

# Anti-Bribery / Anti-Corruption

## Purpose

The purpose of this policy is to ensure that Oshkosh Corporation and each of its subsidiaries (collectively referred to herein as the “Company”) comply with applicable anti-bribery and anti-corruption laws and regulations globally.

## Scope

This policy applies globally to all team members, officers and directors of the Company and any third party acting on the Company’s behalf.

## Definitions

*Anything of value* – This term is broadly interpreted under the law. Examples include cash or cash equivalents (e.g. gift cards); gifts or entertainment; promises to pay personal expenses (e.g. medical, educational, living expenses; making sponsorships or donations to a ‘pet charity’ of a public official; extending employment or unpaid internship to the friend or relative of a key decision-maker; or other courtesies.

*Bribery* – Offer to give or receive anything of value with the intent to corruptly influence a person’s actions or decisions to gain any business or other improper advantage.

*Corruption* – Obtain or attempt to obtain a personal benefit or business advantage through improper or illegal means. Corruption includes activities such as bribery, extortion and kickbacks.

*Directly or indirectly* – if you are prohibited from making any payment, gift, offer or promise directly, you are also prohibited from making it indirectly. You may not instruct, authorize or allow a third party to make a prohibited payment on your behalf, and you may not make a payment to a third party knowing or having reason to know that it will likely be given improperly.

*Extortion* – Obtain money or some other thing of value by the abuse of one’s office or authority.

*Kickback* – Two parties agree that a portion of sales or profits will be improperly given, rebated or kicked back to the purchaser in exchange for making the deal.

*Non-U.S. Government Officials* – The definition of non-U.S. government officials as used in this policy is meant to be very broad. It includes any officer or employee of any non-U.S. government or government-controlled entity (including any department, division or agency of government), or any state-owned or state-controlled entity, from the local to the national level. Non-U.S. government officials may include, for example:

- Officers and employees of public institutions, such as notary publics, lawyers, teachers and doctors
- Companies under government ownership or control, even if the companies are operated like privately owned corporations (e.g., government-controlled joint ventures)
- Members of royal families

- An officer or employee of a national or international public organization
- Part-time workers, unpaid workers, and any person acting in an official capacity (e.g., a celebrity ambassador for UNICEF) on behalf of a government or public international organization (e.g., the United Nations or World Bank)
- An employee of any business that is owned or controlled by the state or government in any way (e.g., state-owned entities, state universities, public schools and hospitals, or state-controlled media)
- Any political party, official or candidate of a political party, or employee of a political party

*Third Party* - Third parties are broadly defined to include any person or entity with which the Company does business including, but not limited to, agents, brokers, consultants, dealers, distributors, representatives, resellers, suppliers, contractors, joint venture partners, and other business partners.

## Policy

It is Oshkosh Corporation's policy to use only ethical business practices while conducting business activities. We compete fairly and ethically on the merits of our products and services. Our Company has a zero-tolerance approach towards bribery and corruption and requires all Company team members, officers and directors and any third party acting on behalf of the Company to comply fully with applicable anti-bribery and anti-corruption laws and regulations. These laws and regulations include the U.S Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA) and anti-bribery laws and regulations of other countries in which the Company does or intends to do business, regardless of local practices, customs or competitive conditions.

## Bribes, kickbacks and other corrupt payments

Company Team members are prohibited from directly or indirectly offering, giving, soliciting or receiving improper payments, gifts or inducements of any kind to and received from any person or organization.

### **FACILITATION PAYMENTS**

Our Company prohibits facilitation or 'grease' payments as these are bribes and illegal. Facilitation or 'grease' payments are unofficial payments to secure or speed up routine actions, usually by public or non-U.S. government officials. Examples of routine actions are issuing permits, licenses or other official documents; obtaining visas and work orders; providing services such as police protection, obtaining mail, or scheduling inspections; or expediting or releasing goods held in customs. This prohibition applies to team members and third parties acting on the Company's behalf. If you are unsure whether a payment would be considered a facilitation payment, only make the payment if the official or third party can provide a formal receipt as written confirmation of its legality.

A published, well-documented expediting fee paid directly to a government or state-owned agency is not typically considered a facilitating payment under anti-corruption laws. For example, paying a fee to expedite a passport application, deliver a package, or process government paperwork such as visas, is not considered a facilitating payment for purposes of corruption laws, if those fees are payable to an entity – not an individual – and are published openly.

