

# Business Conduct Guidelines



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# Letter *from* *the* Chairman



## THINK

*Dear IBMer,*

At their most basic level, IBM's Business Conduct Guidelines describe what is expected of every IBMer in complying with laws and ethical practices, wherever we do business.

However, the BCGs are, and always have been, something more. By establishing them decades ago and giving them the weight of a governing document, we sought to ensure that all of our actions and relationships – with clients, investors, colleagues and the communities in which we live and work – would be grounded in our values as individuals and as an enterprise.

This essential link between values and behavior goes back to IBM's founding as a company, more than one hundred years ago. It is a powerful idea that has been embraced by millions of women and men who call themselves "IBMers," and who have shaped IBM through era after era of profound change. It also led us to come together as a global workforce several years ago to reexamine and renew our values in a very new way for a very new world, in an event we called ValuesJam. For us, what emerged are not "IBM's" but *IBMers'* values:

- Dedication to every client's success
- Innovation that matters – for our company and for the world
- Trust and personal responsibility in all relationships

For the same reason, we see our Business Conduct Guidelines not as a set of top-down rules, but as a living expression of each IBMer's responsibility for demonstrating the highest standards of trust in all of our actions and relationships. Today, this *personal* responsibility is more relevant than ever. It used to be said that you can't expect what you don't inspect. But continual inspection is not practical in a world that is ever-more complex, interconnected and rapidly changing. Nor is it desirable. To manage not by processes but by values is to embrace a very different management model.

I hardly find it necessary to remind IBMers to "act ethically." I know you feel as strongly as I do that anyone doing otherwise does not belong at IBM. But as you reread and recertify your agreement to our Business Conduct Guidelines, I hope you will think anew about what they mean. Their continuing vitality is central to the remarkable persistence of a distinctive enterprise and culture. When you commit to these guidelines – to the link between values and behavior – you strengthen our collective understanding of what it means to be an IBMer.

**Virginia M. Rometty**

Chairman, President and Chief Executive Officer

1.0

# Guiding Principles

*Your daily commitment to living the IBM Values and following the Business Conduct Guidelines distinguishes IBM and IBMers. It's no exaggeration to say that IBM's integrity, reputation and brand are in your hands.*



## Integrity Tip

Acting with integrity and according to our Values is often a question of good judgment, and basic questions like these will often help you to eliminate any doubt about a decision or proposed action:

- Is it honest?
- Does it conform to the Business Conduct Guidelines?
- Do I really feel comfortable with this decision?
- What if this appeared in the news?
- What if everyone were to behave like this?

### 1.1

## Commitment to Integrity and Business Ethics

IBM's reputation for integrity and business ethics should never be taken for granted. To maintain that reputation, you must follow these Business Conduct Guidelines and exercise good judgment in your decisions and actions.

As IBM employees, we may face ethical and legal questions; some may be difficult ones. We should always decide these questions in ways that are consistent with IBM's Values:

- Dedication to every client's success
- Innovation that matters—for our company and for the world
- Trust and personal responsibility in all relationships

Our Values in themselves may not provide obvious answers in all cases, but they should serve as the basis for the choices we make. Our Values also serve as the basis for the Business Conduct Guidelines, which provide greater guidance on the questions you may face.

### 1.2

## Using the Business Conduct Guidelines

In all instances, each of us must obey the law and act ethically. The Business Conduct Guidelines provide general guidance for resolving a variety of legal and ethical questions for us. Employees are also expected to comply with other applicable IBM policies, directives and guidelines, some of which are referenced here. For example, employees who work in specialized areas such as procurement, environmental, import, export, or tax, must also comply with additional functional guidelines.

Remember, there are no simple shortcuts or automatic answers for the choices we have to make in business today. No single set of guidelines or policies can provide the absolute last word to address all circumstances. Therefore, we expect IBMers to use sound judgment in all of their conduct and ask for help when needed.

### 1.3

## Importance of Compliance

If you have any questions about interpreting or applying the Business Conduct Guidelines—or any other IBM policies, directives, or guidelines—it is your responsibility to consult your manager, IBM Counsel, or Trust and Compliance. A violation of any IBM guideline can result in disciplinary action, including dismissal.

Furthermore, IBM's policy is to comply with all laws and regulations that apply to its business. As you conduct IBM's business, you may encounter a variety of laws and legal issues, including those in the areas described below. If you have questions on specific laws or regulations, contact IBM Counsel. Penalties for failure to comply with laws are severe and can result in fines, lawsuits, loss of business privileges and, in some cases, imprisonment of individuals.

2.0

# Speaking Up

*Your responsibility to know and follow the Business Conduct Guidelines includes reporting potential violations. IBM will promptly review your report, and will not tolerate threats or acts of retaliation against you.*





**2.1**

## Raising Concerns and Reporting Violations

If you know of, or have good reason to suspect, an unlawful or unethical situation or believe you are a victim of prohibited workplace conduct, immediately report the matter through any of IBM's Communication Channels:

- Your manager is usually the best place to start
- IBM Human Resources
- Concerns and Appeals programs
- IBM Internal Audit (for violations related to financial recording and reporting, business process violations and inappropriate use of assets)
- IBM Security (for loss or theft of personal information or IBM assets, including proprietary or confidential information)
- IBM Counsel
- IBM Trust & Compliance

IBM's [Concerns & Appeals programs](#) include "Open Door" to higher management and "Confidentially Speaking," which lets you raise your concern anonymously, if you so choose. Furthermore, these programs allow you to submit your concerns online, by email, regular mail or phone. No employee is prohibited from reporting possible violations of law or regulation to a government agency, as protected by law.

**2.2**

## Non-Retaliation Policy

IBM will promptly review your report of unlawful or unethical conduct, and will not tolerate threats or acts of retaliation against you for making that report.

## 3.0

# In *the* Workplace

*As part of IBM's Globally Integrated Enterprise, your workplace may include working from an IBM location, a client location, or your home. Wherever you are, you will interact with other IBMers, and come in contact with sensitive information, intellectual property, and other valuable assets. Whether communicating in person, over the phone, online, or by any other means or media, the Business Conduct Guidelines apply.*



## Integrity Tip

If you believe you have been subjected to prohibited workplace conduct, immediately report the matter through any of the designated IBM Communications Channels, including IBM's Concerns and Appeals programs. Your report of such conduct will be reviewed promptly.

