Ethics
The power of doing business right
Choosing Success

“By understanding the information in this guide and applying it whenever the need arises, you make a deliberate choice to safeguard our long-standing heritage of integrity while making a real contribution to our future success.”
To Directors, Officers and Employees:
The best global enterprises are decisive. With a clear sense of their vision and mission, they set ambitious goals and go after them. Success is deliberate.

In the same way, Eaton has earned its global reputation for integrity by making ethics a priority. We nurture the right values and make clear what we mean by acting with integrity and Doing Business Right.

As a result, Eaton’s reputation as a highly ethical enterprise has become a powerful, distinguishing characteristic. By continuing to meet the high expectations we place on ourselves, we protect an important part of what makes us uniquely successful in the eyes of customers, suppliers and employees.

Eaton is committed to ensuring you have the information, guidance and tools you need to understand and uphold Eaton’s ethical standards for the workplace, even when local practices or circumstances may cloud that decision. This Ethics Guide is an important part of that commitment. Filled with concrete examples and clear, practical guidance, it defines and supports our standards of ethical behavior in everyday interactions with fellow employees and external stakeholders.

At Eaton, we consider how we achieve our results an important measure of success. Doing Business Right is at the core of the Eaton brand and a central pillar of how we build our reputation in the marketplace. By understanding the information in this guide and applying it whenever the need arises, you make a deliberate choice to safeguard our long-standing heritage of integrity while making a real contribution to our future success.

Craig Arnold
Chairman and CEO
Chairman’s letter .......................... 2
Eaton Values ............................... 6
Code of Ethics .............................. 8
Introduction Who must comply ......... 12

Obeying the law ............................ 14
  · Personal responsibility
  · Import and export
  · Local laws

Integrity of recording and reporting our financial results .... 18

Respecting human rights .................. 22
  · Human rights
  · Child labor
  · Forced labor
  · Compensation
  · Inclusion
  · Work environment
  · Suppliers
  · Citizenship

Delivering quality ........................... 28

Competing ethically .......................... 32
  · Competitors
  · Customers
  · Suppliers

Respecting diversity and fair employment practices .......... 36

Avoiding conflicts of interest ................ 40
  · Outside employment
  · Working for a supplier or customer
  · Competing against Eaton
  · Ownership in other businesses
  · Using inside information
  · Family and friends
  · Board membership
  · Gifts

Protecting assets and information .................. 46
  · Physical assets
  · Computer systems
  · Data privacy
  · Employee privacy
  · Proprietary information

Acting with integrity .......................... 54
  · Anti-corruption laws
  · Bribes, kickbacks
  · Gifts and entertainment

Selling to governments .......................... 62
  · Government contracts
  · Relationships with government personnel

Political contributions .......................... 68

Environment, health and safety .................. 72
  · Employee safety
  · Compliance
  · Environmental stewardship
  · Customers, suppliers and contractors

Your responsibilities .......................... 78
  · Expectations
  · Consequences

Getting help ................................. 82
  · Contact the Ethics and Compliance Office
  · What to expect

No retaliation ................................. 86

Country-specific information .................... 89

Global Ethics and Compliance Office ................. 90
We understand that our ability to achieve our performance goals depends on each of us embracing our core values:

**Customer Orientation** — We make our customer the focus of everything we do.

**People** — We recognize our people as our most valued resource.

**Trust** — We have confidence in the reliability of others to do the right thing.

**Respect** — We treat each other with respect and consideration.

**Dignity** — We honor the pride and self-esteem of others.

**Integrity** — We are honest and ethical.
It is our belief that we achieve “Excellence Through People” by creating and sustaining a high-performance workplace. We drive high performance through the Eaton Philosophy, which operationalizes our core values into our responsibilities to one another, to the enterprise, to our customers and to other stakeholders.