If you are making a payment because you are in fear for the health, safety or welfare of yourself or another team member, this is an extortion payment. Make the payment and notify your manager; the Vice President

and Chief Ethics, Compliance and Sustainability Officer; and the General Counsel as soon as you are able. Such payments must be accurately accounted for in the Company's books and records.

## **BUSINESS GIFTS, ENTERTAINMENT AND TRAVEL EXPENSES**

Our Company prohibits offering, giving, or receiving gifts and entertainment that are intended to gain a competitive advantage or to influence business decisions. Offering, receiving or providing gifts or entertainment that are excessive or inappropriate can be damaging to our Company, harm our Company's reputation and create actual or perceived conflicts of interest.

It is allowable to provide nominal business gifts, entertainment or to provide travel and lodging accommodations as long as these comply with our Company policies, the policies of the intended recipient's organization, gift laws and monetary limits, as applicable.

Special care must be taken when this form of expenditure is provided to non-U.S. government officials. Our Company will not pay for any expenses related to travel or other activities of officials that are not in compliance with applicable laws and regulations including the FCPA and country-specific laws or officials whom we are hosting. The FCPA allows companies to provide reasonable and bona fide travel and expenses to an official where expenses are directly related to the promotion, demonstration, or explanation of a company's products or services, or are related to a company's execution or performance of a contract with a non-U.S. government or agency.

Further guidelines for these expenditures are included in the Gifts and Entertainment Policy (GBL-POL-LGL006) and Gifts, Travel and Entertainment Procedure for Non-U.S. Government Officials (GBL-PROC-LGL004).

## **CHARITABLE DONATIONS AND SPONSORSHIPS**

Charitable donations and sponsorships must not benefit government officials by conferring a personal benefit on an official or as part of an exchange of favors with the official. Refer to the Charitable Contributions and Sponsorships Policy before making a charitable donation.

## **POLITICAL CONTRIBUTIONS**

The Company encourages team members to play an active role in the communities where they live and work. However, it is important to keep personal political activities separate from our work at Oshkosh. Oshkosh does not make political contributions and will not reimburse team members for contributions they make. No political contribution shall be made, directly or indirectly, with corporate funds or assets regardless of whether the contributions are legal under the laws of the country in which they are made. The only authorized contributions are voluntary contributions through the Oshkosh Corporate Employee Political Action Committee (OCEPAC).

## **Third parties**

This policy prohibits corrupt offers, promises or payments made through third parties acting on behalf of the Company. It is important that our Company only works with third parties that are legitimate and have a reputation for integrity. Team members have an obligation to carefully select every third party that acts on the Company's behalf and to ensure that proper due diligence is performed as required by Company procedures. Team members are expected to report any signs that a third party is unethical or could be paying a bribe to their Segment General Counsel or the Global Ethics & Compliance team.

When working with agents, intermediaries or engaging in other strategic partnerships, our Company employs a robust risk-based due diligence process designed to identify and appropriately mitigate risks related to these

entities. The due diligence procedures include verifying the identity of the third party and understanding ultimate beneficial ownership. These entities are required to certify and agree to compliance with anti-corruption laws, and agreements include anti-corruption clauses, termination rights and, where appropriate, audit rights. In the case of a joint venture, the entity is also required to establish necessary policies, procedures, and roles and responsibilities to ensure an effective compliance program.

All payments to third parties involved in business transactions must be proper, legal and reasonable in nature and value relative to the goods or services being provided by the third parties. Payments made to third parties for non-U.S. sales transactions and transactions with non-U.S. government officials are considered “higher risk” and must follow the Third Party Payments for Non-U.S. Sales Transactions procedure (GBL-PROC-LGL003) In addition, contracts with third parties should, to the extent possible, include provisions to mitigate against the risk of potential illicit payments.

Further guidance around due diligence procedures for third parties involved in non-U.S. sales transactions is provided in the Investigating Third Party Intermediaries procedure (GBL-PROC-LGL014).

## Record-keeping

The failure to maintain adequate books and financial records violates many countries’ laws, including the U.S. FCPA, even where no bribery takes place. Every team member must comply with our internal controls, financial reporting, and document retention procedures to ensure that the Company can demonstrate its compliance with anti-bribery laws and regulations.

## Penalties, fines and other sanctions

Failure to comply with anti-bribery laws could lead to criminal and civil penalties for the Company and for Company team members personally. Even the appearance of misconduct can result in serious reputational damage to the Company. The Company can be barred from doing business with the Federal government if found guilty of misconduct.