

# Kyndryl Contractor Code of Conduct

## Section 1. Acting with Integrity

### 1.1. Kyndryl Values

This Contractor Code of Conduct reflects our standards for ethical behavior and sets forth our expectations of you as a Kyndryl contractor. You will remain an employee of your employer at all times. While nothing in this Code of Conduct alters the employment relationship you have with your employer, the services you provide to Kyndryl through your employer is conditioned on your compliance with this Code of Conduct. If you have any questions related to these topics, you can talk to your manager at your employer, who will coordinate with Kyndryl.

### 1.2. Committing to Integrity and Compliance

Integrity and compliance are vital to Kyndryl's success – and yours. When providing services on Kyndryl matters, you must follow this Code and applicable Kyndryl policies and processes and comply with all laws and regulations. Always use good judgment in your work. If you have questions about interpreting or applying this Code, ask for help from your Kyndryl contact or your manager at your employer.

### 1.3. Keeping Accurate and Complete Records

You need to keep and provide accurate and complete records for Kyndryl. Kyndryl must comply with strict accounting / financial reporting principles and standards and contractual obligations with its customers. Retain information in accordance with your obligations to Kyndryl.

### 1.4. Maintaining a Healthy Work Environment

Kyndryl strives to maintain a healthy, safe and productive work environment, free from discrimination and harassment, whether based on race, color, religion, gender, gender identity or expression, sexual orientation, national origin, genetics, disability, age or any other personal characteristics that are unrelated to Kyndryl's legitimate business interests. Kyndryl will not tolerate sexual advances or comments, racial or religious slurs or jokes, or any other conduct, such as bullying, that creates or encourages an offensive or intimidating work environment.

Prohibited conduct includes, but is not limited to:

- Threats or violent behavior;
- Possession of weapons of any type;
- Use, distribution, sale or possession of illegal drugs or any other controlled substance, except those approved for medical purposes;

- Being under the influence of illegal drugs, controlled substances, or alcoholic beverages on Kyndryl or our client's premise;
- Consuming alcoholic beverages on Kyndryl or our client's premises, unless approved in advance by your Kyndryl contact and your manager at your employer.

### 1.5. Prohibiting and Preventing Bribery

Bribery is a crime and violates Kyndryl policy. You must comply with anti-corruption laws, for example, the U.S. Foreign Corrupt Practices Act (FCPA) and the U.K. Anti-Bribery Act.

Do not offer or accept bribes or kickbacks in any form, including referral fees, contingency fees, finder's fees, market assistance or other payment for assistance in finding, influencing or closing a business opportunity. Neither Kyndryl nor contractors working on Kyndryl's behalf are permitted to request third parties – such as business partners, suppliers, customers, or contractors – to offer or accept bribes in any form on their or Kyndryl's behalf.

If a Kyndryl or anyone else that you interact with on Kyndryl's behalf asks you to offer or accept anything that appears to be a bribe or kickback or that you are uncertain about, you must immediately report it to both your manager at your employer and your Kyndryl contact or the Kyndryl Procurement Ombudsman.

### 1.6. Reviewing Travel, Entertainment, and Business Amenities

Under many worldwide anti-corruption laws, it is illegal to provide cash or anything else of value (like travel, gifts, business meals, entertainment, or jobs/internships) to individuals (or their relatives) to obtain or retain business or to secure any improper advantage. These laws do not prohibit reasonable and customary business gifts, meals and entertainment, provided that there is a legitimate business purpose for providing the amenities (e.g., promoting Kyndryl services, building goodwill and strengthening working relationships), and the amenities are business-appropriate in nature, venue, cost and frequency.

You may not, directly or through others or at the request of a Kyndryl, give any money, gift, amenity or other thing of value to any Kyndryl; executive, official, employee or representative of any client; supplier; business partner or any other organization, if doing so could influence or could give the appearance of influencing the organization's relationship with Kyndryl.

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You must obtain pre-approvals from your Kyndryl contact before giving or receiving business amenities and gifts.

### 1.7. Avoiding Conflicts of Interest

A conflict of interest occurs when your personal interest could interfere with your responsibilities to Kyndryl. You must notify your manager at your employer and your Kyndryl contact if you are aware of any actual or potential conflicts of interest.

Obvious conflicts of interest could be having individual pursuits or aiding competitors of Kyndryl in a manner that conflicts with your responsibilities to Kyndryl. Less obvious, but still problematic, would be having financial interests in organizations if that interest creates, or gives the appearance of, a conflict of interest with Kyndryl.

