



START FORM

NEW EMPLOYEE RE-HIRE CHANGE

PLEASE PRINT CLEARLY

PRODUCTION COMPANY		PROJECT TITLE		ACCOUNT CODING	
SOCIAL SECURITY NUMBER - -	UNION	OCC CODE		JOB TITLE (will appear on reports)	
EMPLOYEE PREFERRED NAME				EMAIL ADDRESS	
FIRST	MIDDLE	LAST	PRIMARY TELEPHONE () -		
EMPLOYEE LEGAL NAME (as it is on government issued ID)				ARE YOU WORKING FULLY REMOTE FOR DURATION OF THIS JOB? (answer required)	
FIRST	MIDDLE	LAST	<input type="checkbox"/> YES	<input type="checkbox"/> NO	
EMPLOYEE RESIDENCE ADDRESS		CITY	COUNTY	STATE	ZIP
					APT. #
EMPLOYEE MAILING ADDRESS (if different from residence address)		CITY	COUNTY	STATE	ZIP
					APT. #
EEO-1/Diversity Government Reporting (required) <input type="checkbox"/> WHITE* <input type="checkbox"/> BLACK/AFRICAN AMERICAN* <input type="checkbox"/> HISPANIC/LATINO <input type="checkbox"/> ASIAN* <input type="checkbox"/> AMER. INDIAN/ALASKA NATIVE* <input type="checkbox"/> NATIVE HAWAIIAN/PAC. ISLANDER* <input type="checkbox"/> TWO OR MORE RACES* <input type="checkbox"/> DECLINE TO IDENTIFY (* Gov't Instructions: select one of these boxes only if not Hispanic/Latino)					
CITIZEN STATUS (For Tax Purposes)		HIRED IN STATE/COUNTY/CITY (all three required)		WORK STATE/COUNTY/CITY (all three required)	
<input type="checkbox"/> U.S.	<input type="checkbox"/> RESIDENT ALIEN	<input type="checkbox"/> OTHER			
NOTE: This statement must be filled out prior to payment being made. I CERTIFY THAT I AM A RESIDENT OF THE STATE OF _____ (Employees working more than 6 months in one state should indicate that state as their resident state.)				CANADIAN TAX NUMBER (if applicable) - -	
MINOR: IS EMPLOYEE A MINOR?	DATE OF BIRTH: (MM/DD/YYYY)	SEX (EEO-1/Diversity, required)	REPRESENTED BY AGENT?	AGENT AUTHORIZATION ATTACHED?	START DATE
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> M <input type="checkbox"/> F <input type="checkbox"/> NON-BINARY <input type="checkbox"/> DECLINE TO IDENTIFY	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
TERMS OF EMPLOYMENT DO NOT USE SHADED AREAS - FOR OFFICE USE ONLY					
ACA EMPLOYEE STATUS: (REQUIRED)		HEALTH INSURANCE NOTICE PROVIDED?		EP CODE	EP CLIENT ID
<input type="checkbox"/> FULL TIME	<input type="checkbox"/> PART TIME	<input type="checkbox"/> YES	<input type="checkbox"/> NO		
<input type="checkbox"/> VARIABLE					
HOURLY/DAILY	STUDIO RATE	GUAR HOURS	LOCATION RATE	GUAR HOURS	PAYSCALE
HOURLY/DAILY RATE*	_____	_____	_____	_____	<input type="checkbox"/> PAY AT SCALE AND AUTO UPDATE WHEN NEW RATES GO INTO EFFECT
6TH DAY	_____	_____	_____	_____	
7TH DAY	_____	_____	_____	_____	
IDLE 6TH	_____	_____	_____	_____	
IDLE 7TH	_____	_____	_____	_____	
WEEKLY RATE	STUDIO RATE	GUAR HOURS	LOCATION RATE	GUAR HOURS	PAYSCALE
WEEKLY RATE*	_____	_____	_____	_____	<input type="checkbox"/> PAY AT SCALE AND AUTO UPDATE WHEN NEW RATES GO INTO EFFECT
HOURLY RATE*	_____	_____	_____	_____	
6TH / 7TH DAY	_____	_____	_____	_____	
IDLE 6TH / 7TH	_____	_____	_____	_____	
*NOTE: Overtime of not less than 1.5x paid for hours worked in excess of 8 per day or 40 per week, unless modified by law or union collective bargaining agreement.					
MISCELLANEOUS	STUDIO	LOCATION	INVENTORY ATTACHED	GL CODING	
BOX RENTAL	_____	_____	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____	
(Note: In order for Box Rental to be non-taxable, a box rental form must be submitted with the time card.)					
CAR ALLOW	_____	_____	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____	
MEAL ALLOW	_____	_____	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____	
By signing this form, I certify that all information contained in this form is correct. I acknowledge receipt of the "Time of Hire" Pamphlet (CA Only).					
EMPLOYEE SIGNATURE		DATE	PRODUCTION COMPANY AUTHORIZED SIGNATURE		DATE
_____		_____	_____		_____

Privacy Notice: By signing this form, you acknowledge that you have read and reviewed EP's Privacy Notice located at ep.com/privacy. EP's Privacy Notice explains how EP may use and disclose your personal information in connection with the provision and use of our services. If you have any questions about EP's Privacy Notice, please email us at privacy@ep.com.

For Workers in New York: Additional legal notices are available at www.ep.com/ny-notices for those purposes where EP is your employer.

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025

Step 1: Enter Personal Information	(a) First name and middle initial _____	Last name _____	(b) Social security number _____
	Address _____		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code _____		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	_____ Employee's signature (This form is not valid unless you sign it.)		_____ Date

Employers Only	Employer's name and address _____	First date of employment _____	Employer identification number (EIN) _____
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$30,000 if you're married filing jointly or a qualifying surviving spouse; \$22,500 if you're head of household; \$15,000 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550



Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No.1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>	Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):					
	<input type="checkbox"/> 1. A citizen of the United States					
	<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)					
	<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)					
<input type="checkbox"/> 4. An alien authorized to work until _____ (exp. date, if any)						
If you check Item Number 4. , enter one of these:						
USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance
Signature of Employee					Today's Date (mm/dd/yyyy)	

If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	<p>Additional Information</p>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)	<p><input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.</p>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<p>Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.</p>					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central. The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.
<p>Acceptable Receipts</p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> • Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee. 	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement A
OMB No. 1615-0047
Expires 05/31/2027

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)		Middle Initial (<i>if any</i>)
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code



Supplement B, Reverification and Rehire (formerly Section 3)

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
Supplement B
OMB No. 1615-0047
Expires 05/31/2027

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the Handbook for Employers: Guidance for Completing Form I-9 (M-274)

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
---	--	------------------------------------

Additional Information (Initial and date each notation.) Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
---	--	------------------------------------

Additional Information (Initial and date each notation.) Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
---	--	------------------------------------

Additional Information (Initial and date each notation.) Check here if you used an alternative procedure authorized by DHS to examine documents.



Paramount Disclosure Form for Potential Conflicts of Interest:

Paramount requires that all employees disclose any current existing conflicts of interest and requires them to promptly disclose any potential conflicts of interest that may arise during the course of their employment. A **"Conflict of Interest"** is defined in the Company's Business Conduct Statement and related materials, and arises when a family, business, or personal interest interferes with our ability to make sound, objective business decisions on behalf of the Production. The basic factor in all conflict-of-interest situations is the division of loyalty (or a perception of a conflict of loyalty) between your personal interests and the Production's interest.

Examples may include but are not limited to:

- Steering work or business opportunities on this Production towards family, close friends, or romantic partners.
- Hiring a company or vendor in which you, a close friend, a family member, or a romantic partner have a financial interest.
- Failing to disclose a romantic or family relationship with another person on the Production.

The statements on this form will guide you through the disclosure process. You must complete and return a new form any time circumstances arise such that your initial disclosures require updating. **Send the completed form to your UPM/Production Office.**

Please read the following statements and provide your explanation (if necessary) in the comments section.

1. I have not and will not give or accept gifts or entertainment above \$500 USD.

If you are unsure of an expensive gift's value, it's better to disclose it, and someone will reach out with any questions.

- I Agree
- I Disagree or Have Comments

Please include:

- A description of the gift and its estimated value
- The individual's name who offered you the gift
- Whether your supervisor and/or HR is aware of the gift

2. No member of my immediate family works for any Paramount company or provides goods or services to any Paramount company.

- I Agree
- I Disagree or Have Comments

Please include:

- Your family member's name and your relationship to them
- Their role at Paramount

- Whether you report to, or oversee, your family member; or, how, if ever, you interact at work in a business context

3. I am not engaged in business (as a supplier, vendor, or contractor) with Paramount or one of its divisions.

- I Agree
- I Disagree or Have Comments

Please include:

- Whether you are registered as a supplier, vendor, or contractor with Paramount, and if so, the third-party name under which you are registered
- The nature of the services you provide as a supplier, vendor, or contractor
- Who at Paramount is aware of your registration as a supplier, vendor, or contractor

4. I do not have a financial interest or management role (as an employee or a director or similar role) in any company or entity.

- I Agree
- I Disagree or Have Comments

Please include:

- The name of the company and a brief overview of its business activities
- Outline your role and responsibilities, and indicate whether you have an ownership interest in the company
- Please indicate whether the company or entity does business with your department at Paramount, or the company generally (or if it may in the future).

Note: Please disclose any ownership interest you may hold in a private company, and whether you hold any decision-making authority in the company, either individually or in conjunction with other owners. **However, you do not need to disclose non-controlling interests (less than 50%) in any public companies.**

5. I do not have part-time or full-time employment with any business other than Paramount or one of its divisions.

- I Agree
- I Disagree or Have Comments

Please include:

- The name of your employer, your role and responsibilities, and the approximate number of hours you work each week
- Whether it is paid or unpaid, and if you have a contract as part of the position. If you do, someone may reach out to review it
- Whether the company does business with Paramount, or may do so in the future
- Whether you have disclosed this to your supervisor and HR representative

6. I am not a member of a board of directors, board of trustees (or in a similar role), or an officer of any charitable non-profit or for-profit organization (not including regular membership).

- I Agree
- I Disagree or Have Comments

Please include:

- Your responsibilities as a member of the board or officer
- Your overall weekly or monthly time commitment
- Whether the organization does business with Paramount, or may do so in the future
- Whether you have disclosed this to your supervisor and HR representative
- Whether you are compensated and have a contract as part of the position. If you do, someone may reach out to review it

7. Where is your work location?

- USA
- European Union (EU Country)
- Non-USA or EU Country

7.1. I do not have a romantic relationship with an employee that I am required to disclose under the [Paramount Business Conduct Statement](#).

For guidance, please refer to the “Guidance on dating in the workplace” section of the Business Conduct Statement (p. 15). Please note that legal rights and obligations around this disclosure may differ by country. Please reach out to your local HR representative for country- specific guidance.

- I Agree
- I Disagree or Have Comments

Please include:

- The employee’s name and role with Paramount
- Whether you report to the other employee (directly or indirectly), or work in the same business unit as them

7.2 I have not provided, requested, or directed a gift (defined as anything of value), to a Member of U.S. Congress or an officer or employee of either the House of Representatives and/or the Senate.

- I Agree
- I Disagree or Have Comments

Please provide details below:

8. I have not and will not offer, pay, promise, authorize, or give anything of value to any public official or government official for purposes of obtaining or retaining business or any *improper* business advantage. This could include any gift that personally benefits an individual, such as cash or gift cards, entertainment, event tickets, job or internship offers, use of equipment, travel, and/or lodging.

- I Agree
- I Disagree or Have Comments

Please provide details below:

9. I have read all of the examples of the “Avoiding conflicts of interest” section of the [Business Conduct Statement](#) (p.17) and do not have anything else to disclose to Paramount.

- I Agree
- I Disagree or Have Comments

Please provide details below:

10. I certify that (a) I have received, carefully read and understood the [Paramount Business Conduct Statement](#), (b) to the best of my knowledge, that I have complied fully with each of the policies in the Statement and that I do not have anything to disclose under the Conflicts of Interest or other policies contained in the Statement, except for items I have disclosed here, and (c) to the best of my knowledge, all of my previous disclosures and certifications were complete and truthful at the time they were made, and that I have promptly updated and will promptly update such information if there were or are any changes in the circumstances surrounding my disclosure(s).

- I Agree
- I Disagree or Have Comments

Please provide details below:

NAME (PLEASE PRINT)	SIGNATURE
NAME OF PRODUCTION	ROLE ON PRODUCTION
	DATE

Exceptions & Conflict of Interest Approval:

TO BE REVIEWED BY PRODUCTION EXECUTIVE AND HUMAN RESOURCES REPRESENTATIVE

- I HAVE REVIEWED THE ABOVE EXCEPTION AND/OR CONFLICT.

PRODUCTION EXECUTIVE/HR REPRESENTATIVE SIGNATURE	TITLE AND DATE APPROVED
--	-------------------------

APPROVED WITH THE FOLLOWING RESTRICTIONS:

- I HAVE REVIEWED THE ABOVE EXCEPTION AND/OR CONFLICT.

LP/UPM SIGNATURE	TITLE AND DATE APPROVED
------------------	-------------------------

Acknowledgment of EAS and WEA Tones Compliance Training

By signing below, I acknowledge that I have received and read the information provided in the EAS and WEA Tone Compliance memo and the accompanying training material. I understand the federal restrictions on the use of any portion of, or simulation of both the Emergency Alert System (EAS) and Wireless Emergency Alert (WEA) tones, as well as Paramount's policies regarding these regulations.

I am aware that I may be required to complete additional mandatory training regarding these topics, and I understand the importance of complying with these federal regulations to avoid penalties. I also understand that if I have any questions or concerns regarding the use of EAS/WEA tones in content, I should contact Paramount's EAS Compliance Officer (john.bagwell@paramount.com), my Production Executive, or my HR Production Partner for clarification.

In addition, I have reviewed and understand Paramount's EAS Compliance Manual and Operating Procedures (available at <https://easmanual.paramount.com>) and Paramount's EAS Compliance Checklist (available at <https://easchecklist.paramount.com>).

Employee Name (Printed): _____

Employee Signature: _____

Employee Title/Position: _____

Employee Department: _____

Show Name & Season: _____

Date: _____



To: All Production Employees

From: Liz Miller, EVP, Production
Tim Farrell, SVP, HR

CC: John Bagwell, SVP Associate General Counsel

Date: April 2025

Subject: **EAS and WEA Tone Compliance and Training**

As part of your work on production, it's important to be aware of the federal laws and Paramount policies related to both the Emergency Alert System (EAS) tones that TV and radio use to alert audiences of emergency information and the Wireless Emergency Alert (WEA) tones that cell phones and other mobile devices use in connection with emergency information (e.g., severe weather, Amber alerts, etc.) Use of any portion of those tones, or simulations of those tones, is strictly prohibited by federal law except when properly used in connection with a then-occurring emergency, required test or approved PSA. This applies to all forms of distribution, including broadcast TV, radio, cable, streaming, and social media. It's crucial that all employees understand and follow the rules to avoid severe penalties and/or disciplinary action.

What You Need to Know:

Attached to this memo, you'll find training materials outlining the key points about the EAS and WEA tone prohibitions and Paramount's EAS/WEA policy. The training materials cover what is and isn't allowed when it comes to the use or simulation of these tones in any content (programming, promos, ads, etc.). Please review it carefully and reach out with any questions.

If your role involves the acquisition, creation or distribution of content, including any involvement with scripts, audio, post-production, social media, or promotions, you will be required to complete an additional mandatory 10-minute online training on this topic. You'll receive an email from our external training vendor, LRN, with instructions on how to complete the training.

Roles Affected by This Requirement:

- Writers
- Producers
- Production Management
- Post-production Team
- Audio Team
- Social Media
- Script Coordinators
- And other related roles involved in content creation and distribution

Why It's Important:

The government is very concerned that the public not suffer alert "fatigue" and become desensitized to the tones, endangering the public's safety in an actual emergency. Thus the use of any portion of, or simulation of, the EAS and WEA tones outside of actual emergency situations can result in significant fines and other legal consequences to both Paramount and any employees/agents involved in the misuse. Ensuring compliance with these regulations is essential for both legal reasons and maintaining the trust of our audience.



What to Do:

1. **Read and understand the Training Material:** Review the attached training material to familiarize yourself with the the federal law and Paramount’s related policies.
2. **Compliance Manual, Operating Procedures: Compliance Checklist:** You must review Paramount’s EAS Compliance Manual and Operating Procedures (available at <https://easmanual.paramount.com>) and Paramount’s EAS Compliance Checklist (available at <https://easchecklist.paramount.com>)
3. **Complete the Training:** If applicable, keep an eye out for an email from LRN with the training link. The training is short (approximately 10 minutes) and mandatory for those in the listed roles.
4. **Ask Questions:** If you have any questions about the content or compliance requirements, please contact [John Bagwell](#) (EAS Compliance Officer) as mentioned in the guide, or feel free to reach out to your Production Executive or HR Production Partner for clarification.
5. **Report Issues:** If you believe certain content may not be compliant with the EAS or WEA rules, you must contact [John Bagwell](#) (EAS Compliance Officer), even if the content has already been distributed.

Thank you for your attention to this important matter. Your compliance helps ensure the integrity of our content and the safety of the public.

Again, if you have any questions please reach out to Paramount’s EAS Compliance Officer, John Bagwell at john.bagwell@paramount.com, your Production Executive, or your Human Resources Partner.



Paramount Emergency Alert System (EAS) and Wireless Emergency Alert (WEA) Training

This document provides critical information regarding certain federal laws and Paramount's policy governing the Emergency Alert System (EAS) tones (used by TV and radio stations to alert viewers to emergency information) and Wireless Emergency Alert (WEA) tones (used by cell phones and other mobile devices to alert users to emergency information).

Specifically, federal law broadly prohibits the use of any portion of either the EAS or WEA tones, and simulations of those tones, outside of an actual emergency or other authorized use in any content (e.g., programming, promos, ads) in any medium (e.g., broadcast TV/radio, cable TV, streaming, social media).

These laws are generally enforced by the Federal Communications Commission (FCC), which vigorously enforces the EAS and WEA prohibitions based on its concern that misuse and/or simulations of the tones will lead to alert fatigue and desensitize the public to lifesaving emergency information. The FCC's EAS and WEA enforcement actions can lead to significant monetary fines and disciplinary action, including and up to termination, for Paramount employees and agents.

It is critical that you understand the federal prohibition and apply Paramount's EAS/WEA policy to the content you acquire, create, review, and/or distribute through your work with Paramount. This applies to anyone involved in content acquisition/creation, review, or distribution, including, but is not limited to, writers, producers, production management, post-production teams, audio teams, social media, and script coordinators).

Based on your role with Paramount, you may be required to take additional training regarding the laws and Paramount's policy governing the EAS and WEA tones.

Paramount EAS/WEA Policy

No use of the EAS or WEA tones, or simulations of either, is permitted with respect to the production or distribution of content unless specifically permitted by federal law. This includes, but is not limited to, distribution by broadcast TV or radio, cable television, social media, and streaming services.

The law prohibits using any portion of the tones, or simulation of the tones, including in scripted programming, news programming, program promotions, advertising, or other content.

Impermissible uses of the EAS and WEA tones include either using any portion of, or simulating, the tones in:

- Scripted programming (e.g., the FCC has imposed fines for scripted programs that used sound effects in a fictional storyline that included actual or simulated emergency information over radio or TV stations).
- Unscripted programming (e.g., the FCC has imposed fines when the tones were heard in the background of an unscripted, non-live law-enforcement program episode).
- Commercial advertisements or program promos (the FCC has imposed fines for inclusion of the tones in commercial advertisements for sports programming and movies).

- News stories, whether related to actual emergencies or not (if using video of an emergency shot with a cellphone, make sure if any audible WEA tones from that phone or other nearby mobile devices are edited out before any use).

Do not assume that sound effects from third parties are compliant (e.g., content from third party program providers, sound effects libraries, advertisers, or video news releases).

Paramount may also be liable for EAS or WEA violations in content we create and provide to third parties, whether for broadcast, cable, streaming, social media, or otherwise.

If you have any questions regarding whether a particular sound does not comply with the EAS or WEA rules, you must contact Paramount's FCC EAS Compliance Officer (john.bagwell@paramount.com).

Reporting Obligation

Paramount has an obligation to immediately report noncompliance with the EAS laws to the FCC.

If you become aware of a sound that has been transmitted that may create an EAS or WEA issue, you must immediately contact Paramount's FCC EAS Compliance Officer (john.bagwell@paramount.com).

In addition, you must take appropriate steps to ensure that the sound is not further distributed (e.g., make certain the content is not posted online (including social media), distributed via VOD, repeated, or included in a subsequent feed of the program).

Additional Compliance Materials

Paramount Global has adopted an EAS Compliance Manual and Operating Procedures document (<https://easmanual.paramount.com>) and an EAS Compliance Checklist (<https://easchecklist.paramount.com>). You must download and review those documents.

As noted above, if there are any questions about a particular sound or situation, contact Paramount's FCC EAS Compliance Officer (john.bagwell@paramount.com).

Thank you in advance for your cooperation.

Paramount Global



PARAMOUNT GLOBAL NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY

Paramount Global “Paramount” is committed to a work environment in which all individuals are free from discrimination and harassment and are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminatory practices, including harassment. Therefore, Paramount expects that all relationships among persons in the workplace will be professional and free of bias, prejudice and harassment. Paramount does not tolerate any type of harassment, discrimination or reprisal; therefore, any such behavior will lead to disciplinary action, up to and including termination. Any member or employee of the Company who believes that they have been subjected to harassment or discrimination should follow the Procedure outlined below.

Equal Employment Opportunity

It is the policy of Paramount to ensure equal employment opportunity without discrimination or harassment on the basis of citizenship, race, place of origin, ethnic origin, colour, ancestry, disability, age, creed, sex/pregnancy, family status, marital status, sexual orientation, gender identity, gender expression, and record of offences or any other characteristic protected by law. Paramount prohibits and will not tolerate any such discrimination or harassment. Although the Paramount management has the overall responsibility for the implementation of this policy, every individual working at Paramount is expected to assist in the furtherance of this policy.

This means that it is each employee’s responsibility to ensure that all personnel actions and practices are administered in a fair, equal and consistent manner that furthers the principles of equal employment opportunity. All recruiting, hiring, training, promotion, discipline, and termination decisions in all job classifications must be based on valid and non-discriminatory criteria without regard to basis of citizenship, race, place of origin, ethnic origin, colour, ancestry, disability, age, creed, sex/pregnancy, family status, marital status, sexual orientation, gender identity, gender expression, and record of offences or any other characteristic protected by law.

Definitions

Discrimination includes, but is not limited to, a differential act, system or behaviour which differentiates between individuals or groups, imposes a disadvantage or withholds an advantage on the basis of any protected ground.

Workplace harassment means:

- a) engaging in a course of vexatious comment or conduct against a worker in a workplace that is known or ought reasonably to be known to be unwelcome, whether or not it is based on a protected ground; or



- b) workplace sexual harassment.

Harassment typically involves a pattern or comment or conduct that occurs over time. However, a single incident of a serious nature may be sufficient to constitute harassment.

Harassment may include slurs, epithets, threats, derogatory comments or visual depictions, unwelcome jokes and teasing. Harassment can be verbal, visual, by conduct, or in the written word.

The reasonable exercise of management functions is not considered harassment for the purposes of this Policy. The reasonable exercise of management functions includes, but is not limited to giving reasonable instruction or supervisory direction to an employee, providing constructive criticism or counseling, enforcing workplace standards, monitoring attendance, taking corrective or disciplinary action, or conducting performance evaluations.

Differences of opinion and minor disagreements between employees are also not considered harassment.

Workplace sexual harassment constitutes discrimination and is illegal under federal provincial laws. For the purposes of this policy, Workplace sexual harassment is defined, as in the Occupational Health & Safety Act (OHSA) as:

- a. engaging in a course of vexatious comment or conduct against a worker in a workplace because of sex, sexual orientation, gender identity or gender expression, where the course of comment or conduct is known or ought reasonably to be known to be unwelcome, or
- b. making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

Sexual harassment may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include, but are not limited to: unwanted sexual advances or activity or requests for sexual favors; sexual jokes and innuendoes; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess or sexual deficiencies; leering, catcalls or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail); other physical, verbal or visual conduct of a sexual nature; and conditioning employment opportunities (for example, hiring, promotion, or continued employment) on sexual favors. *Sex-based* harassment — that is, conduct not involving sexual activity or language (e.g., male manager yells only at female employees and not males) — or sex stereotyping (meaning that an individual's conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas and perceptions about how individuals of either sex should act or look) — may also constitute discrimination or harassment if the conduct is directed at an individual *because of that person's sex*.



Reprisal: For the purposes of this Policy, reprisal against an individual:

- a) for having invoked this Policy (whether on behalf of oneself or another individual); or
- b) for having participated or cooperated in any investigation under this Policy; or
- c) for having been associated with a person who has invoked this Policy; or
- d) for having participated in these Procedure set out below,

is prohibited and will be treated as a violation of the Policy.

Individuals and Conduct Covered

These policies apply to and cover all individuals in the workplace and addresses workplace harassment, discrimination, and reprisal from all sources, including but not limited to applicants, employees, interns (whether paid or unpaid), contractors, temporary workers, vendors and any other individuals conducting business or providing services for Paramount, regardless of immigration status.

With regard to non-employees, the protections and prohibitions against discrimination and harassment in this policy apply to non-employees who provide services to Paramount (including contractors, subcontractors, vendors, and consultants) while they are on Paramount premises and/or while engaged in conducting business for or on behalf of Paramount (“covered non-employees”). Covered non-employees include persons commonly referred to as “gig” workers and temporary workers, as well as persons providing equipment repair, cleaning services, or any other services provided pursuant to a contract with Paramount. Therefore, this policy: (i) prohibits discrimination and harassment engaged in by covered non-employees, whether directed at a fellow covered non-employee or an employee or intern of Paramount; and (ii) prohibits discrimination and harassment directed at covered non-employees, whether engaged in by a fellow covered non-employee or by an employee or intern of Paramount.

Conduct prohibited by these policies is unacceptable in the workplace (including on set or other project related worksites) and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events. Any individual who engages in such harassment by any means, including, but not limited to, in person behavior, through the use of computers, e-mail, telephone, or social media or any other means, whether on work or personal devices or during non-work hours, will be subject to discipline, up to and including termination.

Supervisory Responsibility

Managers and supervisors are charged with additional responsibilities because of their positions of authority within Paramount. Managers and supervisors are required to promote a work environment where individuals feel safe and comfortable asking questions or raising concerns about these policies, and to make themselves available to listen to and discuss concerns. As such, managers and supervisors are responsible for any harassment and discrimination that should have been known to them with reasonable care and attention to the workplace for which they are responsible. While these duties are mandatory for managers and supervisors, they also are strongly encouraged for all individuals who are covered by this policy.



Managers and supervisors are required to report any complaint of harassment or discrimination they receive or any harassment or discrimination they observe, without exception. If a manager or supervisor receives a report of harassment or discrimination, or is otherwise aware of such conduct, they are required to promptly report it to the Paramount Human Resources Department or to the Paramount Compliance Officers, even where they may believe the conduct is trivial, or where an individual (including the complainant or otherwise) asks that it not be reported.

Managers and supervisors will be subject to discipline, up to and including termination, for failing to report any allegations or suspicions of harassment or discrimination, otherwise knowingly allowing harassment or discrimination to continue, or for engaging in any harassing, discriminatory, or retaliatory conduct themselves.

Reprisal Is Prohibited

Paramount policy and provincial law prohibit reprisal against any individual who reports discrimination or harassment or participates in an investigation of such reports. Adverse action need not be job related or occur in the workplace to constitute unlawful reprisal. Protected activities with regard to discrimination or harassment may include making complaints about discrimination or harassment to a manager or supervisor or other person designated to receive complaints; making a report of suspected discrimination or harassment even where the individual is not the recipient; assisting another individual complaining of discrimination or harassment; filing a formal complaint about discrimination or harassment with a government agency; opposing discrimination or harassment; or providing information during an investigation of discrimination or harassment or providing testimony in connection with a complaint of discrimination or harassment. Reprisal is a serious violation of this policy and, like discrimination or harassment itself, will be subject to disciplinary action, up to and including termination.

