

Anti-Bribery/ Anti-Corruption Compliance

PURPOSE

It is Oshkosh Corporation's policy to use only ethical business practices while conducting business activities. The purpose of this policy is to ensure that Oshkosh Corporation and each of its subsidiaries (collectively referred to herein as the "Company") comply with applicable anti-bribery and anti-corruption laws and regulations globally. These antibribery and anti-corruption laws and regulations include the U.S Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA) and anti-bribery laws and regulations of any countries in which the Company does or intends to do business.

SCOPE

This policy applies globally to all employees, officers and directors of the Company and any third party acting on the Company's behalf. All Company employees should always be familiar with and observe the requirements of this policy. Failure to follow this policy will subject an employee to disciplinary actions up to and including termination.

POLICY

Oshkosh Corporation has a zero-tolerance approach towards bribery and corruption and requires all Company employees, officers and directors and any third party acting on behalf of the Company to comply fully with applicable anti-bribery and anti-corruption laws and regulations. These laws and regulations include the U.S Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA) and anti-bribery laws and regulations of other countries in which the Company does or intends to do business, regardless of local practices, customs or competitive conditions.

Bribes, Kickbacks and Other Corrupt Payments

Company employees are prohibited from directly or indirectly offering, giving, soliciting or receiving improper payments, gifts or inducements of any kind to and received from any person or organization. The following concepts are essential to understanding the scope of this prohibition:

- Corruption – Obtain or attempt to obtain a personal benefit or business advantage through

improper or illegal means. Corruption includes activities such as bribery, extortion and kickbacks.

- Bribery – Offer to give or receive anything of value with the intent to corruptly influence a person’s actions or decisions to gain any business or other improper advantage. Anything of value includes tangible or intangible benefits such as cash, entertainment, charitable contributions, or other gifts or courtesies.
- Extortion – Obtain money or some other thing of value by the abuse of one’s office or authority.
- Kickback – Two parties agree that a portion of sales or profits will be improperly given, rebated or kicked back to the purchaser in exchange for making the deal.
- Directly or indirectly – if you are prohibited from making any payment, gift, offer or promise directly, you are also prohibited from making it indirectly. You may not instruct, authorize or allow a third party to make a prohibited payment on your behalf, and you may not make a payment to a third party knowing or having reason to know that it will likely be given improperly.

Facilitation Payments:

Our Company prohibits facilitation or ‘grease’ payments as these are bribes and illegal. Facilitation or ‘grease’ payments are small payments to secure or speed up routine actions, usually by public officials. Examples of routine actions are issuing permits, licenses or other official documents; obtaining visas and work orders; providing services such as police protection, obtaining mail, or scheduling inspections; or expediting or releasing goods held in customs. This prohibition applies to employees and third parties acting on the Company’s behalf. If you are unsure whether a payment would be considered a facilitation payment, only make the payment if the official or third party can provide a formal receipt of written confirmation of its legality. If you are making a payment because you are in fear for the health, safety or welfare of yourself or another employee, this is an extortion payment. Make the payment and notify your manager; the Vice President and Chief Ethics, Compliance and Sustainability Officer; and the General Counsel as soon as you are able. Such payments must be accurately accounted for in the Company’s books and records.

Business Gifts, Entertainment and Travel Expenses:

It is allowable to provide nominal business gifts, entertainment or to provide travel and lodging accommodations as long as these comply with our Company policies, the policies of the intended recipient's organization, gift laws and monetary limits, as applicable. Further guidelines for these expenditures are included in the Global Policy for Gifts and Entertainment (GBL-POL-LGL006) and Global Procedure for Hosting Non-US Government Officials (GBL-PROC-LGL004).

Third Parties

This policy prohibits corrupt offers, promises or payments made through third parties acting on behalf of the Company. Third parties are broadly defined to include any person or entity with which the Company does business and including, but not limited to, agents, consultants, distributors, resellers, suppliers and contractors. All payments to third parties involved in business transactions must be proper, legal and reasonable in nature and value relative to the goods or services being provided by the third parties. Company employees have an obligation to carefully select every third party that acts on the Company's behalf and to perform due diligence as required within Company procedures. In addition, contracts with third parties should, to the extent possible, include provisions to mitigate against the risk of potential illicit payments.

Record-Keeping

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

Penalties, Fines and Other Sanctions

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

REFERENCES

The Oshkosh Way

GBL-POL-LGL006 - Gifts and Entertainment

GBL-PROC-LGL004 – Hosting Non-US Government Officials

CONTACTS

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