### 3.1 Work Environment

IBM strives to maintain a healthy, safe and productive work environment which is free from discrimination and harassment, whether based on race, color, religion, gender, gender identity or expression, sexual orientation, national origin, genetics, disability, age, or any other factors that are unrelated to IBM's legitimate business interests. IBM will not tolerate sexual advances, actions or comments, racial or religious slurs or jokes, or any other comments or conduct that, in the judgment of IBM management, creates, encourages or permits an offensive or intimidating work environment.

Other prohibited conduct, because of its adverse impact on the work environment, includes:

- Threats or violent behavior
- Possession of weapons of any type
- Use of recording devices, including cell phone cameras and web cameras, except as authorized by management and IBM Counsel
- A manager having a romantic relationship with a subordinate
- Use, distribution, sale or possession of illegal drugs or any other controlled substance, except for approved medical purposes
- Being under the influence of illegal drugs, controlled substances used for non-medical purposes, or alcoholic beverages in the workplace
  - Consumption of alcoholic beverages on IBM premises is only permitted, with prior management approval, for company-sponsored events

Furthermore, if IBM management finds that your conduct on or off the job adversely affects your performance, that of other employees, or IBM's legitimate business interests, you will be subject to disciplinary action, including dismissal.

### 3.2 IBM's Information and Property

IBM has extensive assets of great value. These assets include valuable proprietary information, such as IBM's intellectual property and confidential information, as well as physical property and systems. Protecting all of our assets is critical. Their loss, theft, misuse or unauthorized disclosure can jeopardize IBM's future.

You are personally responsible for protecting IBM's assets in general, as well as those entrusted to you. This includes those assets that you have been authorized to provide to other IBM employees, contract personnel, clients or others. To do this, you should know and understand IBM's security controls, processes and practices. You should be alert to situations that could lead to the loss, misuse, theft, or unauthorized disclosure of our assets. Furthermore, you should report those situations to IBM Security or your manager as soon as they come to your attention.

### Proprietary and Confidential Information

As an IBM employee, you will have access to information that IBM considers proprietary. Most IBM proprietary information is confidential, and often subject to copyright, patent or other intellectual property or legal rights. It is also the result of the hard work and innovation of many IBMers and investments made by IBM. IBM's competitive advantage from this information would be lost if such information was improperly disclosed, even if the disclosure is inadvertent. To help maintain the value of this important information, it is critical that you follow all IBM safeguards for protecting that information and that you only disclose or distribute that information as authorized by IBM.

IBM proprietary information is any information that IBM owns, including for example:

- Information about current and future products, services or research
- Business plans or projections
- Earnings and other financial data
- Personnel information including executive and organizational changes
- Software in object or source code form

You will not be held liable under any federal or state trade secret law if you disclose a trade secret in confidence to the government or an attorney solely for the purpose of reporting or investigating a suspected violation of law or if you disclose a trade secret under seal in a complaint or other filing or in response to court order in a lawsuit or other proceeding.

### Inadvertent Disclosure

You should be careful to avoid inadvertent disclosure. Never discuss proprietary information that IBM considers confidential or which IBM has not made public with, or in earshot of, any unauthorized person. Activities where inadvertent disclosure could occur include a conversation (in person or by telephone) in any public area, in a blog or within a social network. Also, you should not discuss such information with family members or friends. They might innocently or otherwise pass the information on to someone else.

### External Inquiries, Contacts, and Opportunities

IBM's business activities are monitored by journalists, consultants, securities analysts and others. In addition, as an IBMer, you may be recognized by these individuals or groups as having valuable expertise and be asked to provide your own insights to them, with or without compensation. You should not contact these individuals or groups or respond to their inquiries, whether online (including social media), telephonically, or otherwise, without authorization as follows:

- Journalists—IBM Communications
- Consultants or IT Analysts—IBM Analyst Relations
- Securities or Financial Analysts—IBM Investor Relations
- Environmental groups—Corporate Environmental Affairs

Similarly, if you receive a request for information related to IBM's business from an attorney, an investigator, law enforcement, or other government official or agency, refer the requestor to IBM Counsel. Immediately notify IBM Counsel or Trust & Compliance of any such requests.

## Intellectual Property

### IBM Intellectual Property

As an IBM employee you will have access to and may develop IBM intellectual property. When you joined IBM, you signed an employee agreement in which you assumed specific obligations relating to intellectual property. For example, you assign to IBM all of your rights in certain intellectual property you develop. That intellectual property includes such things as ideas, inventions, software, templates, publications and other materials relating to IBM's current or anticipated offerings, business, research or development. Subject to the laws of each country, this applies no matter where or when—at work or after hours—you create such intellectual property. You must disclose that intellectual property to IBM and protect it like any other IBM proprietary information. In addition, you should also seek advice and direction from your IBM Intellectual Property Counsel before you file for a patent other than through IBM, and provide IBM with copies of any patents you have applied for or obtained.

### Third Party Software

You should exercise caution in obtaining third party software from others, including commercial and open source software. Software includes computer programs, databases and related documentation, and can be in any stage of development.

## Integrity Tip

Did you know that even if software is free it may be unacceptable for use on IBM systems or in our offerings? That is because the license may not permit such use or, possibly, no license was provided (which may prevent any use of the software in some countries). There is also the risk that the software contains harmful code, such as viruses or Trojan horses, which can be costly to IBM.

Software may be on tangible media (e.g. CDs, portable devices and publications), or it may be downloadable or accessible for use online. The license for the software sets out the rights and obligations that must be complied with, such as how and where the software may be used, whether it may be modified or distributed and, possibly, what rights IBM is obligated to grant to others. The terms and conditions of the license agreement must be strictly followed. You must follow applicable business unit and CIO Office procedures before you load software from any source onto any computer or device provided by IBM or used primarily for IBM business purposes. You must also follow those procedures before you distribute, access or receive software from inside or outside of IBM, or otherwise accept a license agreement.

### Open Source Software

Do not confuse open source software with software that is in the public domain. Open source software licenses often impose obligations that could result in a conflict of interest with IBM and the inappropriate transfer of IBM's intellectual property rights. If you want to be involved with or use open source software you must first obtain management approval and comply with IBM's [Open Source Participation Guidelines](#).

### Trademarks

IBM and many other companies have trademarks—words, names, symbols or designs—that are used to identify and distinguish the company and its products. It is important that you properly use IBM's and other companies' trademarks. For guidance on proper usage and acknowledgement of IBM's and certain third party trademarks, refer to IBM's [Copyright and Trademark Information](#). In addition, you should not use a word, name, symbol or design as a trademark without first going through the [Naming Approval Process](#).

