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IAS Anti-Corruption Compliance Policy

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Policy Owner: IAS Audit Committee

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1.0 Applicability and Scope

1.1. Applicability

The Integral Ad Science (IAS) Anti-Corruption Compliance Policy (hereafter referred to as this "Policy") applies to the various operations within IAS (also referred to as "the Company"), its sales platforms, all employees and, as applicable, subsidiaries, affiliates and third parties that support IAS' business activities (collectively, "IAS Entities"). This Policy establishes the minimum requirements for IAS and its entities.

This Policy applies to everyone employed by IAS or retained by IAS, including all of its officers, directors, and employees ("Company Personnel") and all agents, third-party representatives, and other intermediaries acting on behalf of IAS ("Third Parties") (together with IAS Personnel, "Covered Persons"). Each Covered Person has a personal responsibility and obligation to conduct the IAS' business activities ethically and in compliance with the law and this Policy. Failure to do so may result in disciplinary action, up to and including termination of employment, as well as civil or criminal liability.

1.2. Scope

This Policy describes the IAS' principles prohibiting bribery, facilitation payments, and other improper payments in the conduct of its business operations and the responsibilities of Covered Persons to implement this Policy. IAS requires all Covered Persons to report any conduct that may violate this Policy. You may report potential unethical or illegal activity directly to your manager, or to the Global Compliance Officer ("GCO").

No policy can anticipate every situation. Questions about this Policy or how the Policy may apply to particular circumstances should be directed to the GCO.

2.0 Overview and Purpose

IAS together with its subsidiaries, branches, and brands is committed to conducting all of its business in an honest and ethical manner, at home and abroad. IAS takes a zero-tolerance approach to bribery and corruption. IAS is committed to maintaining an effective compliance program to support compliance with the letter and the spirit of the anti-corruption laws of all countries in which IAS conducts business (collectively, "Anti-Corruption Laws"), including the U.S. Foreign Corrupt Practices Act ("FCPA") and the UK Bribery Act of 2010.

3.0 Policy Content

3.1 Definitions

Anyone engaged in international activities for IAS (as well as its subsidiaries or third parties) is responsible under this Policy for understanding the below concepts. In addition, they are responsible for inquiring, for example, whether a proposed activity could involve a foreign official, or an entity owned or controlled by a foreign government.

The following acronyms and terms are used within this document.

Term	Definition
"Anything of value"	Any financial or non-financial advantage or item of value, including but not limited to cash, cash equivalents (such as gift cards, gift certificates, and merchandise discounts), loans, gifts, airplane flights

	or other transportation or travel, entertainment, meals, expense reimbursements, per diems, favors, business or paid or unpaid employment opportunities, compliance with a request to provide a thing of value to a third person (such as a relative of a foreign official or other external person), and promotional sponsorships. <i>There is no de minimis exception (too small to be meaningful) for improper payments.</i>
"Foreign official"	Includes all officers or employees of a foreign government or public international organization (including <i>any department or agency thereof or any government-owned or -controlled entity, including state-owned enterprises</i>), or any person acting in an official capacity for or on behalf of a foreign government or public international organization. "Foreign officials" also includes family members and close associates of such individuals (e.g., it is not permissible to give a lavish gift to the sibling, spouse, or child of a government employee if a gift to the employee would be prohibited under this Policy). Foreign official status is not always apparent. In countries where the government owns or controls commercial entities, hospitals, clinics, educational institutions, utilities, transportation networks, and so on, even low-level employees may be considered foreign officials.

3.2 Business Requirements

IAS and its subsidiaries, branches, and brands are committed to conducting all of its business in an honest and ethical manner, at home and abroad. IAS is committed to maintaining an effective compliance program to support compliance with the letter and the spirit of the anti-corruption laws of all countries in which IAS conducts business.

3.2.1 Prohibited conduct

3.2.1.1 Corruption and Bribery

The FCPA prohibits U.S. companies, such as IAS, from paying, offering to pay, promising to pay, or authorizing the payment of money or anything of value to a "foreign official," with "corrupt" intent to influence any act or decision of the foreign official in his or her official capacity, or to secure any other improper advantage, in order to obtain or retain business.

