



IHS Markit™

# Compliance Hotline and Reporting Misconduct Policy

July 2019

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## 1. Introduction

IHS Markit is firmly committed to conducting business with integrity and in compliance with the letter and spirit of the law. Our commitment to conducting business with the highest level of ethics, standards and responsibility is reflected in our Business Code of Conduct, compliance policies and procedures, and IHS Markit's telephone and web-based confidential reporting system ("Compliance Hotline"). A successful compliance program depends upon all of us being alert and committed to compliance. Your obligation to observe the highest standards of personal integrity is more than just an individual responsibility. You also have an obligation to promptly speak up when you see others failing to act with integrity or violating the law or IHS Markit policies and procedures.

## 2. General Policy

### 2.1 Purpose and scope

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It is IHS Markit policy to comply with all applicable laws and regulations, including laws and regulations specific to publicly-traded companies, such as the Sarbanes-Oxley Act and the Dodd-Frank Act. This policy provides guidance related to the establishment and administration of a system that allows IHS Markit colleagues, officers, members of the Board of Directors, and other interested third parties (i.e., customers, vendors, contractors, etc.) to report known or suspected violations of the law, the Business Code of Conduct or company policy.

We all have an obligation to promptly speak up when we see others failing to act with integrity or violating our Code. This isn't always easy or comfortable, but we expect you to help us maintain an ethical culture by reporting any concerns under the procedure outlined in this policy.

The Compliance Hotline provides colleagues and other individuals with a confidential and anonymous (where allowed by local law) reporting system to submit concerns and complaints regarding accounting, auditing and internal control matters, and violations of the Code, company policy and the law. Examples of the type of concerns or complaints that should be reported to the Compliance Hotline can be found in Section 3.2.

For other workplace concerns, questions or grievances that do not rise to the level of a violation of law, the Business Code of Conduct or company policy, or that do not involve allegations of financial and accounting irregularities, colleagues should seek guidance from their direct manager or any of the resources listed in Section 3.1.

### 2.2 Managers' responsibilities

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We all have an obligation to ensure that colleagues are supported and heard when they raise concerns or complaints in good faith, even when they turn out to be

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mistaken. This is true regardless of whether colleagues use the Compliance Hotline to report concerns or whether they raise concerns directly to their manager.

Managers in particular have a special obligation to ensure that they do not condone or permit illegal or unethical conduct, or fail to take appropriate action. Managers are expected to serve as ethical role models by exemplifying our company's values at all times. As a manager, you must:

- Create a positive work environment where colleagues are comfortable raising questions and concerns;
- Be alert to situations or actions that may violate the law or the letter or spirit of the Business Code of Conduct or other company policies;
- Always act to stop violations of the Business Code of Conduct, company policy, or the law by those you supervise;
- Never fail to report known or suspected violations of the Business Code of Conduct, company policy, or the law, by filing a manager report form with the Compliance Hotline or by directing colleagues who raise concerns to report them to the Compliance Hotline when relevant; and
- Always act to prevent retaliatory or harassing behavior against anyone who reports concerns in good faith

## **2.3 Good-faith reporting**

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The effectiveness of this policy and these procedures relies on your sound judgement. IHS Markit takes concerns of misconduct very seriously and expects that any individual who reports misconduct does so in good faith. Making a report in good faith means that you provide all the information you have regarding the issue and believe the report to be true. Bad-faith reporting or misuse of the reporting system is inappropriate and a violation of this policy, and can be very damaging to IHS Markit and your fellow colleagues.

## **2.4 No retaliation**

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IHS Markit prohibits retaliation against anyone who, in good faith, reports known or suspected unethical or illegal misconduct, seeks advice, raises a concern, or provides information in an internal or external investigation or legal proceeding pertaining to the company. Retaliation can include, but is not limited to, coercing, intimidating, threatening, interfering, or discriminating against any person for the purpose of interfering with any protected right or because they have exercised any protected right or aided or encouraged another person to exercise any protected right. Allegations of retaliation will be investigated as appropriate.

## 2.5 Ownership and training

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The Chief Compliance Officer (“CCO”) is responsible for the administration, oversight, and training with regard to performance under this policy and procedure. The CCO may delegate certain tasks as necessary or appropriate in order to fulfil required duties, and will oversee any such delegation. The CCO, together with the General Counsel, will work in collaboration with other departments – such as Internal Audit and Human Resources – as necessary to ensure that reports and investigations are handled appropriately and effectively.