### External Standards Organizations

Before you participate in any external standards activity, you must get approval from management, with guidance from [Intellectual Property and Standards](#). In addition to the obligations that you and IBM may have to the standards organization, you also need to understand your responsibilities to protect IBM's intellectual property; to submit to IBM any intellectual property you create; to avoid conflicts of interest; and to comply with antitrust and other laws.

### Use of IBM Assets and Premises

Protection of IBM's assets, workplace environment and business interests, including compliance with legal requirements, are critical to IBM's operations and marketplace integrity. All IBM assets—proprietary information, such as IBM's intellectual property and confidential information, as well as physical property and systems—should only be used to conduct IBM's business or for purposes authorized by IBM management. This obligation applies whether or not you developed the information yourself, and it applies by law in virtually all countries where IBM does business. IBM's physical property and systems include equipment, facilities, information and communication systems, corporate charge cards and supplies. IBM's property and systems, including IBM connections to the Internet, should also only be used for appropriate purposes. Incidental personal use of such property and systems—meaning use that is limited in duration, does not violate company policies, and does not interfere with doing your job—may be permitted by management. However, it is never permissible to use IBM's systems for visiting Internet sites that feature sexual content or gambling, that advocate intolerance of others, or that are inconsistent with IBM's Values and business interests. It is also inappropriate to use them in a manner that interferes with your productivity or the productivity of others.

## IBM's Right to Access and Use

You should understand IBM has the right to inspect your use of IBM assets, including your communications using IBM's assets. You should understand that IBM does not consider any such uses of its assets to be private. Therefore, you should not place or keep any personal items, messages or information that you consider private anywhere in the IBM workplace, such as, telephone, office, or email systems, electronic files, laptops, smartphones and other personal communication devices, lockers, desks, or offices. If you choose to do so, you should understand that IBM may at any time, monitor, recover through technical or other means, and review employee communications including emails from personal email accounts, records, files, and other items IBM finds through or in its systems, assets and any other IBM areas or IBM provided facilities, for any purpose. In addition, in order to protect its employees, assets, and business interests, IBM may share outside of IBM anything it finds, such as with its outside legal or other advisors, or with law enforcement.

Additionally, in order to protect its employees, assets and business interests, IBM may ask to search an employee's personal property, including briefcases and bags, located on or being removed from IBM locations. If you use personal electronic devices for IBM-related work, then those devices may also be examined by IBM. You are expected to cooperate with all such requests. Employees, however, should not access another employee's work space, including email and electronic files, without prior approval from management. For additional information on access to company property and employee personal property, refer to [Access to Property & Information](#).

## Leaving IBM

If you leave IBM for any reason, including retirement, you must return all IBM assets, such as documents and media which contain IBM proprietary information, and you may not disclose or use that information. Also, IBM's ownership of intellectual property which you created as an IBM employee continues after you leave IBM. Regrettably, there have been cases in which IBM's proprietary information or other assets have been wrongfully taken or misused. IBM has and will continue to take every step necessary, including legal measures, to protect its assets.

## 3.3 IBM's Handling of Your Personal Information

To the extent permitted by law, IBM and IBM authorized companies and individuals collect and maintain personal information which relates to your employment, such as compensation, medical and benefit information. As a globally integrated enterprise, IBM's business processes, management structures and technical systems cross country borders. Therefore, you acknowledge that, to run its business, IBM and its authorized companies may transfer personal information about you as an IBM employee to any of the countries where we do business. While not all countries have data protection laws, IBM has worldwide policies that are intended to protect information wherever it is stored or processed.

For example:

- IBM handles your personal information in accordance with its corporate policies and practices, including [Corporate Policy 130](#), [Corporate Instruction HR 113](#) and the [IBM Guidelines for the Protection of Employee Information](#)
- Access to your personal information is restricted to people with a need to know
- Personal information is normally released to outside parties only with employee approval, except that IBM and authorized companies and individuals may also release personal information to verify employment, to satisfy the legitimate requirements of a company or other entity which is considering acquiring some of IBM's business operations, or for appropriate investigatory, business or legal reasons

Likewise, in your work you may have access to personal information of others. You must ensure that you use and disclose that information only as permitted by IBM policies or practices.

### 3.4 Making Commitments and Obtaining Approvals

IBM's approval processes are designed to help IBM protect its assets and maintain appropriate controls to run its business effectively, whether you are dealing with clients, IBM Business Partners, suppliers, or other third parties. Within these processes, authority for pricing, contract terms and conditions and other actions may have been delegated to certain functions and to line management. Making business commitments outside of IBM's processes, delegation limits or without appropriate approvals, through side deals or otherwise, is not acceptable.

Modifications of pricing, contract or service terms, must be approved by the appropriate level of management or authorized function. Do not make any oral or written commitments that create a new agreement or that modify an existing IBM agreement with a third party without approval, consistent with delegation levels. All commitments must be reported to IBM Accounting to help ensure the accuracy of IBM's books and records.

### 3.5 Reporting, Recording and Retaining Information

Every employee records or reports information of some kind and submits it to the company and others with whom we interact. In doing so, you must ensure that *all* information is recorded and reported accurately, completely and honestly.

Never make misrepresentations or dishonest statements to anyone. If you believe that someone may have misunderstood you, promptly correct the misunderstanding. Reporting inaccurate or incomplete information, or reporting information in a way that is intended to mislead or misinform those who receive it, is strictly prohibited and could lead to serious consequences.

The following are some examples of dishonest or fraudulent reporting:

- Submitting an expense account for reimbursement of business expenses not actually incurred, or misrepresenting the nature of expenses claimed
- Failing to properly record time worked on a billable client project, whether or not such time is charged to the client



## Integrity Tip

Under various laws, such as tax and securities laws, IBM is required to maintain accurate books. Violations of laws associated with accounting and financial reporting can result in fines, penalties and imprisonment, as well as a loss of public faith in a company. If you become aware of any action related to accounting or financial reporting that you believe may be improper, you should immediately tell IBM, by informing IBM Accounting, Internal Audit, your management, IBM Counsel, or by using any of IBM's other Communications Channels.

- For those eligible for overtime, failing to record all hours worked including all overtime hours, which must be management approved in line with IBM guidelines
- Providing inaccurate or incomplete information to IBM management, IBM Internal Audit or IBM Counsel during an internal investigation, audit or other review, or to organizations and people outside the company, such as external auditors
- Making false or misleading statements in external financial reports, environmental reports, import/export documentation, or other documents submitted to or maintained for government agencies

In order for IBM to conduct investigations and reviews, it needs the help and cooperation of IBM employees. You are required to fully cooperate with all authorized internal investigations and reviews, and to promptly, completely, and truthfully comply with all internal requests for information, including interviews and documents, during the course of such an investigation or review.