IAS strictly prohibits bribery, kickbacks, or other giving of improper payments in any of its business operations, whether they occur directly or indirectly through a Third Party. Neither IAS, nor any person acting for or on behalf of IAS, shall offer, make, promise, accept, or authorize any payment to a foreign official or other person that would directly or indirectly violate any Anti-Corruption Laws.

3.2.1.2 Requests and Demands for Improper Payments

IAS prohibits all Covered Persons from entertaining requests or demands for improper payments. If confronted with a request or demand for an improper payment or other violation of this Policy, the request or demand must immediately be rejected and reported to the GCO. Requests can include those in the form of asking for a donation to charity, employment of a family member, or payment for a business trip in addition to requests for cash payments. Similarly, if any Covered Person knows or believes that an improper payment has been or will be made, the Covered Person must also report such payment to the GCO. "Grease" or "facilitation" payments are strictly prohibited by certain Anti-Corruption Laws and violate this Policy.

3.2.2 Gifts, travel, and entertainment

IAS requires all Covered Persons to exercise caution when providing gifts, travel, or entertainment of

any kind, or receiving the same from third parties, and to consult the GCO with any questions regarding the legality or appropriateness of an activity or offering.

3.2.2.1 Provision of Gifts

The use of IAS funds or assets for gifts, gratuities, or other favors to foreign officials or any other individual or entity (in the private or public sector) that have the power to decide or influence the IAS' commercial activities is prohibited, unless all of the following circumstances are met:

- (a) the gift is not in the form of cash or cash equivalents (e.g., gift cards, store cards, or gambling chips);
- (b) the gift is permitted under both local law and the guidelines of the recipient's employer;
- (c) the gift is presented openly and with complete transparency;
- (d) the gift is properly recorded in the Company's books and records;
- (e) the gift is provided as a token of esteem or courtesy or in return for hospitality, and is consistent with local custom; and the item has no more than a nominal or inconsequential value, not exceeding \$50 (USD). Gifts that do not fall specifically within all of the above guidelines must be approved in advance by the GCO.

The provision of gifts, as well as the reporting requirements in this Policy, apply even if Covered Persons are not seeking reimbursement (i.e., even if these expenses are paid out of your own pocket they must still be reported).

3.2.2.2 Receipt of Gifts

Covered Persons must also not accept, or permit any family members to accept, any gifts, gratuities, or other favors from any customer, supplier, or other person doing or seeking to do business with the Company, other than items of nominal value. Any gifts that are not of nominal value should be returned immediately and reported to the GCO. If immediate return is not practical, they should be given to the Company for charitable disposition.

3.2.2.3 Meals, Entertainment, Travel, and Lodging

Meals, entertainment, travel, and lodging should only be offered if it is appropriate, reasonable, and proportionate for promotional purposes, offered or accepted in the normal course of an existing business relationship, and if the primary subject of discussion or purpose is related to a legitimate business purpose. The appropriateness of a particular type of meal, entertainment, travel, or lodging depends upon both the reasonableness of the expense and on the type of activity involved. Adult entertainment is strictly prohibited.

Covered Persons must follow the rules outlined in the IAS Travel and Entertainment Policy with respect to meals, entertainment, travel, and lodging. Meals, entertainment, and travel that are provided to business relations in situations where Covered Persons are not in attendance shall be considered gifts, and subject to the rules and requirements for gifts specified in this section of the Policy.

3.3.3 Political contributions and charitable donations

Covered Persons may not make political contributions or charitable donations, whether in their own name or in the name of IAS, to obtain or retain business or to gain an improper business advantage. Any political contributions or charitable donations made by the IAS or any Covered Person must be permitted under applicable Anti-Corruption Laws, permissible pursuant to the terms of this Policy, made to a bona fide organization and, in the case of political contributions or charitable donations connected to any foreign official or government entity, made with the prior approval of the GCO and in compliance with other applicable IAS policies and procedures.