## 3. Where to Seek Help and Report Concerns

### 3.1 Reporting concerns or grievances about the workplace

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If you need help or would like to voice a concern or complaint about an issue that does not rise to the level of a violation of law, the Business Code of Conduct or company policies, your manager is the best person to speak to because he or she knows your department and your work situation. Managers at IHS Markit maintain an open-door policy.

If you do not feel comfortable speaking with your direct manager, you are encouraged to contact any of the following resources for assistance:

- Your local or regional Human Resources representative
- Your local or regional Legal representative
- The head of Internal Audit
- The Chief Compliance Officer
- The global head of Human Resources
- The General Counsel
- The CEO
- Compliance Hotline

### 3.2 Reporting known or suspected violations of law, the Business Code of Conduct, company policy, or financial reporting

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You are encouraged to report allegations of misconduct or suspected violations of law, the Business Code of Conduct and company policy to your direct manager or any of the resources listed in Section 3.1. However, IHS Markit understands that you may be apprehensive about reporting serious concerns or complaints.

The Compliance Hotline has been established to allow colleagues to report misconduct – including concerns regarding accounting, auditing, internal controls and financial reporting – on a confidential and anonymous basis, where allowed by local law.

Although the issues that may be reported to the Compliance Hotline vary by country because of country-specific laws, some common concerns that should be reported to the Compliance Hotline include, but are not limited to:

- Accounting discrepancies, misrepresentations and omissions
- Violations of applicable securities laws
- Discrimination and harassment
- Fraud
- Embezzlement
- Bribery and kickbacks
- Corporate theft, vandalism, and espionage
- Workplace substance abuse
- Cybersecurity violations

## 4. Compliance Hotline Reporting Procedure

### 4.1 Submitting a hotline report

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The Compliance Hotline is hosted by EthicsPoint, an independent third-party provider. The Compliance Hotline is an international telephone and web-based service that is available 24 hours a day, seven days per week. Translation services are available when calling the hotline.

You may submit a report to the Compliance Hotline using any of the methods described below:

- Submitting a secure web form by visiting the Compliance Hotline website at [www.ihsmarkithotline.ethicspoint.com](http://www.ihsmarkithotline.ethicspoint.com) and selecting “Report a Concern.”
- Making a toll-free call by dialing 1-866-294-3538 in the United States and Canada; 0800-032-8483 in the United Kingdom; or by selecting the appropriate country telephone listed on the Compliance Hotline website. Please note that international toll-free service telephone numbers are subject to change. If the number listed in this policy is not in service, please try an alternate listed number or dial the number provided on the Compliance Hotline website.

You can also submit a report via email to [CorporateCompliance@ihsmarkit.com](mailto:CorporateCompliance@ihsmarkit.com). However, please note that these emails will be received by the IHS Markit Corporate Compliance team, and not EthicsPoint. By submitting an email to the Corporate Compliance team, you may inadvertently disclose personal information, such as your name and email address, which may impact your anonymity.

## 4.2 Anonymity and confidentiality

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When allowed by local law, reports may be made to the Compliance Hotline anonymously. However, all individuals making a report are encouraged to disclose their identity, as doing so enables IHS Markit to investigate the issue more thoroughly. Similarly, while you are welcome to raise your concern confidentially, doing so may restrict the effectiveness of any investigation. Although IHS Markit cannot guarantee confidentiality of your concern, all reasonable efforts will be made to keep your identity confidential to the fullest extent allowed by law, consistent with the resolution of the issue.

## 4.3 Special procedure on reporting accounting, auditing, or internal control matters

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The Audit Committee of IHS Markit's Board of Directors has established a special process for reporting concerns relating to accounting, auditing or internal control matters. For any such concerns, you should follow the Compliance Hotline reporting procedure set forth in Section 4.1, but you must also include sufficient information and details to ensure appropriate handling and a thorough investigation of the matter.

Examples of the types of matters covered by this procedure include:

- Fraud or intentional error in the preparation, evaluation, review, or audit of IHS Markit's financial statements;
- Fraud or intentional error in the recording and maintenance of IHS Markit's financial books and records;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in IHS Markit's financial records, financial reports or audit reports;
- Deficiencies or noncompliance with IHS Markit's internal controls;
- Attempts to mislead or improperly influence IHS Markit's independent external auditor in the course of the performance of their audit;
- Material misrepresentations or omissions regarding the reporting of IHS Markit's business and financial condition, results of operations or cash flows, including prospective reports in any of IHS Markit's public disclosures; or
- Improper expenditure of company funds or improper use of company property.