## Financial Controls and Reporting

As a public company, IBM must follow strict accounting principles and standards, to report financial information accurately and completely, and to have appropriate internal controls and processes to ensure that accounting and financial reporting complies with law.

The rules for accounting and financial reporting require the proper recording of, and accounting for, revenues, costs, expenses, assets and liabilities. If you have responsibility for or involvement in these areas, you must understand and follow these rules.

Further, these rules also prohibit anyone from assisting others to account improperly or make false or misleading financial reports. Do not assist anyone to record or report any information inaccurately or in a way that could be misleading. You should also never provide advice to anyone outside of IBM, including clients, suppliers and IBM Business Partners, about how they should be recording or reporting their own revenues, costs, expenses, and other assets and liabilities.

## Retaining Records

Employees must comply with the guidelines in the [IBM Worldwide Records Management Plan](#) in their retention and disposal of IBM documents. The plan applies to information in any media, including both hard copy and electronic records such as email. It requires that information defined as “essential” be retained in a recoverable format for the duration of its assigned retention period. Information that is not essential or whose retention period has expired should be disposed of as soon as possible, unless it is subject to a document retention order issued by IBM Counsel. Where such an order exists, you must strictly follow the retention requirements specified in the order until you receive a notice from IBM Counsel that the order is no longer in force.



4.0

# In *the* Marketplace

*You must be ethical and lawful in all of your business dealings, whether you are selling, buying or representing IBM in any other capacity. Your communications and dealings with IBM Business Partners, suppliers, competitors, clients or others can directly impact IBM's reputation and our compliance with applicable laws.*



## Integrity Tip

It is essential that suppliers competing for IBM or a client's business have confidence in the integrity of IBM's selection process. That confidence could be jeopardized if former employees of IBM or close personal friends or relatives of current IBM employees, competing as suppliers, are perceived to have an unfair advantage. If your work involves the use or selection of a supplier with which you are connected, e.g. a supplier owned by a family member, you should disclose your relationship with that supplier to your manager and the IBM Global Procurement Ombudsman Office, prior to any involvement in IBM's consideration of that supplier.

### 4.1

## Working with Organizations Outside of IBM

Other organizations have multiple relationships with IBM. An IBM Business Partner may be both a client and a competitor. Another organization may be an IBM supplier and client at the same time. A few organizations may even be suppliers, competitors, Business Partners and clients. No matter what the context, you need to understand each relationship involved in your dealings, and act in accordance with our guidelines.

### Working with Suppliers

In deciding among competing suppliers, we weigh the facts impartially to determine the best supplier. You should do so whether you are in a procurement job or any other part of the business—and regardless of whether it is a large or small purchase.

You must not exert or attempt to exert influence to obtain special treatment for a particular supplier. Even appearing to do so can undermine the integrity of our established procedures.

Seeking reciprocity is contrary to IBM policy and may also be unlawful. You should not tell a prospective supplier that your decision to buy its goods or services is conditioned on the supplier's agreement to buy IBM products or services. This does not mean that an IBM client cannot be an IBM supplier or that IBM can never consider its other relationships with the supplier when it is evaluating the supplier. It simply means that IBM's decision to buy goods and services from a supplier must be made independently and apart from that supplier's decision to buy IBM products and services.

## Working with Resellers and Other Complementary Third Parties

IBM has relationships with complementary third parties, such as IBM Business Partners, Independent Software Vendors, and systems integrators, to help IBM market and install IBM solutions. If you work with these third parties, you must follow the applicable sales, marketing and services guidelines for dealing with them, including the [Guidelines for Working with IBM Business Partners](#). In addition to their complementary offerings, some of these third parties market products or services that compete with IBM. When such a situation arises, you must exercise caution and follow established guidelines for dealing with competitors.

### Working with Competitors

In the marketplace it is often clear when you are directly competing with another company. However, a company with which you are dealing in another context—such as a client, a supplier, or even an IBM Business Partner—may also be a competitor. Such situations require extra care. For example, it is likely that you and competitors will, from time to time, meet, talk and attend the same industry or association meetings. Many of these contacts are acceptable as long as established procedures are followed.

## Integrity Tip

Competition laws exist in almost all countries where IBM does business. The purpose of competition laws, which also may be known as antitrust, monopoly, fair trade or cartel laws, is to prevent interference with the functioning of a competitive market system. Companies also may violate competition laws without acting jointly with other companies by, for example, illegally monopolizing or attempting to monopolize an industry or unlawfully abusing a dominant position.

Acceptable contacts include sales to other companies in our industry and purchases from them; approved participation in joint bids; and attendance at business shows, standards organizations and trade associations. However, these contacts require caution.

Discussion or collaboration on prohibited subjects with competitors can be illegal. In all contacts with competitors, avoid discussion or collaboration on pricing policies, contract terms, costs, inventories, marketing and product plans, market surveys and studies, production plans and capabilities, and any other proprietary or confidential information. You must also avoid any discussion or agreement on dividing clients or territories.

If a competitor raises a prohibited subject, even lightly or with apparent innocence, you should object, stop the conversation immediately and inform the competitor that you will not discuss these matters. If necessary, you should leave the meeting and immediately report the incident to IBM Counsel.

### 4.2

## Competing Fairly

IBM will compete vigorously for business. However, you must compete ethically and in compliance with our policies and the law, no matter how competitive the environment.

## Statements About Competitors

IBM sells products and services on their merits. Avoid false and misleading statements about competitors, their products, and their services. Be sure all comparisons to competitors are substantiated, and that they are complete, accurate and not misleading whenever they are made. Certain countries prohibit comparative advertising.

## Selling Against Competitive Orders

If a competitor already has a firm order (a legally enforceable contract) from a client for the competitor's product or service, care should be taken when marketing competing IBM products or services to that client. Letters of intent, free trials, conditional agreements and similar arrangements are usually not considered firm orders. It is often difficult to determine when a firm order exists. When a situation is unclear, seek advice from IBM Counsel.