3.2.4 Engaging and doing business with third parties

IAS may be liable for improper payments and actions by Third Parties and must therefore take reasonable precautions to ensure that Third Parties conduct business ethically and in compliance with this Policy. IAS shall employ appropriate procedures to mitigate risk of noncompliance by Third Parties, such as performing due diligence as warranted and including compliance language in written

agreements.

Any third-party agent relationship which involves interaction with government officials on IAS' behalf will be subject to additional scrutiny and must be approved in advance and in writing by the GCO.

3.3.5 Accounting and recordkeeping requirements

IAS requires all Covered Persons to record and report information accurately and honestly. It is every Covered Person's responsibility to make sure that documents supporting all records (e.g., receipts, disbursements, journal entries) relating to transactions involving foreign officials (as defined above), domestic and foreign governments and international organizations, and with Third Parties retained by IAS to act on its behalf in potential dealings, are accurate and contain wording that clearly describes the reason and purpose for each transaction, the amount involved, and the identity of the counterparty. Recordkeeping requirements are not limited to amounts that would be "material" in the traditional financial sense.

Third Parties are responsible for ensuring that all invoices submitted to IAS contain sufficient detail and supporting documentation to allow for proper and accurate recording in IAS' financial records. All IAS records are subject to audit, and financial records should be maintained in accordance with generally accepted accounting principles.

3.3.6 Training and monitoring

The GCO is responsible for implementing and monitoring systems of internal controls and record-keeping procedures that comply with applicable Anti-Corruption Laws. IAS will distribute this Policy to all Company Personnel. The GCO is responsible for promptly updating the Policy upon any changes to Anti-Corruption Laws and recirculating to all Company Personnel.

IAS will provide training to Covered Persons on this Policy as warranted. All Covered Persons are required to read, understand, and comply with this policy and to complete the certification (see Appendix 9.1) at the time of hire or onboarding. The HR Department is responsible for collecting such certifications.

All IAS Personnel are required to communicate the IAS' zero-tolerance approach to corruption to all suppliers, contractors, business partners, and any other third party at the outset of any business relationship with them, or at the earliest opportunity thereafter. All third-party entities and personnel are responsible for understanding and complying with this policy.

3.2.7 Reporting requirements and whistleblower protection

IAS expects and requires any Covered Persons who have knowledge of, or reason to suspect, a violation of this Policy to contact the GCO immediately. Failure to report known or suspected violations of policy may result in disciplinary action, up to and including termination. Reports of known or suspected violations that are made honestly and in good faith will not result in adverse employment-related action or retaliation.

4.0. Policy Maintenance

4.1 Authority and Delegation

The IAS Audit Committee has approved this Policy. The IAS Audit Committee hereby delegates to the General Counsel ("**Policy Owner**") responsibility for this Policy and its maintenance, including authority to review and approve procedures established in accordance with this Policy.

Any authority granted by the IAS Audit Committee and any responsibility they assign to the Policy Owner under this Policy may be delegated at his/her discretion, except as otherwise provided in this Policy.

4.2 Policy Review, Renewal and Approval

Approval: The IAS Audit Committee shall review and approve all material revisions to this Policy. The IAS Audit Committee approval shall be documented in the meeting minutes of the appropriate governing body.

Periodic Renewal: The IAS Audit Committee shall renew this Policy periodically, but no less frequently than annually.

Periodic Review: The Global Compliance Officer shall review this Policy on an annual basis to evaluate its effectiveness and accuracy. Any resulting revisions shall be submitted for review and approval as outlined in the Approval section above and documented in the Revision History section of the Appendix. If no revisions are needed, the Global Compliance Officer or assigned delegate shall communicate the outcome of the review to the General Counsel.

Additional Triggers: Certain events, including but not limited to audit findings or changes in business activities, shall trigger unscheduled additional review and revision to this Policy.