What Reprisal is Not

Negative employment actions do not rise to the level of reprisal simply because they occur after an employee engages in protected activity. Individuals continue to be subject to all Paramount policies, job requirements and disciplinary rules regardless of their engaging in protected activity. This policy regarding reprisal is not intended to protect persons making intentionally false charges of discrimination or harassment.

Complaint Procedure

Reporting an Incident of Harassment, Discrimination or Reprisal

Paramount strongly urges the reporting of all incidents of discrimination, harassment or reprisal, regardless of the offender's identity or position. Individuals who believe they have experienced conduct that they believe is contrary to Paramount's policy or who have concerns about such matters should report their complaints to their immediate supervisor, their department head, any senior manager of the business unit, Paramount Human Resources Department (Gaeil O'Donovan, Senior Director, Human Resources, CBS Studios and Paramount **647-204-2562** gaeil.o'donovan@paramount.com , Tim Farrell, SVP, Human Resources, CBS Studios and Paramount , **818-821-4190**, Tim.Farrell@paramount.com), the Paramount Chief People Officer, Paramount Compliance Officers, or the Paramount Openline website



(www.openline.Paramount.com) or call (855) 833 5027 Once you submit this form, Paramount will follow the procedures in our Non-Discrimination and Anti-Harassment Complaint Policy to investigate. The Company has engaged NAVEX Global's EthicsPoint, an external vendor, to receive phone calls or online reports through our Paramount Openline hotline and website.

Individuals should not feel obligated to file their complaints with their immediate supervisor before bringing the matter to the attention of one of the other Paramount designated resources identified above. Supervisors or managers who receive a complaint of a violation of this policy must promptly report the complaint to the Paramount Human Resources Department or to the Paramount Compliance Officers.

Paramount also has a Complaint Form to report incidents of sexual harassment which individuals may complete if they prefer. Once the individual completes a Complaint Form, it should be submitted to the relevant Human Resources representative, a Paramount Compliance Officer or the Paramount Openline website at (www.openline.Paramount.com). The Complaint form is available by contacting Gael O'Donovan, Senior Director, Human Resources, CBS Studios and Paramount **647-204-2562** gael.o'donovan@paramount.com

Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment, discrimination, or reprisal. Therefore, while no fixed reporting period has been established, Paramount strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. Anyone, whether personally subject to harassment, discrimination or reprisal, or a bystander who is a witness to such conduct, is encouraged to promptly report the incident. Paramount will make every effort to stop alleged harassment, discrimination or reprisal before it becomes severe or pervasive, but can only do so with the cooperation of individuals working for Paramount.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to harassing or discriminatory conduct from promptly advising the offender that the behavior is unwelcome and requesting that it be discontinued.

The Investigation

Any reported allegations of harassment, discrimination or reprisal will be investigated fairly, promptly, thoroughly and impartially by the Human Resources Department, Paramount's Compliance Department, or another appropriate party in a manner that provides all parties appropriate due process and reaches conclusions based on the evidence collected. This procedure will apply regardless of the manner in which the individual made the complaint. Upon receipt of the complaint, the designated investigator will conduct a prompt review of the allegations. The investigation may include, but is not limited to, individual interviews with the complainant, other parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. All individuals, including managers and supervisors, are required to cooperate with any internal investigation of harassment, discrimination or reprisal. Individuals must respond truthfully, promptly and fully to all inquiries made by the designated investigator. Withholding responsive information, providing incomplete information or attempting to mislead or misdirect any investigation (or encouraging or pressuring others to do so) may



result in disciplinary action up to and including termination. As part of its investigation, Paramount will review relevant documents (if any), which may include e-mails and text messages.

Each investigation will be tracked for reasonable progress and documented in writing, which will include documents reviewed, individuals interviewed, any relevant prior incidents, and how the complaint is resolved.

The Human Resources Representative (or delegate(s)) shall make a finding as to whether there has been a violation of this Policy and shall report the findings to the Chief Human Resources Officer, the EVP of Human Resources of CBS Studios and Paramount, Talia Robinson, or the Chief Compliance Officer of Paramount. In the event of a finding that a Policy violation has occurred, the EVP of HR, Talia Robinson, or the Paramount Compliance Officer shall in consultation with the Human Resources team, shall determine whether and, if so, to what extent, discipline penalties should be invoked. In the event that the Chief Human Resources Officer or the EVP of Human Resources is a respondent to the complaint, the findings shall be reported to the Chief Compliance Officer and the Chief Compliance Officer shall determine whether and, if so, to what extent, discipline penalties should be invoked,

Each complainant will be notified following the completion of the investigation and will be advised of the results of the investigation, whether corrective action was taken and the right to file a complaint externally. Individuals about whom a complaint was made will be notified as well. Paramount will endeavor to complete the investigation as soon as possible, and will notify the complainant if it is unable to do so.

Responsive Action

Misconduct constituting harassment, discrimination or reprisal will be dealt with promptly and appropriately. Responsive action may include, for example, training, referral to counseling, monitoring of the offender and/ or disciplinary action such as warnings, reprimands, reassignment, temporary suspension without pay or termination, as Paramount believes appropriate under the circumstances.

Confidentiality

Information about complaints and incidents shall be kept confidential to the extent possible. Information obtained about an incident or complaint of workplace harassment, including identifying information about any individuals involved, will not be disclosed unless disclosure is necessary to protect workers, to investigate the complaint or incident, to take corrective action or otherwise as required by law.

While the investigation is on-going, the worker who has allegedly experienced harassment, the alleged harasser(s) and any witnesses should not to discuss the incident or complaint or the investigation with each other or other workers or witnesses unless necessary to obtain advice about their rights. The investigator may discuss the investigation and disclose the incident or complaint-related information only as necessary to conduct the investigation. All records of the investigation will be kept confidential.

Record Keeping



Records (including the complaint, investigation notes, witnesses statements, and the investigation report) shall be kept secure pursuant to Canadian federal, provincial, and local law, as well as Paramount policy.

Where the investigation results in a finding that there has been a violation of this Policy, the outcome of the investigation, and any disciplinary response, will be recorded in the personnel file of any respondent(s) found responsible for the violation.

Where the investigation results in a finding that there has been no violation of this Policy by some or all of the respondents, no record of the complaint shall be retained in the personnel file of any respondent(s) found not to have violated this Policy.

General

This Policy will be reviewed as often as necessary and at least on an annual basis.

Additional Information About These Policies

Individuals who have questions or concerns about these policies should talk with their Human Resources Business Partner or any member of the Paramount Human Resources Department or a Paramount Compliance Officer.

These policies should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions in order to avoid allegations of harassment. The law and the policies of Paramount prohibit disparate treatment on the basis of sex or any other protected characteristic, with regard to terms, conditions, privileges and perquisites of employment. The prohibitions against harassment, discrimination and reprisal are intended to complement and further these policies, not to form the basis of an exception to them.

Other Avenues for Relief

Aside from the internal procedure available at Paramount, individuals may also choose to pursue legal remedies with the following governmental entity:

- Manitoba Human Rights Commission - The *Human Rights Code* contains time limits for making an application to the MHRC. You must file your application within one year of when the alleged discrimination happened. If you were discriminated against more than once, you must file the application within one year of the last event.
 - Contact: <http://www.manitobahumanrights.ca> (website), hrc@gov.mb.ca (e-mail), 1-888-884-8681 (toll free voice)

Paramount



gasilodonovan

Gaeil O'Donovan
Senior Director, HR CBS Studios and Paramount

April 1 2025

Date



WORKPLACE VIOLENCE POLICY AND PROCEDURE

Policy Statement

Paramount (the “Company”) is committed to providing a safe and healthy workplace free from actual, attempted or threatened violence. Paramount recognizes that workplace violence is a health and safety and human resources issue and will take reasonable precautions to prevent workplace violence and to protect employees at the workplace.

Everyone in the workplace must be dedicated to preventing workplace violence. Everyone is expected to uphold the Workplace Violence Policy and Procedure (the “Policy”).

Violence in the workplace will not be tolerated by any person in the workplace. Where an employee of Paramount is found to have violated this Policy, she or he may be disciplined, up to and including discharge.

Any employee of Paramount who believes she or he has been subjected to workplace violence is encouraged to follow the Procedure outlined below.

Application

This Policy governs the conduct of all individuals in the workplace and addresses workplace violence from all sources, including but not limited with respect to employees, clients, contractors, volunteers, students, interns, and visitors.

Definitions

(a) Workplace Violence

In this policy, workplace violence includes but is not limited to the following:

- a) the use of physical force against or by a worker that causes or could cause physical injury, including but not limited to, physical acts such as punching, hitting, kicking, pushing, damaging property or throwing objects;
- b) the attempted use of physical force against or by a worker that could have caused physical injury; and
- c) an action or statement (or series of actions or statements) reasonably believed to be a threat of physical harm or as a threat to safety or security in the workplace.

(b) Domestic Violence

Any employee experiencing violence outside of the workplace (ie. domestic violence) that may create a risk of danger to themselves or others in the workplace is encouraged to report such violence as set out in the procedure below so that Paramount can take reasonable preventive steps.

(c) Reprisal

For the purposes of this Policy, reprisal against an individual:

- a) for having invoked this Policy (whether on behalf of oneself or another individual); or
- b) for having participated or cooperated in any investigation under this Policy; or



- c) for having been associated with a person who has invoked this Policy; or
- d) for having participated in these Procedure set out below,

is prohibited and will be treated as a violation of the Policy.

Zero Tolerance

Paramount values the health and safety of its employees and expects that its workplace(s) will be free of workplace violence. Paramount will not tolerate incidents of workplace violence perpetrated against or by any employees, clients, contractors, volunteers, students or visitors.

With respect to acts of workplace violence, as defined in this Policy, Paramount may, where appropriate:

- remove the perpetrator from a Company workplace by security or the police;
- discipline any employee, up to an including dismissal, and/or report the conduct to the police; and
- report the conduct of any other person to his or her employer, supervisor and/or principal and/or to the police.

All physical assaults involving an employee or occurring at a Company workplace will be reported to police. All other incidents or threats of workplace violence will be reported to police as appropriate.

Procedure

All incidents of workplace violence or reprisal should be reported immediately to one of the following members of management who have been designated to receive such complaints: Tim Farrell, SVP, HR, Paramount and CBS Studios **818-821-4190**, or Gaeil O'Donovan Senior Director HR, Paramount and CBS Studios **647-204-2562** your Human Resources Representative. If the complainant makes a report to this member of management and that person does not respond in a manner the complainant deems satisfactory or consistent with this Policy, the complainant is required to report the situation to one of the other members of the Human Resources team.

Any person subjected to workplace violence should, where appropriate, go to a safe location at the workplace. If in immediate danger, the individual should contact on-site security or local police.

If an incident of workplace violence involves a person who is not an employee of Paramount, Paramount management or the HR Representative will report the incident to that person's employer and/or such other person as Paramount determines is appropriate in the circumstances.

If the police have not previously been summoned, Paramount management or the HR Representative will report all physical assaults to police. All other incidents or threats of workplace violence will be reported to police as appropriate.

The HR Representative who was notified of the complaint will invite the complainant to prepare a written complaint pursuant to this Policy. The HR Representative (or her/his delegate or delegates) shall then investigate the complaint in a fair and timely manner. Where appropriate, the HR Representative will conduct an investigation even if the complainant chooses not to prepare a written complaint.

The complaint shall include the following information:

- 1) name of the complainant(s) and contact information;



- 2) name of person against whom the complaint is made (“respondent”), position and contact information;
- 3) name of witness(es), if any, or other persons with relevant information to provide about the incident(s) , if any, and contact information;
- 4) details of what happened, including date(s), frequency and location(s) of the alleged incident(s);
- 5) any supporting documents the complainant has in his or her possession that are relevant to the complaint; and
- 6) list of any relevant documents a witness, other person or respondent may have in their possession.

If a written complaint is made, a copy of the complaint may be provided to the respondent. If a copy of the written complaint is not provided, details of all of the allegations contained therein shall be provided to the respondent.

Where a written complaint is made, the respondent(s) shall be invited to provide a written response. Where necessary, the HR Representative may require the respondent(s) to provide a written response.

In the course of the investigation, the HR Representative may interview any person who may have information relevant to the complaint or the response to the complaint. Witnesses will be reminded of their duty to keep all shared information confidential and not to discuss the complaint, the incident(s), or the investigation with others unless necessary to obtain advice about their rights.

The HR Representative (or her/his delegate or delegates) shall make a finding as to whether there has been a violation of this Policy and shall report the findings to the Chief Human Resources Officer of Paramount and Paramount or her immediate direct report, Talia Robinson, EVP, HR, Paramount . In the event of a finding that a Policy violation has occurred, the in consultation with the Human Resources team, shall determine whether and, if so, to what extent, discipline penalties should be invoked. In the event that the Chief Human Resources Officer or the EVP of Human Resources is a respondent to the complaint, the findings shall be reported to the Chief Compliance Officer of Paramount and the Chief Compliance Officer shall determine whether and, if so, to what extent, discipline penalties should be invoked,

The complainant and respondent(s) will be informed in writing of the outcome of the investigation and any disciplinary action taken.

Confidentiality

Information about the complaint or incident(s) will not be disclosed except to the extent necessary to protect individuals, to investigate the complaint or incident, to take corrective action or otherwise as required by law. Failure to comply with these confidentiality requirements by any individual is subject to disciplinary action, up to and including dismissal.

Record Keeping

Records shall be kept secure pursuant to Canadian federal, provincial, and local law, as well as Paramount policy.

Where the investigation results in a finding that there has been a violation of this Policy, the outcome of the investigation, and any disciplinary response, will be recorded in the personnel file of any respondent(s) found responsible for the violation.

Where the investigation results in a finding that there has been no violation of this Policy by some or all of the respondents, no record of the complaint shall be retained in the personnel file of any respondent(s) found not to have violated this Policy.

Paramount



General

This Policy will be reviewed on an annual basis.

The Workplace Violence Policy and Procedure should be consulted whenever there are concerns about violence in the workplace.

For more information on this policy, or for a copy of this policy in an accessible format, please contact

Gaeil O'Donovan
Senior Director Human Resources Paramount and CBS Studios Canada
Email: Gaeil.O'Donovan@paramount.com
Cell: 647-204-2562

OR

Tim Farrell
SVP HR, Paramount and CBS Studios
Email: Tim.Farrell@paramount.com
Cell: 818-821-4190

gasilodonovan

Gaeil O'Donovan
Senior Director, HR Paramount and CBS Studios

April 2025

_____ Date _____

PRODUCTION POLICIES & PROCEDURES

Thank you for joining Studio's production. This document contains the policies and procedures for all Studio employees ("Policies"). You are expected to read, review and familiarize yourself with and abide by the provisions set forth here, as well as the Paramount Global Business Conduct Statement ("BCS"), Studio Social Media Policy, Studio Policy Regarding Disclosure of Certain Payments, CBS Non-Discrimination and Anti-Harassment Policy, Injury and Illness Prevention Program, Employee Safety Handbook and Code of Safe Work Practices,, and any other policies and procedures that may be promulgated from time to time. Studio reserves the right to revise or amend these policies and procedures.

This document does not constitute a contract of employment, and nothing here shall constitute a change in the atwill status of employees who are not covered by an applicable collective bargaining agreement or any other valid written employment or personal services agreement.

The Policies contained herein apply to all employees and individuals whose services are provided pursuant to a valid loan-out agreement, unless otherwise specified in an applicable collective bargaining agreement, or any other valid written employment or personal services agreement. In that event, the policies and provisions set forth in those contracts or agreements will govern.

Failure to adhere to or comply with these Policies may constitute a material breach of your contractual or other employment arrangement with Studio and/or may result in disciplinary action up to and including discharge.

All references to currency in this document are references to United States dollars unless otherwise indicated herein.

Note: All forms referenced in these Policies may be obtained from the Production Accountant.

ASSETS

An asset is a tangible item purchased or manufactured during the course of production, with a value of five hundred dollars (\$500.00) or more (including tax).

Department Heads are responsible for all assets charged to their budgets. Each Department Head is responsible for turning in a written Asset Log of all assets with a value of \$500.00 or more on a quarterly basis. If there are no assets for the department with a value of \$500.00 or more, Department Heads should turn in an Asset Log so stating. All computers and electronics purchased for more than \$500.00 must have inventory tags ("P-Tags"). PTag requests may be obtained from the Production Accountant.

The description of the items on the Asset Log should be sufficiently specific in order to identify them. Wardrobe listings should include sizes, colors, manufacturers and character name. Stock items may be listed generically.

No assets are to be sold, given or donated without the prior approval of the Senior Executive Vice President, Production and Senior Vice President, Production Finance.

If assets or any other items either purchased, rented or used as product placement by Studio are lost, stolen, damaged or destroyed, the Unit Production Manager ("UPM")/Line Producer, Studio's Production Executive and the Production Accountant must be notified immediately. In addition, a Loss and Damage Form must be completed, so that the Asset Log can be updated with an explanation and to accompany invoices for replacement items.

All items purchased by Studio will be the exclusive property of Studio. All expendables must be returned to Studio.

CALL TIME

You are expected to report to work at the time specified on your production's call sheet. Any requests for a change in call time must be made to, and approved in advance by, the UPM/Line Producer and reported to the Assistant Director.

CHECK REQUESTS

When a check is required for advance payment, a Check Request Form must be completed. All Check Request Forms must be signed by the individual submitting the form, the Department Head and the UPM/Line Producer prior to being submitted to Accounting, and must set forth the following information: vendor name, vendor federal tax ID number or social security number, vendor address and telephone number, vendor contact name, vendor status (whether a corporation, individual, partnership, sole proprietorship, etc.), and an itemized listing of the items to be purchased or rented or the service to be performed. In addition, appropriate original backup (e.g., faxed invoice or order confirm, location agreement) must be provided to Accounting within twenty four (24) hours of the Check Request Form being submitted.

Each request for a security or other deposit must be made on a separate Check Request Form.

COMPETITIVE BIDS

Any purchase or rental totaling \$50,000 or more over the run of the production season or a single transaction of \$50,000 or more requires three (3) written bids from competing vendors. These bids must be summarized on a Competitive Bid Form stating the reasons why the vendor was chosen. A Competitive Bid Form may be obtained from the Production Accountant. Also see RELATED PARTY TRANSACTION BIDS below.

CONFIDENTIAL AND PROPRIETARY INFORMATION

Studio's policy on non-disclosure of confidential and proprietary information is set forth in the BCS and expressly extends to the activities of Studio and its productions. You are expected to review, familiarize yourself with, and abide by this policy.

CONFLICTS OF INTEREST

Studio's policy on conflicts of interest is set forth in the BCS and expressly extends to the activities of Studio and its productions. You are expected to review, familiarize yourself with, and abide by the BCS, and to disclose any potential conflicts through the certification form attached to the BCS.

In addition to the situations discussed in the BCS that may give rise to a conflict of interest, Studio also prohibits its employees from having a family member (defined herein as spouse or domestic partner, parent, child, sibling, nephews or niece, whether by blood or marriage) either benefiting from a conflict of interest outlined in the BCS or being employed directly or indirectly by Studio without the prior knowledge and approval of the Senior Executive Vice President, Production.

EQUIPMENT LEASES (BOX)

Equipment leases must be preapproved by the UPM/Line Producer, must be at fair market value, and must be pursuant to an agreement between you and Studio on an Equipment Lease Form. Before any payment can be made for your weekly equipment lease, an inventory listing of contents must be submitted to the UPM/Line Producer and the Production Accountant, and must include a full description, including, but not limited to, make, serial number, date of purchase, and valuation (i.e. current replacement cost) of all leased items. Items considered expendables cannot be leased.

An invoice for each week of equipment lease should be submitted along with your time card. Lease amounts will be paid for production days only, and not on holiday, prep, hiatus, or wrap unless otherwise pre-approved in writing by the UPM/Line Producer and Studio's Production Executive.

EQUIPMENT LEASES (OTHER)

Production equipment should be rented from employees only when absolutely necessary. Best efforts should be made to rent from established industry vendors. When absolutely necessary, employee rentals should be for the shortest term possible, with the employee rental replaced by an established third party industry vendor as soon as possible. Employee rentals must be accompanied by a Related Party Transaction Form and three competitive bids obtained from established industry vendors, approved by the show's Studio Production and Finance Executive. This approval must be obtained prior to entering into an agreement with the employee.

This policy applies to employee rentals other than standard box equipment leases in the following departments: Camera (excl. Steadicam rentals), Set Design, Set Construction, Grip/Set Operations. Electrical/Set Lighting, Set Dressing, Props, Wardrobe, Make-up & Hairdressing, and Editorial/Post.

Double-renting

Equipment that is leased to a Studio show on a weekly basis may not be leased to any other entity or individual on production days during any week in which that equipment is leased to Studio's show, without prior written approval from the UPM/Line Producer. Equipment that is leased to a Studio show on a daily basis may not be leased to any other entity or individual on any day when that equipment is leased to Studio's show, without prior written approval from the UPM/Line Producer. Lease amounts will not be paid for days on which equipment is leased to any other entity or individual.

EXPENDABLE PURCHASES

Studio prohibits the purchase of expendables from employees. Any exceptions must be approved by your Studio Production and Finance Executives. Expendable purchases made through petty cash from approved vendors must be made using the EP Purchasing Card and not with cash.

FIREARMS

Firearms are strictly prohibited in the workplace and all work premises, unless utilized in the production and in the possession and control of the Property Master or in the possession and control of authorized security officers.

HIRING AND PROMOTIONS/UPGRADING OF POSITIONS

Only the UPM/Line Producer is authorized to employ additional hires or casual day labor or to upgrade an employee's position or otherwise promote him or her within Studio's organization. Requests to upgrade or promote an employee are subject to the approval of Studio's Production Executive.

HOLIDAYS

Except as otherwise required by an applicable collective bargaining agreement, Studio will not pay for holidays and idle days not worked, and holidays worked shall be paid at the normal daily rate.

INJURY AND ILLNESS/SAFETY

Studio has an Injury and Illness Prevention Program in place. You are expected to abide by any and all Studio and industry safety guidelines, including but not limited to those described in Studio's Safety Guidelines and Safety Handbook.

LOAN-OUT CORPORATIONS

All employees are subject to income tax withholdings, unless an employee is providing his or her services through a valid and incorporated loan-out corporation. Under appropriate circumstances and in Studio's sole discretion, Studio may agree to enter into a written contract with a valid loan-out corporation for the services of an individual. Loan-out corporations must be bona-fide corporations in good standing, with a current tax identification number, and with all applicable licenses and registrations required to conduct business in the applicable jurisdiction. Articles of Incorporation date stamped by the Secretary of State or other applicable agency must be provided to Studio by the loan-out corporation prior to the start of the employee rendering services through the loan-out corporation. Should these documents not be provided, Studio reserves the right to treat the individual as an employee and not to engage the loan-out corporation to furnish the individual's services. In such event, Studio will withhold payroll taxes as appropriate. The loan-out corporation is responsible for payment of any payroll taxes associated with services rendered to Studio, and Studio will not reimburse the loan-out corporation or employee for payroll taxes, except that Studio reserves the right to make payroll deductions as required by any federal, state, or local law, regulation or ordinance. This is not intended to be a comprehensive summary of Studio's requirements or policies regarding loan-out corporations; questions in this regard should be directed to the Production Accountant.

LOST, STOLEN, OR DAMAGED PERSONAL PROPERTY

Studio will not reimburse you for any personal property or cash lost, stolen or damaged while working for Studio. This includes all items such as coats, bags, eyeglasses, wallets, notebooks, cameras, computers, etc. You are responsible for safeguarding your belongings on the set, in the office, in the company vehicles, in holding rooms, at catering locations, etc.

MEAL PERIODS AND REST PERIODS

Non-exempt employees are entitled to a minimum of thirty (30) uninterrupted minutes (and no more than one (1) hour) for a meal period, no later than the end of the employee's sixth hour of work. Non-exempt employees are entitled to a subsequent thirty (30) uninterrupted minutes (and no more than one (1) hour) for a meal period not later than six (6) hours after the end of the preceding meal period. During the meal period, the employee will be relieved of all duties and is free to use the meal period however he or she chooses. Meal periods are unpaid.

In addition, Studio authorizes and permits non-exempt employees to take rest periods at the rate of ten (10) minutes of rest time for every four hours or major fraction thereof (more than two hours of work). Where an employee's shift lasts less than three and one-half hours, the employee is not entitled to a rest period. An employee is entitled to rest periods as follows: one 10 minute rest period for shifts from 3.5 to 6 hours in length, two 10 minute rest periods for shifts of more than six hours and up to 10 hours, three 10 minute rest periods for shifts of more than 10 hours up to 14 hours, and so on. Rest periods are paid.

Rest periods should be scheduled in the middle of each work period unless practical considerations make it infeasible. (Employees may not combine meal and rest periods.)

Employees covered by a collective bargaining agreement are also governed by these rules unless otherwise provided in their applicable collective bargaining agreement.

Non-exempt employees are required to take their meal and rest periods. If a non-exempt employee has been denied a full and uninterrupted meal period or rest period for any reason, he or she should notify the UPM/Line Producer, Production Accountant, or Human Resources within that payroll period, and should not record a meal

period on his or her time card. Otherwise, it will be presumed that the employee has taken and/or was provided the required meal and/or rest periods.

MOBILE PHONES

The use of mobile telephones, smart phones, personal digital assistants, or similar devices by employees driving any vehicle on Studio business or operating a Studio-owned vehicle at any time is prohibited, except that where permitted by law, you may use a mobile telephone with the assistance of a hands-free device. Where states or municipalities have enacted more restrictive requirements, you must comply with applicable laws.

See "Reimbursement of Business Expenses" below for guidelines regarding reimbursement of expenses for business-related use of such devices.

PAYROLL AND WAGES

Studio's payroll week is Sunday (from 12:01am) through Saturday (midnight), regardless of the workweek scheduled for production. Studio's work week is any five consecutive days out of seven, including weekends. Paychecks are available on Thursday each week for services completed the previous payroll week. In the event that the scheduled pay date falls on a holiday, checks will be available one day later.

Overtime

NO SIXTH DAY, SEVENTH DAY, OR HOLIDAY SHALL BE WORKED WITHOUT PRIOR WRITTEN PERMISSION FROM THE UPM/LINE PRODUCER. NO HOURS BEYOND MINIMUM CALL WILL BE WORKED WITHOUT PRIOR PERMISSION FROM THE UPM/LINE PRODUCER. Compensation for overtime work hours shall be computed and paid in compliance with all applicable wage and hour laws.

No Guarantee of Hours

All non-union, non-exempt employees are to be hired and employed pursuant to an hourly rate with no guarantee of hours, whether written or verbal, to be worked for any given week.

Start Forms and Deal Memos

You must complete a Deal Memo and Start Form (I-9 and W-4) prior to the first day worked. Valid identification must be presented upon the completion of start paperwork. All employees are paid through the payroll service, and applicable payroll taxes will be withheld, unless the position meets the criteria for treatment as an independent contractor to be paid through a valid loan-out corporation. (See Loan-Out Corporations, above.)

Time Cards

You are responsible for accurately completing and turning in your own time card. Time cards shall reflect all time you have worked, including the specific start and end times, and start and end times for each meal period taken. If someone else fills out your time card on your behalf, you are still responsible for assuring that the hours are correct. You must sign your own time card and ensure that it is submitted in a timely manner.

Upon completion of your last day of work each week, please turn your time card in to the Assistant Director on the set or to the Production Accountant, after Department Head approval, for auditing and approval. Department heads and supervisors are responsible for reviewing time cards of those who report to them to ensure that the time entered is accurate and that all overtime recorded has been authorized. Time cards must be received no later than wrap at the end of the payroll week. Late or incomplete time cards may result in a delay in payment until the following week.

Third-Party and Employee Invoices

Invoices from third party employee companies or from employees for expendables without an actual receipt/proof of sales tax payment will be paid through payroll upon submission and approval of an Equipment Lease Form (see Equipment Leases above).

Payroll and Wage Inquiries

If you have questions regarding payment of wages, including any issues or concerns regarding untimely or incomplete payment, please contact the Production Accountant immediately. For W-2 inquiries, please contact the Employer of Record:

Entertainment Partners 2950 N. Hollywood Way, Burbank, CA 91505 818/955-6000

PARKING TICKETS & TRAFFIC VIOLATIONS

During employment, crew members may be issued a vehicle for the purposes of performing work for the productions. It is Studio's policy that tickets relating to parking and traffic violations are the responsibility of the individual crew member who was assigned to or driving the vehicle at the time the violation was issued, and Studio will not reimburse parking tickets or traffic violations under any circumstances.