### 4.3

## Acquiring and Using Information

## Information About Others

In the normal course of business, it is not unusual to acquire information about other organizations, including competitors. Doing so is not unethical in itself. In fact, IBM quite properly gathers this kind of information from legitimate sources for such purposes as:

- Extending credit
- Evaluating suppliers
- Evaluating the relative merits of our own products, services, and marketing methods against that of competitors

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## Integrity Tip

Did you know that even if you receive a competitor's confidential information (such as a pricing proposal), by mistake, innocently or even deliberately from a client or other party, you should not review it, distribute it, or otherwise use it? Immediately call IBM Counsel or Trust & Compliance for guidance on how to proceed.

There are, however, limits to how that information should be acquired and used, especially information about competitors. No company should use improper means to acquire another's trade secrets or other confidential information. Improper solicitation or receipt of confidential data from any source, including an IBM client, a competitor's employees or any other party, is wrong.

IBM will not tolerate any form of questionable intelligence-gathering. Accordingly, you must not engage in or facilitate any improper or illegal practices designed to collect potentially confidential or sensitive information from competitors or others, such as:

- Wiretapping, surveillance, hacking, bribery, theft or trespassing
- Hiring a competitor's employees to obtain the competitor's confidential information
- Accepting or using potentially confidential or sensitive information if you have reason to believe it may have been improperly or illegally obtained

Information about other organizations and individuals should be treated with sensitivity and discretion. When working with information, you should use that information in the proper context and make it available only to other IBM employees with a legitimate need to know. In presenting such information, you should disclose the identity of the organization or the individuals only if necessary. If specific identifying information is not necessary, you should present the information in aggregated form or by some other means.

## Personal Information About Individuals

As part of your work, you may have access to personal information, such as information about consumers or employees of clients, suppliers, IBM Business Partners and others. You may only use such information to the extent necessary to fulfill your assigned job responsibilities and in accordance with instructions issued by management or applicable IBM policies, directives, and guidelines. You may not use or alter the personal information inappropriately or disclose it to anyone who does not have a legitimate need for such information. If possible, information should be made anonymous before disclosure to avoid disclosing personal information of individuals. If you suspect that personal information has been lost or stolen, you must report it immediately to IBM Security.

## Proprietary and Confidential Information Owned by Others

Our business often requires the use, exchange or disclosure of information that others may own and which they may consider to be their trade secrets or intellectual property.

If you receive another party's proprietary information, even inadvertently, you must proceed with caution to prevent any accusation that IBM misappropriated or misused the information. For example, you should avoid receiving or using confidential information owned by others unless (a) you are clearly authorized to do so, and (b) an authorized confidentiality agreement is in place between IBM and the other party or parties. The terms, restrictions and other conditions that apply to using confidential information can vary widely so it is important that you understand and comply with the applicable obligations.

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## Integrity Tip

Anti-corruption laws around the world, including the U.S. Foreign Corrupt Practices Act (FCPA), make bribery a crime. This includes giving anything of value (directly or indirectly) to a foreign official to obtain or retain business with the government. Foreign officials, under the FCPA, can include executives and employees of partially government-owned corporations, universities, public international organizations, and other entities. Additional guidance is provided in IBM's [Corporate Instruction Finance 154](#) (Foreign Corrupt Practices Act: Anti-bribery, record keeping, and internal control requirements).

### 4.4

## Gifts, Amenities and Bribes

The following are general guidelines on receiving and giving gifts and business amenities. Types and values of gifts and amenities can vary widely—ranging from advertising novelties of nominal value, which you may give or accept, to bribes, which you unquestionably may not. Additional guidance and approval requirements are provided in IBM's [Corporate Instruction Finance 168 \(Business amenities and gifts\)](#). Under these guidelines, senior executive management may approve receiving or giving higher value gifts and business amenities provided the gifts and business amenities are not prohibited by law or known client, business partner or supplier practices.

### Receiving Gifts, Amenities and Referral Fees

Neither you nor any member of your family may, directly or through others, solicit or accept from anyone money, a gift, or any amenity that could influence or could reasonably give the appearance of influencing IBM's business relationship with that person or organization. If you or your family members receive a gift (including money), even if the gift was unsolicited, you must notify your manager and take appropriate measures, which may include returning or disposing of what you received. Unless you have been informed otherwise, you may accept the following:

- Promotional premiums and discounts offered by transportation companies, hotels, auto rental agencies and restaurants, if based upon bonus programs for individuals and offered to travellers generally
- A gift of nominal value, such as an advertising novelty, when it is customarily offered to others having a similar relationship with that person or organization
- With management approval, customary business amenities, such as meals and appropriate entertainment, provided the expenses are kept at a reasonable level and are not prohibited by law or known practices of the giver

Similarly, when authorized by IBM you may refer clients and others to third parties but you may not accept any fee, commission or anything in compensation for this referral.

### Giving Gifts, Amenities and Other Value

You may not, directly or through others, offer or give any money, gift, amenity or other thing of value to an executive, official, employee or representative of any client, supplier, IBM Business Partner or any other organization, if doing so could influence or could reasonably give the appearance of influencing the organization's relationship with IBM.

You may:

- Give a gift of nominal value, such as an IBM advertising novelty, if it is not prohibited by law or the organization's known business practices
- With management approval give customary business amenities, such as meals and appropriate entertainment, provided the expenses are kept at a reasonable level and are not prohibited by law or known business practices of the recipient's organization

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## Integrity Tip

For giving and receiving business amenities and gifts, additional guidance, including specific cost limits, can be found in [Corporate Instruction FIN 168](#). In addition, use of IBM's global approval process for [Compliance with Transportation, Entertainment and Business Amenities \(CTEBA\)](#) is required to ensure that amenities provided to clients, IBM Business Partners, and others comply not only with applicable law, but also with the Business Conduct Guidelines and our Values.

However, prior management and IBM Counsel approval is required if the intended recipient is an official, employee, or representative of a government or government-owned entity, or any of their family members. Additional policies and legal limitations, including IBM's [Government Client Guidelines](#), apply in such situations, even if a proposed payment is common in the country or where local custom calls for giving gifts on special occasions.

Beyond gifts and amenities, certain legal or ethical restrictions may also apply when hiring current or former employees of the government or their family members. You must consult with IBM management and IBM Counsel before any attempts are made to hire such persons.

## 4.5 Other Public Sector Matters

### Selling in the Public Sector

Public sector procurement laws are designed to ensure that products and services are procured at fair and reasonable prices. These laws vary widely and can be complex.