**Health & Safety**
We are committed to the well-being of all employees.

**Excellence**
We strive to be the best.

**Accountability**
We keep our commitments.

**Inclusion**
We value individual differences.

**Communication**
We communicate openly and honestly.

**Compensation**
We provide competitive pay and benefits.

**Learning**
We continuously learn, grow and change.

**Innovation**
We value new ideas.

**Engagement**
We are involved in our work and committed to Eaton’s future.

**Environment & Communities**
We strive to improve the environment and our communities.
Code of Ethics

Eaton Corporation requires that all directors, officers and employees of Eaton, its subsidiaries and affiliates ("Eaton") abide by the fundamental principles of ethical behavior listed here in performing their duties.
1. **Obe ying the law** — We respect and obey the laws, rules and regulations applying to our businesses around the world.

2. **Integrity of recording and reporting our financial results** — We properly maintain accurate and complete financial and other business records, and communicate full, fair, accurate, timely and understandable financial results and other material information. We have developed a system of internal controls designed to preserve the integrity of our records and information.

3. **Respecting human rights** — We respect human rights and require our suppliers to do the same.

4. **Delivering quality** — We are committed to producing quality products and providing quality services.

5. **Competing ethically** — We gain competitive advantage through superior performance. We do not engage in unethical or illegal trade practices.

6. **Respecting diversity and fair employment practices** — We are committed to respecting a culturally diverse workforce through practices that provide equal access and fair treatment to all employees on the basis of merit. We do not tolerate harassment or discrimination in the workplace.

7. **Avoiding conflicts of interest** — We avoid relationships or conduct that might compromise judgment or create actual or apparent conflicts between our personal interests and our loyalty to Eaton. We do not use our position with Eaton to obtain improper benefits for others or ourselves. We do not engage in activities or enter into relationships that compete with Eaton.

8. **Protecting assets and information** — We use Eaton property, information and opportunities for Eaton’s business purposes and not for unauthorized use. We properly maintain the confidentiality of information and employee data entrusted to us by Eaton or others.

9. **Acting with integrity** — We do not offer or accept bribes, kickbacks or inappropriate gifts or entertainment. We engage in business practices that are consistent with our ethics and values.

10. **Selling to governments** — We comply with the special laws, rules and regulations that relate to government contracts and relationships with government personnel.

11. **Political contributions** — We do not make contributions on behalf of Eaton to political candidates or parties, even where lawful.

12. **Environment, health and safety** — We are committed to being a global leader in safeguarding the health and safety of our employees and protecting the environment.
**Reporting** — Subject to local law, any person may openly or anonymously report any ethical concern or potential or actual legal violation, including any accounting, financial, tax or anti-bribery matter, to the Ethics and Compliance Office. Confidentiality will be maintained to the fullest extent possible while permitting an appropriate investigation.

These reports may be made by postal mail, e-mail or telephone as indicated below:

- **Postal mail** – Send mail to:
  
  VP, Ethics and Compliance  
  Eaton Corporation  
  1111 Superior Ave.  
  Cleveland, Ohio 44114 USA

- **E-mail** – Send e-mail to Ethics@eaton.com or use the web forms located on the Global Ethics website accessible through JOE (Eaton’s intranet) or on Eaton’s external website.

- **Telephone** – Contact the Ethics and Financial Integrity Help Line by dialing 800.433.2774 from the U.S. and Canada. From all other countries, dial the number listed on your local Ethics poster or on the Global Ethics website on JOE. The Help Line is toll-free, and a multilingual representative is available 24 hours a day 7 days a week.

- **Multilingual support** – If you prefer, you may use your native language to write your concern to one of the addresses above, and we will translate your letter or e-mail.

Eaton will not permit retaliation against any employee who reports an ethical, legal or financial concern nor will it discipline any employee for making a report in good faith.
**Personal responsibility**

Every director, officer and employee has the personal responsibility to read, know and comply with the principles contained in this Code of Ethics. Subject to local law, compliance with these principles is a condition of employment, and failure to comply may result in discipline, up to and including termination.

The Board of Directors shall determine, or designate appropriate management personnel to determine, the actions to be taken in the event of violations of the Code of Ethics. These actions will be reasonably designed to deter wrongdoing and to promote accountability for adherence to the Code of Ethics.

