosed or unrecorded company funds, such as 'off-book' accounts, for any purpose.
- Make false, misleading, incomplete, inaccurate, or artificial entries in Microsoft's books and records, including in tools such as MS Expense, My Order, and SAP.
- Use personal funds or third parties, including partners, to circumvent Microsoft procedures and controls, or to accomplish what is otherwise prohibited by Microsoft policy.

## **C. Raise Concerns and Ask Questions**

If you have a question or concern about possible corruption, contact the [Business Conduct and Compliance](#) alias, the Office of Legal Compliance, [CELA](#), or any of Microsoft's [other reporting options](#). If permitted in your country, many of these options allow you to make your report anonymously.

## **D. No Retaliation**

You will not suffer adverse consequences for refusing to pay or take a bribe or kickback, or engage in other activities that violate this policy, even if this results in the loss of business to Microsoft.

Microsoft will not tolerate any retribution or retaliation against anyone for raising a concern in good faith about a potential violation of this policy, or for cooperating with an investigation.

When you raise a concern, we will maintain your confidentiality to the extent permitted by the local law in your country.

## **E. Understand Who is a Government Official**

When conducting Microsoft business, you are responsible for taking [reasonable steps](#) to identify when you are dealing with an official. A government official means any of the following:

- Any officer or employee of a government entity or subdivision, including elected officials;
- Any private person acting on behalf of a government entity, even if just temporarily;

- Officers and employees of companies that are owned or controlled by the government ('State Owned Enterprises' or 'SOEs');
- Candidates for political office;
- Political party officials; and
- Officers, employees and representatives of public international organizations, such as the World Bank and United Nations.

Be aware that in some countries and industries, a person who seems to work for a private entity may be considered an official if they are employed by an SOE. If you are not sure if someone is an official, look up the entity in the [OneSOE Tool](#), which will help you identify whether an entity is an SOE.

#### 4. PROCEDURE

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You must review and comply with these related policies and procedures:

Situation	Policy or Procedure
Working with representatives	<ul style="list-style-type: none"> <li>• <a href="#">Trustworthy Representatives Policy</a></li> </ul>
Offering or providing gifts, hospitality, or travel	<ul style="list-style-type: none"> <li>• <a href="#">Giving Gifts, Hospitality &amp; Travel to Government Officials Policy</a>; or</li> <li>• <a href="#">Giving Gifts, Hospitality, &amp; Travel to Commercial Recipients Policy</a></li> </ul>
Making a charitable contribution	<ul style="list-style-type: none"> <li>• <a href="#">Charitable Donations Policy</a></li> </ul>
Hiring decisions	<ul style="list-style-type: none"> <li>• <a href="#">Hiring Decisions Involving Government Officials Procedure</a></li> </ul>
Ethical Sales	<ul style="list-style-type: none"> <li>• <a href="#">Ethical Sales Policy</a></li> </ul>

#### 5. EXCEPTIONS

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There are no exceptions to this policy.

#### 6. ENFORCEMENT

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Violation of this policy may result in disciplinary action, up to and including termination of employment.

## 7. APPLICATION

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This policy applies to all employees.

[Microsoft's Anti-Corruption Policy for Representatives](#) is a separate, external policy on Microsoft.com that applies to our representatives, such as partners, consultants, and suppliers.