PERSONAL VEHICLES AND AUTOMOBILES

Employees who use a personal vehicle for business purposes are responsible for automobile insurance on their personal vehicles. Such employees must maintain written proof of at least statutory automobile liability requirements for the state in which the vehicle is being driven for business purposes. Evidence of personal insurance must be provided to the UPM/Line Producer prior to commencing services for Studio. Studio recommends that employees maintain collision and comprehensive insurance that will cover their use of a personal vehicle for business purposes because Studio does not provide any collision or comprehensive insurance with respect to such use of the vehicle.

See "Reimbursement of Business Expenses" below for guidelines regarding reimbursement in connection with vehicle use.

Fuel and Vehicle Services

Fuel and vehicle services such as car washes, oil changes and other services are not to be provided by the show for personal vehicles. If a personal vehicle that is not on rental to a show is used for show-related business, the owner must submit a legitimate mileage reimbursement request as outlined under the "Mileage" section of these Policies. For employees receiving car allowances, Mileage and Fuel reimbursements are already factored into the daily/weekly allowance amount and therefore no additional Mileage and Fuel reimbursement requests will be accepted. It is a violation of Studio policy for any personal vehicle, whether on rental to a show or not, to be fueled by a show fuel truck or otherwise paid for by Studio.

PETTY CASH

Procedures governing petty cash are available from the Production Accountant and must be followed. A Petty Cash Procedure Form must be completed and signed in order to receive a cash advance.

PROMOTIONAL CONSIDERATION/PAYOLA

You are expected to read Studio's "Statement of Policy Concerning Disclosure of Certain Payments" and to strictly observe its requirements. You must inform Studio if you become aware of the inclusion of any person, matter or thing in a television program intended for broadcast, or for use in connection with the production of such a program,

which may violate the policy. It is a criminal offense under the Federal Communications Act for any person, in connection with the production or preparation of any program broadcast on television, to accept or pay any money, service or other valuable consideration for the inclusion of any plug, reference, product identification or other matter as a part of such program, unless such acceptance or payment is disclosed in the manner required by law. Further, it is the policy of Studio not to permit the acceptance or payment of any such consideration.

PUBLICITY AND MEDIA INQUIRIES

You are not to furnish any non-public information or any publicity about any production or about Studio to any third party, including but not limited to, members of the media. Media inquiries should be directed to Studio's Media Relations Department via the UPM/Line Producer.

PURCHASE ORDERS

It is Studio's policy to use Purchase Orders for each and every purchase and rental made on credit. No invoices will be paid without the completion and submission of a Purchase Order, as set forth below.

Purchase Orders must provide the following information: vendor name, address, contact, phone number, tax ID/social security number, complete description of what is being rented/purchased, and specific dollar amount and/or bottom-line total. If the Purchase Order is for a rented or leased item, please include the rental dates and amount to be paid per week/day/month, where applicable. No Purchase Order will be accepted or processed without the prior written approval of the Department Head and the UPM/Line Producer.

No open Purchase Orders, open Work Authorizations or additions to existing Purchase Orders or Work Authorizations are allowed. Verbal approvals will not be honored for processing and payment of Purchase Orders. All Purchase Orders are sent to the Vendor via fax/mail/email to ensure and verify the terms and amount of the Purchase Order, prior to payment.

Please notify Accounting of any extension (i.e. a prop held a week longer) on a Purchase Order. Purchase Order extensions and add-ons require the re-approval of the Purchase Order by the Department Head and UPM/Line Producer.

REIMBURSEMENT OF BUSINESS EXPENSES

Studio will reimburse you for all necessary and reasonable expenditures directly related to work rendered for Studio in accordance with the guidelines below. All requests for reimbursement must be submitted in writing and approved by the UPM/Line Producer.

Requests for exceptions to the guidelines below may be submitted to the UPM/Line Producer and Studio's Production Executive. Expenditures that exceed or are not included in the guidelines set forth below may be reimbursed in the discretion of Studio if pre-approved by the UPM/Line Producer and Studio's Production Executive or if the UPM/Line Producer and Studio's Production Executive determine in their discretion that such expenditures were both necessary and reasonable.

Mobile Phones

In some instances, Studio may, in its discretion, provide you with a mobile phone, smart phone, personal digital assistant or other such device ("mobile phone") for business use. The Studio-provided mobile phone is for business use only.

If Studio does not provide you with a mobile phone for business use and if Studio agrees in advance to business use of a personal mobile phone on your Personal Service Agreement, Studio will provide the amount set forth on your Personal Services Agreement (at a rate not to exceed \$5 per day or \$100 per month) as a full and complete non-accountable allowance for all business-related calls on your personal mobile phone. Any daily allowance will only be paid for days worked and will not be paid for non-worked holidays, and any monthly allowances will be

prorated for periods worked of less than one month. Any allowance paid pursuant to this paragraph will be reported as income on your W-2 Form submitted to the IRS and may be subject to withholdings under applicable tax laws.

Meals

Studio will not reimburse off-set meals without prior written authorization by the UPM/Line Producer.

Mileage

Employees receiving car allowances are not eligible for additional reimbursement of business mileage. Car allowances already include reimbursement for all reasonable and necessary expenses that may be incurred by employees using their personal vehicles for business purposes.

Except as otherwise provided by an applicable collective bargaining agreement or personal services agreement, business mileage for employees who use their personal vehicles for business purposes and who are not receiving a car allowance will be reimbursed pursuant to the following guidelines: Mileage will not be reimbursed for commuting. For employees who regularly report to a production office, Studio will not reimburse for mileage incurred by such commuting. If such employees are asked to report to another location, Studio will reimburse for mileage to and from that location and outside the employee's normal commuting distance. Generally, employees who do not report regularly to a production office and, instead, report regularly to various locations will not be reimbursed for mileage that is within reasonable commuting distance. Exceptions may be made in extraordinary circumstances as determined in the sole discretion of Studio's Production Executive. Employees who are required to use their personal vehicles as part of their job duties (e.g., production assistants) during their working hours will be reimbursed for such business mileage.

Business mileage must be itemized on a mileage log indicating start location and destination and mileage distance rounded to the nearest tenth of a mile. Requests for reimbursement must be made on time cards within sixty (60) days of the date the mileage was incurred. Mileage will be paid at the prevailing IRS rate.

Housing & Hotel Incidentals

Housing and hotel expenses must be preapproved by the UPM/Line Producer and must be booked through the Production Office. For such preapproved hotel stays, Studio will pay room and tax only. All incidentals, including local phone charges and minibar charges, are the responsibility of the employee.

Tipping

Please note the following limits for reimbursement of tips for business related expenses:

DINING OUT 15%
PICK-UP MEALS NO TIP
DELIVERY 5% (before delivery charges), BUT NOT TO EXCEED \$10
SKYCAPS \$1 PER BAG
BELLMEN \$1 PER BAG
TAXIS 10%

RELATED PARTY TRANSACTION BIDS

Any purchase, rental, or service provided by an employee or relation of an employee, regardless of amount, requires written pre-approval by the Production Executive by completion of a Related Party Bid form. The bid must include three (3) written bids from competing vendors. A Related Party Transaction Bid Form may be obtained from the Production Accountant.

SHIPPING AND COURIER

Personal use of the Studio's shipping and courier service is not permitted.

TIE-INS/PRODUCT PLACEMENT/PROMOTIONS

No product tie-ins, production related promotional activities or product placements are to be made without the prior written approval of the UPM/Line Producer, Studio's Production Executive and Studio's Legal Department.

UNEMPLOYMENT CLAIMS

For unemployment claims, please contact the Employer of Record: Entertainment Partners 2835 N. Naomi Burbank, CA 91504-2024 818/955-6000.

USE OF ALCOHOL AND CONTROLLED SUBSTANCES

Studio is committed to providing a safe work environment and to fostering the wellbeing and health of its employees. Therefore, Studio has established the following policy:

- It is a violation of Studio policy for any employee to manufacture, use, possess, sell, trade, offer for sale, or offer to buy illegal drugs or otherwise engage in the illegal use of drugs on or off the job.
- It is a violation of Studio policy for any employee to be on Studio property or conduct Studio business with illegal drugs or unauthorized controlled substances present in the body. Additionally, the excessive use of alcohol at business sponsored or related events on or off Studio premises is prohibited.
- It is a violation of Studio policy for any employee to use prescription drugs illegally. Nothing in this policy prevents the appropriate use of legally prescribed medications.
- It is a violation of Studio policy for any employee covered by the Department of Transportation's Federal Highway Administration (FHWA) drug and alcohol testing regulations to violate the Administration's existing regulations. No Commercial Drivers License (CDL) driver shall report for duty, remain on duty or perform a safety-sensitive function if the driver tests positive for controlled substances or adulterates or substitutes a specimen for a controlled substances test. Additionally, no CDL driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of .04 or greater.

Employees who violate this policy are subject to disciplinary action up to and including termination. Studio recognizes that poor or declining job performance may be caused by drug dependency or alcoholism. Employees will not be disciplined solely for suffering from alcoholism or drug dependency or for seeking rehabilitation treatment. However, the criteria for continued employment is acceptable job performance and adherence to Studio policy. The existence of drug dependency or alcoholism or the seeking of rehabilitation treatment will not preclude disciplinary action – up to and including termination – against an employee involved in actions that would result in immediate dismissal, including but not limited to violation of Studio policy, dishonesty, insubordination or misconduct.

The Senior Vice President, Security and Corporate Services (1-212-975-8454) in New York should be contacted for assistance when unlawful activities are suspected.

If you have any questions regarding the foregoing Policies, please contact your UPM/Line Producer, Production Accountant, Human Resources, or Studio's Production Executive.

RELATED PARTY TRANSACTION FORM

RELATED PARTY TRANSACTIONS:
 A Related Party Transaction is a purchase, rental or service provided by an employee (outside of box/kit/personal vehicle listed on the deal memo) or relations of an employee. All Related Party Transactions require written pre-approval by a Production Executive and the completion of a Related Party Transaction Form. The employee will be required to submit three (3) written bids from competing vendors. These bids must be summarized on the Related Party Transaction Form. Productions are prohibited from purchasing expendables from employees.

PURCHASE: _____

DATE: _____

RENTAL: _____

LEASE: _____

SECTION 1

	VENDORS QUOTED	DATE	AMOUNT	ACCEPTED
BID 1 (EMPLOYEE/RELATION)				
BID 2				
BID 3				
BID 4				

SECTION 2

IF THE ITEM AND/OR SERVICE IS ONE OF THE FOLLOWING EXCEPTIONS, CHECK THE APPLICABLE LINE AND EXPLAIN:

NOT AVAILABLE ELSEWHERE _____

LACK OF TIME _____

CREATIVE REQUIREMENT _____

SECTION 3

EXPLANATION/DESCRIPTION:

SIGNATURES

 PRODUCTION MANAGER

 DEPARTMENT HEAD

 PRODUCTION ACCOUNTANT

 PRODUCTION EXECUTIVE

PARAMOUNT GLOBAL **NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY**

Paramount Global (“Paramount”) is committed to a work environment in which all individuals are treated with respect and dignity, regardless of their race, color, ethnicity, national origin, religion, sex, pregnancy, childbirth, and related conditions (including breastfeeding), age, physical disability, mental disability, medical condition, ancestry, alienage, immigration or citizenship status, marital status, familial status, caregiver status, creed, genetic information, height or weight, sexual orientation, military or veteran’s status, gender, gender identity, gender expression, transgender status, status as a victim of domestic violence, sexual violence or stalking, sexual and reproductive health decisions, or any other characteristic protected by applicable law. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminatory practices, including harassment. Therefore, Paramount expects that all relationships among persons in the workplace and any other work-related environment will be professional and free of bias, prejudice and harassment. Every employee has the right to feel safe when working, including with co-workers, managers, vendors, suppliers, clients, visitors, talent or independent contractors. Paramount does not tolerate any type of harassment, discrimination or retaliation; therefore, any such behavior will lead to disciplinary action, up to and including termination.

Equal Employment Opportunity

It is Paramount’s policy to ensure equal employment opportunity without discrimination or harassment on the basis of race, color, ethnicity, national origin, religion, sex, pregnancy, childbirth, and related conditions (including breastfeeding), age, physical disability, mental disability, medical condition, ancestry, alienage, immigration or citizenship status, marital status, familial status, caregiver status, creed, genetic information, height or weight, sexual orientation, military or veteran’s status, gender, gender identity, gender expression, transgender status, status as a victim of domestic violence, sexual violence or stalking, sexual and reproductive health decisions, or any other characteristic protected by applicable law. In some jurisdictions such as in New York or California, traits historically associated with race (including hair texture and hairstyle) and religion (including wearing any attire or having facial hair in accordance with one’s religion) are also protected characteristics. Paramount prohibits and will not tolerate any such discrimination or harassment based on any individual’s protected characteristic, perceived protected characteristic, or association with other individuals with such protected characteristics or perceived protected characteristics. Although the Paramount Chief People Officer has the overall responsibility for the implementation of this policy, every individual working at Paramount is expected to assist in the furtherance of this policy.

This means that it is each employee’s responsibility to ensure that all personnel actions and practices are administered in a fair, equal and consistent manner that furthers the principles of equal employment opportunity. All recruiting, hiring, training, promotion, discipline and termination decisions in all job classifications must be based on valid and non-discriminatory criteria without regard to race, color, ethnicity, national origin, religion, sex, pregnancy, childbirth, and related conditions (including breastfeeding), age, physical disability, mental disability, medical condition, ancestry, alienage, immigration or citizenship status, marital status, familial status, caregiver status, creed, genetic information, height or weight, sexual orientation, military or veteran’s status, gender, gender identity, gender expression, transgender status, status as a victim of domestic violence, sexual violence or stalking, sexual and reproductive health decisions, or any other characteristic protected by applicable law.



Definitions of Harassment

a. Sexual harassment constitutes gender-based discrimination and is illegal under federal, state and local laws, as well as a violation of Paramount’s policies. Discrimination of any kind, including sexual harassment, may subject Paramount to liability. Harassers also may be individually subject to liability and employees and supervisors who fail to report or act on harassment may be liable for aiding and abetting such behavior. All employees are required to work in a manner that prevents sexual harassment in the workplace.

For the purposes of this policy, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct directed at an individual because of their perceived or actual sex, sexual orientation, gender identity or gender expression, or that is of a sexual nature when: (a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual (including, for example, decisions regarding work schedules, project assignments and salary or promotion decisions); or (c) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment, regardless of whether the complaining individual is the intended target of any such harassment. Sexual harassment that occurs when a person in authority tries to trade job benefits for sexual favors is also called “quid pro quo” harassment. Job benefits in this context can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment.

Sexual harassment may include a range of subtle and not so subtle behaviors and can occur between any individuals, regardless of their sex or gender. Sexual harassment is not limited to sexual contact, touching or expressions of a sexually suggestive nature. Sex-based harassment — that is, harassment not involving sexual activity or language (e.g., male supervisor yells only at female employees and not males) — may also constitute discrimination if it is directed at employees because of their sex.

Further, understanding gender diversity is essential to recognizing sexual harassment because discrimination based on sex or gender role stereotypes, gender expression and perceived identity are all forms of sexual harassment. The gender spectrum is nuanced, but the three most common ways people identify are cisgender, transgender, and non-binary. A cisgender person is someone whose gender aligns with the sex they were assigned at birth. Generally, this gender will align with the binary of male or female. A transgender person is someone whose gender is different than the sex they were assigned at birth. A non-binary person does not identify exclusively as a man or a woman. They might identify as both, somewhere in between, or completely outside the gender binary. Some may identify as transgender, but not all do. Respecting an individual’s gender identity is a necessary step in establishing a safe workplace.

Every instance of harassment is unique to those experiencing it, and there is no single boundary between petty slights and harassing behavior.¹ Generally, any behavior in which an employee or covered individual is treated worse because of their gender (perceived or actual), sexual orientation, or gender expression may constitute a violation of Paramount’s policy. The intent of the behavior — for example, making a joke — does not neutralize a harassment claim. Not intending to harass is not a defense. The impact of the behavior on a person is what counts.

The following is a non-exclusive list of some of the types of acts that may be unlawful sexual harassment and are strictly prohibited by this policy:

¹ The New York State Human Rights Law specifies that whether harassing conduct is considered petty or trivial is to be viewed from the standpoint of a reasonable victim of discrimination with the same protected characteristics.

- unwelcome or unwanted sexual comments, advances or activity, or propositions, such as requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion, or other job benefits (which can include sexual advances or pressure placed on an employee by customers or clients);
- subtle or obvious pressure for unwelcome sexual activities, or repeated requests for dates or romantic gestures (including gift-giving);
- unwelcome or unwanted physical acts, such as touching, pinching, patting, kissing, hugging, grabbing, poking, or intentionally brushing against another employee's body;
- rape, sexual battery, molestation or attempts to commit these assaults, which also may be considered criminal conduct beyond the scope of this policy;²
- sexually oriented gestures, words, signs, noises, remarks, jokes, pranks, innuendo, questions or comments about a person's sexuality, sexual experience, or romantic history that create a hostile work environment (including in-person interactions and remarks made over virtual platforms and in messaging apps when employees are working remotely);
- sexually explicit or derogatory statements, sexually discriminatory remarks, or commentary about a person's own or another's sexual prowess or sexual deficiencies which are offensive or objectionable to or cause an individual discomfort or humiliation, or which interfere with the individual's job performance;
- leering, catcalls or other insulting or obscene comments or gestures;
- unwelcome, obscene, derogatory, or demeaning commentary about an individual's body including using innuendo;
- sexual or discriminatory displays or publications anywhere in the workplace (including the virtual or remote workspace), such as displaying or circulating pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic (including through posting on walls at the workplace or that are visible in the background during virtual meetings, e-mail, text message, instant messenger, social media, or other electronic communication);
- hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity or gender expression, such as interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job; sabotaging an individual's work; intimidation; and bullying, yelling and name-calling; intentional misuse of an individual's preferred pronouns; or creating different expectations for individuals based on their perceived identities (such as dress codes that place more emphasis on women's attire or leaving parents/caregivers out of meetings);
- sex stereotyping – i.e., when conduct or personality traits are judged based on other people's ideas or perceptions about how individuals of a particular sex should act or look, such as remarks regarding an employee's gender expression (for example, wearing a garment typically associated with a different gender identity) or asking employees to take on traditionally gendered roles (for example, asking a woman to serve meeting refreshments when it is not part of, or appropriate to, her job duties); or
- other physical, verbal or visual conduct of a sexual nature.

Sexual harassment does not happen in a vacuum and discrimination experienced by an employee can be impacted by biases and identities beyond an individual's gender. Individuals bring personal history with them to the workplace that might impact how they interact with certain behavior. It is

² Where the conduct complained of involves rape, sexual battery, molestation or attempts to commit these assaults, physical touching, coerced physical confinement, or coerced sex acts, the conduct may constitute a crime, and individuals should contact their local police department.

especially important for all employees to be aware of how words or actions might impact someone with a different experience than their own in the interest of creating a safe and equitable workplace.

b. Harassment on the basis of all protected characteristics is also strictly prohibited. Under this policy, harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of race, color, ethnicity, national origin, religion, sex, pregnancy, childbirth, and related conditions (including breastfeeding), age, physical disability, mental disability, medical condition, ancestry, alienage, immigration or citizenship status, marital status, familial status, caregiver status, creed, genetic information, height or weight, sexual orientation, military or veteran's status, gender, gender identity, gender expression, transgender status, status as a victim of domestic violence, sexual violence or stalking, sexual and reproductive health decisions, or any other characteristic protected by applicable law – including, in some jurisdictions such as in New York or California, traits historically associated with race (including hair texture and hairstyle) and religion (including wearing any attire or having facial hair in accordance with one's religion) – or that of an individual's relatives, friends or associates, and that: (a) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (b) has the purpose or effect of unreasonably interfering with an individual's work performance; or (c) otherwise adversely affects an individual's employment opportunities. Harassing conduct includes, but is not limited to, epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; derogatory or denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including, but not limited to, through posting on walls, e-mail, text message, instant messenger, social media, or other electronic communication).

Individuals and Conduct Covered

This policy applies to and covers all applicants, employees, interns (whether paid or unpaid), contractors, temporary workers, vendors and any other individuals conducting business or providing services at Paramount, regardless of immigration status, and prohibits harassment, discrimination and retaliation whether engaged in by fellow employees, by paid and unpaid interns, by a supervisor or manager or by someone not directly connected to Paramount (e.g., an outside vendor, consultant, client, visitor or customer).

With regard to non-employees, the protections and prohibitions against discrimination and harassment as set forth in this policy apply to non-employees who provide services to Paramount (including contractors, subcontractors, vendors, and consultants) while they are on Paramount premises and/or while engaged in conducting business for or on behalf of Paramount ("covered non-employees"). Covered non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers, as well as persons providing equipment repair, cleaning services, or any other services provided pursuant to a contract with Paramount. Therefore, this policy (i) prohibits discrimination and harassment engaged in by covered non-employees, whether directed at a fellow covered non-employee or an employee or intern of Paramount; and (ii) prohibits discrimination and harassment directed at covered non-employees, whether engaged in by a fellow covered non-employee or by an employee or intern of Paramount.

Conduct prohibited by this policy is unacceptable in the workplace (including on set or other project-related worksites, and when employees are working remotely from home) and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events or parties. Inappropriate conduct can happen on virtual meeting platforms, in messaging apps, and after working hours between personal cell phones or other personal methods of communication. Any individual (including covered non-employees) who engages in such conduct that is in violation of this policy (and which may constitute unlawful workplace harassment) by any means, including, but not limited to, in-person behavior, through the use of computers, e-mail, telephone, or social media or any other means, whether on or off Paramount premises, on work or

personal devices or during non-work hours, will be subject to discipline, up to and including termination.

Supervisory Responsibility

Everyone must work toward preventing discrimination and harassment, but leadership matters. Managers and supervisors are charged with additional responsibilities because of their positions of authority within Paramount to make sure the workplace is free from discrimination and harassment. Managers and supervisors are required to promote a work environment where individuals feel safe and comfortable asking questions or raising concerns about these policies, and to make themselves available to listen to and discuss concerns. As such, managers and supervisors are responsible for any harassment and discrimination that should have been known to them with reasonable care and attention to the workplace for which they are responsible. While these duties are mandatory for managers and supervisors, they also are strongly encouraged for all individuals who are covered by this policy.

Managers and supervisors who receive a complaint or information about suspected discrimination or harassment, observe what may be harassing behavior or for any reason suspect that harassment is occurring, **are required to** report such suspected discrimination or harassment to the Paramount Human Resources Department, the Paramount Employee Relations Department, or to the Paramount Compliance Officers, even where they may believe the conduct is trivial, or where an individual (including the complainant or otherwise) asks that it not be reported. Supervisors and managers should not be passive and wait for an employee to make a complaint of discrimination or harassment. If they observe or otherwise learn of inappropriate behavior, they must act.

Managers and supervisors will be subject to discipline, up to and including termination, for failing to report any allegations or suspicions of harassment or discrimination or otherwise knowingly allowing harassment or discrimination to continue after they know about it. Supervisors and managers will also be subject to discipline or for engaging in any harassing, discriminatory, or retaliatory conduct themselves.

While supervisors and managers have a responsibility to report discrimination and harassment, they must be mindful of the impact that harassment and a subsequent investigation has on victims. Being identified as a possible victim of discrimination or harassment and questioned about such conduct can be intimidating, uncomfortable and traumatizing for individuals. Supervisors and managers should work with the Paramount Human Resources Department, the Paramount Employee Relations Department, or the Paramount Compliance Officers to ensure as best as possible that the workplace is safe and free from retaliation for them during and after any investigation.

Retaliation Is Prohibited

Paramount policy and federal, state and local law prohibit retaliation against any individual who reports discrimination, harassment or retaliation or participates in an investigation of such reports. For purposes of this policy, **retaliation** includes any action that seeks to or would keep an individual from coming forward to make or support a complaint of discrimination or harassment or that seeks to punish those who have come forward. Such retaliation is unlawful under federal, state, and, where applicable, local law. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation. For example, threats made outside of work hours or disparaging someone on social media could be covered as retaliation under this policy if in response or relation to a complaint of discrimination or harassment. Protected activities with regard to discrimination or harassment include making complaints about discrimination, harassment or retaliation to a manager or supervisor or other person designated to receive complaints; making a report of suspected discrimination, harassment or retaliation even where the individual is not the recipient; assisting another individual complaining of discrimination, harassment or retaliation or encouraging such individual to report discrimination, harassment or retaliation; filing a formal complaint about

discrimination, harassment or retaliation with a government agency or in court; opposing discrimination or harassment, including reporting that another employee has been discriminated against or harassed, by making a verbal or informal complaint to a manager or supervisor or other person designated to receive complaints; or providing information during an investigation of discrimination, harassment or retaliation or providing testimony or cooperating in connection with an internal or external complaint or proceeding involving discrimination, harassment or retaliation under any applicable anti-discrimination law. Retaliation against an individual because that person engaged in protected activity is a serious violation of this policy and, like discrimination or harassment itself, will be subject to disciplinary action, up to and including termination.

Examples of retaliation in response or relation to a complaint of discrimination or harassment may include, but are not limited to: demotion, termination, denying accommodations, reduced hours, or the assignment of less desirable shifts; publicly releasing personnel files; refusing to provide a reference or providing an unwarranted negative reference; labeling an employee as “difficult” and excluding them from projects to avoid “drama”; undermining an individual’s immigration status; or reducing work responsibilities, passing over for a promotion, or moving an individual’s workspace to a less desirable office location.

Even if the alleged discrimination or harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of discrimination or harassment.

Any individual who believes they have been subject to retaliation should report such conduct pursuant to the Complaint Procedure section set forth in this policy or may seek assistance from other available forums as detailed below.

What Retaliation Is Not

Negative employment actions do not rise to the level of retaliation simply because they occur after an employee engages in protected activity. Individuals continue to be subject to all Paramount policies, job requirements and disciplinary rules regardless of their engaging in protected activity.

Complaint Procedure - Reporting an Incident of Harassment, Discrimination or Retaliation

Paramount strongly urges the reporting of all incidents of discrimination, harassment or retaliation, regardless of the offender’s identity or position. Any harassing conduct, even a single incident, can be reported under this policy. Employees and other covered non-employees should not feel discouraged from reporting harassment because they do not believe it is bad enough, or conversely because they do not want to see a colleague terminated over less severe behavior. Just as harassment can happen in different degrees, potential discipline for engaging in conduct violating this policy will depend on the degree of misconduct.³

Individuals who believe they have experienced conduct that they believe is contrary to this policy or who have concerns about such matters should report their complaints to their immediate supervisor, their department head, the Paramount Human Resources Department (Human Resources Business Partner or Human Resources Production Partner), the Paramount Employee Relations Department (EmployeeRelations@paramount.com), Paramount Compliance Officers, a lawyer in their Business Unit, Paramount’s General Counsel, or the Paramount Openline at (855) 833-5027 or visit [Openline.Paramount.com](https://www.paramount.com/openline). Paramount has engaged NAVEX Global’s EthicsPoint, an external

³ In New York, harassment does not need to be severe or pervasive to be illegal or a violation of Paramount’s policy.

vendor, to receive phone calls or online reports through our Paramount Openline hotline and website.

Individuals should not feel obligated to file a complaint with their immediate supervisor before bringing the matter to the attention of one of the other Paramount-designated resources identified above. Supervisors or managers who receive a complaint of a violation of this policy must promptly report the complaint to the Paramount Human Resources Department, the Paramount Employee Relations Department, or to the Paramount Compliance Officers.

Reports of discrimination or harassment may be made verbally or in writing. A verbal or otherwise written complaint (such as an email) on behalf of oneself or another employee is also acceptable. Employees, interns and covered non-employees may also seek assistance in other available forums, as explained below in the section on Other Avenues for Relief.

Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment, discrimination, or retaliation. Therefore, while no fixed reporting period has been established, Paramount strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. Anyone, whether personally subjected to harassment, discrimination or retaliation, or a bystander who is a witness to such conduct, is encouraged to promptly report the incident. Paramount will exercise reasonable care to stop alleged harassment, discrimination or retaliation, but can only do so with the cooperation of its employees.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to harassing or discriminatory conduct from promptly advising the offender that the behavior is unwelcome and requesting that it be discontinued. However, advising the offender that their behavior is unwelcome and/or requesting that it be discontinued shall not constitute a complaint under this procedure even if the offender is one of the designated representatives identified above.