Subject to local law, every director, officer and employee has the duty to bring to the attention of Eaton any activity that in his or her judgment would violate these principles. Reports may be made to a supervisor or another member of management, or the Ethics and Compliance Office as noted above. Potential violations may also be reported to the chairs of the Audit or Governance Committees of the Board of Directors, or directly to the full Board of Directors, by mail in care of the VP, Ethics and Compliance, who will forward the report.
Introduction

The purpose of this Ethics Guide is to help all Eaton employees around the world to know and comply with the Code of Ethics in performing their daily work. It is not intended to cover every ethical issue but rather to give you general guidance in making ethical business decisions and to direct you to sources for further help. Ask your supervisor or see JOE, Eaton’s intranet, for the full text of company policies referred to in this guide.
Who must comply with the Code of Ethics?

Eaton employees throughout the world
Every director, officer and employee (referred to collectively in this guide as “employees”) has the personal responsibility to read, know and comply with the principles contained in the Code of Ethics.

Subsidiaries, affiliates and other entities
Subsidiaries, affiliates and other entities in which Eaton holds a controlling ownership interest are required to comply with the Code of Ethics. For example, any joint venture in which Eaton owns more than 50 percent must comply with our Code of Ethics. Entities in which Eaton owns 10 percent or more but does not have a controlling interest will be urged to follow the Code of Ethics or similar code of conduct.

Third parties
Where relevant, Eaton’s Code of Ethics applies equally to individuals or parties who are engaged to assist or render services for or on behalf of Eaton. This includes all contingent workers, such as independent contractors, business consultants, service providers and agency workers.

We require our suppliers to abide by the Eaton Supplier Code of Conduct.

We do not allow third parties to do something on our behalf that we are prohibited from doing ourselves.

Question

Q. What if some of my personal beliefs conflict with Eaton’s ethical principles?

A. It is not Eaton’s intent to try to change your personal beliefs. However, we do expect you to use Eaton’s ethical principles to guide your behavior when doing business on behalf of Eaton. If you have questions about whether you can meet these expectations, raise your concern with your supervisor or contact the Ethics and Compliance Office.
Obeying the law

We respect and obey the laws, rules and regulations applying to our businesses around the world.
Your personal responsibility
As an Eaton employee you are required to comply with all applicable laws and governmental regulations wherever we do business. Perceived pressures from your supervisor or demands due to business conditions will not excuse you from complying with the law. You are responsible for raising any questions or doubts you have about a proposed course of action with your supervisor or the Ethics and Compliance Office.

International trade import and export control
Eaton complies with applicable U.S. and other national laws, regulations and restrictions when importing and exporting products, services, information or technology. Failure to comply with these regulations may constitute a crime, and the penalties for noncompliance can include fines for Eaton and fines and imprisonment for any responsible employee. You are responsible for knowing the laws that pertain to you and your daily work activity, which may include laws of a country other than your own location.

Local laws and practices
Since Eaton is a U.S. corporation, it is subject to U.S. laws. Eaton is also subject to the laws of other countries where we do business. The local laws of one country may affect how we do business in another country. As you conduct Eaton’s business, it is important that you understand not only the local laws that apply to you in your home country but also how you might be affected by the laws of other countries. If you encounter a conflict among these laws, or if you find that local customs and business or social practices conflict with these laws, get help.
Questions

Q. I suspect a distributor is shipping Eaton parts to a country that I believe is sanctioned or embargoed under export laws. What should I do?

A. Shipping products to sanctioned or embargoed countries, even through a distributor, can be unlawful under the export laws of many countries where Eaton does business. The rules that govern these shipments are very complex, and determining if the shipment is lawful requires a careful review of the facts. If you question whether Eaton products are being shipped to a sanctioned or embargoed country, or before you enter into any transaction that might involve a sanctioned or embargoed country, contact the Law Department for help immediately.