Close ties to others working in the industry – spouses, immediate relatives, close friends and the like – could present concerns as well. If you have a situation where someone you are close to is employed by a competitor or supplier of Kyndryl, be particularly sensitive to Kyndryl requirements related to security, confidentiality and conflicts of interest.

### 1.8. Competing Fairly

Kyndryl competes vigorously, but fairly, for business. We expect all Kyndryls and contractors to:

- Promote Kyndryl services on their merits;
- Refrain from making false or misleading statements about competitors;
- Refrain from discussing pricing policy, bids, strategies or other proprietary information with competitors;
- Only gather, share and use information that is properly obtained and publicly available.

If you receive a competitor's confidential information (such as a pricing proposal) by mistake, innocently, or even deliberately, from a customer or from someone else, you should not review or distribute it. Immediately contact your Kyndryl contact and your manager at your employer for advice.

### 1.9. Prohibiting and Preventing Insider Trading, Money Laundering, and Funding Terrorist Activities

You must comply with applicable laws prohibiting insider trading, money laundering, and terrorism financing. Using non-public information about Kyndryl, our suppliers, business partners, or customers for the purchase or sale of Kyndryl securities or the securities of

any other company that you are familiar with by virtue of your relationship with Kyndryl is prohibited.

Report any suspicious transactions or payments you see immediately to your manager at your employer, to your Kyndryl contact, or to the [Kyndryl Procurement Ombudsman](#).

### 1.10. Reporting

If you know of, or have good reason to suspect, an unlawful or unethical situation involving a Kyndryl or relating to the work you are doing for Kyndryl, immediately report the matter to both your manager at your employer and your Kyndryl contact, or the [Kyndryl Procurement Ombudsman](#). Kyndryl will promptly review your concerns. As you know, Kyndryl has a business relationship with your employer, and may share your concerns with your employer.

If you are aware of or suspect an IT or data security issue or incident, or any loss of assets, including data, belonging to Kyndryl or others, report it immediately by calling the Kyndryl Help Desk and selecting the "Cybersecurity Incident" option or submit an [online incident report](#).

### 1.11. Cooperating with Kyndryl

In the case of a Kyndryl investigation or audit as it relates to Kyndryl's internal controls or to inquiries, audits, or investigations by customers, regulators, or others, Kyndryl will work with your employer as needed, and your cooperation is expected. You must promptly, completely, and truthfully comply with all Kyndryl requests; participate in meetings and interviews in a timely manner when requested; and provide and keep confidential all relevant information (electronic or otherwise) as directed by Kyndryl. Kyndryl will take reasonable steps to coordinate with your employer before you are interviewed.

## Section 2. Protecting Assets – Tangible, Intangible, Kyndryl's or Others'

### 2.1. Protecting Kyndryl Assets and Information

Kyndryl has extensive assets of great value – both intellectual property and physical property. Protecting assets is critical, and you are personally responsible for protecting any assets entrusted to you.

You may have access to information that is Kyndryl confidential information and other information that Kyndryl considers proprietary.

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Confidential information or material of Kyndryl is any information or material (documentary, oral or otherwise):

(i) generated, collected by or used in the operations of Kyndryl; received from any third party; obtained from an entity Kyndryl acquired or in which Kyndryl purchased a controlling interest (including information or material received by that entity from a third party); or suggested by or resulting from any task assigned to you or work performed by you for or on behalf of Kyndryl; and (ii) which has not been made available generally to the public, whether or not marked "Kyndryl Confidential" or with any similar legend of Kyndryl or any third party. Confidential information or material may include, but is not limited to, information and material related to past, present and future development, manufacturing activities, or personnel matters; marketing and business plans; pricing information; customer lists; technical specifications, drawings, and designs; prototypes; computer programs; and databases.

Do not disclose or use, without Kyndryl's prior written permission, confidential information, materials or assets of Kyndryl's or that Kyndryl has received in confidence from third parties. You may not use Kyndryl's or its third parties' information, materials, or assets after leaving Kyndryl.

Avoid inadvertent disclosure – don't discuss Kyndryl confidential information within earshot of anyone who is not authorized to receive that information, including family members or friends.

Kyndryl's property, assets and information must only be used for Kyndryl business purposes. This includes, for example, Kyndryl's network, equipment, facilities, information and communication systems, connections to the Internet and supplies. It is never permissible to use Kyndryl's systems for visiting Internet sites that feature sexual content or gambling, that advocate intolerance of others or that are inconsistent with Kyndryl's business interests and Values.

Kyndryl reserves the right to inspect all devices used by you to conduct Kyndryl business to the maximum extent permitted by law. Accordingly, you have no reasonable expectation of privacy in any electronic device, whether owned by you, your employer or Kyndryl, that you have used to conduct Kyndryl business.