Bystander Intervention

Any employee witnessing discrimination or harassment as a bystander is encouraged to report it. A supervisor or manager that is a bystander to discrimination or harassment is **required** to report it. There are five standard methods of bystander intervention that can be used when anyone witnesses harassment or discrimination and wants to help.

1. A bystander can interrupt the harassment by engaging with the individual being harassed and distracting them from the harassing behavior;
2. A bystander who feels unsafe interrupting on their own can ask a third party to help intervene in the harassment;
3. A bystander can document the harassment incident to benefit a future investigation;
4. A bystander might check in with the person who has been harassed after the incident, see how they are feeling and let them know the behavior was not okay; and
5. If a bystander feels safe, they can confront the harassers and name the behavior as inappropriate (though note that, when confronting harassment, physically assaulting an individual is never an appropriate response).

Though not exhaustive, and dependent on the circumstances, the guidelines above can serve as a brief guide of how to react when witnessing discrimination or harassment in the workplace.

The Investigation

Any reported allegations of harassment, discrimination or retaliation will be investigated fairly, immediately, thoroughly and impartially by the Human Resources Department, the Paramount Employee Relations Department, Paramount's Compliance Department, or another appropriate party in a manner that is fair to all parties, provides all parties appropriate due process and reaches

conclusions based on the evidence collected, as outlined below. This procedure will apply regardless of the manner in which the individual made the complaint.

While the process may vary from case to case, investigations will generally be done in accordance with the following steps: Upon receipt of the complaint, the designated investigator will conduct a prompt review of the allegations. The investigation may include, but is not limited to, individual interviews with the complainant, other parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge, reviewing documents relevant to the investigation and reasonably available or accessible (and appropriate retention of same), documentation of the investigation, and notification to the complainant and the individual(s) about whom the complaint was made of the results of the investigation and corrective actions, as appropriate. All individuals, including managers and supervisors, are required to cooperate with any internal investigation of harassment, discrimination or retaliation. Those receiving claims and leading investigations will handle complaints and questions with appropriate sensitivity toward those participating. Individuals must respond truthfully, promptly and fully to all inquiries made by the designated investigator. Withholding responsive information, providing incomplete information or attempting to mislead or misdirect any investigation (or encouraging or pressuring others to do so) may result in disciplinary action up to and including termination. As part of its investigation, Paramount will review relevant documents (if any), which may include without limitation e-mails and text messages.

Confidentiality will be maintained throughout the investigatory process to the extent consistent with a thorough investigation, appropriate resolution and applicable law.

Responsive Action

Misconduct constituting harassment, discrimination or retaliation will be dealt with promptly and appropriately. Responsive action may include, for example, training, referral to counseling, monitoring of the offender and/or disciplinary action such as warnings, reprimands, withholding of a promotion or pay increase, prospective reduction of wages, demotion, reassignment, or temporary suspension without pay or termination, as Paramount believes appropriate under the circumstances. If the harassment, discrimination or retaliation is from a third party who is not employed by Paramount, Paramount will take appropriate action to stop the complained-of conduct. In addition, Paramount will also take steps to ensure as best as possible a safe work environment for the employee(s) who experienced the discrimination or harassment.

Additional Information About This Policy

Individuals who have questions or concerns about this policy should talk with their Human Resources Business Partner, Human Resources Production Partner, any member of the Paramount Human Resources Department, any member of the Paramount Employee Relations Department, any lawyer on the Paramount Employment Law team, a lawyer in your Business Unit, or a Paramount Compliance Officer.

This policy should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions in order to avoid allegations of harassment. The law and Paramount's policy prohibit disparate treatment on the basis of sex or any other protected characteristic, with regard to terms, conditions, privileges and perquisites of employment. The prohibitions against harassment, discrimination and retaliation are intended to complement and further this policy, not to form the basis of an exception to them.

Other Avenues for Relief

Discrimination and harassment are not only prohibited by Paramount but are also prohibited by federal, state and local law. Aside from the internal complaint procedure available at Paramount, individuals may also choose to pursue legal remedies with governmental entities as set forth below.

For Employees in New York:

The provisions of the policy above apply to all employees who work for Paramount in New York. In addition to the internal complaint procedure available at Paramount, Paramount also has a Complaint Form (available from your Human Resources Representative or at https://murray.paramount.com/murray?page=us_policies) to report complaints of sexual harassment, which individuals may complete if they prefer. Once the individual completes a Complaint Form, it should be submitted to the relevant Human Resources representative, the Paramount Employee Relations Department (EmployeeRelations@paramount.com), a Paramount Compliance Officer, or the Paramount Openline website at Openline.Paramount.com. Employees who are reporting sexual harassment on behalf of other employees may also use the Complaint Form and should note that it is on another employee's behalf. Further, individuals in New York may choose to pursue legal remedies with the following governmental entities at any time. Using Paramount's internal complaint procedure does not prohibit employees from filing a complaint with these agencies:

- *U.S. Equal Employment Opportunity Commission (EEOC)* – The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act, 42 U.S.C. § 2000e et seq. An individual can file a complaint with the EEOC anytime within 300 days from the most recent incident of discrimination or harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint and determine whether there is reasonable cause to believe that discrimination or harassment has occurred. If the EEOC determines that the law may have been violated, the EEOC will try to reach a voluntary settlement with the employer. If the EEOC cannot reach a settlement, the EEOC (or the Department of Justice in certain cases) will decide whether to file a lawsuit. The EEOC will issue a Notice of Right to Sue permitting employees to file a lawsuit in federal court if the EEOC closes the charge, is unable to determine if federal employment discrimination laws may have been violated or believes that unlawful discrimination or harassment occurred but does not file a lawsuit. Individuals may obtain relief in mediation, settlement, or conciliation. In addition, federal courts may award remedies if discrimination or harassment is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC. An employee alleging discrimination at work can file a “Charge of Discrimination.” The EEOC has district, area, and field offices where complaints can be filed. If an individual filed an administrative complaint with DHR, DHR will automatically file the complaint with the EEOC to preserve the right to proceed in federal court.
 - Contact: www.eeoc.gov (website), info@eeoc.gov (e-mail), 1-800-669-4000 (voice), 1-800-669-6820 (TTY)
- *New York State Division of Human Rights (NYSDHR)* – The New York State Human Rights Law (NYSHRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to employers in New York State and protects employees paid or unpaid interns and covered non-employees, regardless of immigration status. A complaint alleging violation of the NYSHRL may be filed either with the New York State Division of Human Rights (DHR) or in New York State Supreme Court. Complaints of sexual harassment may be submitted to DHR at any time within three years of the alleged harassment or within one year for other claims of workplace discrimination and harassment. If an individual did not file at DHR, they can bring a lawsuit directly in state court under the NYSHRL, within three years of the alleged

discrimination. An individual may not file with DHR if they have already filed a NYSHRL complaint in state court. Complaining internally to Paramount does not extend an individual's time to file with DHR or in court. The one or three years is counted from the date of the most recent incident of discrimination or harassment. Individuals do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR. DHR will investigate the complaint and determine whether there is probable cause to believe that discrimination or harassment has occurred. Probable cause cases receive a public hearing before an administrative law judge. If discrimination or harassment is found at the hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the discrimination or harassment, or repair the damage caused by such conduct, including paying monetary damages, punitive damages, attorneys' fees and civil fines.

- Contact: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458 (by mail), (718) 741-8400 (voice), www.dhr.ny.gov (website). Go to dhr.ny.gov/complaint for more information about filing a complaint with DHR. The website has a digital complaint process that can be completed on your computer or mobile device from start to finish, as well as a complaint form that can be downloaded, filled out, and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.
- Call the DHR sexual harassment hotline at 1(800) HARASS3 for more information about filing a sexual harassment complaint. This hotline can also provide a referral to a volunteer attorney experienced in sexual harassment matters who can provide limited free assistance and counsel over the phone.
- *New York City Commission on Human Rights (NYCCHR)* – individuals in New York City have one (1) year to file a complaint of discrimination or harassment and three (3) years to file a complaint of gender-based harassment with the NYCCHR. Alternatively, a lawsuit may be brought within three (3) years of the alleged harassment or discrimination, instead of filing a complaint with the NYCCHR. Remedies include injunctive relief as well as monetary damages and civil fines paid to the City of New York.
 - Contact: Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York (by mail); www.nyc.gov/html/cchr/html/home/home.shtml (website); 311 (voice); 212-306-7450 (voice)

For Employees in California:

The provisions of the policy above apply to all employees who work for Paramount in California. Further, in addition to the internal complaint procedure available at Paramount, individuals in California may also raise questions or report potential harassment, discrimination or retaliation to the following governmental agency. Using Paramount's internal complaint procedure does not prohibit employees from filing a complaint with this agency:

- *California Civil Rights Department (CRD)*
 - Contact: calcivilrights.ca.gov (website); contact.center@calcivilrights.ca.gov (e-mail); 800-884-1684 (voice); 800-700-2320 (TTY)

For Employees in Massachusetts:

The provisions of the policy above apply to all employees who work for Paramount in Massachusetts. Further, in addition to the internal complaint procedure available at Paramount, individuals in Massachusetts may also raise questions or report potential sexual harassment by filing

a formal complaint with the following governmental entities. Using Paramount's internal complaint procedure does not prohibit employees from filing a complaint with these agencies:

- *The United States Equal Employment Opportunity Commission (EEOC)* office in Massachusetts
 - Contact: John F. Kennedy Federal Building, 15 New Sudbury Street, Room 475, Boston, Massachusetts 02203 (by mail); 1-800-669-4000 (voice)
- *The Massachusetts Commission Against Discrimination (MCAD)* – individuals in this state have 300 days to file a complaint.
 - Contact: <https://www.mass.gov/orgs/massachusetts-commission-against-discrimination> (website); mcad@mass.gov (e-mail); One Ashburton Place, Suite 601, Boston, MA 02108 (Boston Office); 617-994-6000 (Boston voice); State Office Building, 436 Dwight Street, Room 220, Springfield, MA 01103 (Springfield Office); 413-739-2145 (Springfield voice).

For Employees in Illinois:

The provisions of the policy above apply to all employees who work for Paramount in Illinois. Further, in addition to the internal complaint procedure available at Paramount, individuals in Illinois may also raise questions or report potential sexual harassment by filing a formal complaint with the following governmental entities. Using Paramount's internal complaint procedure does not prohibit employees from filing a complaint with these agencies:

- *The United States Equal Employment Opportunity Commission (EEOC) office in Illinois*
 - Contact: 230 South Dearborn Street, Suite 1866, Chicago, IL 60604 (by mail); 312-872-9777 (voice); 1-800-669-6820 (TTY); 312-588-1260 (fax)
- *The Illinois Department of Human Rights (IDHR)* – individuals in this state have 180 days from the date the alleged harassment took place to file a complaint.
 - Contact: www.illinois.gov/dhr (website); 555 West Monroe Street, Suite 700, Chicago, IL 60661 (Chicago Office); 312-814-6200 (Chicago voice); 866-740-3953 (Chicago TTY); 312-814-1436 (Chicago fax – administration); 312-814-6251 (Chicago fax – charge processing); 524 S. 2nd Street, Suite 300, Springfield, IL 62701 (Springfield Office); 217-785-5100 (Springfield voice); 866-740-3953 (Springfield TTY); 217-785-5106 (Springfield fax).

For individuals in Chicago, Illinois:

- Sexual harassment and retaliation for reporting sexual harassment are not only prohibited by Paramount but are also illegal under the City of Chicago's Ordinance. Such conduct is also prohibited by federal and state law.
- All Chicago employees are required to participate in a minimum of one hour of sexual harassment prevention training annually. All Chicago employees who supervise or manage employees are required to participate in a minimum of two hours of sexual harassment prevention training annually. In addition, all Chicago employees are required to participate in one hour of bystander training annually.
- Paramount strongly encourages all employees who believe that they have been subjected to discrimination, harassment or retaliation, or who have experienced conduct that they believe is contrary to Paramount's policy, to report the matter to one of the designated individuals listed in the Complaint Procedure section of this policy. Employees should also be aware that legal services available to employees who may be victims of sexual harassment may be obtained from the EEOC (www.eeoc.gov), the Illinois Department of

Human Rights (www2.illinois.gov/dhr) and the Chicago Commission on Human Relations (www.chicago.gov/city/en/depts/cchr.html).

For Employees in Maine:

The provisions of the policy above apply to all employees who work for Paramount in Maine. As set forth above, Paramount prohibits discrimination and harassment of any kind, including sexual harassment. Sexual harassment is a violation of the Maine Human Rights Act of 1964 (Title 5, chapter 337), and Me. Rev. Stat. Ann. tit. 26, § 807, as well as Paramount's policy.

Further, in addition to the internal complaint procedure available at Paramount, individuals in Maine may also raise questions or report potential harassment or discrimination by filing a formal complaint with the following governmental entity. Using Paramount's internal complaint procedure does not prohibit employees from filing a complaint with this agency:

- The Maine Human Rights Commission – individuals in this state have 300 days from the date of alleged discrimination or harassment to file a complaint.
 - Contact: #51 State House Station, Augusta, ME 04333 (by mail); 207-624-6290 (voice); 207-624-8729 (fax); MAINE RELAY 711 (TTY).

For Employees in Rhode Island:

The provisions of the policy above apply to all employees who work for Paramount in Rhode Island.

Further, in addition to the internal complaint procedure available at Paramount, individuals in Rhode Island may also raise questions or report potential harassment by filing a formal complaint with the following governmental entities. Using Paramount's internal complaint procedure does not prohibit employees from filing a complaint with these agencies:

- The United States Equal Employment Opportunity Commission (EEOC) office in Massachusetts
 - Contact: John F. Kennedy Federal Building, 15 New Sudbury Street, Room 475, Boston, Massachusetts 02203 (by mail); 1-800-669-4000 (voice)
- The Rhode Island Commission for Human Rights – individuals in this state have one (1) year from the date of alleged harm to file a complaint.
 - Contact: 180 Westminster Street, 3rd Floor, Providence, RI 02903 (by mail); 401-222-2661 (voice); 401-222-2616 (fax).

Individuals in other Paramount work locations may be subject to additional applicable state and local laws.

ACKNOWLEDGEMENT OF RECEIPT

OF

CBS Non-Discrimination and Anti-Harassment Policy

I acknowledge that on _____ I have received the following policy that CBS has provided to me:

- Production Policy and Procedures
- CBS Non-Discrimination and Anti-Harassment Policy

Name

Signature

Date



GLOBAL BUSINESS CONDUCT STATEMENT

PDF versions (in multiple languages) available at [BCS.Paramount.com](https://www.paramount.com/global-business-conduct-statement)



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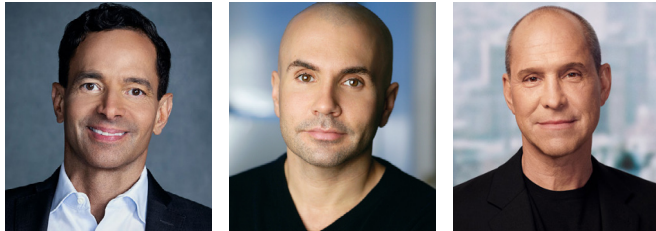
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Introducing the BCS

WHY THE PARAMOUNT GLOBAL BUSINESS CONDUCT STATEMENT MATTERS



A statement from The Office of the CEO



Team,

Thanks to your talent, hard work and creativity, we are unleashing the power of content and evolving Paramount for the future. To build on our momentum, it remains critically important for us to uphold a core set of practices that guide how we do business and that reflect our company values.

The Paramount Global Business Conduct Statement, or BCS, defines these common practices for everyone in our global organization. The BCS describes our shared expectations for appropriate conduct in the workplace and our individual ethical and legal responsibilities as Paramount employees. It emphasizes our commitment to fostering a culture of accountability and inclusivity and offers guidance to help us navigate difficult and sensitive situations at work. Consider the BCS our Paramount Code of Conduct.

Our entire community must adhere to these ethical standards, so please review the BCS and be mindful of our policies in your day-to-day activities. If you have questions or concerns, contact the Paramount Global Compliance team at GlobalCompliance@paramount.com.

Although the BCS is comprehensive, no code of conduct can cover every situation that may arise in our complex business environment. Should you become aware of a potential violation of our policies, we ask you to speak up and report your concerns to your manager, department head, HR Business Partner or any of Paramount's Compliance Officers or lawyers.

If you would prefer to receive support from someone outside your location or team, please contact our reporting assistance helpline OPENLINE by calling 855-833-5027 or by visiting openline.paramount.com. Calls to OPENLINE can be made at any time and you may remain anonymous if you wish. Please note that any concerns you raise will be kept as confidential as possible and that we strongly prohibit any retaliation against those who do the right thing by speaking up.

I appreciate your partnership in this effort as we move forward together.

**Best,
George, Chris and Brian**



APPLYING OUR BCS

What is the BCS?

Paramount's Business Conduct Statement (BCS) is our Code of Conduct. It sets out standards which define what is expected of everyone working for, on behalf of, or otherwise affiliated with Paramount, both in terms of high ethical standards and compliance with all applicable laws.

All employees are required to have read, be familiar with and certify willingness to comply with the BCS.

Who does the BCS apply to?

The standards and guidance discussed here, together with all associated policies, apply to all

- Employees
- Officers; and
- Directors of Paramount and its subsidiaries

Further, we expect all of our suppliers, independent contractors, agents, and others doing business with the Company, or acting on our behalf, to hold themselves to equally high standards. Paramount is firm in its resolve to do business only with those suppliers who share in its commitment to integrity. All of Paramount's suppliers should be familiar with the BCS and [Paramount's Supplier Compliance Policy](#).

Nothing in this Statement should be construed to limit your rights or to prohibit or otherwise restrict your participation in any activity protected under the U.S. National Labor Relations Act.

What to do if you have questions

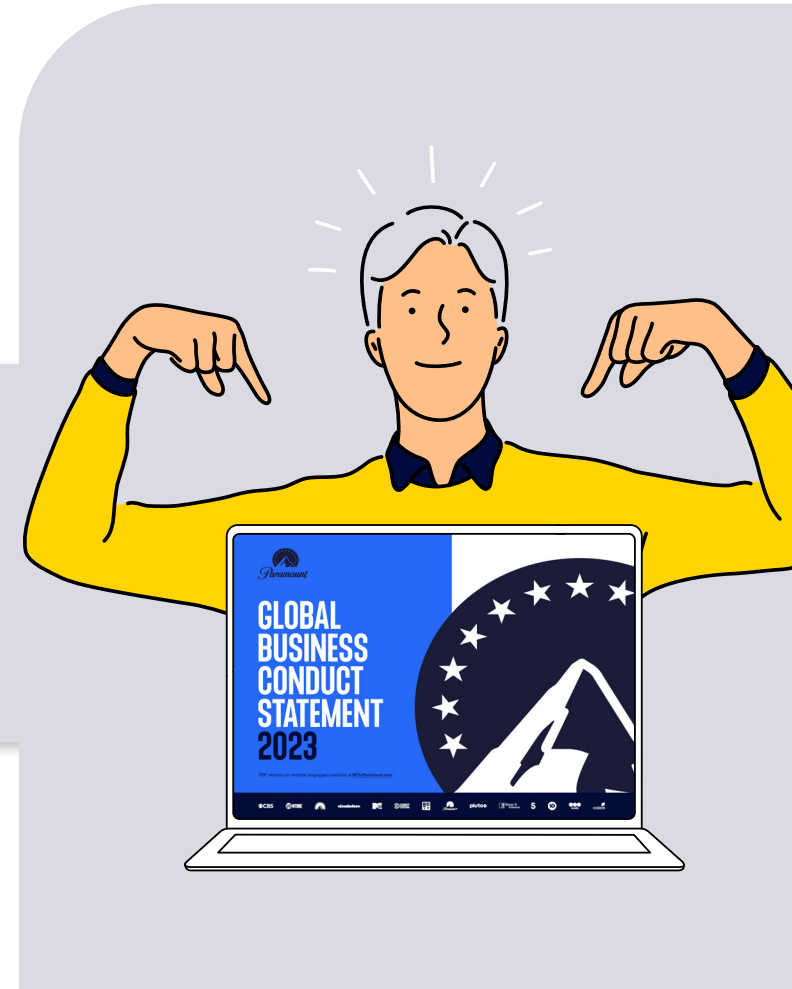
If you have a question or need additional guidance about the topics discussed in this Statement, please consult:

- Your manager
- A Human Resources representative
- A Compliance Officer

If you serve on the Board of Directors, please consult Paramount's Corporate Secretary or Chief Compliance Officer.

Additional Information:

The BCS acts as our global code of conduct, but no single guide can encapsulate all the issues and policies that apply at a global organization. In addition to the policies found in the BCS, there are a variety of important, context-specific, departmental [policies](#) on our intranet that employees should also note and reference. Additionally, Paramount and the policies of the BCS will always take local law into account.



FINDING KEY INFORMATION IN EACH SECTION

How is the BCS document organized?

- The first section explains why the BCS is important and the resources you need to use it. It focuses on our values, how to raise concerns, and general instructions on how to use this document.
- The second half provides guidance on specific policy areas. Each policy contains similar information and resources:

Why it matters

An explanation of why this topic is important in the context of running our business successfully, doing our jobs, and being good global citizens.

Links to more detailed resources

Some BCS policies include hyperlinks that direct us to more detailed guidance and policies related to that topic (on our intranet).

Acting in the best interest of Paramount

AVOIDING CONFLICTS OF INTEREST

Why it matters

In order to be collectively successful and for our business to thrive, we need to make the best business decisions possible. A conflict of interest arises when a family or personal interest interferes with our ability to make sound, objective business decisions on behalf of our Company. The basic factor in all conflict of interest situations is the division of loyalty (or a perception of a conflict of loyalty) between your personal interests and Paramount's interest.

We must always act in the best interests of Paramount whenever we negotiate, make business recommendations, and conduct commercial dealings with third parties, suppliers, customers, or contractors. Even the appearance of a conflict of interest can undermine our integrity and reputation with our co-workers, customers, suppliers, and the public.

Therefore, we take steps to avoid and disclose any divisions of loyalty between Paramount's best interests and our own personal interests and relationships. Paramount's review of any disclosure of a conflict or potential conflict will always take local law into account.

Examples of conflicts of interest:

- Working for, or receiving compensation from, a Paramount customer, supplier or competitor, or an analyst who covers Paramount or our industry.
- Engaging a supplier owned or managed by a relative.
- Having a personal financial interest in a Paramount transaction.
- Accepting a gift from a supplier in violation of Company policy.
- Missing Paramount work responsibilities because of a second job.
- Accepting an external position (e.g. - employment or a board seat) that has not been formally disclosed and approved.
- Steering business opportunities we discover in the course of our work to our personal networks, when that partnership may not be in Paramount's best interests.

What should you disclose as a potential conflict?

Q: Suppose your family member or close friend owns a business that supplies goods or services to Paramount. Are you required to disclose this as a potential conflict of interest?

A: Yes, even if you are not responsible for making any decisions that directly affect the supplier, you should disclose it. Paramount's review may determine there's no actual conflict of interest.

If, on the other hand, you are responsible for purchasing decisions that affect the supplier, Paramount may determine that the situation is an actual conflict of interest and will introduce an appropriate remedy.

What it looks like in our day-to-day work

- Never allowing our family and close personal relationships to interfere with our business decisions or our work environment.
- Promptly disclosing to Paramount any potential or actual conflicts of interest via the [Disclosure Form for Potential Conflicts of Interest](#) on Paramount's online training website; updating and resubmitting our disclosure anytime our circumstances change.
- Avoiding any investments, financial interests or other relationships motivated by personal business concerns that might influence, or appear to influence, our decisions when conducting business on Paramount's behalf.
- Not accepting fees, commissions or other personal benefits from any person or business involved in any transaction with Paramount that could appear to influence decisions when conducting business on Paramount's behalf.

For more information view the [detailed Conflicts of Interest Policy](#) or contact the [Office of Global Compliance](#).

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What it looks like in our day-to-day work

This section contains a list of bullet points with specific examples of the behaviors to follow and avoid in order to be compliant with each policy.

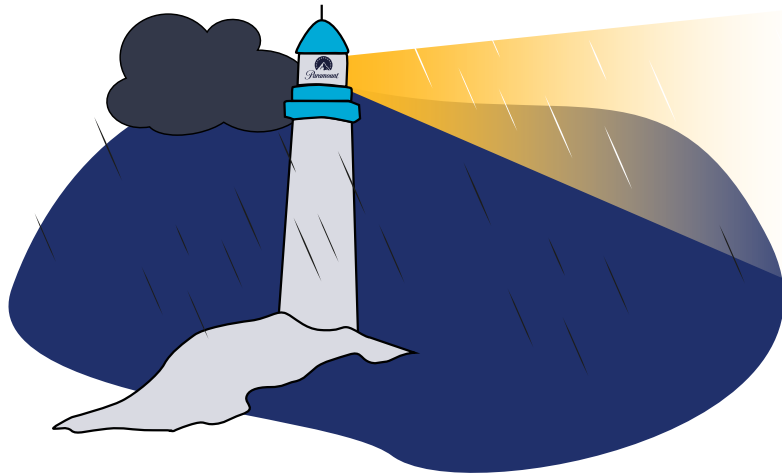
Who to go to with questions

At the bottom of each policy, you will find an internal email address for the Paramount team members who are the best point of contact for specific questions about that policy.

PARAMOUNT'S VALUES

These are the principles we share as one Paramount community.

They define the ideals we aspire to and guide how we do business and treat each other. Together, our values form the foundation of our company and the culture we strive to build.



Our values

Optimism & Determination

We share a positive belief that we can navigate and thrive in the landscape ahead.

Inclusivity & Collaboration

We embrace new and diverse voices, act with care and work together to capture opportunities and manage through challenges.

Agility & Adaptability

We think entrepreneurially, are resilient in change and move quickly to anticipate and create what's next.

EMPLOYEE RESPONSIBILITIES

Why is our BCS so important?

We are a community. As such, we must hold ourselves and each other accountable to behave in a way that promotes a culture where we can all flourish. We all help make that a reality when we live our values and follow the standards in the Global Business Conduct Statement.

The BCS serves as an expression of Paramount's commitment to acting ethically and in accordance with the laws that apply to us wherever we do business. It is also intended to be a practical resource on ethics and legal compliance matters, providing information and guidance to help us always do the right thing.

The BCS incorporates an overview of Company policies on the various topics covered. Your understanding of and adherence to the BCS will help us sustain a culture of integrity and respect for the law. This is essential to earning and retaining the trust of our many stakeholders, and safeguarding our reputation and long-term business success.

Many of the provisions in the BCS are based on laws and government rules and regulations that apply to Paramount employees and directors everywhere in the world where we do business.

Other policies reflect Paramount's determination to maintain a lawful and ethical workplace that is conducive to our business and free from discrimination and harassment in any form.

Your responsibility to familiarize yourself with the BCS

Please read the BCS carefully, making sure you understand every section.

As an employee, it is your obligation to be familiar with all the BCS's contents, ask questions when something isn't clear and escalate concerns when you observe questionable behavior.

Bookmark, save, and consult this document regularly

The BCS is an important business resource that you should consult regularly – especially whenever you have a question about choosing a course of action that is ethical, in compliance with the law and aligned with our business goals. We strongly recommend bookmarking a link to the BCS at [BCS.Paramount.com](https://www.paramount.com/paramount-bcs) so you can always access a copy when you need it.