Q. Sometimes our standards and policies are more strict than the local laws of my country. Why should we go beyond what is required by local law?

A. Eaton is committed to doing business right, which means we do the right thing even if it is more restrictive than local laws or if local customs or business practices permit a different approach.

Examples

Wrong

An employee discovers that a customer is misrepresenting the percentage of local content of Eaton parts to meet government requirements. The employee does nothing, because he doesn’t want to lose the customer’s business.

A shipping clerk notices that an Eaton product destined for a foreign country incorporates technology that is restricted under local export control laws. She finds no indication that the required export license for that technology has been obtained. She does not question the shipment, allowing it to proceed.

Right

A manager discovers that a shipment is to be forwarded from a permitted country of destination to a sanctioned country, contrary to U.S. export control laws, and stops the shipment.

Equipment failures threaten to delay shipment of products to an important customer. One solution is to move production to another Eaton plant, but this requires prior approval from the customer, as well as from local tax and customs offices. Even though delivery is delayed a week, the plant manager makes sure his team obtains the necessary approvals before moving the production.
2 Integrity of recording and reporting our financial results

We properly maintain accurate and complete financial and other business records, and communicate full, fair, accurate, timely and understandable financial results and other material information. We have developed a system of internal controls designed to preserve the integrity of our records and information.
Employees must:

- Ensure that financial books, records and accounts for which they are responsible accurately reflect transactions and conform to required accounting principles and to Eaton’s system of internal controls.

- Never falsify any document or misrepresent the true nature of any transaction.

- Follow Eaton record-retention policies.
Questions

Q. What are some examples of business records?
A. Business records can be electronic or paper documents, including:
   • Records of work hours;
   • Test reports;
   • Environmental, health and safety reports;
   • Revenue and cost data;
   • Financial reports;
   • Expense reports;
   • Product information;
   • Quality reports; and
   • Records of educational qualifications or work history.

Q. What consequences can result from dishonest reporting of company information?
A. Submitting false information on quality, test, inventory, financial or other reports of this nature can lead to discipline up to and including termination. This behavior can also damage our reputation and lead to civil or criminal liability for the employee and the company.

Q. One of my co-workers falsely reported some key test results, which could result in a serious product failure. How can I raise this issue without risking my relationship with my co-worker?
A. Depending on the circumstances, your manager or Human Resources should be able to investigate what happened without disclosing your involvement. If you are not comfortable raising this issue with local managers, you can report your concerns to the Ethics and Compliance Office.

Q. My new co-worker doesn’t have the experience he reported in his application. When I asked him about it, he said he exaggerated his work history to get the job. He says it’s not important, as long as he proves himself. Is this right?
A. No. Employees who exaggerate their work history or misrepresent their education may be subject to discipline up to and including termination. Employees who falsify their work history may be willing to falsify other documents as well. In addition, it’s not fair to others who applied for the job.

Q. One of my colleagues asked me to approve an invoice for services that were not performed. What do I do?
A. If you approve this invoice knowing we did not receive the services, you have made a false report. If payment is made as a result of your approval, it may be considered theft. Talk to your colleague about your concerns. If you’re not comfortable doing that, contact your manager, local finance leader or the Ethics and Compliance Office about how to proceed.
Examples

Wrong

X To meet sales goals, a plant manager asks a controller to record a large sale on the last day of the quarter, even though the order did not ship until two days later.

X A sales representative submits fake receipts on her expense report for meals she did not attend.

X An employee learns that a customer is threatening to sue the company over a product defect and deletes all his messages questioning the product’s test results.

X A sales manager pays for the family of a customer to go to Disney World and records the costs of the trip as product development expenses.

Right

✓ An employee is asked by his manager to change the details of an accident report. The employee is uncomfortable about making the changes and asks another manager for advice.

✓ A new employee discovers that his co-workers regularly misreport hours worked on their time cards, and is concerned that the practice is widely known and accepted at the plant. He isn’t comfortable approaching local managers, so he contacts the Ethics and Compliance Office to discuss the practice.