4.3 Process Review, Renewal and Approval

All related procedures are expected to be in compliance with the spirit and letter of this Policy. The General Counsel has delegated to the Global Compliance Officer to review and approve all material revisions to related procedures. The Global Compliance Officer must review and renew all related procedures no less frequently than annually.

In addition, any related procedures created by functions outside of Information Technology requires approval from the function leader most closely aligned with the procedure subject matter. Only those procedures that reflect material deviations from this Policy must be raised to the attention of the Global Compliance Officer or his/her delegate for review.

5.0 Cross References

5.1 Related Policies

IAS Travel and Entertainment Policy

IAS Sanctions Law Compliance Policy

5.2 Related Standards

None

5.3 Related Procedures

None

5.4 Related Processes

None

5.5. Related Notices

IAS US Employee Handbook

6.0 Revision History

Version	Approval Date	Effective Date	Description of Revisions:
1.0	07/01/2021	07/01/2021	Initial creation of policy
	02/08/2022	02/08/2022	The approval entity changed to IAS Audit Committee

7.0 Appendix

7.1 UK Bribery Act Requirements

The UK Bribery Act (“UKBA”) is the United Kingdom’s equivalent of the U.S. Foreign Corrupt Practices Act (“FCPA”) and is designed to prevent UK companies from engaging in acts of bribery. The Company has a continued presence in the United Kingdom and is committed to complying with all applicable laws, including the UKBA. Like the FCPA, the UKBA can have an extensive reach and actions taken by those affiliated with the Company outside of the UK can create liability for the Company within the UK. While similar, there are several material differences between the FCPA and UKBA.

First, the UKBA’s definition of committing a bribe is more expansive since it includes both accepting and receiving a bribe. The FCPA does not explicitly address the receipt of a bribe by a private party as a violation of the law. To comply with this provision of the UKBA, Company Personnel should ensure they do not accept any gifts, payments for expenses, or other items of value from third parties without first confirming with the GCO that acceptance would not violate the UKBA.

Second, the UKBA applies to a greater field of persons. Unlike the FCPA which is limited to prohibiting improper payments to foreign officials, the UKBA prohibits commercial bribery, which would include improper payments to private parties. It is therefore critical that Company Personnel comply with the Company’s policies related to expense reimbursement, gifts, and financial recordkeeping to ensure improper payments are not made. Company Personnel must require detailed invoices from all third parties and must ensure such invoices go through the Company’s appropriate review channels before any payments are made.

Third, the UKBA prohibits “facilitation payments,” whereas facilitation payments are not explicitly prohibited under the FCPA even though such payments do create significant risks of potential FCPA violations. Facilitation payments are those payments to expedite non-discretionary actions. Examples include payments for purposes of expediting or securing the performance of routine actions such as in relation to the Company’s applications for permits, registrations, or other government authorizations. As noted in the Company’s Anti-Corruption Policy, the Company strictly prohibits facilitation payments.

If you are located or doing business in the UK, it is important to understand the requirements of the UKBA and follow the Company’s policy described herein. Any questions should be raised to the GCO.

7.2 Company personnel policy certification

I hereby acknowledge that I have received, read, and fully understood the Company’s Anti-Corruption Laws Compliance Policy (the “Policy”). I agree to comply with all the rules contained

therein. I further agree to participate in any trainings conducted by the Company in relation to the Policy. I certify that, after due inquiry and investigation, I am not aware of any fact or circumstance that indicates that a violation of this Policy has occurred as of the date of this Certificate. I further certify that I will promptly report any non-compliance or potential violations in accordance with this Policy. I understand that failure to comply with the Policy or applicable Anti-Corruption Laws may result in immediate termination and could lead to prosecution, which may result in civil or criminal liability, fines, and/or imprisonment.

Should I have any questions regarding the Policy or become aware of any deviations or violations, I will contact the GCO immediately.

Signature: _____

Name (print): _____

Company: _____

Department: _____

Date: _____

(The signed receipt must be returned to the HR Department and filed in the employee's personnel file).