Additional Online Training

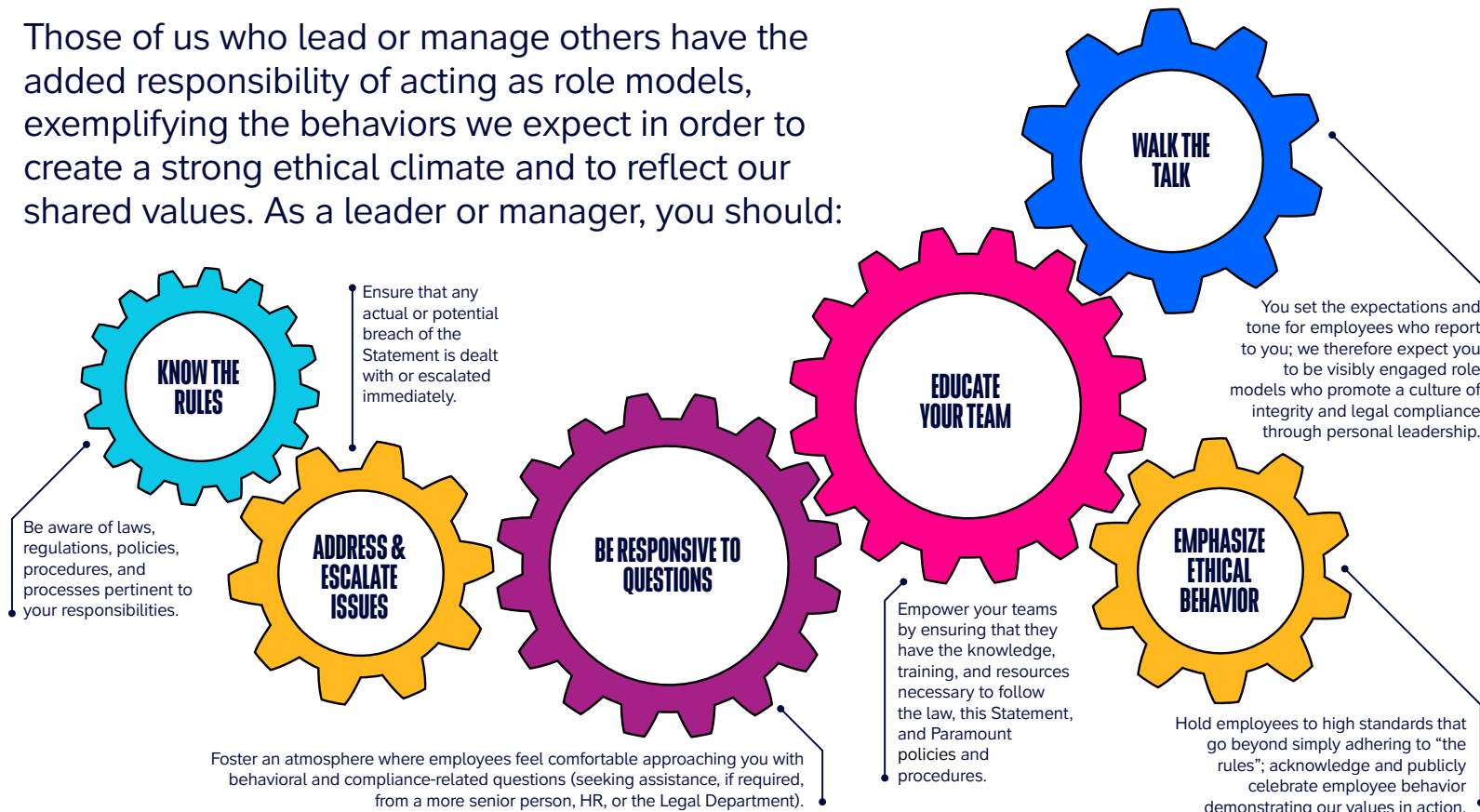
In addition to this document, you will receive [online training](#) to help further explain the various provisions and underlying policies of the BCS. After completing this training, you will be asked to certify that you understand the BCS and have appropriately disclosed certain information.



RESPONSIBILITIES OF SUPERVISORS, DIRECTORS, & BUSINESS PARTNERS

Leaders & Supervisors

Those of us who lead or manage others have the added responsibility of acting as role models, exemplifying the behaviors we expect in order to create a strong ethical climate and to reflect our shared values. As a leader or manager, you should:



Supplier & business partners

Partnering with outside organizations is an essential part of doing business. These organizations can be seen as extensions of Paramount so it's critical that they adhere to the same high standards to which we hold our employees. We expect all suppliers and business partners to review, understand and follow our [Supplier Compliance Policy](#) and relevant provisions in Paramount's Business Conduct Statement.

Directors

If you serve on the Board of Directors and have questions or need additional guidance about the topics discussed in this Statement, please consult Paramount's Chief Compliance Officer or Corporate Secretary.

SPEAKING UP & SEEKING GUIDANCE

To encourage creativity and innovation, we must also foster a working environment where people feel comfortable sharing their ideas and raising their concerns. We are at our best when people are willing to share diverse viewpoints and introduce alternate approaches.



Speaking up is encouraged

By the same token, we must raise our voices when we observe inappropriate or questionable behavior at work. A culture in which speaking up is encouraged fosters a climate of creativity and innovation and also empowers each of us to be personal ambassadors for an ethical culture, our values, and the standards of expected employee behavior outlined in this Business Conduct Statement. This is why we've created a distinct, overarching policy across Paramount to communicate our expectations around speaking up and non-retaliation.

Escalate concerns

Paramount's [Speaking Up & Non-Retaliation Policy](#) clarifies the universal expectation of employees to speak up and raise concerns if they see behavior which they feel is at odds with the guidance in the Business Conduct Statement. If you do not feel comfortable approaching your immediate supervisor with your concern, our policy also contains important information (subject to local law) on [How to escalate concerns or make an anonymous report](#).

Paramount prohibits retaliation against anyone for raising or helping to address an integrity concern in good faith. Retaliation is against our values and may result in discipline up to and including dismissal.



SPEAKING UP & NON-RETALIATION POLICY



Why it matters

We all want to work at an ethical, respectful workplace that lets us find our voice, speak up and ask questions.

At any large organization, issues occasionally arise, but bad conduct flourishes when it is left unchallenged and remains unaddressed or undiscovered.

Therefore, we each have a responsibility – to ourselves, the Company and each other – to ask questions, raise concerns and report misconduct. As an organization, Paramount has ensured there is always a safe space for employees to raise concerns in good faith. We take your reports very seriously. This is why Paramount prohibits retaliation against anyone for raising or helping to address an integrity concern in good faith.

Paramount employees are required to report behavior that may violate the policies in the BCS or any instances of or concerns about potential harassment or discrimination, to ensure that they are addressed quickly and appropriately (subject to local law).

What it looks like in our day-to-day work

- ▶ Speaking up, asking questions and escalating concerns when we observe behavior that may violate the policies in the Paramount's Business Conduct Statement or any other Company policy.
- ▶ Taking personal accountability for raising concerns (and raising them early) – and not waiting for someone else to do it.
- ▶ Reporting any concerns about harassment and discrimination, whether experienced or observed by you.
- ▶ Using alternate reporting channels if you feel uncomfortable raising your concern within your immediate department or location.
- ▶ Being familiar with OPENLINE, Paramount's anonymous reporting line.
- ▶ Never retaliating against another employee for submitting or helping to address a report in good faith.

For more information, contact the [Office of Global Compliance](#)

REPORTING YOUR CONCERNS

OPTIONS FOR REPORTING CONCERNS

Your Manager: If you are comfortable speaking to your immediate manager, and he or she is not involved in the potential impropriety, then schedule a private meeting with him or her to discuss your concerns.

BUT: if you are not comfortable speaking with your manager, try:

Your Department Head

OR

Your Human Resources Representative

BUT: if you are not comfortable speaking with them, try:

A lawyer in your Business Unit

OR

The Employee Relations Team

BUT: if you would rather not contact any of these people, you can still try:

Paramount's General Counsel

OR

Paramount's Compliance Officers

OR

You can always bypass all the channels above and make an anonymous report directly to [OPENLINE](#).

Using OPENLINE to make a report

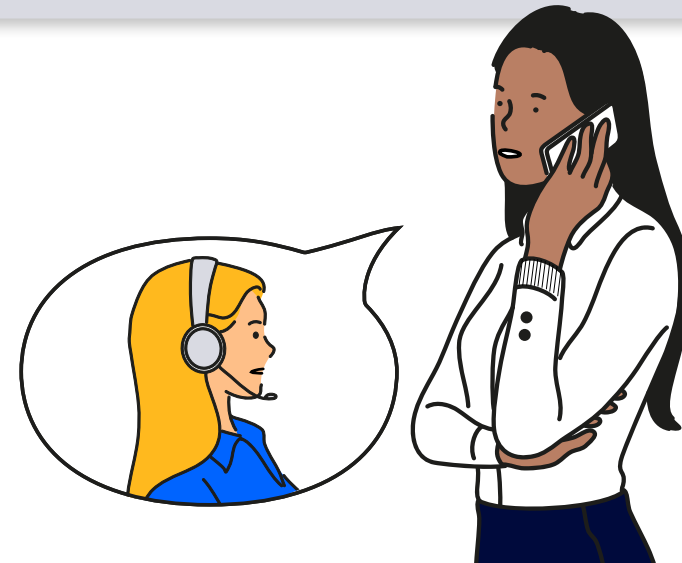
If you prefer to discuss your questions or concerns with someone outside your location or team, you have the option of reporting through [OPENLINE](#), Paramount's anonymous reporting line. Reports to OPENLINE can be made 24 hours a day, 7 days a week. You can choose to remain anonymous (subject to local law). Identifying yourself is helpful, however, because it allows us to follow up and get more detailed information where appropriate. You can access OPENLINE via phone or computer:

Call OPENLINE toll-free at 1-855-833-5027
or click [here](#) to find the toll-free number for your country.

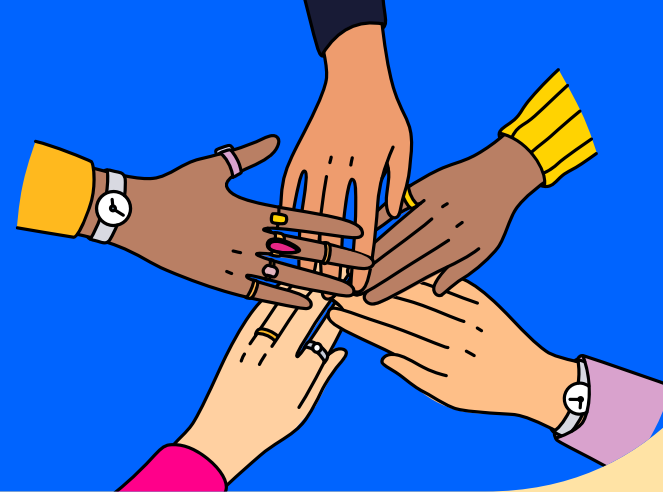
Reporting procedures for members of the Board

Members of the Board of Directors should report any concerns to either the Corporate Secretary or the Chair of the Nominating and Governance Committee.

Visit OPENLINE at OPENLINE.Paramount.com



VALUING DIVERSITY & INCLUSION



Why it matters

We are committed to making our company a place of inclusion that reflects, celebrates, and elevates the diversity of our audiences. We are focused on creating an environment that supports all of our people, professionally and personally, to ensure that we can bring our authentic selves to work and drive creativity, innovation, and results by connecting with the rich diversity of our employees, audiences, and partners.

Further, working with diverse owned businesses as well as engaging Minority Business Enterprises and minority-owned financial institutions has a positive effect on our surrounding community. By engaging with these suppliers, we're helping to increase spend and consumption on the local level while enhancing the communities where our customers, consumers, and employees live and work. Moreover, when we utilize diverse suppliers, it promotes competition in the supply chain and introduces us to new and innovative business solutions.

Additional Resources

- [Office of Global Inclusion Resource Center](#)
- [Employee Resource Group\(s\) New Member Sign-up](#)
- [Paramount Diversity & Inclusion Programs](#)
- [Paramount Supplier Diversity Website](#)

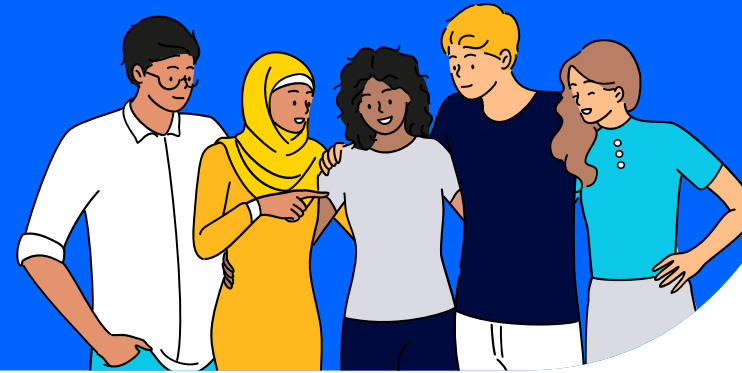
What it looks like in our day-to-day work

- Promoting equal engagement of all employees.
- Ensuring that all employment decisions are based on individual merit and business needs, irrespective of race, color, ethnicity, national origin, religion, creed, sex, sexual orientation, gender, gender identity, gender expression, age, marital status, height, weight, disability, veteran status, citizenship status or any other personal characteristic protected by applicable law.
- Extending this commitment to every aspect of our business and operations, from the programming and movies we create to employee benefits, programs, hiring and development.
- Recognizing and respecting the value that diversity of people and ideas brings to the workplace, enabling us all to have a “place at the table” and realize our full potential.
- Having people in leadership positions hold themselves accountable for creating, developing, promoting, and championing a diverse, multicultural workforce and supply chain and leading by example – all day, every day – in the way they behave and champion the principles of diversity and inclusion throughout Paramount.





VALUING DIVERSITY & INCLUSION



Frequently asked questions

Q: What is diversity?

A: Diversity is the practice or quality of including or involving people from a range of different backgrounds, including but not limited to race and ethnicity, gender and gender identity, sexual orientation, socioeconomic status, language, culture, national origin, religious commitments, age, (dis)ability status and political perspective.

Q: What is inclusion?

A: Inclusion is the state of being respected, valued, and supported.

Q: What are [Employee Resource Groups](#) and how do I join?

A: Paramount Employee Resource Groups (ERGs) offer skills-building workshops, mentoring initiatives, business-focused panels, networking opportunities, community service projects and cultural/heritage month celebrations to further showcase Paramount' commitment in building a culture of inclusion and belonging. To get involved in any of the ERGs, complete the membership form [here](#) or send an email to GlobalInclusion@Paramount.com.

Q: What diversity and inclusion (D&I) Programs and resources does Paramount have?

A: Paramount D&I Programs include the Nick Artist Program, Nick Writing Program, Paramount Showcase, Paramount Directing Initiative, Music Showcase, Paramount Writers Mentoring Program, Viewfinder Emerging Directors Program, and the Paramount Supplier Diversity Program. Learn more about our D&I Programs [here](#) or view [Paramount's ESG Report](#).

Q: What is Supplier Diversity?

A: Supplier Diversity Programs involve an organization's efforts to include diverse categories of suppliers in its sourcing process. Participants in Paramount's Supplier Diversity Program can hold an outside certification or can be certified through approved internal processes and include women-owned, LGBTQ+-owned, and veteran-owned businesses.

Q: What diverse categories are included in the Supplier Diversity Program?

A: To participate in Paramount's Supplier Diversity Program, suppliers must either hold a valid minority-owned, women-owned, lesbian, gay, bisexual, transgender-owned, disability-owned, or veteran-owned business certification, or be self-certified through one of Paramount's approved processes.

For more information about supporting diversity and inclusion contact [The Office of Global Inclusion](#).

For any concerns about potential violations of this policy, please contact your [Human Resources representative](#) or the [Employee Relations Team](#).





PROMOTING A HARASSMENT-FREE WORKPLACE

Why it matters

At Paramount, we feel strongly that every employee should be treated with dignity and respect, regardless of their race, color, ethnicity, national origin, religion, creed, sex, sexual orientation, gender, gender identity, gender expression, age, marital status, height, weight, disability, veteran status, citizenship status or any other personal characteristic protected by applicable law.

We should never be subjected to harassment (sexual or otherwise), whether in the office or in any other work-related settings, including meetings (in-person or virtual), trips, and social events (in-person or virtual). Harassment includes verbal, physical and visual conduct that creates an intimidating, abusive, offensive, or hostile working environment which interferes with work performance.

In addition, Paramount also believes in an environment that is free from workplace bullying and abusive conduct, regardless of whether the person is in a protected category.

In short, every employee has the right to feel safe when working with co-workers, including managers, vendors, suppliers, clients, visitors, or independent contractors.

What are examples of harassment:

- Making degrading and disparaging comments, jokes or slurs related to race, color, age, gender, gender

expression, sexual orientation, and other categories protected by the law.

- Displaying, disseminating, or storing written or graphic material that ridicules, insults, or shows hostility toward a group or individual.
- Distributing or storing pornographic, obscene, or sexually suggestive content.
- Asking for dates, or making unwelcome sexual advances, when it is clear – or after it becomes clear – that the overture is unwelcome.
- Making unwelcome sexual requests while insinuating that access to or denial of job benefits is dependent upon compliance with the request.
- Making inappropriate or threatening physical conduct, such as unwelcome touching or impeding or blocking another person's movements.

What is bullying and abusive conduct:

Bullying or abusive conduct (regardless of whether the person is in a protected category) includes the repeated use of insults, derogatory remarks, and epithets; threatening, intimidating, or humiliating verbal or physical conduct; and the gratuitous sabotage of a person's work performance. A single act may not constitute bullying unless it is especially severe and egregious.

What it looks like in our day-to-day work

- Being familiar with and adhering to [Paramount's Non-Discrimination and Anti-Harassment Policy](#) and this Statement's guidance on Valuing Diversity & Inclusion.
- Never making inappropriate statements concerning a person's race, color, ethnicity, national origin, religion, creed, sex, sexual orientation, gender, gender identity, gender expression, age, marital status, height, weight, disability, veteran status, citizenship status or any other personal characteristic protected by applicable law, or inappropriate statements of a sexual nature, such as comments about an individual's body or appearance or intrusive personal questions or comments.
- Conducting ourselves appropriately and remaining conscious of how our actions and comments might be perceived or misunderstood by others.
- Refusing to engage in any conduct of an overtly sexual nature, whether welcome or unwelcome.
- Never displaying items, transmitting content, or engaging in conduct that is sexually offensive, explicit or likely to offend our diverse workplace (for example, creating or sharing suggestive or offensive jokes, cartoons, letters, notes, images or invitations, whether by email, voicemail, social media, Slack, or other means).
- Adhering to Paramount's guidance on harassment whenever utilizing social media.
- Reporting instances of harassment to a manager or someone from your Human Resources, Employee Relations, Legal Department, or [OPENLINE](#); and not retaliating after an unwanted overture or inappropriate conduct is rejected, or in response to the reporting of such conduct.



PROMOTING A HARASSMENT-FREE WORKPLACE



Guidance on dating in the workplace:

Q: Can I ask a co-worker out on a date?

A: Yes, but if your advances are refused, you should not continue to ask or pursue your co-worker. We encourage professional relationships among all employees. We also recognize that on occasion, romantic or intimate relationships may develop between colleagues. When this happens, colleagues should carefully think through and aim to minimize any impact in the work environment.

Q: Is there anything I need to do if I begin a relationship with a co-worker?

A: Paramount understands that consenting intimate relationships may develop between co-workers. If the employees involved are in a reporting relationship (whether direct or indirect), work in the same business unit, or if their work is reasonably likely to overlap, they are required to promptly disclose the relationship to Human Resources (legal rights and obligations around this disclosure may differ by country, outside of the United States). We require this disclosure to minimize and manage the complications that can arise from such consensual relationships, for both the parties involved and their co-workers. Please note that for purposes of this policy, the term "relationship" refers to any romantic or sexual interaction.

Q: Do I violate the policy if I make a comment without intending any harm, but another employee is offended?

A: Yes. The way harassment law is interpreted, it doesn't matter if you intended to offend. What matters is whether the other employee interprets your comment as objectionable or a form of harassment. That is why it's important to always remain conscious of how our actions and comments might be perceived or misunderstood by others. If you think something could be interpreted as offensive, don't do it.

Q: A colleague in my department sometimes tells jokes that make me uncomfortable. Other colleagues are sometimes amused, so I wonder if I'm being over-sensitive. Is there anything I can do?

A: Paramount is committed to providing a harassment-free workplace. If your co-worker's comments make you uncomfortable, talk to your manager (if he or she is not involved) or reach out to your [Human Resources representative](#) or the [Employee Relations Team](#).



ENSURING HEALTH & SAFETY IN THE WORKPLACE

Why it matters

Being physically and psychologically safe and doing good for the environment at work is a prerequisite to being creative, innovative, and successful. Environmental and health and safety regulatory requirements underpin our safe work practices and environmental-leading practices. By being compliant with these regulations and responsible to best practices, we constructively demonstrate commitment to our values, advance the Company's success and ultimately make Paramount an employer where everyone knows their safety is of the utmost importance and they are personally proud of their individual and collective environmental contributions.



Examples of health & safety measures:

- Fire drills in NYC, earthquake drills in CA and tornado drills in our Nashville office.
- Incident report submissions to our Risk Management team in the case of injury.
- Locking out equipment before servicing.
- Reviewing the Safety Data Sheet before using a chemical in the workplace.
- Safety plans for all of our locations.
- Safety assessments on production sites.
- Posting of health and safety work practices in accessible areas.
- Regular training for employees who cover news, work at height, operate or repair machinery and/or electrical equipment on the requisite safety practices.
- Properly disposing of hazardous waste and e-waste.
- Using the designated waste specific receptacles in the office or worksite.
- Reporting chemical or fuel spills.
- Identifying energy-saving opportunities.

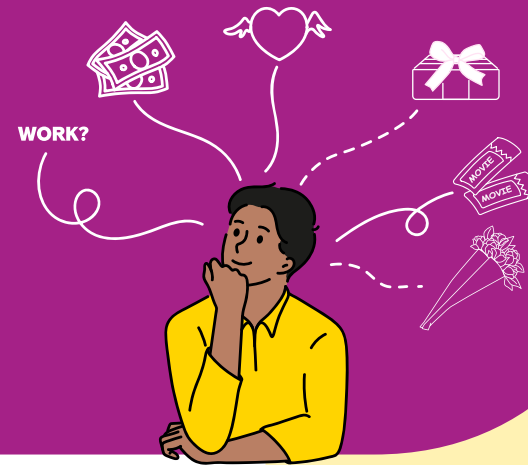
What it looks like in our day-to-day work

- Adhering to prescribed safe work practices and coaching others to do the same.
- Reporting health and safety hazards in the workplace to your supervisor or the Environmental Health & Safety department.
- Meeting or exceeding all regulatory requirements. Properly utilizing and wearing personal protective equipment (PPE) where required (fall protection, safety glasses, respiratory protection, etc.).
- Requiring our business partners, vendors, and suppliers operate their respective businesses in a safe and environmentally responsible manner.
- Addressing health and safety hazards in our daily work processes.
- Conducting safety training for relevant audiences in a timely manner.
- Recording and reporting incidents. Managers and employees working together to implement and maintain a safe work environment. Managers supporting and holding their teams accountable for complying with safety measures and best practices. Employees cooperating with their managers by adhering to safety measures.
- Encouraging a positive safety culture, wherever you work.

For more information, visit the [Environmental Health & Safety page](#) or contact your [Human Resources representative](#), Labor Relations or [EHS Representatives](#).



AVOIDING CONFLICTS OF INTEREST



Why it matters

In order to be collectively successful and for our business to thrive, we need to make the best business decisions possible.

A conflict of interest arises when a family or personal interest interferes with our ability to make sound, objective business decisions on behalf of our Company. The basic factor in all conflict of interest situations is the division of loyalty (or a perception of a conflict of loyalty) between your personal interests and Paramount's interest.

We must always act in the best interests of Paramount whenever we negotiate, make business recommendations, and conduct commercial dealings with third parties, suppliers, customers, or contractors. Even the appearance of a conflict of interest can undermine our integrity and reputation with our co-workers, customers, suppliers, and the public.

Therefore, we take steps to avoid and disclose any divisions of loyalty between Paramount's best interests and our own personal interests and relationships. Paramount's review of any disclosure of a conflict or potential conflict will always take local law into account.

Examples of conflicts of interest:

- Working for, or receiving compensation from, a Paramount customer, supplier or competitor, or an analyst who covers Paramount or our industry.
- Engaging a supplier owned or managed by a relative.

- Having a personal financial interest in a Paramount transaction.
- Accepting a gift from a supplier in violation of Company policy.
- Missing Paramount work responsibilities because of a second job.
- Accepting an external position (e.g. – employment or a board seat) that has not been formally disclosed and approved.
- Steering business opportunities we discover in the course of our work to our personal networks, when that partnership may not be in Paramount's best interests.

What should you disclose as a potential conflict?

Q: Suppose your family member or close friend owns a business that supplies goods or services to Paramount. Are you required to disclose this as a potential conflict of interest?

A: Yes, even if you are not responsible for making any decisions that directly affect the supplier, you should disclose it. Paramount's review may determine there's no actual conflict of interest.

If, on the other hand, you are responsible for purchasing decisions that affect the supplier, Paramount may determine that the situation is an actual conflict of interest and will introduce an appropriate remedy.

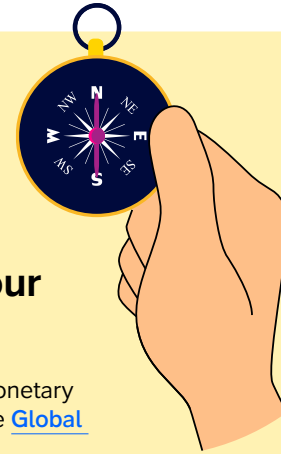
What it looks like in our day-to-day work

- Never allowing our family and close personal relationships to interfere with our business decisions or our work environment.
- Promptly disclosing to Paramount any potential or actual conflicts of interest via the [Disclosure Form for Potential Conflicts of Interest](#) on Paramount's online training website; updating and resubmitting our disclosure anytime our circumstances change.
- Avoiding any investments, financial interests, or other relationships motivated by personal business concerns that might influence, or appear to influence, our decisions when conducting business on Paramount's behalf.
- Not accepting fees, commissions, or other personal benefits from any person or business involved in any transaction with Paramount that could appear to influence decisions when conducting business on Paramount's behalf.

For more information view the [detailed Conflicts of Interest Policy](#) or contact the [Office of Global Compliance](#).



NAVIGATING GIFTS, ENTERTAINMENT & OTHER BUSINESS COURTESIES



Why it matters

At Paramount, our high ethical standards act as the foundation for our business relationships. Although building and fostering relationships with clients, suppliers, and other third parties is a commonplace aspect of doing business, we must always be careful that any gifts, meals, or entertainment we offer or accept follow the provisions of this Statement and Company policy. Perception is often mistaken for reality.

When expenditures exceed Company policy without the appropriate approval of your legal team, they can suggest that business decisions are being made because of the items exchanged, rather than because of the merits of our goods and services. We therefore avoid any inappropriate gifts that could cause others to conclude there is a conflict of interest or that business decisions were arrived at through improper means.



What it looks like in our day-to-day work

- ▶ Being aware of what gifts and monetary thresholds are allowed under the [Global Travel & Expense Policy](#).
- ▶ Never accepting fees, commissions or any other personal benefits from any person or business involved in any transaction with Paramount.
- ▶ Promptly disclosing any gift you have received or been offered which exceeds \$500 USD (or the monetary equivalent in your local currency) using the [Disclosure Form for Potential Conflicts of Interest](#) found on the left side of the online training portal.
- ▶ Never soliciting or accepting any amount of money for one's personal benefit from a current or potential supplier, customer, or competitor of our Company.
- ▶ Never offering or supplying entertainment, meals, transportation, gifts, or other favors to any person in a business relationship with the Company, other than those reasonable and appropriate for the individuals involved and the business at hand (see the [Global Travel & Expense Policy](#) for specific limitations on giving things of value).

NAVIGATING GIFTS, ENTERTAINMENT & OTHER BUSINESS COURTESIES

Frequently asked questions

Q: Do I need to disclose all gifts, entertainment, or other favors?

A: As long as the value of the item received is below \$500 USD (or the monetary equivalent in your local currency) and does not obligate you or influence your decision-making in any way, you do not need to disclose it. Check with your Company's HR representative or Global Compliance if you have any questions.

Q: After completing a successful project with a vendor, Tom is offered tickets to a sporting event by the vendor as a thank-you gift. What steps should Tom take to determine whether he can keep them?

- A:**
1. Ensure the cost of the tickets (including transportation, etc.) doesn't exceed \$500 USD (or the monetary equivalent in your local currency).
 2. Determine if business would be conducted at the event.
 3. Disclose receipt of any gift above \$500 USD (or its monetary equivalent) using the online [Disclosure Form for Potential Conflicts of Interest](#). Please note, if you are unsure of an expensive gift's value, it's better to disclose it, and a member of the Global Compliance team will reach out with any questions.
 4. Make sure accepting the gift wouldn't interfere with his ability to make objective business decisions for that vendor in the future.