✓ When an employee points out a significant error in an inventory report, her manager admits the mistake, thanks her for pointing it out and submits a corrected report.

✓ An employee learns that a customer is relying on product specifications from an outdated product manual to make a purchase. She immediately notifies the customer of the error.
Respecting human rights

We respect human rights and require our suppliers to do the same.
As a citizen of the world and a responsible member of society, Eaton respects the dignity of individuals, the needs of our communities and the vulnerability of the environment. Corporate social responsibility is a long-standing belief at Eaton and a value integral to the way we conduct business.

**Human rights**
We recognize that many independent organizations and commissions have proposed core international human rights instruments, such as the United Nations Global Compact, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. These instruments generally follow the principles that businesses should respect and support identified human rights and should not participate in human rights abuses. At Eaton, these important principles are integrated into our core values and govern the way we conduct ourselves every day, as well as what we require of our suppliers. We are also a member and proudly participate in the Global Reporting Initiative, which is one of the world’s most widely used reporting frameworks for performance on human rights, labor, environment, anti-corruption and corporate citizenship.

**Child labor**
We do not employ child labor. We define a child as anyone under the age of 16. If local law is more restrictive than our policy, we will comply with local law. However, even where local law permits us to employ people younger than 16, we will not.

**Forced labor**
We prohibit the use of any indentured or forced labor, slavery or servitude.

**Compensation**
We provide pay and benefits that meet or exceed the legal requirements and are competitive with the compensation practices in the countries where we do business.

**Inclusion**
We are committed to practices that result in the inclusion of all employees and that advance equal employment for qualified individuals. We strive to maintain an environment where each of us, regardless of cultural background, gender, race, color, religion, ethnicity, age, national origin, sexual orientation, gender identity, disability, level or position, can reach our full potential and make a difference every day.
Work environment
We use the Eaton Philosophy to express our belief in excellence through people, based on the fundamental belief that all employees want to contribute their best and do what’s right. We base our policies, practices and decisions on these fundamental philosophy statements:

- We are committed to the well-being of all employees.
- We strive to be the best in the performance of our jobs.
- We value individual differences.
- We communicate openly and honestly.
- We provide competitive pay and benefits.
- We continuously learn, grow and change.
- We value new ideas.
- We are involved in our work and committed to Eaton’s future.
- We strive to improve the environment and our communities.

We believe that all employees should treat each other and everyone they deal with in the course of their work with dignity and respect.

We are committed to maintaining a work environment free from the influences of unauthorized controlled substances, illegal drugs, tobacco and alcohol.

We provide employees with a work environment based on trust, where they are free to ask questions, provide feedback, report concerns and be actively engaged in decision-making.

Where employees are represented by unions and/or works councils, Eaton follows local laws when dealing with their representatives.

Suppliers
We require our suppliers to abide by the Eaton Supplier Code of Conduct.

Citizenship
We support the communities in which we live and work. As good corporate citizens, we seek to improve the quality of life by support of education, health and human services, community development and other locally relevant initiatives where we do business, and by supporting the voluntary involvement of our employees in such initiatives.
Questions

Q. Our customers and suppliers sometimes ask if Eaton supports the United Nations Global Compact and other human rights instruments. How should I respond?
A. Provide them with a copy of our Ethics Guide or direct them to our external website for an electronic copy of the guide. If you’re asked to respond to a survey about these issues, ask the Law Department for guidance.

Q. I get uncomfortable when my floor supervisor tells ethnic and nationality jokes. What should I do?
A. Ideally, it’s best to tell your supervisor that the jokes make you uncomfortable and ask him to stop. If you aren’t comfortable doing that, raise your concerns with Human Resources.

Q. How does Eaton benefit from diversity?
A. Our success depends on our ability to draw the very best people from the global, cross-cultural talent pool. By valuing individual differences we benefit from unique perspectives that lead to innovative ideas and better decisions.