You should be sensitive to the following when working with the public sector:

- Procurement laws generally require competitive bidding and permit sole source procurement only in specific circumstances
- You may review an advance copy of a solicitation or tender document only if the client has also made it available to other bidders

- As a general rule, you may not prepare a solicitation document on behalf of a public sector client, even at the client's request, or submit any anonymous documents, such as white papers, to a public sector client, or encourage a public sector client to sign an agreement before an award is made to IBM
- You should never discuss business or employment opportunities that could personally benefit any public sector procurement personnel during an active or anticipated procurement, and must not offer or provide gratuities or any promises in connection with a procurement activity
- Prior to hiring an agent or consultant for a public sector procurement you must ensure that doing so will not create a conflict of interest, that the agent or consultant has agreed to our Business Conduct Guidelines, that you obtain management authorization and involve IBM Global Procurement or IBM Counsel
- If we plan to use subcontractors, we need to ensure that the subcontractors also follow our guidelines

You should follow these guidelines as well as IBM's [Government Client Guidelines](#) when dealing with the public sector. Immediately report any actual or possible violation of these guidelines or a public sector procurement law or regulation to management, IBM Counsel, Trust and Compliance, or through IBM's other Communication Channels.

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## Lobbying

Any contact with government personnel for the purpose of influencing legislation or rule making, including such activity in connection with marketing or procurement matters, may be considered lobbying. In addition, under some laws, lobbying includes normal marketing and sales activities unrelated to legislation or rule making. You are responsible for knowing and adhering to all relevant lobbying and associated gift laws, including all reporting requirements.

You must obtain prior approval from IBM Government and Regulatory Affairs and advice of IBM Counsel to lobby or authorize anyone else (for example, a consultant, agent, or IBM Business Partner) to lobby on IBM's behalf—including when lobbying is limited to normal marketing and sales activities.

## Campaign Visits on IBM Property

Political campaigning is not allowed on IBM property. From time to time, IBM may encourage public officials to make non-partisan visits to IBM locations, to better understand our offerings and our views on public policy issues. However, non-partisan visits by public officials within 60 days of an election in which they are participating are generally not allowed, unless authorized by Government and Regulatory Affairs and IBM Counsel.

## 4.6

# International Trade Compliance

## Exports

In our globally integrated enterprise, regardless of your work assignment or location, your actions may have export compliance implications. As a U.S. company, IBM's hardware and software products, services, and technology (i.e., technical data for the design, development, production or use of those products and source code) are subject to both U.S. and non-U.S. export laws and regulations. Before IBM products, services and technology can be exported, re-exported, or delivered anywhere, IBM must validate that it has the authorization to export under U.S. export regulations and any applicable non-U.S. laws and regulations.

Export laws and regulations affect many IBM transactions, including: intercompany transactions; in-country transfers of technology to recipients who are not citizens or permanent residents (e.g., where the recipient is a non-U.S. person located in the U.S.); transactions with third parties, including clients, suppliers, and original equipment manufacturers; use of IBM Business Partners, alliance partners or agents to complete a delivery or provide a service; and any relationship where IBM will be involved with the export, re-export, or delivery anywhere in the world of products, services, and technology.



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## Integrity Tip

IBM has a worldwide network of experts who can help answer questions about IBM's import and export control requirements. Visit the [Export Regulation Office](#) for export matters and the [Import Compliance Office](#) for import and supply chain security matters.

Export laws and regulations cover more than just physical shipments. They also cover:

- Electronic transfers of, and remote access to, software or technology
- Provision of services over a network, including e-business and e-services
- Design, development and delivery of hardware, software and solutions
- Travel outside the U.S. with IBM products or technology
- Providing technical specifications and performance requirements to suppliers
- Disclosures of IBM technology to recipients that are not citizens or permanent residents of the country (e.g., where the recipient is a non-U.S. person located in the U.S.)
- The transfer of personal knowledge (technical assistance) outside the U.S. or country of residency

## Imports

As a major importer around the world, IBM must comply with all import laws, regulations and requirements when engaging in international trade. This includes compliance with obligations made to government agencies when participating in supply chain security and other trusted partnership programs. Because of the continued globalization of IBM's business, there are many situations, some of them very subtle, in which your role or work may have import implications.

In addition to the cross-border movement of physical items, there may be import implications resulting from other activities, such as:

- Change in manufacturing location, processes, or source of supply
- Client activity requiring cross-border delivery

- Shipment of marketing samples or prototypes cross-border
- Calculation of product intercompany prices for sales to an IBM location in another country
- Determination of product country of origin
- Maintenance of accurate data and records for product inventory, sales, and shipment

## Antiboycott

IBM, its subsidiaries and affiliates, and their agents are prohibited from following or supporting a foreign country's boycott of a country which is friendly to the United States. A foreign country or an entity associated with the country could make such a request in a bid invitation, purchase order or contract, letter of credit, orally in connection with a transaction, or in a number of other ways. IBM is required to promptly report to the U.S. Government any request to support a boycott or to furnish information regarding a boycott. Examples of improper boycott requests include requests that we refuse to do business with a certain country, its citizens, or with certain companies who do business with the boycotted country. A request that we provide information about activities in a boycotted country, implement letters of credit with boycott conditions, or issue negative certifications of origin, also require legal scrutiny. If you hear of or receive boycott-related requests, you must contact your manager, IBM Counsel or the Export Regulation Office.



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**4.7**

# Immigration

Cross-border travel for IBM business can raise immigration, payroll, and corporate tax requirements and obligations under IBM internal policies or the laws of the destination country. For instance, valid work authorizations and documentation, such as a work permit or a work visa, are usually required if you are going to perform productive work in another country. In addition, certain supplemental tax obligations may apply.

Always comply with IBM requirements related to cross-border travel. In some cases this may require an IBM Assignment Plan or Mobility Agreement before doing productive work (generally, an activity that involves more than just business meetings) in a country that is not your primary employment country.

**4.8**

# The Environment

IBM is committed to worldwide leadership in environmental protection. Any IBM employee involved with processes that affect the environment, such as measuring, recording or reporting discharges and emissions to the environment, or handling hazardous waste, must comply with applicable environmental regulations and permits, as well as IBM’s environmental policies. Information and contacts related to environmental compliance can be found at IBM’s [Corporate Environmental Affairs and Product Safety](#) website.

As IBM employees, we each have a role to play in protecting the environment. If you become aware of any violation of environmental law or any action that could cause or may appear to conceal such a violation you should immediately report the matter to management or IBM Counsel.