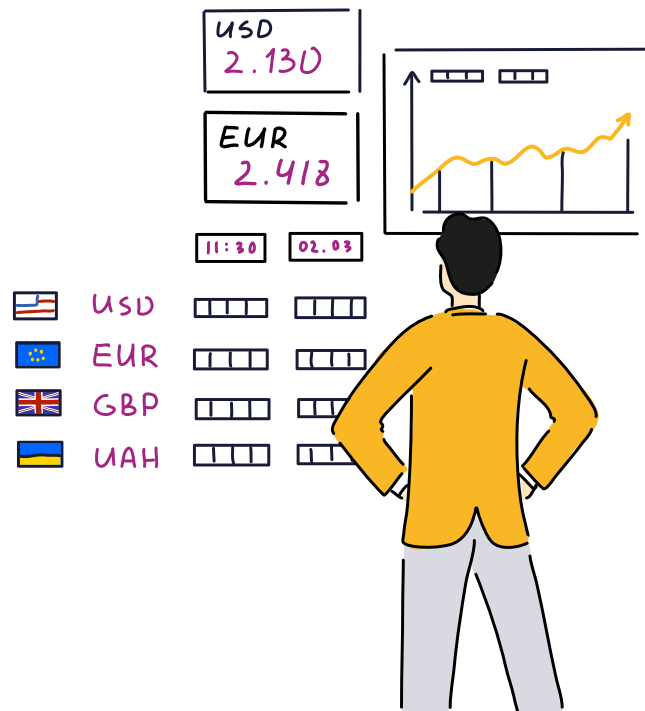


What it looks like in our day-to-day work

- ▶ Never facilitating a known conflict with one of our suppliers or customers or with a government official by, for example, making a payment to an individual when we know the funds should go to his or her employer.
- ▶ Never offering a gift or invitation for entertainment to a government official without first discussing it with Paramount's Legal or Compliance department.
- ▶ Never offering or supplying entertainment, meals, transportation, gifts, or other favors to any person in a business relationship with the Company, other than those reasonable and appropriate for the individuals involved and the business at hand (see [Paramount's Global Travel & Expense Policy](#) for specific limitations on giving and receiving things of value).

For more information about *giving* gifts, review [Paramount's Global Travel & Expense Policy](#), or contact the [T&E Team](#) for guidance. For questions about *receiving* gifts, please contact [Global Compliance](#).

CONFIDENTIALITY, INSIDER TRADING & FAIR DISCLOSURE



Why it matters

In carrying out Paramount's business, we often learn confidential or proprietary information about Paramount, its businesses, customers, prospective customers, or other third parties.

The misuse of this information could harm Paramount's business and reputation. Therefore, each of us must maintain the confidentiality of all information entrusted to us, except when disclosure is authorized by Paramount or is legally required.

Insider trading is illegal. Accordingly, we must never, under any circumstance, trade, encourage others to trade, or recommend securities or related financial instruments while in the possession of material non-public information ("MNPI") related to those securities or instruments. Material information means information that a reasonable investor would consider important in making a decision to buy, hold, or sell securities.

In addition, Paramount is subject to rules and regulations that prohibit the selective disclosure of MNPI. These rules and regulations prohibit sharing MNPI (oral or written) to securities analysts, market professionals, and others unless such information is widely and simultaneously disclosed to the general public.

What it looks like in our day-to-day work

- ▶ Never publicly discussing confidential or sensitive Company information outside of appropriate work channels, including online, in chat rooms, on websites, in blogs, or through social media such as Facebook, LinkedIn and Twitter.
- ▶ Never making statements detrimental to Paramount or that reflect poorly on us as its representatives.
- ▶ Never assisting investors or other analysts with information about Paramount, its competitors, or the industry unless that is clearly part of our job.
- ▶ Never buying or selling Paramount stock or other securities while in possession of MNPI.
- ▶ Never "tipping" – that is, communicating MNPI for use in buying or selling Paramount stock or other securities, unless authorized by an executive with the authority to disclose MNPI.

For more information, contact an attorney in the [Corporate Securities Legal Team](#).



CONFIDENTIALITY, INSIDER TRADING & FAIR DISCLOSURE

Examples of confidential or proprietary information:

- Any non-public information concerning Paramount, its businesses, industry, competitors, financial performance, results or prospects, or information that may provide Paramount with a competitive advantage.
- Any non-public information provided by a third party with the expectation that such information will be kept confidential and used solely for the business purpose for which it was conveyed.

Examples of material information:

Anything a reasonable investor would consider important in determining whether to buy, hold, or sell securities, such as:

- Earnings and financial results.
- Advertising trends and analyses.
- Budgets and planning documents.
- News about significant mergers, acquisitions, divestitures, arrangements with distributors or other commercial transactions.
- Major litigation.
- Significant news about our movies, shows or talent.
- Significant product or market news.
- Senior management developments.

Pre-clearance requirements for Paramount securities

Certain directors, officers, and certain employees of Paramount are, because of their position, subject to additional restrictions (“windows and/or pre-clearance”) on trading Paramount securities. If these apply to you, you will receive a detailed memorandum explaining the rules.

Hedging restrictions for Paramount securities

All Paramount employees are prohibited from having “short” positions in Paramount securities. This means you may not sell Paramount securities short or buy or sell any security (such as “puts”, “calls”, and other derivative securities) if that action would result in receiving any gain or benefit if the price of the Paramount security declines.

You also may not enter into any derivative transactions with respect to beneficial ownership of Paramount securities (including unvested equity compensation), such as any short sale, forward, equity swap, option, or collar that is based on Paramount’s stock price. We are all working hard to increase the value of our Company and it would be inconsistent with the interests of Paramount’s stockholders and the long-term value of the Company for us to engage in short-term speculation in Paramount securities or personally profit from a decline in Paramount’s stock price.

Pledging restrictions for Paramount securities

Our executive officers, Section 16 officers and any other employees who report directly to the Chief Executive Officer are prohibited from holding Paramount securities in a margin account or pledging Paramount securities (including using Paramount securities as collateral for a loan). Our prohibition on pledging applies to all shares held by persons subject to the policy, regardless of how such shares were obtained, and cannot be waived by pre-clearance.

What it looks like in our day-to-day work

- ▶ Never trading in the stock or other securities of a business partner or potential business partner while in possession of MNPI.
- ▶ Preserving the confidentiality of non-public information, even after our employment (or service as a director) ends.
- ▶ Never allowing the unauthorized recording of any Paramount business using audio or video recorders, other electronic recording devices, or any other non-manual or non-written means (any exception to this rule requires express authorization from a Paramount lawyer and Human Resources).
- ▶ Acknowledging that the only Paramount executives with authority to make disclosures of MNPI are the Chief Executive Officer; Chief Financial Officer; General Counsel; and the heads of Investors Relations and Corporate Communications.

For more information, contact an attorney in the [Corporate Securities Legal Team](#).



USING SOCIAL MEDIA RESPONSIBLY



Why it matters

Social media can help amplify our impact, meet our business needs, and strengthen our connections with audiences, partners, co-workers, and other key stakeholders.

Personal use of social media at work may seem harmless, but please be aware that you can be held liable for any associated consequences if your personal posts implicate your work or violate Company policy. As employees, we are responsible for the content we publish online, so it's important to be mindful of the risks involved and to exercise discretion at all times, across all platforms.

Examples of unacceptable use of social media:

- Using, displaying, or storing written or graphic material – including slurs, personal insults, or obscenities – that ridicules or shows hostility toward a group or individual.
- Communicating specific threats of violence or encouraging acts of violence.
- Posting or distributing inappropriate content of yourself or others.
- Publishing or disclosing confidential or non-public information.
- Conducting or soliciting business of any kind on behalf of Paramount without authority.
- Making false statements about yourself, your role at Paramount, Paramount as a company, its divisions, or its affiliates.
- Distributing any intellectual property without obtaining permissions or prior written approval in the case of Paramount content.

What it looks like in our day-to-day work

- Seeking written approval before disclosing or referencing Paramount confidential or proprietary information, or that of any other person or company. When in doubt, asking your manager or Human Resources representative.
- Making clear that you are representing yourself, not Paramount (e.g., using the first person in your communications) when engaging in social media for personal use. Always keeping in mind that if you indicate where you work on your personal social media, people online might reach out to your employer to complain about your online actions.
- Maintaining different passwords for work use than the passwords you use for personal computing. Additionally, never following links or downloading software on social media pages posted by unverified individuals or organizations.
- Never conducting confidential business with a customer or partner through personal social media applications or sites.
- Using your real name and title (not an alias) when you're on social media for work – to ensure that Paramount's professional and business standards remain intact.
- Adhering to the following standard prior to posting anything online for work: if something makes you even the slightest bit uncomfortable, stop and consult your manager or contact your Human Resources representative for appropriate next steps.
- Upholding our Company's commitment to a harassment-free and inclusive workplace in your social media activity, including for personal use (which may become an issue in the workplace). Failure to do so may result in disciplinary action or even termination.
- Abiding by all of the policies contained in this Statement (noting that individual business units may have supplemental social media policies which also apply) and upholding Paramount values while communicating through social media for professional and personal use.

For more information, review our [Social Media Policy](#)

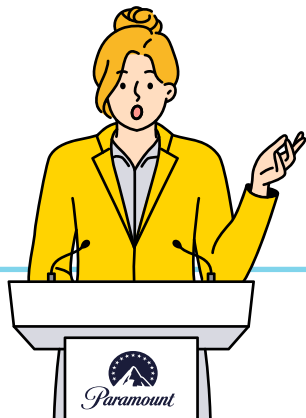


SPEAKING FOR THE COMPANY

Why it matters

It is important that our audiences, partners, investors, and other key stakeholders receive clear and consistent communications about our Company. Authorized Paramount spokespersons have the training and knowledge to best communicate Company announcements, business strategy and policies, and to represent our positions accurately.

Sharing confidential and/or non-public business information or otherwise speaking on behalf of Paramount without the proper approval could expose our Company to legal or financial risk to which you may be held personally liable.



For more information, contact [Paramount Corporate Communications](#).

What it looks like in our day-to-day work

- ▶ Being mindful that issuing news releases or written statements about Paramount's business is the exclusive responsibility of the relevant Paramount Communications team.
- ▶ Forwarding all media requests – even those requests that seem informal – to Paramount Corporate Communications or to the relevant brand/division Communications team.
- ▶ Never posting any internal information about Paramount online, including on social media platforms, without prior approval. Prohibiting any outside consultants, bankers, law firms or other third parties working under our supervision from commenting on any Paramount matter without authorization.
- ▶ Consulting the relevant Paramount Communications team or Company designee (in addition to other necessary approvals) before accepting a speaking opportunity or engagement (e.g., speech, news interview, presentation, etc.). When speaking in public or at industry forums, always distinguishing personal views from those of Paramount. Members of the Board of Directors may contact Paramount's Corporate Secretary with any questions about their participation in speaking engagements.



SPEAKING FOR THE COMPANY

Frequently asked questions

Q: What about philanthropy and business awards?

A: As a concerned and responsible corporate citizen, Paramount is committed to supporting worthy charitable organizations in its communities and industries. To help coordinate these efforts, we must obtain approval prior to accepting any invitation to be honored as a Paramount representative or taking a leadership position as a Paramount representative at a charitable event or organization. We must also clear in advance all charitable contributions using Paramount's funds or resources by contacting the [Paramount Corporate Social Responsibility Team](#) (individuals who serve on the Board of Directors must obtain clearance from Paramount's Corporate Secretary).

Q: Can I speak with a reporter "off the record" if I think that I won't be quoted?

A: No. Even if you're not quoted, there may be legal, financial, and competitive risks for both you and Paramount as a result of communicating with a reporter. These rules apply to all media contacts – do not speak "on" or "off the record" or offer unattributed or "background" information.



What it looks like in our day-to-day work

- ▶ Notifying the relevant Paramount Communications team if you anticipate any contact with the media on non-Paramount business that could result in a reference to Paramount. Members of the Board of Directors should contact Paramount's Corporate Secretary in this instance.
- ▶ Contacting a lawyer from your Legal Department immediately if an inquiry, call or other correspondence (e.g., a subpoena) is received from law enforcement, a regulatory agency or from an attorney regarding alleged violations of law or policies by individuals associated with Paramount.
- ▶ Ensuring that any external-facing presentations – even if authorized by the relevant Paramount Communications team – do not include Company financial information unless such material is previously reviewed and approved by the Paramount Finance and Legal Departments.
- ▶ Requesting approval from the relevant Paramount Communications team before endorsing a product or business on behalf of our Company.

For more information, contact [Paramount Corporate Communications](#).



PARTICIPATING IN THE POLITICAL PROCESS

Why it matters

We support employees who wish to engage in the civic process in their personal capacity, whether it's by volunteering for political campaigns, contributing money to candidates or political action committees ("PACs") or sharing their political views. However, it should always be clear to outside observers that these are your personal activities and endorsements and not those of Paramount.

Using Paramount's name or resources in any way that suggests the company sponsors or endorses your activities distorts the democratic process and may violate federal regulations on political contributions. As a matter of law and Company policy, we never contribute Paramount funds, assets, services, or facilities to or on behalf of a U.S. political party, candidate, or PAC.



For more information, contact [Government Relations](#).

Key terms

Public Official:

An elected or appointed official, or any other official or employee, of any foreign, federal, state, or local legislature, executive branch agency or other government agency, commission, board, authority, or public fund, including government-owned enterprises such as film and media companies, or any other governmental or quasi-governmental entity.

Paramount employees and directors may not offer gifts of any value to any public official, or to the official's spouse or child without prior approval. Provision of any business courtesy, gift, payment, or entertainment to any federal, state, local or foreign government or political party official, employee, candidate, agent – whether made directly or through an intermediary – must be approved in advance by the Executive Vice President, Global Public Policy & Government Relations, and Paramount Global Compliance.

What it looks like in our day-to-day work

- ▶ Complying with all relevant laws regulating the Company's participation in political affairs, including political contributions.
- ▶ Ensuring that we do not use Company time, property, or facilities for any personal political activity.
- ▶ Never using Paramount's name in a way that suggests the Company sponsors or endorses our personal political activities.
- ▶ Never pressuring fellow team members to make political contributions or to support or oppose candidates for public office.
- ▶ Obtaining approval from the Paramount Government Relations Office before engaging in any political activity on the behalf of the Company.
- ▶ Obtaining approval from the Paramount Government Relations Office and Paramount Global Compliance as appropriate, before offering gifts of any value to any public official, or to the official's spouse or child.
- ▶ Submitting the [Authorization Form to Invite Government Officials to a Tentpole Event](#) to Compliance and Government Relations for approval before offering tickets, accommodations, or transport to one of our tentpole events (such as the EMAs, KCAs, etc.) to a government official.





USING & SAFEGUARDING PARAMOUNT'S ASSETS



For more information, review our [Information Security Policies](#) or contact [Information Security](#).

Why it matters

Company assets take many forms (see list below). Inappropriate use or a failure to protect assets can have a direct negative impact on our ability to do business efficiently and profitably. Everyone has a shared responsibility to prevent loss, damage, theft, unauthorized, or improper use or waste of Company assets.

Corporate assets include but are not limited to:

- Physical assets, such as the space in which we work, film, books and records, and business equipment.
- Financial assets like cash, securities, receivables, and investments.
- Proprietary information, including intellectual property such as trade secrets, media content, patents, trademarks, and copyrights, show names, and titles, as well as confidential business information.
- Contract rights and licenses.
- Information and communication systems and data, including electronic data or messages stored in (or sent by or to) those systems, or when pertaining to Company business.

Note: company information located or held on personal devices, equipment and/or storage is still subject to these policies.

Examples of prohibited activities:

- Using a Paramount information system to engage in procuring or transmitting material that is in violation of harassment or discrimination laws or other Paramount policies.
- Making fraudulent offers of products, items, or services originating from any Paramount information system or conducting any business other than Paramount business.
- Destroying, modifying, or abusing any computer hardware, software, networking equipment, printers, other information systems, and any information that could be relevant in a legal matter.
- Using a non-encrypted laptop, tablet, mobile device, or external storage device to copy or save sensitive, confidential, and/or personal information.
- Storing sensitive or personally identifiable information on any laptop, tablet, mobile device, or external storage device unless required by your job function and in accordance with our Information Security Policies.

What it looks like in our day-to-day work

- ▶ Never using Paramount's brands, titles, shows, etc., for non-work-related activities unless approved in writing or sanctioned by Paramount Legal.
- ▶ Acknowledging that all documents, data, recordings, equipment, or other items utilized in the course of our work are and will remain Paramount property even when stored on a non-company device or location used for company business; this includes private social media communications if Paramount work is conducted on those platforms or if they are used to post business sensitive or confidential information. Use caution in creating personal documents on company computers and devices as they may not stay personal and will remain Paramount property. This policy will always take local law into account.
- ▶ Reviewing all vendors who handle creative or content-related assets, in conjunction with the Paramount Content Security Team.
- ▶ Never sharing company trade secrets and other proprietary information with anyone without prior approval from management.
- ▶ Returning any and all Company property at the conclusion of employment with Paramount.
- ▶ Making only reasonable and incidental personal use of company assets, including equipment and employees' time.
- ▶ When using Paramount technology, any software or hardware installs must be performed in accordance with Paramount Information Security Policies. This avoids the potential to introduce malicious programs into the network or server (e.g., viruses, worms, Trojan horses, spyware, malware, ransomware, or infected executable files).
- ▶ Using email and voicemail in accordance with [Paramount's Information Security Policies](#).
- ▶ Being aware that all communications and voicemail using Paramount's systems are not private communications. The Company may monitor their contents. Such monitoring is always conducted in accordance with local law.



PROTECTING PARAMOUNT DATA AND PERSONAL INFORMATION

Paramount Commitment to Privacy and Information Security

At Paramount, we respect and protect the privacy and security of information that individuals entrust to us and are committed to collecting, using, and protecting personal information in compliance with all applicable privacy and data protection laws. We protect personal information by maintaining privacy and information security programs designed to address operational and legal risk.

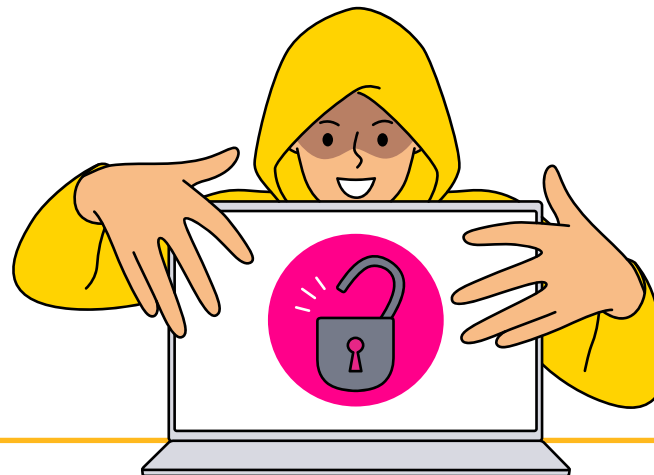
Why it matters

It is everyone's responsibility at Paramount to comply with applicable privacy and data protection laws and regulations that govern the collection, handling, sharing, and safeguarding of personal information of our customers, employees, vendors, and business partners.

Failure to comply with these laws or individuals' privacy and data protection expectations could harm our employees and customers and lead to significant fines and legal costs, reputational harm, and erosion of public confidence.

What is Personal information?

Personal Information is any information relating to an identified or identifiable natural person. An identifiable person is one who can be identified, directly or indirectly, in particular by reference to an identifier, such as a name, an identification number, a location, an online identifier (which could include an IP address) or one or more factors specific to that person's physical, physiological, genetic, mental, economic, cultural, or social identity. It includes information that relates to, describes, is capable of being associated with, or could be reasonably linked, directly or indirectly, with a particular consumer or household.



What it looks like in our day-to-day work

- ▶ **Privacy is Paramount.** Comply with all applicable Paramount policies relating to privacy, security, and confidentiality. For more information, visit the [Privacy Hub](#).
- ▶ **Less is more.** We should only collect, use, access, and retain personal information that is necessary and relevant to a specific business purpose.
- ▶ **Be transparent and fair.** Provide notice to individuals about how their personal information will be collected, used, and shared, including, where possible, offering individuals choice regarding the use of their personal information. Think before you share. Only share personal information with those who have a business need to know it. Check with Legal, Information Security, and the Privacy Group before sharing personal information with any vendors or business partners to ensure proper controls and contractual terms are in place.
- ▶ **Let it go.** Get rid of personal information once the purpose for which you collected is completed unless retention is required by applicable law.
- ▶ **See something, say something.** Immediately notify the Information Security Team, your direct supervisor or Legal or if you suspect or learn that any of Paramount's systems, data, content, or personal information has been compromised.

PROTECTING PARAMOUNT DATA AND PERSONAL INFORMATION

Paramount Information Security and Privacy policies:

- [Information Security Policy](#)
- [Privacy Hub](#)

How to protect Paramount's information

Always consult and abide by Paramount Security and Privacy policies and be aware when encryption or other safeguards are required. It is particularly important when your role requires you to use restricted, non-public, confidential information, and/or personal information.

When you engage any third parties (including without limitation business partners, vendors, co-production companies) who may have access to Paramount information including without limitation restricted, non-public, confidential information, and/or personal information about Paramount customers/consumers or workforce, they should comply with Paramount policies including without limitation demonstrating relevant controls regarding information collection, use, security, and disclosure.

Always consult with your Paramount legal representative before collecting, using and/or sharing any restricted, non-public, confidential information, or personal information.



Key steps to protect Paramount's information

Implementing and maintaining reasonable technical, administrative, and physical security measures, practices, and procedures to safeguard the Paramount computer network and its electronic systems, and to prevent the unauthorized access, use, modification, disclosure, loss of, or disposal of any personal information, including:

- ▶ Never sharing your network login credentials with anyone.
- ▶ Limiting access to those who need to know the information for its designated purposes.
- ▶ De-identifying personal information where possible by employing methods like aggregation, hashing, tokenization, anonymization, encryption, etc.
- ▶ Using approved secure mechanisms to send or transfer personal information within or outside the Company.
- ▶ Ensuring records containing personal information are maintained, stored, and disposed of in accordance with Paramount's policies and procedures.

For more information, contact the [Information Security Team](#) and visit the [Privacy Hub](#).

RESPECTING INTELLECTUAL PROPERTY RIGHTS

Why it matters

As a company with significant intellectual property assets that we vigorously protect, we are highly respectful of the intellectual property rights of others. We recognize that acts of piracy and other types of infringement not only impact our bottom line but also have negative impacts on the economy as a whole. In addition to being illegal, such acts result in loss of jobs, wages, and revenue. These losses affect us individually, as well as our friends, colleagues, and business partners. We each have a responsibility to refrain from any activity that violates the intellectual property rights of anyone, including Paramount.

What's included in intellectual property?

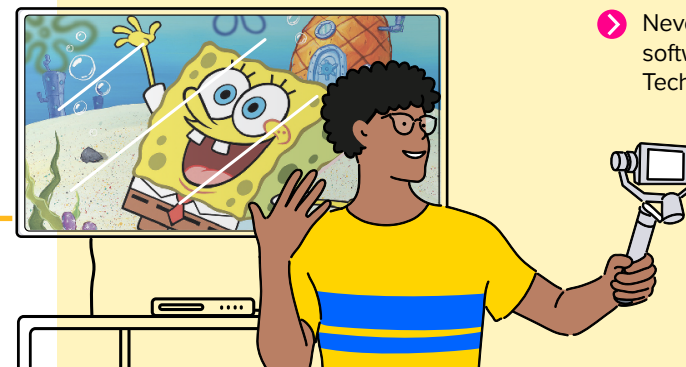
"Intellectual property" includes, among other things, copyrights, patents, rights of publicity, rights of privacy, rights to reputation (i.e., the right not to be defamed), open-source licenses, service marks, trademarks, and trade secrets.

Examples of intellectual property infringement:

- Uploading, downloading, streaming, emailing, or otherwise distributing music, movies, television shows, books, articles, software, photographs, interactive games, or other copyrighted materials without first obtaining permission to do so from the relevant rights holder(s).
- Duplicating, distributing, selling, displaying, or performing the intellectual property of others without first obtaining permission from the relevant right holder(s).
- Developing or producing new material such as music, movies, television shows, books, articles, software, interactive games, or photographs using, incorporating, deriving from, or otherwise based on, the intellectual property of others without first obtaining permission from the relevant rights holder(s) or otherwise securing approval from the Legal Department.

What it looks like in our day-to-day work

- ▶ Following all intellectual property laws, including copyrights, trademarks, patents, trade secrets, rights of publicity, rights of privacy, rights to reputation (i.e., the right not to be defamed) and open-source licensing (collectively, "intellectual property").
- ▶ Never duplicating, distributing, performing, displaying, or otherwise using the intellectual property of others, without the permission of the owners of any and all such rights, unless otherwise authorized by law. Likewise, never using or permitting others to use Paramount's assets, technology, or other resources to infringe, harm or otherwise violate the intellectual property rights of others.
- ▶ Consulting with the Legal Department before engaging in any commercial or business relationship with an entity or individual whom you suspect may not respect the intellectual property rights of Paramount or the intellectual property rights of others.
- ▶ Never accessing or doing business with any website, application, software, business, or service that enables or promotes piracy or other types of intellectual property infringement.
- ▶ Obtaining permission from Paramount before using Paramount's brands, titles, content, or other intellectual property.
- ▶ Never using unlicensed software on any Paramount system or hardware device or when otherwise performing work for Paramount.
- ▶ Never copying or downloading software without permission from our Technology Department.



RESPECTING INTELLECTUAL PROPERTY RIGHTS

Frequently asked questions

- Q:** I read an article in a magazine that highlights some Paramount initiatives. I'd like to share it with some of our vendors. Can I make copies of the article and mail them to a small list of people?
- A:** You cannot copy or distribute the article to others without the proper permission from the copyright holder. Consult the Legal Department to ensure that any such actions are permissible.
- Q:** Is it alright for me to post Paramount content online? What if it's only a personal blog?
- A:** Only Paramount content for which you have permission to post may be distributed and posted online. Obtain Paramount's permission before using its content, logos or other intellectual property on personal websites, blogs, or other media.

- Q:** How can I be sure whether a particular website/application/piece of software/business/service is engaged in piracy or other types of intellectual property rights infringement?
- A:** Please reach out to the Legal Department and/or send an email to the Content Protection team if you are unsure whether a particular website or service is engaged in intellectual property infringement.



For more information, contact a member of your Legal department. To report the suspected infringement of any of Paramount's Intellectual Property rights (including but not limited to instances of piracy) please email Paramount's [Content Protection team](#).

Works made for hire; assignment of intellectual property rights:

Any work of authorship or other copyrightable work connected to Paramount's business that an employee prepares or creates (alone or with others) within the scope of such employee's employment is considered a "work made for hire" under the U.S. Copyright Act. Under U.S. copyright laws, Paramount is considered both the author and copyright owner of such works. That means Paramount has the sole right to exploit, license or otherwise make use of all copyright rights in and to such works in any manner Paramount decides.

If any such work is for any reason not legally a "work made for hire" under applicable law, and with respect to any invention, discovery, concept, process, method, technique or anything else that you (alone or with others) develop, create, prepare, discover, conceive or reduce to practice within the scope of your employment with Paramount, you agree to promptly execute all necessary legal documents to assign and transfer all of such rights, title and interest in and to all of the foregoing to Paramount. Nothing in this provision limits, restricts or constitutes a waiver of any rights of Paramount in or to any of the foregoing.

PREVENTING BRIBERY & CORRUPTION



Why it matters

When employees give or receive improper payments, it undermines our integrity, damages our reputation, and puts employees and our business at serious legal risk. At a local level, when bribery is reinforced as a business practice, it harms poorer citizens in local communities by making it much harder for people in those regions to access basic goods and services without being extorted.

Furthermore, there are numerous strict international laws prohibiting bribery in the public sector, which means any gift, however innocuous or small, to a foreign government official could be interpreted as a bribe with serious consequences. Thus, we never offer or accept any sort of payment or incentive intended to secure an improper advantage in a business situation.

Key definitions

Corruption:

The misuse of a public office or power for private gain or the misuse of private power in relation to business outside the realm of government.