Q. Our state-owned joint venture partner will not approve female candidates we recommend for key operating roles. In the future, should we stop recommending females for these roles?
A. No. Excluding females from our recommended candidates will give the impression that we agree with discrimination. By continuing to put the best candidates forward based on merit, we reinforce our commitment to hire the very best people, without regard to their gender.
Q. My new manager is very intimidating, and sometimes she humiliates me in front of my co-workers. This may just be her style, but it’s affecting my morale. Is there anything I can do?
A. If you feel that you are not being treated in a professional manner, speak to your manager about how her behavior affects your morale. If you are not comfortable doing that, raise your concerns with another manager or Human Resources.

Q. I have reason to believe that one of our key suppliers is mistreating its employees by subjecting them to dangerous working conditions. Should I be concerned?
A. Our reputation for doing business right can be damaged by the acts of our business partners. Report your concerns to your manager so that Eaton can determine the right course of action.

Examples

Wrong

Employees ridicule a co-worker because of his sexual orientation.

A female employee receives less pay than her male co-worker solely because of her gender.

Right

A woman applies for a machine tool technician position that has always been filled by men. The woman is considered for the job solely on her qualifications.

A supplier is found to be using child labor to make parts for Eaton. Eaton switches to another supplier, even though the costs are higher.
Delivering quality

We are committed to producing quality products and providing quality services.
Quality is the cornerstone of our commitment to our customers and is essential to our ability to compete. Our commitment to quality means that:

- We make quality a high priority in our daily work and focus on continual improvement.
- We design, source and manufacture our products to meet or exceed our commitments to our customers.
- We deliver our services with a focus on innovation and customer needs.
- We ensure that all required inspections and tests are performed, and that the related records are complete, accurate and truthful.
- We design our products to meet all applicable government standards and regulations and conduct tests regularly to ensure ongoing compliance.
- We commit to the ultimate goal of zero defects and zero errors.
- We are individually responsible for complying with the quality policies, practices and procedures that apply to our work.

Questions

Q. A supplier is recalling parts from a previous shipment because they don’t meet specifications. The products containing these parts already have been shipped, but my supervisor says we don’t need to notify our customers because it’s the supplier’s problem. It doesn’t seem right to me, but I’m not sure if I should say something. What do I do?

A. If you have a concern about a product safety or quality issue, don’t keep it to yourself. While each of us is responsible for our own actions, our shared commitment to integrity means that we speak up when we have a concern or think we’re being asked to do something we think is wrong.

Q. How can I be responsible for quality when there’s so much pressure to do what it takes to ship product on time?

A. Our reputation for quality is very important. Even though we all have to do what it takes to meet deadlines, this never means we expect you to take risks or shortcuts around quality. If you feel this kind of pressure, talk to your supervisor or the Quality manager at your location. If you’re not comfortable doing that, contact the Ethics and Compliance Office.
Examples

Wrong
☒ A commodity manager working on a sourcing project notices that a proposed supplier does not have the necessary quality system assessment completed with acceptable scores. Facing a deadline, he ignores the omission and adds the supplier to the approved suppliers list.

☒ A production worker notices that an error-proofing device required by the customer is not working. He contacts his supervisor and is told the device isn’t really essential. Reluctantly, the employee goes back to work, and production continues.

Right
☑ An employee is asked to ignore steps in the global sourcing process to quickly add a new supplier. Prior to taking action, and without fear of retaliation, the employee asks the local Quality and Supply Chain managers if this is okay.

☑ A supervisor notices that he is running low on inventory of a particular screw. A slightly shorter screw with the same thread size is used on an adjacent production line. Knowing the importance of the product to the customer, the supervisor asks the Product and Quality engineers responsible for this line to evaluate use of the shorter screw, decide on relevant validation testing, and complete the manufacturing-change records before using the alternate screw in production.
We gain competitive advantage through superior performance. We do not engage in unethical or illegal trade practices.
Employees working in marketing, sales, purchasing or acquisitions need to be especially aware of antitrust and other trade laws and regulations. This also applies to those who participate in trade associations, benchmarking or industry standards-setting groups.