5.0

# On Your Own Time

*Your private life is very much your own. Nonetheless, as an IBMer, your activities, both on and off the job, can affect IBM's reputation and business interests. IBM counts on you to be guided by our Values and Business Conduct Guidelines in all your activities.*



## Integrity Tip

Even non-commercial projects—such as some Open Source projects—can have an impact on IBM's current or future business. Management should be consulted both before and during any such project, to regularly assess the project's impact on IBM's interests.

### 5.1

## Conflicts of Interest

A conflict of interest occurs when you advance a personal interest at the expense of IBM's interests. Some conflicts of interest can be avoided through careful foresight and planning. Others are unavoidable. In some cases, the mere potential for or perception of a conflict can be problematic. It is up to you to avoid situations in which your loyalty may become divided. Some common conflicts are addressed below.

### Assisting a Competitor

An obvious conflict of interest is providing assistance to an organization that markets products and services in competition with IBM's current or potential product or service offerings. You may not, without IBM's consent, work for such an organization in any capacity, such as an employee, a consultant or as a member of its board of directors.

### Competing against IBM

Also prohibited are individual pursuits that could conflict with IBM's current or future business interests. Outside the office, many IBM employees engage in activities that generally relate to technology, business advice or other products or services IBM offers its clients. Often, such activities are in sufficient conflict with IBM's current or future business interests that they are prohibited. Because IBM is rapidly expanding into new lines of business and areas of interest, the company will constantly redraw lines of acceptable activity. It is therefore your responsibility to consult, in advance and on a periodic basis, with your management or IBM Counsel to determine whether your planned activity will compete with any of IBM's actual or potential businesses.

## Supplying IBM

Unless approved in advance by senior management and IBM Counsel, you may not be a supplier to IBM, represent a supplier to IBM, work for a supplier to IBM or be a member of its board of directors while you are an employee of IBM. In addition, you may not accept money or benefits of any kind for any advice or services you may provide to a supplier in connection with its business with IBM.

## Personal Financial Interests

You may not have a financial interest in any organization if that interest would create or give the appearance of a conflict of interest with IBM. Such organizations include suppliers, clients, competitors, IBM Business Partners, alliance companies and others with which IBM does business. In all cases, a financial interest is improper if your job, the amount of your investment, or the particular organization in which you invested could—when viewed objectively by another person—influence your actions as an IBM employee.

If you have any involvement—direct or indirect—in deciding whether IBM does business with an organization, you should not obtain or maintain a financial interest in that organization. Additionally, you must not accept or buy stock options or other securities in any situation where there is a question that the offer was motivated in whole or in part by your IBM employment, or if the investment otherwise violates IBM policies, directives, and guidelines.

## Integrity Tip

To help determine whether an improper interest exists, you should ask yourself the following questions:

- What is the extent and nature of the relationship between IBM and the other company? If the other company is in more than one line of business, how significant is the part that competes with or supplies IBM?
- What is the size of my investment in relation to my salary and other family income, including income from other investments? Is it significant enough to cause me to take some action as an IBM employee to protect or enhance my investment?
- Given the nature of my job in IBM, could my actions as an IBM employee affect (or appear to affect) the value of my investment in the other company?

Investments in closely-held organizations—typically, closely held corporations, partnerships, and sole proprietorships—raise unique, though no less compelling, concerns. Employees may not make any investment in a closely held organization that is a competitor, supplier, IBM Business Partner, distributor or organization that remarkets IBM products. Any exceptions must be specifically approved by management with the advice of IBM Counsel.

You must not attempt to evade these investment restrictions by acting indirectly through anyone else.

## Family and Close Relations Working in the Industry

Close ties to others working in the industry—spouses, immediate relatives, close friends and the like—present special security, regulatory and confidentiality concerns.

You may find yourself in a situation where someone you are close to—such as a member of your family, spouse or domestic partner—is a competitor or supplier of IBM, or is employed by one. While everyone is entitled to choose and pursue a career, such situations call for extra sensitivity to security, confidentiality and conflicts of interest. The closeness of the relationship might lead you to inadvertently compromise IBM's interests.

If you have any questions about your situation, you should review it with your manager. Frequently, any risk to IBM's interests can be minimized through periodic reminders regarding security protocol, and careful attention to avoiding inadvertent disclosure of IBM confidential information. However, in some instances, a change in the job responsibilities of one of the people involved may be necessary.

## Personal Use of IBM's Time

Whether or not your personal activity presents a conflict of interest, you may not conduct non-IBM work or solicit such business on IBM premises or while working on IBM time, including time you are given with pay to handle personal matters.

## 5.2 Inside Information and Insider Trading

In the course of your employment with IBM, you may become aware of information about IBM or other companies that has not been made public. The use or disclosure of such nonpublic or “inside” information about IBM or another company for your financial or other benefit is not only unethical, but it also may be a violation of law. U.S. and other country laws make it unlawful for any person who has “material” nonpublic information about a company to trade the stock or other securities of that company, including options, puts, calls, and any derivatives, or to disclose such information to others who may trade. Violation of such laws may result in civil and criminal penalties, including fines and jail sentences. IBM will not tolerate the improper use of inside information. These prohibitions also apply anywhere in the world where we do business.

*What is material inside information?*

Material inside information is information which is not available to the general public and which could influence a reasonable investor to buy, sell or hold stock or securities. While it is not possible to identify in advance all information that could be viewed as material inside information, some examples might include nonpublic information about: IBM's financial performance including unannounced earnings and

## Integrity Tip

Under certain circumstances, the exchange of competitive information with employees of a competitor can be a crime, even if the people involved do not directly intend to commit one. Maintaining the confidentiality of sensitive business information can often be as much for your own protection as IBM's.

dividend actions, acquisitions or other business combinations, divestitures, major new product or services announcements, significant advances in research, and other significant activities affecting IBM.

Avoid improper use and disclosure of inside information. For example:

- If you know that IBM is considering an alliance or is about to announce a new product or make a purchasing decision that could affect the price of the securities of an IBM client or supplier or other company, you should not buy or sell the securities of that company until after the information becomes public
- If you know that IBM is about to make an announcement that could affect the price of IBM's own securities, you should not buy or sell IBM securities on the open market until after the announcement. For instance, if you have visibility to any earnings information related to IBM, you should not trade in IBM securities until the company publicly announces its earnings
- You should not buy or sell the securities of a client or alliance company based on any inside information you have about that company
- If you have nonpublic information that IBM is about to build a new facility or expand an existing facility, you should not invest in land or in any business near the new site
- You should not disclose inside information about IBM or any other company to IBM employees who do not have a business need to know or to anyone outside of IBM

As with investments, you should not evade these guidelines by acting through anyone else or by giving inside information to others for their use, even if you will not financially benefit from it. If you have any doubt about what you can or cannot do in this area, you should consult with IBM Counsel.