Bribe:

Giving, offering, promising, or accepting anything of value to obtain favorable treatment. It doesn't have to be money or even be accepted by the recipient to be considered a bribe.

Anything of value:

A bribe could include any gift that personally benefits an individual, such as cash, entertainment, tickets to events, golf, travel, lodging, offers of employment and payment for services.

Government official:

An elected or appointed official, or any other official or employee, of any foreign, federal, state, or local legislature, executive branch agency or other government agency, commission, board, authority, or public fund, including government-owned enterprises such as film and media companies, or any other governmental or quasi-governmental entity.

This includes employees at state-owned media companies, police officers, staff working in small-town government (such as a mayor's office or parks department), municipal employees processing licenses, permits or visas, or any agent, consultant, or representative acting on behalf of a government.

Facilitation payment:

Also known as "grease payments", these are smaller improper payments, bribes or tips made to foreign government officials in order to speed up or ensure the performance of a routine government action. They are forbidden under Paramount's policy.

What it looks like in our day-to-day work

- ▶ Following all applicable laws and Paramount policies related to giving and receiving gifts and entertainment.
- ▶ Never offering, promising, or giving anything of value to a government official or anyone else in order to improperly influence a business decision.
- ▶ Never using an agent or third party to make improper payments.
- ▶ Always recording all payments and receipts completely and accurately; never misattributing or disguising questionable payments in your accounting.
- ▶ Conducting appropriate due diligence on agents, fixers, facilitators and third parties in partnership with a representative of your Legal Department.
- ▶ Consulting with a Paramount Legal representative before initiating any agreement with third parties who would interact with any government officials or act as representatives on behalf of Paramount.
- ▶ Seeking approval in advance from Paramount's Compliance, Legal, and Government Relations before paying for reasonable, bona fide expenses of any government official or before providing them with a gift.
- ▶ Submitting the [Authorization Form to Invite Government Officials to a Tentpole Event](#) to Compliance and Government Relations for approval before offering tickets, accommodations or transport to one of our tentpole events (such as the EMAs, KCAs, etc.) to any government official.
- ▶ Reporting any payments, gifts or expenses that may raise red flags to a Paramount Compliance or Legal representative.

For more information, review [Paramount's detailed Anti-Bribery & Corruption Policy](#) or contact the [Office of Global Compliance](#).



PREVENTING BRIBERY & CORRUPTION

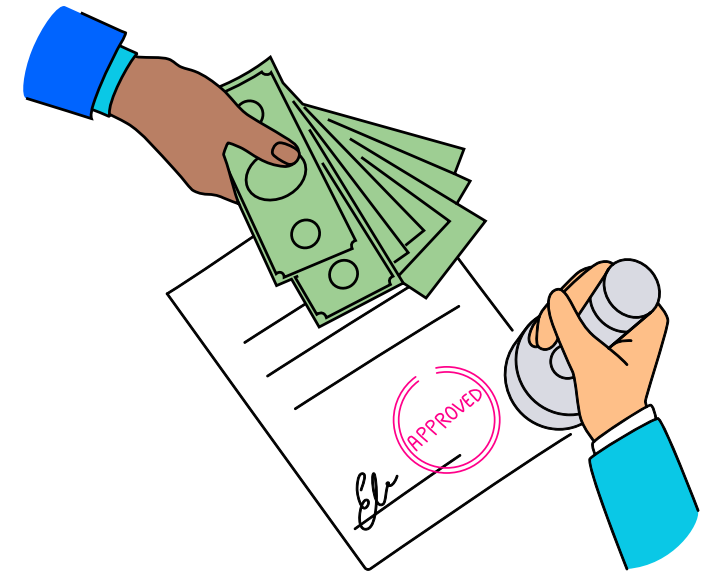


Frequently asked questions

- Q:** True or false? Any gift to a government official needs to be approved in advance by someone from the Legal or Compliance Department.
- A:** True. No matter how small the amount or transaction, all gifts to government officials must be approved first.
- Q:** Is it permissible to make a “facilitation payment” to government officials to speed up obtaining permits, licenses or other official documents?
- A:** No. Paramount’s policy does not permit facilitation payments. If you have any questions on how this policy applies to your specific situation, contact a Compliance Officer, a lawyer in the Company’s Legal Department or the Paramount attorney associated with your production before making any payment.
- Q:** What about making a political or charitable contribution on someone’s behalf?
- A:** Paramount’s funds, assets or facilities should not be contributed to any foreign politician or party without written approval from Paramount’s General Counsel, the Chief Compliance Officer, and the Executive Vice President, Global Public Policy & Government Relations. Charitable donations to a governmental entity or made on behalf of, or to curry favor with, a government official can sometimes constitute bribes.

- Q:** What if I am traveling and encounter a situation where I feel my personal health is threatened if I do not make a payment?
- A:** Your health and safety are always the priority. In the extreme case where an employee feels such a payment is necessary to safeguard their health or safety, it is permitted. You must contact the Compliance Department as soon as possible after a payment under duress is made. Note, though, that a travel or production delay does not equate to a threat to one’s health.
- Q:** Which of the following transactions raise a red flag under Paramount’s Preventing Bribery & Corruption policy?
- A.** Making a “donation” to a local police officer to have them provide help with an event
- B.** Giving four front row concert tickets for the daughter of a worker at a state-owned cable company
- C.** A Customs Agent requesting a tip to help process your papers faster.
- A:** All of the above. In these examples, the other party could be considered a government official and therefore these transactions all raise red flags. If you anticipate encountering a similar scenario in the course of business, reach out to a Compliance Officer for guidance beforehand.

For more information, review Paramount’s [detailed Anti-Bribery & Corruption Policy](#) or contact the [Office of Global Compliance](#).



DETECTING & PREVENTING MONEY LAUNDERING

Why it matters

Money laundering and illicit financing are serious crimes. Under the laws of the United States and other countries where we do business, companies must take steps to avoid being used to launder illegal funds that facilitate terrorism and other criminal conduct. Despite our commitment to following the law at all times, even the claim that Paramount has been a conduit for illegal funds or an “innocent” participant in such a scheme would cause serious damage to the Company’s reputation. Depending on the circumstances, money laundering through the Company could lead to serious legal exposure.

What is money laundering?

Money laundering is a form of financial crime that involves hiding the illegal source of funds.

Specifically, when an illegal activity generates proceeds, the individuals or group carrying out the crime often try to keep and control the money while disguising its connection to the underlying activity that generated it. In order to do this, they may “launder” the money. In other words, they will try to introduce the money into the legitimate financial system, carry out a series of transactions in order to distance the funds from the original source, and then use the money for other “legitimate” investments or purposes.

For more information, contact the [Office of Global Compliance](#).



What it looks like in our day-to-day work

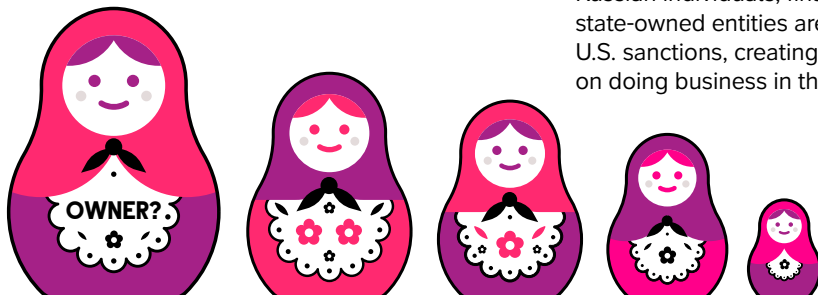
- Remaining vigilant for any unusual or suspicious activity, especially in relation to the use of Paramount business assets, processes, or systems to transfer money. Money laundering transactions are intended to be concealed or disguised, and it may be difficult to determine whether a transaction is legitimate.
- Reaching out to Global Compliance or a member of the Legal Department if you identify any potentially suspicious activity or have any questions about whether financial activity is legitimate. Asking for help to assess whether this activity requires further investigation.
- Escalating any concerns about activities that conceal or disguise the nature, location, source, ownership, or control of funds. For example, if a customer is secretive about sharing information normally required for business purposes, or appears to be disguising their identity, that should be cause for suspicion.
- Escalating concerns about unusual, unexplained transactions (e.g., if a customer transfers money from one account and asks you to transfer it back to another account).
- Never permitting the movement of funds, in cash or whatever form, outside the United States in situations which are, or seem to be, linked to unlawful activity.
- Complying with all requirements of U.S. law with respect to the reporting of cash receipts of more than \$10,000 or the transportation of more than \$10,000 in cash into or out of the United States.
- Reporting any unusual large cash payments to OPENLINE or the Legal Department.

COMPLYING WITH INTERNATIONAL SANCTIONS AND EXPORT CONTROLS, ANTI-BOYCOTT, AND MODERN SLAVERY LAWS

Why it matters

U.S. trade sanctions prohibit certain business with specific individuals, entities and countries for national security, political and economic reasons, such as their support of terrorism or involvement in narcotics trafficking or the proliferation of weapons of mass destruction. U.S. export controls apply when shipping goods, software, or technology to another country. A license could be required for exporting certain items (e.g. – night vision cameras) with “dual-use” applications, such as those that can be used by foreign governments or militaries.

For more information, contact the [Office of Global Compliance](#).



Who is targeted under U.S. trade sanctions?

U.S. trade sanctions target certain countries (e.g., Cuba and Iran) as well as individuals and entities on the SDN List and other sanctions lists maintained by the U.S. Treasury Department’s Office of Foreign Assets Control (OFAC). The OFAC SDN List and information on U.S. trade sanctions is available on the [OFAC website](#).

As of June 2023, Cuba, Iran, North Korea, Syria, and the Crimea region of Ukraine, as well as the so-called Donetsk People’s Republic and the so-called Luhansk People’s Republic, which are non-government-controlled regions in Ukraine, are subject to comprehensive U.S. sanctions. The Government of Venezuela and number of Russian individuals, financial institutions, and state-owned entities are also subject to significant U.S. sanctions, creating broad practical restrictions on doing business in those countries.

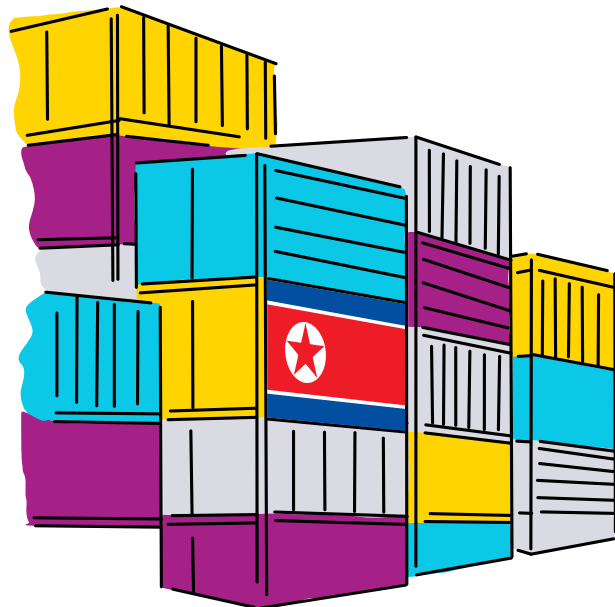
What it looks like in our day-to-day work

- Contacting the Compliance or Legal Department to ensure our global trade activities comply with all applicable laws, when appropriate.
- Reviewing in advance with Compliance or Legal any proposed activity involving a country subject to U.S. trade sanctions or other high-risk jurisdictions.
- Taking appropriate steps to screen potential customers and business partners against the [List of Specially Designated Nationals and Blocked Persons](#) (“SDN List”) as well as entities owned 50% or more by any SDN and contacting Compliance or the Paramount Legal Department right away.
- Recognizing that additional countries, persons or entities may become subject to U.S. trade restrictions in the future as new sanctions are imposed—and contacting Compliance or the Paramount Legal Department immediately if you suspect this may be relevant to entities or individuals that we are partnered with.
- Checking with Legal before sending high tech or specialized equipment to another country.
- Refusing to cooperate with any boycott-related request (which often involves Israel) or boycott that is prohibited or penalized under U.S. or other applicable laws.
- Reporting any boycott-related request immediately to the Paramount Legal Department or, in the case of members of the Board of Directors, to the Paramount Corporate Secretary.

COMPLYING WITH INTERNATIONAL SANCTIONS AND EXPORT CONTROLS, ANTI-BOYCOTT, AND MODERN SLAVERY LAWS

When do U.S. export controls apply?

U.S. export control laws apply to shipments from the U.S. and to international transfers of U.S.-origin materials. Export licenses may be required for sophisticated equipment such as night-vision equipment or special cameras used for filming and production – or products containing encryption software.



Anti-boycott laws

In general, U.S. anti-boycott laws prohibit any cooperation with a foreign boycott deemed illegal under U.S. law, at present the Arab League boycott of Israel. Prohibited actions include refusing to do business with another person; using discriminatory employment practices; supplying information on a person's race, ethnicity, religion, sex, or national origin; providing information concerning an individual's affiliations or business relationships with a boycotted country or with any person believed to be restricted from doing business in the boycotted country; and using letters of credit containing boycott-related provisions.

U.S. law also requires the reporting of any request to comply with such a boycott. If you receive such a request, including a request to comply with the laws of a country participating in such a boycott (e.g., Iraq, Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, and Yemen), please alert Compliance or Legal or, in the case of members of the Board of Directors, the Paramount Corporate Secretary.

Identifying ultimate beneficial owners

As our business partnerships expand across global markets, it is important that we ensure our partnerships with new businesses don't put Paramount at legal risk. Sanctions on an

individual or entity automatically apply as a matter of U.S. law to any entity owned 50% or more by that sanctioned person.

This is why it may be necessary to identify the ultimate owners of third-party organizations prior to partnering with them – to ensure their owners or directors are not on any sanctions lists or have problematic connections to government officials in their country. How sanctions are applied in other countries vary by ownership or control. Consult Compliance or Legal with any questions when working on contracts within country subject to U.S. trade sanctions or other high-risk jurisdictions.

Modern slavery & human trafficking laws

Paramount complies with all applicable laws that prohibit modern slavery and human trafficking. As such, we take a zero-tolerance approach to modern slavery and human trafficking, and we are committed to ensuring that modern slavery has no place within our operations and supply chains. These expectations would apply to both Paramount's own sourcing activities as well as licensees, vendors, and production facilities involved in the manufacture of our products.

For more information, contact the [Office of Global Compliance](#).

ADHERING TO COMPETITION LAWS



For more information, review our [Adhering to Competition Laws with Customers & Suppliers policy](#) or contact the [Office of Global Compliance](#).

Why it matters

Antitrust and competition laws protect consumers by fostering competition to ensure that choice and innovation thrive in the marketplace. Virtually every nation in which we do business has enacted competition laws that make anticompetitive activities illegal, including fixing prices with competitors; sharing pricing or competitive information with them; agreeing with competitors on the terms and conditions on which we license, sell, or buy content; and allocating markets. Agreements that violate these laws are unenforceable and violating these laws can result in severe civil and criminal penalties against both Paramount and the employees involved. Therefore, we never enter into agreements or conversations with our competitors that set prices, terms or conditions or divide markets or exclude competitors from the marketplace.

Red flags to watch out for

Price fixing between competitors

It is unlawful and against Paramount policy for competitors to come to an agreement or

understanding, whether written or unwritten, explicit or tacit, formal or informal, to fix/raise/peg/stabilize or even lower prices, or eliminate or reduce price (or salary) competition.

Allocation of markets among competitors

It is against the law and Paramount policy to have any agreement or understanding with a competitor that divides up customers, employees/potential employees, lines of business or geographic areas.

Participating in trade associations

Paramount and its Companies belong to many trade associations. These can serve a variety of pro-competitive, appropriate purposes. Our participation in them may involve meeting with competitors. When participating in trade association meetings or other activities on behalf of Paramount or a subsidiary, we must take great care that discussions do not spill over into prohibited topics. For formal trade association meetings, we should use an agenda (circulated in advance to participants and counsel), and there should be detailed minutes (circulated promptly afterwards to participants and counsel).

What it looks like in our day-to-day work

- ▶ Never initiating or participating in a formal or informal agreement with a competitor that limits competition.
- ▶ Never receiving pricing or other competitively sensitive information from a competitor or supplying this type of information to them.
- ▶ Never sharing non-public price or market information.
- ▶ Halting discussions that stray into improper topics or, if necessary, departing from any gathering with competitors – and clearly announcing our departure so it is noted; involving the Paramount Legal Department to evaluate any concern about whether a discussion is proper.
- ▶ Avoiding even the appearance of collusion with competitors regarding prices, compensation, deal terms and conditions, or the allocation of customers or markets.
- ▶ Being familiar and complying with Paramount's [Adhering to Competition Laws with Customers & Suppliers Policy](#) – particularly if you are an employee who makes decisions in these areas – to ensure we are always compliant with antitrust and competition laws in our dealings with Customers and Suppliers.
- ▶ Making hiring decisions independently and based on our needs and market conditions, never in connection with our competitors.
- ▶ Consulting with the Paramount Legal Department regarding proposed agreements with competitors about technology standards or about joint litigation, legal enforcement, or lobbying efforts (since, unless properly implemented, these could raise antitrust questions).
- ▶ Obtaining approval from the Paramount Legal Department for any request to join a trade association of which Paramount is not already a member.
- ▶ Consulting with the Paramount Legal Department regarding proposed agreements that may result in excluding rivals from market access, particularly in areas in which we have high shares.



MAINTAINING COMPLETE & ACCURATE RECORDS

Why it matters

We believe all Paramount transactions must be accurately and fairly recorded to allow proper preparation of our financial statements with full accountability for all of Paramount's assets, liabilities, and financial results. Furthermore, accounting and financial reporting practices must be fair and proper, in accordance with, as applicable, Generally Accepted Accounting Principles (GAAP) in the United States of America. Appropriate records must be kept of all transactions and handled in accordance with applicable data retention policies.

Each of us must refrain from misleading or deceptive financial practices and report immediately if we become aware of such practices. We adhere to all of Paramount's internal accounting policies, authorization and approval matrices and internal control processes.



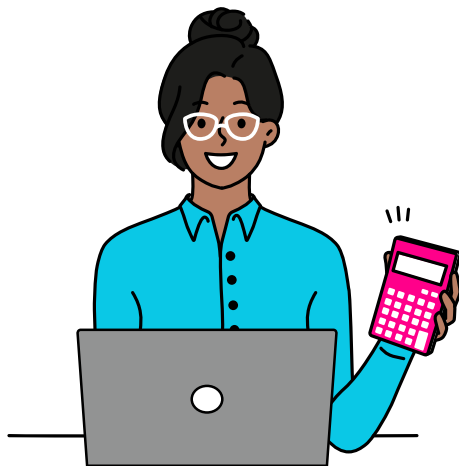
What it looks like in our day-to-day work

- ▶ Never approving or making a payment if we know it is to be used for purposes other than described by the supporting documents, or if such approval exceeds our authority.
- ▶ Taking full responsibility for all Paramount funds and assets under our control.
- ▶ Never using Paramount assets, facilities, or services for any improper purpose.
- ▶ Never fraudulently prepare or present any financial statement, such as by concealing or falsifying data provided to internal or external auditors or making false representations in the quarterly representation letter/certification process.
- ▶ Never fraudulently record and/or maintain Paramount financial records, such as intentionally recording sales or expenses in the wrong period, capitalizing items that should be expensed, keeping unrecorded side arrangements or understandings with customers or suppliers, or recording personal expenses as business expenses.
- ▶ Alerting vendors they must be in compliance with our business practices and policies and alerting a member of the Paramount Legal Department if they are not.
- ▶ Never misrepresenting matters contained in Paramount's financial records, financial reports, or audit reports.

MAINTAINING COMPLETE & ACCURATE RECORDS

Expectations for interacting with auditors

You may not influence an auditor to issue a report on Paramount's financial statements; dissuade an auditor or agent from carrying out an audit, review, or other procedure; prevent him or her from issuing a report; cause the withdrawal of any already issued report; or encourage an auditor or agent to refrain from communicating matters to Paramount Global's Audit Committee.



Proper authorizations/approvals

Every transaction must follow proper authorization practices. We have several types of authorizations:

- Authority to approve a transaction (e.g., as detailed in [Paramount's Authorization and Approval Matrix](#)).
- Authority to sign a contract or any other document that binds Paramount.
- Authority to execute a transaction (e.g., "push the button" on a wire transfer).

Each of us is responsible for ensuring the appropriate approvals, signatories, and execution procedures are followed in connection with all transactions in which we are involved and for abiding by our own personal authorization limits.

If you have any questions about authorization requirements or limits, please contact the relevant Paramount Controller's group representative or a Company lawyer.

What it looks like in our day-to-day work

- Never deviating from full and fair reporting of Paramount's results of operations, financial condition, or cash flows.
- Never willfully failing to comply with local statutory requirements; and not influencing, coercing, manipulating, or misleading any of Paramount's financial personnel, independent public or certified accountants or agents, in any way, when we know/should know/intend that our actions may make our financial statements, tax returns or other reports or filings misleading.
- Reporting via [OPENLINE](#) if you have any questions or concerns that you feel uncomfortable raising to your supervisor or through normal channels.

Ensuring compliance with:

- [Paramount's Accounting & Internal Control Policies](#)
- [Paramount's Corporate Consultation Policy](#)
- [Paramount's Authorization and Approval Policy](#)
- [Paramount's Authorization and Approval Matrix](#)

For more information, review [Paramount's Accounting & Internal Control Policies](#) or contact the [Controllershship Representatives](#) for your business unit.

PREVENTING TAX EVASION & ITS FACILITATION

Why it matters

Evading taxes, and deliberately and dishonestly assisting someone else to evade taxes, is an offense in most countries.

In some circumstances, failing to have reasonable procedures in place to prevent the facilitation of tax evasion by a person associated with Paramount, such as an employee, agent or person performing a service for or on our behalf, may also amount to an offence.

Failure to comply with applicable tax laws, wherever we do business, could result in criminal and/or civil liability for Paramount, and would have severe consequences for the Company, our business partners and the tax evader or facilitator. Even a claim that Paramount has assisted in facilitating tax evasion would cause serious damage to our reputation.



What it looks like in our day-to-day work

- Avoiding any activity which we know or suspect might assist, aid or abet, advise or encourage, or otherwise facilitate another person or organization to evade tax.
- Following all applicable laws (wherever we do business) and Paramount policies designed to prevent tax evasion and its facilitation.
- Following all applicable Paramount policies designed to prevent tax evasion and its facilitation.
- Ensuring that we have procedures in place to prevent tax evasion and its facilitation, including by a person or organization associated with Paramount.
- Properly and accurately recording all transactions or services provided by or on behalf of Paramount in our books and records so that the Company may monitor compliance with its tax and other legal obligations.
- Remaining vigilant of any suspicious activity and immediately raising concerns to Paramount's International Tax Department if you suspect that there might be violation of any applicable law or Paramount policy related to tax evasion or the facilitation of tax evasion.

For more information, contact the [International Tax team](#).

ADDITIONAL INFORMATION

International toll-free numbers for OPENLINE and “the fine print” (aka notes and resources)

Want to review an earlier section of the BCS? Click on a topic below:



Introducing the BCS	03	05 Acting as an ambassador of the organization	22
Why the Paramount Global Business Conduct Statement matters	03	Using social media responsibly	22
Applying Our BCS	04	Speaking for the Company	23
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Employee responsibilities	07	Protecting Paramount data and personal information	27
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02 Upholding our BCS by asking questions & reporting concerns	09	07 Conducting business in a fair & honest manner	31
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CONTACTING OPENLINE TOLL-FREE AROUND THE WORLD



You can also make a report on OPENLINE by following this QR code:



The easiest way to make a report is by visiting on the web via OPENLINE.Paramount.com
OPENLINE is accessible in multiple languages.

Country-specific telephone access codes

Dialing instructions

Domestic calls (U.S., Canada, USVI, Puerto Rico & Guam):

1. Dial 855-833-5027.

International calls

Country Toll-Free Access Code

Argentina
0800-345-4305

Australia
1800549797

Belgium
0800 13 305

Brazil
0800 000 0441

Chile
800914465

China
4001205051

Colombia
01-800-5189197

Czech Republic
800880915

Denmark
80703583

Finland
0800 416336

France
0800 90 87 17

Germany
0800 181 1034

Hong Kong
800902141

Hungary
06 80 019 661

India
022 5097 2741

Ireland
1800771100

Israel
1-800-015-514

Italy
800836951

Japan
0800-3007420

Malaysia
1546000512

Mexico
8007770476

Netherlands
0800 0222993

New Zealand
0800 443 969

Nigeria
01 227 9242

Norway
80062261

Philippines
02 8231 2984

Poland
800005347

Portugal
800815076

Russia
8 (800) 301-87-06

Singapore
8004922795

South Africa
080 001 4675

South Korea
080-880-2118

Spain
900751345

Sweden
020 79 00 05

Switzerland
0800 000 370

Turkey
8.00492E+13

United Arab Emirates
8000120208

**United Kingdom
& Northern Ireland**
0808 196 2142

IMPORTANT NOTES & RESOURCES



This Statement supersedes all prior versions of the Paramount Business Conduct Statement. In some cases, Paramount also has [more detailed policies](#) and/or contractual agreements about certain subjects included in this Statement. In that case, the more detailed rules also may apply and, if more recent, may take precedence. The Paramount Global General Counsel or the Paramount Global Chief Compliance Officer will determine which document takes precedence in the event of an actual or perceived conflict.

SEVERABILITY

If any provision of this Statement is held to be illegal, void, or unenforceable because of any law or public policy, the remaining provisions will continue in full force and effect.

CONTINUING OBLIGATIONS

Some of the obligations contained in this Statement survive termination of employment.

GUIDANCE ABOUT THIS STATEMENT

Please direct any questions about this Statement – including queries about its interpretation or application – to your manager, your department head, your Human Resources representative, a lawyer in your

Business Unit or a Compliance Officer. Members of the Board of Directors should contact Paramount's Corporate Secretary or Paramount's Chief Compliance Officer.

COMPLIANCE OFFICERS

Paramount's Compliance Officers are:

- Linda Davidoff, Executive Vice President, Chief Compliance Officer.
- Todd B. Rowen, Vice President, Global Compliance.
- Kevin McRoskey, Vice President, Global Compliance.

In addition, the General Counsel of your business unit serves as a Unit Compliance Officer. A list of all Unit Compliance Officers is available from your Human Resources representative.

PARAMOUNT'S COMPLIANCE OFFICERS ARE RESPONSIBLE FOR:

- Ensuring that the Statement is communicated to all employees and directors.
- Periodically reviewing Paramount's operations to ensure compliance with the Statement.
- Periodically reviewing and updating the Statement itself, with Audit Committee oversight.

- Ensuring that employees and directors get timely guidance and training on matters related to the Statement.
- Investigating breaches – suspected or actual – of the Statement.
- Determining necessary responses, including disciplinary actions, if the terms of the Statement are breached.

Paramount's officers, Human Resources staff, and lawyers (including those in the Business Units) may provide support to the Compliance Officers in these activities or carry out some of these functions on their behalf.

REPORTING BREACHES OF THE POLICIES

If you have experienced or become aware of any conduct that you believe violates any policy in this Statement or any other policy or applicable law, rule, or regulation – you are required to report the conduct as promptly as possible using the **reporting procedures described in this Statement**. Failure to use procedures could affect your legal rights.

If you are a lawyer for Paramount, you must consider whether information you have is privileged and may be subject to the

requirements of Section 307 of the U.S. Sarbanes-Oxley Act (15 U.S.C. 7245). Consult any of the Compliance Officers for guidance.

APPEALS

If you have made a non-anonymous report about improper conduct that affects you personally, a representative of the Company will consult with you as appropriate when the investigation is over.

If you disagree with the outcome of a situation in which you are personally involved, you may appeal in writing within 30 days after the conclusion of the applicable investigation to the head of your business unit's Human Resources Department or the General Counsel of your Business Unit.

If you disagree with the outcome after that appeal, you may appeal further in writing within 30 days after the conclusion of the applicable appeal to Paramount's Chief People Officer or Paramount's General Counsel. Your rights and obligation under this "Appeals" provision shall be construed in accordance with, and shall be subject to, your rights as an employee under local law.



IMPORTANT NOTES & RESOURCES (CONTINUED)



INVESTIGATIONS

Paramount will promptly and thoroughly investigate all allegations of conduct that violates its policies. You may not conduct your own investigation either before or after making a report.