You must return all Kyndryl assets, material, property and information you may have upon expiration or termination of your engagement with Kyndryl, including information on personally owned electronic (BYO)

devices, and you may not subsequently disclose any Kyndryl information to any third party.

**U.S. Trade Secret Protections:** In the United States, trade secrets are protected under both federal and state law. It will not be a violation of this Code, and you will not be held liable under any U.S. federal or state trade secret law, if you disclose a trade secret in confidence to the government or an attorney solely for the purpose of reporting or investigating a suspected violation of law, or in a complaint or other filing in a proceeding if such filing is made under seal and does not disclose the trade secret except pursuant to court order.

### 2.2. Addressing External Inquiries and Social Media

If a journalist, consultant, securities analysts or other person who does not work for Kyndryl asks you to provide information about Kyndryl, you should identify yourself as a contractor and not a Kyndryl employee and not provide them any information about Kyndryl. Instead, refer them to Kyndryl Communications or Kyndryl Investor Relations.

When using social media, do not make statements or post information that could give the impression that you are employed by Kyndryl or are speaking on behalf of Kyndryl. Also do not post any information about Kyndryl or third parties that could compromise intellectual property rights or confidential information.

### 2.3. Protecting and Using Assets Owned by Others

Third parties, like Kyndryl's customers, trust Kyndryl with their data and other assets. Use information and assets belonging to others (e.g., customers, business partners, suppliers) only to the extent authorized. Make sure you fully understand and follow all the terms and agreements that govern the use of third-party assets and information.

Do not accept or use information if you have reason to believe it may have been obtained improperly or illegally. Treat information about other organizations and individuals with sensitivity and discretion. Use it in the proper context and consistently with the purposes for which you were provided access. Share it only with those who have a legitimate need to know. Whenever possible, aggregate or anonymize information to avoid disclosing the identity of organizations or individuals.

### 2.4. Guarding Against Cyberthreats

We rely on Kyndryls and contractors who need access to Kyndryl and customer data or assets to protect them. Understand and comply with [Kyndryl's information](#)

[security policies](#) and, if you are working on a customer site or network, the customer's security policies. Never share passwords. Participate in scheduled Kyndryl cybersecurity training. Even well-intentioned actions, such as creating workarounds and short cuts to improve service delivery or downloading unapproved third-party software, can violate Kyndryl and customer security policies and result in IT or data security breaches.

If you become aware of an IT or data security issue, report it immediately to your Kyndryl contact, your manager at your employer, or by calling the Kyndryl Help Desk and selecting the "Cybersecurity Incident" option.

### 2.5. Protecting Intellectual Property

As an Kyndryl contractor, you may have access to, and may develop, Kyndryl's or a third party's intellectual property. You have an obligation to protect such intellectual property.

Any intellectual property you help to develop as an Kyndryl contractor may belong to Kyndryl or a third party and should be treated as confidential. As part of your engagement, please review and understand what intellectual property rights belong to whom and ensure that you protect those rights accordingly. You may be asked to complete documentation relating to the intellectual property you develop, such as a certificate of originality or assignment documents. You are expected to cooperate fully and in a timely manner with such requests.

Use Kyndryl's and other companies' trademarks properly and acknowledge the trademarks of others, when appropriate. For guidance, refer to Kyndryl's Copyright and Trademark Information and comply with any additional guidelines Kyndryl may provide.

### 2.6. Using Third Party Software, SaaS offerings, Open Source Software

You must only download and use software on Kyndryl and customer assets (or access and use software as a service offerings) that is provided by, or authorized by, Kyndryl.

If you want to use open source software for Kyndryl business purposes (other than software pre-approved for use within Kyndryl made available from an internal Kyndryl site) or participate in open source projects during your engagement, you must obtain your Kyndryl contact's approval and comply with Kyndryl's guidance including the Kyndryl Open Source Participation Guidelines (link available after onboarding).

## Section 3. Working with Third Parties, including Government Entities

### 3.1. Understanding Business Relationships

Customers, business partners, and suppliers, including your employer, often have multiple relationships with Kyndryl. You must understand each relationship involved in your dealings and act in accordance with guidance from this Code and from your Kyndryl contact when you conduct Kyndryl business.

**Fulfilling Contract Requirements:** Do not ship, provide or invoice products and services to a purchasing entity until Kyndryl receives a valid order (e.g., purchase order) containing acceptable terms and conditions. If you have any questions, you should discuss them with your Kyndryl contact or your manager at your employer.

### Working with Government and Government-Owned Entities

#### 3.1.1. Identifying Government Entities

Special care must be taken when working with government entities or government-owned or -controlled entities (which Kyndryl refers to as Government Owned Entities or GOEs).