## 5.3

# Public Service and Political Activity

IBM encourages all employees to pursue personal interests, including active participation in their communities. While the vast majority of such interests pose no particular concerns for your IBM position, some do. Certain off-the-job activities can affect your IBM position, or can otherwise reflect negatively on IBM. In cases where there is doubt, you must decide whether you can avoid harm through careful management of your conduct, or whether harm is unavoidable, and therefore the activity must be avoided.

## Public Service

Participation in public and governmental service may pose conflict of interest concerns. As a board or committee member, for example, you may be confronted with a decision involving IBM, such as a decision to purchase IBM products or services. In such circumstances, your interest in IBM and your obligation to the civic organization might pull you in opposite directions. While you must weigh the concerns and bear responsibility for your decision, you can and should seek advice from the civic organization's lawyer and from IBM Counsel. In all events, you should make it clear that you are an IBM employee to avoid any perception that you concealed your association with IBM. Similarly, should you decide to abstain, you should state clearly that you are doing so to avoid an actual or potential conflict of interest.

## Integrity Tip

Rightly or wrongly, anything said or written in public—from the town square to social networking pages on the Internet—will remain documented longer than you likely intended, and may someday be read by a client or colleague. You should carefully guard against making statements that might unintentionally reflect negatively upon IBM, or that might create the impression you are speaking for IBM. When communicating in a blog, wiki, social network, virtual world, or other social media, ensure you follow IBM's [Social Computing Guidelines](#).

## Political Office, Contributions and Endorsements

IBM will not make contributions, payments or otherwise give any endorsement or support which would be considered a contribution, directly or indirectly, to political parties or candidates, including through intermediary organizations, such as political action committees, campaign funds, or trade or industry associations. For example, IBM will not purchase tickets, pay fees, or reimburse expenses for any event where any portion of the funds will be used for election campaigns. In many countries, political contributions by corporations are illegal, though IBM will not make such contributions even where they are legal.

You must not make any political contribution as a representative of IBM. You may not request reimbursement from IBM, nor will IBM reimburse you, for any personal contributions you make.

Further, your work time or use of IBM assets is the equivalent of such a contribution. Therefore, you will not be paid by IBM for any time spent running for public office, serving as an elected official or campaigning for a political candidate, unless required by law. You can, however, take reasonable time off without pay for such activities if your IBM duties permit and it is approved by your manager. You also may use vacation time for political activity. You must consult with IBM Government and Regulatory Affairs before accepting a political appointment to any government entity or running for government office at the local, state, or federal level.

## 5.4

## Speaking Publicly and Social Media

When you speak out on public issues or in a public forum, you do so as an individual, and you should not give the appearance of speaking or acting on IBM's behalf. This is particularly important with the rise of social networking media. You must always be aware that such services are increasingly being monitored by clients, colleagues and regulators alike.

6.0

# Further Guidance



## 6.1

## Other IBM Policies, Directives *and* Guidelines

- Corporate Directives, Policies and Instructions  
<http://w3-03.ibm.com/ibm/documents/corpdocweb.nsf/ContentDocsByTitle/Corporate+Directives>
- Government Client Guidelines  
<http://w3-03.ibm.com/ibm/documents/corpdocweb.nsf/ContentDocsByTitle/IBM+Government+Client+Guidelines>
- Guidelines for Working with Business Partners  
[https://d01db034.pok.ibm.com/q\\_dir/qmx/ww/qd7pro.nsf/procnum/WW-BP-00049](https://d01db034.pok.ibm.com/q_dir/qmx/ww/qd7pro.nsf/procnum/WW-BP-00049)
- Open Source Participation Guidelines  
[https://w3-connections.ibm.com/wikis/home?lang=en-us#!/wiki/W783ba5fa6c1a\\_40b3\\_945a\\_07d0eb0115bd/page/OSPG](https://w3-connections.ibm.com/wikis/home?lang=en-us#!/wiki/W783ba5fa6c1a_40b3_945a_07d0eb0115bd/page/OSPG)
- Social Computing Guidelines  
<https://www.ibm.com/blogs/zz/en/guidelines.html>
- Technical Ethics Guidelines—Global  
<http://w3-03.ibm.com/ibm/documents/corpdocweb.nsf/ContentDocsByTitle/IBM+Technical+Ethics+Guidelines+-+Global>
- WW Records Management  
<http://w3-03.ibm.com/ibm/documents/corpdocweb.nsf/ContentDocsByTitle/Worldwide+Records+Management>

## 6.2

## Additional Resources

- Concerns and Appeals Programs  
[http://w3.ibm.com/hr/global/concerns\\_and\\_appeals](http://w3.ibm.com/hr/global/concerns_and_appeals)
- Trust and Compliance  
<http://w3.ibm.com/ibm/trustandcompliance>
- Global Assignment and Immigration  
<http://w3-01.ibm.com/hr/global/assignimmig/index.html>
- Import Policies and Guides  
[https://w3-connections.ibm.com/wikis/home?lang=en-us#!/wiki/W0d3549cd87c9\\_4891\\_8917\\_9413b9c9cdc3/page/Import%20Policy](https://w3-connections.ibm.com/wikis/home?lang=en-us#!/wiki/W0d3549cd87c9_4891_8917_9413b9c9cdc3/page/Import%20Policy)
- Export Regulation  
<https://w3-01.ibm.com/chq/ero/ero.nsf>
- Privacy & Data Protection: Policies and Legislation  
<http://w3.ibm.com/ibm/privacy/policies.html>
- Revenue Recognition  
[https://w3-connections.ibm.com/wikis/home?lang=en-us#!/wiki/W2ed23a1bd90f\\_429e\\_9620\\_41294e6f3664/page/Revenue%20Recognition](https://w3-connections.ibm.com/wikis/home?lang=en-us#!/wiki/W2ed23a1bd90f_429e_9620_41294e6f3664/page/Revenue%20Recognition)
- Corporate Security website  
<http://w3-03.ibm.com/security/secweb.nsf/ContentDocsByCtryTitle/Corporate~Corporate+Security+home?Open&Country=Corporate>
- Global Procurement  
<http://procure.sby1.ibm.com/gp/procurement.nsf/ContentDocsByCtryTitle/Global~IBM+Global+Procurement>





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