Throughout such investigations, Paramount will make reasonable, practical, and consistent efforts to maintain confidentiality in line with our obligations and the need to determine the truth, and the Company will take appropriate corrective action where necessary.

You must respond truthfully, fully, and promptly to all inquiries made by Compliance Officers and those assisting them, such as representatives from Internal Audit, Human Resources, Employee Relations, or Compliance support personnel. You must not withhold relevant information or attempt to mislead or misdirect any investigation.

Moreover, if you have reason to believe that a breach of this Statement has been committed, or that an investigation by Paramount or any government agency is underway, you must retain all potentially relevant materials (photographs, objects, etc.) and documents (including computer discs, computer tapes,

hard drives, audiotapes, emails, voicemails, and digital and audio files). You must also retain any other materials if so instructed, such as by a “document hold” notice. If you have any doubt about the propriety of deleting or destroying materials or documents in this or any other context, you must consult a Compliance Officer in advance. If you have reason to believe that other individuals have unlawfully destroyed or falsified documents or things that might be relevant to an investigation or any other legal matter – or are considering doing so – contact a Compliance Officer immediately.

DISCIPLINARY ACTIONS

Where permissible under local law, Paramount may take disciplinary action – including termination of employment or suspension without pay – against any employee or director who authorizes or participates, directly or indirectly, in actions that breach a policy contained in this Statement.

LEGAL COOPERATION

We, as Paramount employees, cooperate with the Company in connection with claims and legal matters brought by third parties relating to Paramount’s business. This obligation

continues after the termination of employment as to any legal matter relating to Paramount’s business during the time you worked at the Company. The cooperation required includes promptly notifying Paramount’s General Counsel and following his or her lawful instructions if you are informally requested to provide, or if you receive legal process requiring you to provide, information, testimony, or documents (including electronic documents) in any matter that relates, directly or indirectly, to Paramount. If your cooperation is needed after the termination of your employment, Paramount will seek to minimize interruptions to your schedule to the extent consistent with its interests in the matter and will reimburse you for any reasonable and pre-approved out-of-pocket expenses you incur as the result of your cooperation.

WAIVER & DISCLOSURE

This Statement can be found on Paramount’s public website at <https://www.Paramount.com>, as well as on the Paramount intranet site and other Company intranet sites, and at <http://BCS.Paramount.com>.

From time to time, Paramount may waive certain provisions of this Statement. Any employee who believes that a waiver may be

called for should discuss the matter with his or her Human Resources representative, a Compliance Officer, or a lawyer in his or her business unit’s Legal Department. Members of the Board of Directors should consult Paramount’s Corporate Secretary. Ultimately, any waiver of this Statement for an employee must be granted by a Compliance Officer.

Only the Board of Directors or one of its committees may grant a waiver for Paramount’s executive officers or directors, and any such waiver will be disclosed to Paramount’s shareholders as required by law.

IN CLOSING

Paramount appreciates your hard work and dedication to our Company. You play an essential role in keeping Paramount a responsible member of the corporate community and an ethical and safe place to work. Paramount expects you to observe not only the letter but also the spirit of this Statement. You may not try to accomplish indirectly what the policies prohibit. Furthermore, you may not encourage, participate in, or assist conduct that breaches these policies. Your help, both by complying with this Statement and alerting Paramount to any misconduct, is invaluable to our success.



AVOIDING CONFLICTS OF INTEREST



Why it matters

In order to be collectively successful and for our business to thrive, we need to make the best business decisions possible.

A conflict of interest arises when a family or personal interest interferes with our ability to make sound, objective business decisions on behalf of our Company. The basic factor in all conflict of interest situations is the division of loyalty (or a perception of a conflict of loyalty) between your personal interests and Paramount's interest.

We must always act in the best interests of Paramount whenever we negotiate, make business recommendations, and conduct commercial dealings with third parties, suppliers, customers, or contractors. Even the appearance of a conflict of interest can undermine our integrity and reputation with our co-workers, customers, suppliers, and the public.

Therefore, we take steps to avoid and disclose any divisions of loyalty between Paramount's best interests and our own personal interests and relationships. Paramount's review of any disclosure of a conflict or potential conflict will always take local law into account.

Examples of conflicts of interest:

- Working for, or receiving compensation from, a Paramount customer, supplier or competitor, or an analyst who covers Paramount or our industry.
- Engaging a supplier owned or managed by a relative.

- Having a personal financial interest in a Paramount transaction.
- Accepting a gift from a supplier in violation of Company policy.
- Missing Paramount work responsibilities because of a second job.
- Accepting an external position (e.g. – employment or a board seat) that has not been formally disclosed and approved.
- Steering business opportunities we discover in the course of our work to our personal networks, when that partnership may not be in Paramount's best interests.

What should you disclose as a potential conflict?

Q: Suppose your family member or close friend owns a business that supplies goods or services to Paramount. Are you required to disclose this as a potential conflict of interest?

A: Yes, even if you are not responsible for making any decisions that directly affect the supplier, you should disclose it. Paramount's review may determine there's no actual conflict of interest.

If, on the other hand, you are responsible for purchasing decisions that affect the supplier, Paramount may determine that the situation is an actual conflict of interest and will introduce an appropriate remedy.

What it looks like in our day-to-day work

- Never allowing our family and close personal relationships to interfere with our business decisions or our work environment.
- Promptly disclosing to Paramount any potential or actual conflicts of interest via the [Disclosure Form for Potential Conflicts of Interest](#) on Paramount's online training website; updating and resubmitting our disclosure anytime our circumstances change.
- Avoiding any investments, financial interests or other relationships motivated by personal business concerns that might influence, or appear to influence, our decisions when conducting business on Paramount's behalf.
- Not accepting fees, commissions or other personal benefits from any person or business involved in any transaction with Paramount that could appear to influence decisions when conducting business on Paramount's behalf.

For more information contact the [Office of Global Compliance](#).



AVOIDING CONFLICTS OF INTEREST

What are conflicts of interest?

It sounds like a strange legal term, but it's really quite simple – as employees, it's expected that we'll make *business* decisions in the *Company's* best interests.

A conflict of interest occurs when you encounter a business decision where you feel torn in your loyalty. Because of your concern for your outside relationships or things that are important to you personally, it's harder for you to make an objective decision in Paramount's best interest. You feel or appear to be "conflicted".

There are lots of reasons you could feel conflicted.

A common example:

- Your team at Paramount is considering hiring an external producer. There are a lot of good contractors who would do an excellent job, but your best friend is also a producer.
- Now you need to make the best business decision for Paramount when choosing which producer gets hired, but you also hope your best friend gets selected.

So, in this case, you may have ...a conflict of interest.

What should you do if you may have a conflict of interest?

- Conflicts of Interest are very common. They frequently occur at work and addressing them is very easy.
- Disclose all potential conflicts of interest in advance.
- Conflicts of interest aren't determined by whether you personally conclude that you can remain objective. The issue hinges on whether someone else could reasonably believe you might not be able to make an objective business decision. That's why if there's even the appearance of a conflict of interest (or you believe someone looking at the situation could reasonably conclude you appear to have one), you should immediately disclose it.
- You disclose it by logging into [this website](#).
- Once you've logged in, on the left side of the screen there should be a link to a Disclosure Form for Potential Conflicts of Interest. The form takes about 5 minutes to complete.

What conflicts of interest most typically occur at Paramount?

Although it's impossible to describe every potential conflict of interest, there are some common areas where they arise:

- 1 Giving and receiving gifts, entertainment, and other business courtesies.
- 2 Investments and business interests.
- 3 Interacting on work matters with relatives and close friends.
- 4 Opportunities discovered in the course of our work.
- 5 Disclosing outside employment or board opportunities which could interfere with your job duties.

On the following pages we provide guidance for avoiding such conflicts of interest.



GIVING AND RECEIVING GIFTS & ENTERTAINMENT AND OTHER BUSINESS COURTESIES

Gifts, meals, and entertainment are part of doing business. They can promote goodwill and enhance business relationships.

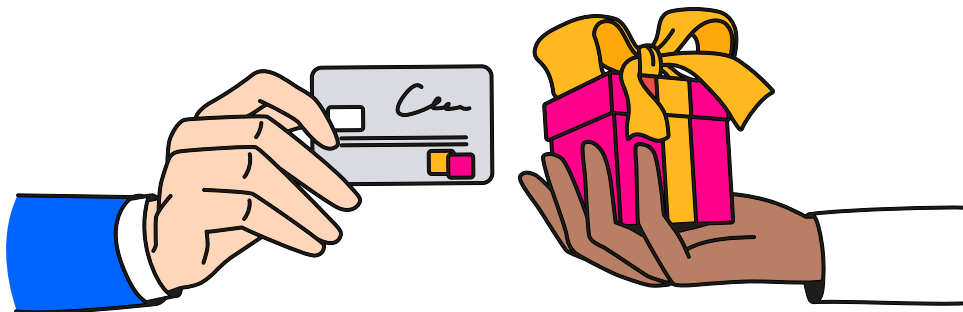
Gifts should never affect, or appear to affect, our impartial business decisions or that of an outside party, nor should they be offered or received in exchange for preferential treatment in any business dealing.

When making a determination on whether giving or accepting gifts, meals or entertainment is appropriate to promote relationships, we always follow the provisions of the [Business Conduct Statement](#) and the relevant [Paramount Travel & Expense Policy](#).

Q: Do I need to disclose all gifts, entertainment, or other favors that I receive?

A: If a current or would-be supplier, customer or competitor of the Company offers you entertainment, tickets, meals, gifts, discounts, services, transportation, or favors that:

- Are valued at more than \$500 (US dollars or an equivalent amount in your local currency), or:
- Create an obligation or could influence your decision-making in any way, regardless of value – then you should immediately disclose what you have received before accepting the gift using the [Disclosure Form for Potential Conflicts of Interest](#).



What it looks like in our day-to-day work

- ▶ Never accepting fees, commissions, or any other personal benefit (other than as permitted under the relevant [Paramount Travel & Expense Policy](#)) from any person or business involved in any transaction with Paramount.
- ▶ Disclosing any gifts or entertainment valued at more than \$500 USD (or the equivalent amount in your local currency).
- ▶ Never offering or supplying entertainment, transportation, gifts, or other favors to any person in a business relationship with the Company, other than those reasonable and appropriate for the individuals involved and the business at hand (see the relevant [Paramount Travel & Expense Policy](#)) for specific limitations on giving and receiving things of value.
- ▶ Never soliciting or accepting money for one's personal benefit in any amount from a current or potential supplier, customer, or competitor of our Company.

INVESTMENTS AND BUSINESS INTERESTS



Many employees have private investments or personal business interests. However, at Paramount, we are careful to avoid any financial or other relationship that might influence, or appear to influence, our decisions when conducting business on Paramount's behalf. We do this by disclosing any relevant investments and business interests.

You should not have a financial interest in enterprises belonging to suppliers, competitors, or enterprises that we know (or should have known) have a business relationship with Paramount – without prior disclosure and approval.

- Q:** Can I maintain a financial interest in a company that does business with Paramount?
- A:** With prior consent, (i.e. – if you have disclosed it and it is approved) you may be able to maintain a financial interest in a company that does business with Paramount.
- Q:** What if I own an immaterial amount of stock in a huge company like Coca-Cola?
- A:** You do not have to disclose a financial interest of less than 1% of the shares of a publicly-held company unless such a holding constitutes a significant portion of your net worth.
- Q:** If I've been invited to join a Board of Directors, board of trustees, or a similar role do I need to disclose it before accepting?
- A:** Yes. You are required to disclose it prior to accepting. Compliance will gather information about the opportunity to determine if a potential conflict exists.

What it looks like in our day-to-day work

- ▶ Never having a financial interest in, or an employment relationship with, enterprises belonging to customers, suppliers, competitors, or enterprises that we know (or should have known) have a business relationship with Paramount without prior consent.
- ▶ Refusing any offer to invest in any current or prospective supplier, customer, or competitor of Paramount or any other entity with which Paramount has a relationship on terms that are not available to the general public (including accepting an allocation of shares in an IPO).
- ▶ Never borrowing from or lending money to anyone in a business relationship with our Company – including customers, suppliers, or competitors (or fellow employees, other than in occasional nominal amounts) – except for normal banking transactions with financial institutions.
- ▶ Never engaging in business with or acting as a customer or supplier of our Company, other than in our ordinary role as an employee or public consumer.
- ▶ Never competing with Paramount, including engaging in any business activity that is in conflict with our duties and obligations (including our commitment of time) to Paramount. Employees must obtain prior approval for any employment with another company.

INTERACTING ON WORK MATTERS WITH RELATIVES AND CLOSE FRIENDS

We do not allow our family and close personal relationships to interfere with our hiring or business decisions. Even if we do not personally own stock or a personal stake in a business, they may belong to a family member or close friend who we'd like to see succeed.

We avoid steering Paramount contracts or professional opportunities towards businesses where our relatives or close acquaintances may benefit from the transaction. We do this by disclosing any relevant relationships in a business contemplating a transaction with Paramount.

Q: Does that mean that a close friend's company (that I think is terrific) can't pitch business to Paramount?

A: No. The important thing is that you disclose the relationship, so we are aware a conflict of interest may exist. When Compliance reviews the disclosure, they will make a determination whether a more objective decision-maker needs to be overseeing the decision about how the business is awarded.

Q: My spouse just got a new job at one of our media competitors, do I need to disclose it?

A: Yes. After disclosing, do not discuss or disclose any non-public or confidential information to your spouse about Paramount business. Additionally, please refer to the company's [Policy on Adhering to Competition Laws with Customers and Suppliers](#) for additional guidance on competitive sensitive information that may not be shared with competitors.

Q: My second cousin is applying for a job in my department, but I barely know them – I've only met them twice. Should I disclose the conflict of interest?

A: Yes. Even if you are confident that a relationship would not impact your business judgment, if another employee could reasonably conclude you have a conflict – you should disclose.

Q: My whole family has Paramount+, what level of interaction do I need to disclose?

A: Nothing in the BCS is intended to prohibit us or any of our family members from consuming Paramount content, goods, or services.

What it looks like in our day-to-day work

- Disclosing the fact that an immediate family member works for or provides goods or services to any Paramount company.
- Never arranging or facilitating any business transaction between any of our relatives and our Company or between any of our relatives and any customer or supplier of Paramount.
- Disclosing the employment of any member of our immediate family by a licensee, supplier, or competitor of our Company.
- Reporting any significant changes, such as moving into a new position, that may allow us to influence or be influenced by our relatives' employment.



OPPORTUNITIES DISCOVERED IN THE COURSE OF OUR WORK



In the course of business, we may naturally learn confidential or proprietary information regarding future business ventures. We never take for ourselves – or direct to a third party – any opportunities (business, financial, or professional) that we discover through the use of Paramount proprietary information, our position within the Company or access to Paramount’s network.



Q: Suppose that during a meeting at Paramount you learn that a new series is going to be shot almost entirely on location in a very deserted area of your hometown.

You are responsible for selecting vendors associated with this production. Your sister owns a catering service nearby. If her company was selected to provide catering to the production, it would be a huge win for her company. Is there a conflict of interest here?

A: Yes. There is definitely a conflict of interest because you could feel torn between ensuring Paramount has the best, most cost-efficient caterer working on the job, and your desire to see your sister’s company succeed. You should disclose that the conflict of interest exists. Your sister’s company may be able to bid for the contract, but you should disclose the fact that the company is owned by your sister before proceeding.

What it looks like in our day-to-day work

- ▶ We never take for ourselves personally – or direct to a third party – a business opportunity that we discover through the use of Paramount property or information, or our position within the Company.
- ▶ The only exception to this rule is if Paramount has already been offered the opportunity, has turned it down and consents to your personal pursuit of the opportunity.
- ▶ More generally, employees and directors may not compete with Paramount or use their position or Company property or information for personal gain.



DISCLOSING OUTSIDE EMPLOYMENT OR BOARD OPPORTUNITIES WHICH COULD INTERFERE WITH YOUR JOB DUTIES



At Paramount, we disclose ***in advance*** any considered opportunities for outside employment or Board or opportunities (paid or unpaid) that might interfere with our job responsibilities within the Company. Additionally, we avoid interfering with or disrupting Paramount's relationships with third parties.

Q: Which of the following scenarios would require you to disclose:

1. A part-time job requiring a few hours a week – that you do not believe will interfere with your Paramount duties
2. A consulting role that would only require you to do work on Saturdays
3. Accepting an appointment to a government position in your local township
4. Getting invited to join the Board of Directors of a small non-profit organization
5. Being a partial owner in a small business that is providing goods or services to Paramount

A: All of the above. In all of the scenarios, you must disclose the opportunity first, *before* accepting.

Q: Am I allowed to work outside of Paramount while I am a Company employee?

A: That depends. Your Company may have rules that allow outside employment under certain circumstances, but you must *always* disclose it and receive approval before proceeding.

What it looks like in our day-to-day work

- ▶ Disclosing in advance anytime you are considering outside work by submitting the [Disclosure Form for Potential Conflicts of Interest](#).



ADHERING TO COMPETITION LAWS



For more information, contact the Office of Global Compliance.

Why it matters

Antitrust and competition laws protect consumers by fostering competition to ensure that choice and innovation thrive in the marketplace. Virtually every nation in which we do business has enacted competition laws that make anticompetitive activities illegal, including fixing prices with competitors; sharing pricing or competitive information with them; agreeing with competitors on the terms and conditions on which we license, sell, or buy content; and allocating markets. Agreements that violate these laws are unenforceable and violating these laws can result in severe civil and criminal penalties against both Paramount and the employees involved. Therefore, we never enter into agreements or conversations with our competitors that set prices, terms or conditions or divide markets or exclude competitors from the marketplace.

Red flags to watch out for

Price fixing between competitors

It is unlawful and against Paramount policy for competitors to come to an agreement or understanding, whether written or unwritten,

explicit or tacit, formal or informal, to fix/raise/peg/stabilize or even lower prices, or eliminate or reduce price (or salary) competition.

Allocation of markets among competitors

It is against the law and Paramount policy to have any agreement or understanding with a competitor that divides up customers, employees/potential employees, lines of business or geographic areas.

Participating in trade associations

Paramount and its Companies belong to many trade associations. These can serve a variety of pro-competitive, appropriate purposes. Our participation in them may involve meeting with competitors. When participating in trade association meetings or other activities on behalf of Paramount or a subsidiary, we must take great care that discussions do not spill over into prohibited topics. For formal trade association meetings, we should use an agenda (circulated in advance to participants and counsel), and there should be detailed minutes (circulated promptly afterwards to participants and counsel).

What it looks like in our day-to-day work

- ▶ Never initiating or participating in a formal or informal agreement with a competitor that limits competition.
- ▶ Never receiving pricing or other competitively sensitive information from a competitor or supplying this type of information to them.
- ▶ Never sharing non-public price or market information.
- ▶ Halting discussions that stray into improper topics or, if necessary, departing from any gathering with competitors – and clearly announcing our departure so it is noted; involving the Paramount Legal Department to evaluate any concern about whether a discussion is proper.
- ▶ Avoiding even the appearance of collusion with competitors regarding prices, compensation, deal terms and conditions, or the allocation of customers or markets.
- ▶ Being familiar and complying with Paramount's [Adhering to Competition Laws with Customers & Suppliers Policy](#) – particularly if you are an employee who makes decisions in these areas – to ensure we are always compliant with antitrust and competition laws in our dealings with Customers and Suppliers.
- ▶ Making hiring decisions independently and based on our needs and market conditions, never in connection with our competitors.
- ▶ Consulting with the Paramount Legal Department regarding proposed agreements with competitors about technology standards or about joint litigation, legal enforcement, or lobbying efforts (since, unless properly implemented, these could raise antitrust questions).
- ▶ Obtaining approval from the Paramount Legal Department for any request to join a trade association of which Paramount is not already a member.
- ▶ Consulting with the Paramount Legal Department regarding proposed agreements that may result in excluding rivals from market access, particularly in areas in which we have high shares.



ADHERING TO COMPETITION LAWS WITH CUSTOMERS & SUPPLIERS

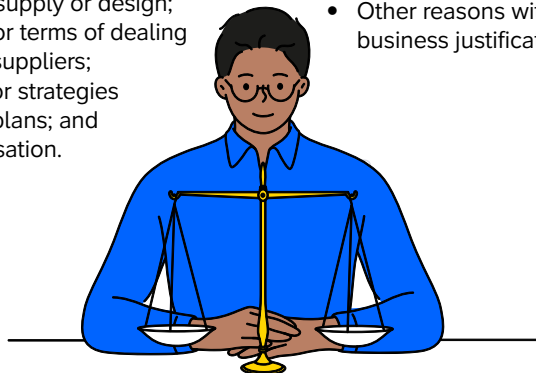
For more information, contact the [Office of Global Compliance](#).

Why it matters

For our business relationships to thrive, they must be grounded in trust and designed to provide mutual advantage. Trade practice laws support this by preserving a competitive economy and encouraging free enterprise and innovation to flourish. When we make business choices impacting our customers and suppliers, we must be sure they are always based on criteria and processes that are objective, fair and lawful.

What is competitively sensitive information?

Competitively sensitive information includes non-public information on current, recent, or anticipated future prices (including discounts and rebates); costs; capacity or output levels; distribution or distributors; customers; product or service supply or design; terms of contracts or terms of dealing with customers or suppliers; competitive plans or strategies of any kind; hiring plans; and employee compensation.



Choosing our customers and suppliers with whom we wish to do business

As a general rule, Paramount and its subsidiaries have the right to select customers and suppliers unilaterally. As long as our Company is acting alone, we may refuse to deal with or choose to terminate relationships with customers or suppliers for legitimate business reasons.

These can include:

- Refusal to conform to reasonable standards of performance.
- Misuse or misrepresentation of Company products.
- Businesses that do not fit with Paramount's business model.
- Poor credit rating.
- Other reasons with a demonstrable business justification.

What it looks like in our day-to-day work

- ▶ Familiarizing yourself with the guidance in this document and the Adhering to Competition Laws section of the BCS to ensure we are always compliant with antitrust and competition laws.
- ▶ Choosing the customers and suppliers with whom we wish to do business based on criteria and processes that are objective, fair and in Paramount's best interests.
- ▶ Entering into long-term agreements, including those with exclusivity provisions, only when they promote business efficiency and do not preclude others from competing.
- ▶ Complying with applicable resale pricing laws, noting that the ability to control resale prices varies greatly in different locations both within the U.S. and internationally, and that the law is in a state of flux.
- ▶ Shunning unlawful practices with regard to pricing, promotions, and discounting.
- ▶ Obtaining only appropriate non-price limitations on what our downstream customers or upstream suppliers can do as they distribute our product or supply inputs.
- ▶ Never using illegal practices that obligate customers to buy or license products or services they do not want or need.
- ▶ Never using a customer or supplier as a conduit (or "hub") to share competitively sensitive information (or reach agreement) with competitors and similarly never acting as a conduit or hub for competing customers or suppliers to share competitively sensitive information (or reach agreement) with their competitors.



ADHERING TO COMPETITION LAWS WITH CUSTOMERS & SUPPLIERS



Guidance for making decisions on customer and supplier selection

Avoid any agreements or understandings with competitors, customers or suppliers which direct us not to do business, or to set terms of business, with a third party.

Also, consult Company lawyers before any decision to refuse to deal with a supplier or customer.

Entering into long-term agreements and exclusive arrangements

Long-term exclusive agreements can raise significant competition law issues and should always be discussed in advance with Company lawyers.

Exclusivity may be treated differently in various jurisdictions (especially outside the U.S.) and therefore often requires analysis of its effect upon competition.

Advance legal guidance is not required for a simple, short-term agreement for the purchase or sale of goods or services on a previously approved form.

Examples of agreements that may be legal but need special care:

- Granting exclusivity to an upstream supplier or a downstream distributor that holds a significant position (e.g., more than 40%) in its line of business.

- Granting exclusivity beyond the scope of what is typical for a particular business line (e.g., a normal exclusive right to exhibit a movie or a series on a broadcast network for a limited period is common and pro-competitive and does not present concerns).
- Obtaining exclusivity to content where the effect may go beyond differentiating our programming from our competitors and preclude them from competing.
- Supplying the Company's entire output of a particular kind of product, such as movies, in a particular window, region or country (including any single country within the European Union) to a single customer or distributor (or means of distribution).

Influencing the resale prices of our distributors

Paramount complies with applicable resale pricing laws, recognizing that the ability to control resale prices varies greatly in different jurisdictions both within the U.S. and internationally, and that the law is in a state of flux.

Analysis starts with identifying in each instance why it is in Paramount's interest to influence the prices at which the Company's output is resold. Analysis becomes more complex if our content is combined with other content and then resold at a bundled price – and still more complex if our customer is also a competitor, since controlling resale prices may run the risk of price fixing among competitors.

Guidance for making decisions on customer and supplier selection

- Allow customers to decide, based on independent business judgment, whether to follow any pricing suggestions we may make in those U.S. states and in those international jurisdictions that prohibit resale price maintenance.
- Never make dealings with customers conditional on adherence to our suggestions in those jurisdictions.
- Do not otherwise coerce customers into following our pricing suggestions in those jurisdictions.
- Consult Company lawyers about using appropriate unilateral steps to influence resale prices which, depending on the circumstances and the jurisdiction, may or may not include such things as setting our wholesale price at a level that influences retail pricing strategies; structuring our distribution arrangement so that the retailer becomes our commission agent selling at a price that we set; and linking the availability of cooperative advertising funds to not advertising our product at discounted prices.
- In jurisdictions where resale price maintenance is not barred, identifying why setting resale prices is in Paramount's interest and how its pro-competitive effect will outweigh any limitations on our retailer's flexibility.





ADHERING TO COMPETITION LAWS WITH CUSTOMERS & SUPPLIERS

For more information, contact the [Office of Global Compliance](#).

Shunning unlawful practices with regard to pricing, promotions, and discounting

We must also take care when we determine pricing, promotions, and discounts to avoid unlawful practices. Because the laws regarding price discrimination and promotions are particularly complex, and because price discrimination laws provide various statutory justifications, it is important to review all new pricing plans, promotional plans, and discount arrangements with Company lawyers.

What competition law prohibits in connection with pricing, promotions, or discounting

- Sellers of goods (but not services) may not charge different purchasers that compete with each other different prices for the same goods if this would harm competition.
- Sellers of goods (but not services) may not treat one customer more favorably than a competing customer in providing promotional services or allowances if such dealings would have a negative impact on competition.
- Buyers of goods (but not services) may not induce sellers to engage in unlawful price discrimination.

The distinction between the sale of goods and the license or sale of services is often critical, especially for those businesses dealing with intellectual property rights. For example, the sale of a DVD is a “good” but the licensing of a motion picture to a theater owner is not. When in doubt, consult Company lawyers.

Negotiating non-price limitations on what downstream customers or upstream suppliers can do during distribution

Paramount may obtain appropriate, reasonable, non-price limitations on what our downstream customers or upstream suppliers can do as they distribute our product or supply inputs, but may not seek or obtain such non-price agreements with our competitors. Like the law relating to influencing resale prices, the law relating to enforcing non-price-related limitations varies among jurisdictions, especially internationally. In each instance, it is important to identify why it is in Paramount’s pro-competitive business interest to grant or agree to such restrictions.

Examples of contractual limitations where you should always consult with Company lawyers: Limitations on the geographic areas or time period in which exclusive rights are granted.

- Restrictions on the transshipment or resale of product outside areas covered by distribution agreements.
- Limitations on the types of customers to which product can be resold.
- The creation of new “windows” in sequential distribution that may affect businesses in adjacent windows.
- Limitations on handling competitive merchandise by customers.

Distinguishing appropriate “bundling” arrangements

Paramount will never use illegal practices that obligate customers to buy or license products or services they do not want or need. However, it is important to recognize subtle legal distinctions between improper coercion and mere tough bargaining.

Most bundles of content are permitted, but they can become problematic if we use market power to coerce a customer to purchase or license a product or service in order to obtain another product or service. There may be more legal risk depending on:

- The business justification for the proposed arrangement.
- Paramount’s market position in the area covered by a contractual arrangement.
- Whether and at what price competing products or services are available and, more generally, upon the impact on competition as a result of the arrangement.

Therefore, consult Company lawyers before making any sale or license involving – or suggesting – any of these types of arrangements.