A government entity is a government agency, department or public enterprise, whether regional, national, or local, such as a national tax authority or a local municipality. Those are relatively easy to identify.

Examples of GOEs could include: (i) public schools, hospitals, utilities or organizations licensed to provide public services; (ii) any public international organizations, such as the United Nations or World Health Organization; (iii) entities which are subject to public procurement laws or regulations; (iv) entities, even if privately held or publicly traded, if a government entity, a GOE or a government official owns or has the ability to exercise control over such entity. Ownership alone may not determine the GOE status.

It is not always easy to determine an entity's status. Even companies that one might assume to be commercial entities could actually be owned or controlled by a government. For example, it is not uncommon for a government to own or control companies in the Oil &

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Gas, Financial Services, Telecommunications, Transportation, and Healthcare industries, among others.

Determine with your Kyndryl contact whether the entity you are working with is a GOE. If in doubt, Kyndryl has a database called FindGOE which you or your Kyndryl contact can use.

Treat all employees of both government entities and GOEs – as well as any private individuals or entities acting in an official capacity on behalf of one – as government officials for Kyndryl business purposes.

### 3.1.2. Interacting with Government Entities

Public sector procurement laws are designed to ensure that products and services sold to, or for the benefit of, a government entity or GOE are procured at fair and reasonable prices. The regulations and procedures around public sector procurement are complex and vary widely. You must confirm with your Kyndryl contact any involvement you might have in public sector procurement and act accordingly. If you are involved in any work with a government entity or a GOE you must, at minimum, comply with the following:

**Access to Information:** Do not, directly or indirectly, obtain or seek to obtain oral or written information (including advance copies of solicitation or tender, planning and budgetary documents) that has not been made available to the general public or to all bidders or that is subject to restrictions regarding its use. It is your responsibility to make sure you have only appropriate information. If you are uncertain about any information, speak to your Kyndryl contact.

**Pre-bid Activities:** Provided you are authorized to communicate with the purchasing entity on procurement matters, contact the customer only through the person(s) designated for the solicitation. Do not (i) prepare a solicitation document on behalf of a customer, even at the customer's request; (ii) submit any anonymous documents, such as white papers, to a customer; or (iii) encourage a customer to sign an agreement before an award or order is made to Kyndryl. Doing so may have serious consequences for Kyndryl, including preventing Kyndryl from subsequently bidding on a project.

**Hiring and Business Opportunities:** Do not discuss business or employment opportunities that could personally benefit any employees of the purchasing entity involved in procurement planning or decisions (or

their family members) before or during the course of a bid. Ethical and legal restrictions may apply – before and after Kyndryl wins the bid – and on an ongoing basis during and after employment. If you receive any inquiries about opportunities at Kyndryl from a customer representative, please refer the requestor to [www.kyndryl.com](http://www.kyndryl.com).

**Using Agents and Consultants;** Teaming with Competitors: Prior approval of Kyndryl Global Procurement and Kyndryl Counsel is required before using any agents or consultants on public sector procurement deals. Teaming with competitors on public sector deals presents several risks – consult with your Kyndryl contact first.

**Contingency Fees:** A contingency fee is a fee paid by one party to another for securing business. Some jurisdictions prohibit paying or receiving contingent fees for sales to a government entity or GOE. Get approval from your Kyndryl contact before agreeing to contingent fees or other incentives.

If you have any questions, need help, or are aware of or suspect any violation of these guidelines or of a public sector procurement law, consult your Kyndryl contact.

**U.S. Government Contract Protections:** When Kyndryl's customer is in the public sector, Kyndryl is that customer's "contractor". U.S. law provides for certain rights, remedies and protections for those individuals who, in connection with U.S. government contracts or funds, report internally or to certain government officials or entities information the individual reasonably believes is evidence of gross mismanagement or waste, abuse of authority, violation of law, or a substantial and specific danger to public health and safety.

### Section 4. Additional Information and Helpful Links

- For information about how Kyndryl generally operates, Kyndryl's Business Conduct Guidelines (BCGs)
- Kyndryl [Procurement Ombudsman](#)
- Kyndryl [Information Security Policies](#)
- [Responsible Business Alliance \(RBA\) Code of Conduct](#)

Please indicate your understanding and acceptance of the terms of this Code of Conduct. Any reproduction of this Code made by reliable means (such as photocopy, facsimile, or digital scan) will be considered an original.

**ACCEPTED AND AGREED TO BY:**

*Kyndryl Contractor Code of Conduct*

Name: \_\_\_\_\_

Employer Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_