The list above is not exclusive. You should use your best judgement or seek guidance from one of the resources listed in Section 3.1 to determine whether a particular matter gives rise to a concern relating to accounting, auditing, or internal control matters.

All reports relating to accounting, auditing, or internal control matters will be promptly reviewed and handled by the Chief Compliance Officer, General Counsel and Internal Audit, as required, under Audit Committee direction and oversight.

## 5. Receipt of Reports and Investigations

### 5.1 General procedure

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Upon receiving a report from the Compliance Hotline, the relevant IHS Markit representative will acknowledge receipt of the matter via the Compliance Hotline to the individual who raised the concern whenever possible. Your cooperation in discussing the concern(s) raised with the IHS Markit representative is critical to the proper handling and resolution of the matter.

When required by local law, the individuals named in a report will be notified that a report has been filed and will be given the right to access the information reported, and a right of correction where the information is not correct.

Depending on the results of the investigation, remedial action may include disciplinary action up to and including termination of employment. From the receipt of a report until the time that the matter is closed, oversight of any activity related to a report will be managed by the Chief Compliance Officer in close collaboration with Human Resources and Internal Audit, with general oversight by the General Counsel or Audit Committee as required.

### 5.2 Review and investigations

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***All concerns:***

For all types of hotline reports (including accounting, auditing and internal control matters), an initial review and assessment will be made. If the concern requires further investigation, you may be asked to participate in additional meetings to provide further information and in some cases we may, in our discretion, appoint an external investigator or team of investigators. If deemed appropriate, IHS Markit senior management or board of directors may be consulted.

IHS Markit will aim to keep you informed of the progress of any investigation, the likely timescale and the outcome. However, sometimes the need for confidentiality may prevent the company from giving you specific details of either the investigation or the action taken. You should treat any information obtained as confidential.

***Concerns relating to accounting, auditing, or internal control matters:***

Reports relating to accounting, auditing, or internal control matters will be reviewed under the direction and oversight of the Audit Committee or such other persons as the General Counsel determines to be appropriate, who will also oversee any related investigation required. Internal Audit will be promptly consulted for review and investigation where appropriate.

The person(s) authorized to conduct an investigation related to accounting, auditing, or internal control matters will report to the General Counsel and the Corporate

Compliance and Internal Audit departments in a timely manner all findings of fact, conclusions, and proposed recommendations for remedial actions, if any.

If any report relating to an accounting, auditing, or internal control matter appears to be significant, the General Counsel will discuss at any time any concerns raised with the Audit Committee and/or the Chair of the Audit Committee. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the General Counsel in consultation with the Audit Committee.

### 5.3 Report retention

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Information reported via the Compliance Hotline will be retained as long as necessary to fulfil the purpose for which it was collected, including any related legal or disciplinary procedures. Report retention periods will conform to applicable record retention and data privacy laws and IHS Markit's Records Retention and Disposal Policy.

## 6. Additional Resources

### 6.1 Seeking additional guidance

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Questions about the Compliance Hotline, this policy or its application, or any similar compliance questions and concerns should be directed to the Chief Compliance Officer or a member of the Corporate Compliance team at [CorporateCompliance@ihsmarkit.com](mailto:CorporateCompliance@ihsmarkit.com). In addition, colleagues should consult the Business Code of Conduct and supplemental company policies for additional information on the types of compliance concerns that should be reported and the rights and responsibilities of colleagues to report concerns.

#### Document Management:

Policy Name	Compliance Hotline and Reporting Misconduct Policy
Applies To	IHS Markit colleagues, officers, board members and other third parties, worldwide
Policy Owner	Corporate Compliance
Approved By	IHS Markit Board of Directors
Contact person for questions or policy interpretation	Jenny Chung Savidge, Chief Compliance and Privacy Officer <a href="mailto:CorporateCompliance@ihsmarkit.com">CorporateCompliance@ihsmarkit.com</a>
Related Documents	IHS Markit Business Code of Conduct

Supersedes	Compliance Hotline and Reporting Misconduct Policy (July 2018)
Effective Date	July 2019
Date Policy was originally adopted	August 2016
Date Policy was last reviewed and approved	July 2019