**Ethical treatment of competitors**

Employees must avoid:

- Discussing with a competitor: prices, costs, production, capacity, products, services, bidding practices, sales territories, distribution channels, suppliers, customers and other nonpublic business matters;
- Using tactics that eliminate competition in markets where the company is a leader, including selling below marginal cost and other predatory practices where the effect is to eliminate competition;
- Using, or asking another party to use, improper means to obtain a competitor’s trade secrets, including stealing, taking, reproducing or using deception to obtain them;
- Knowingly using a competitor’s trade secrets; and
- Negative selling, disparaging competitors and spreading unfounded rumors.

Without consultation with Eaton’s Law Department and proper authorization from the appropriate level of management, employees must not:

- Negotiate with competitors regarding potential mergers, acquisitions, formation of joint ventures or joint buying, marketing or development agreements;
- Benchmark involving competitors;
- Participate with competitors in industry standards-setting or trade association activities; or
- Exchange information with competitors.

**Ethical treatment of customers**

Unless approved in advance by Eaton’s Law Department, employees must not:

- Require a customer to resell or lease an Eaton product or service at or above a certain price;
- Tie the sale or lease of an Eaton product or service to the purchase or lease of another Eaton product or service;
- Enter into an exclusive arrangement with a customer;
- Limit customers as to the territory in which they can resell or lease Eaton products or services;
- Limit the customers to whom a product or service can be resold or leased; or
- Discriminate between competing customers as to the prices or allowances offered on like goods.
Questions

Q. Can I apply for a position with a competitor to learn about their new products?
A. No, obtaining secret product information by misrepresenting your intentions is wrong and potentially unlawful. Collecting publicly available information about our competitor’s products is appropriate when done lawfully and professionally. If you have questions about how you can gather this type of business intelligence, contact the Law Department for advice.

Q. An employee of a potential new customer has offered to give Eaton a big order if I agree to deliver a generator to his home. I don’t want to lose this business, or the order. What do I do?
A. Do not give him the generator. This would be a form of bribery, is illegal in most countries and is against Eaton’s Anti-Corruption Policy. Remind the employee of the benefits of doing business with Eaton, and consider whether there are others on the customer’s team who might decide our offer is the better value.

Q. One of my co-workers sometimes makes false statements about our competitor’s products to customers. He claims that customers know he is exaggerating to make a sale, but I don’t feel comfortable. What do I do?
A. First, remind your co-worker that one way we build long-lasting relationships is through mutual respect and trust. We gain business through superior performance and by being honest in our product discussions. If you are not comfortable speaking with your co-worker about this, then talk to your manager or Human Resources.

Q. I have good relationships with friends who work at our competitors. Is there anything wrong with having occasional discussions about what’s going on in the market?
A. Avoid conversations or activities with your friends that might be viewed as improper or could lead to allegations of anti-competitive activity. Conversations about business with competitors can be viewed as agreements between competitors to illegally harm competition.

Q. My neighbor just lost his job with one of our main competitors. Can I ask him questions about their products now that he doesn’t work for them anymore?
A. Before asking questions, be sure your neighbor understands you are not asking for information that is secret or covered by a confidentiality agreement with his former employer.
Examples

Wrong
✗ A manager approves an agreement with two competitors about the price increase to be offered to customers.
✗ An employee new to Eaton uses his old password to enter his former employer’s website to view confidential data.

Right
✓ A marketing manager attends a trade association meeting, and the talk turns to how to control pricing in the market. He announces that the discussion is inappropriate and exits the room.
✓ A new engineer interviewing with Eaton from a competitor describes his work on a new product that could be useful. The engineering supervisor requests that he keep the competitor’s information to himself.
Respecting diversity and fair employment practices

We are committed to respecting a culturally diverse workforce through practices that provide equal access and fair treatment to all employees on the basis of merit. We do not tolerate harassment or discrimination in the workplace.
We use the Eaton Values to express our belief in excellence through people.

We foster an inclusive environment that respects individual differences and values the unique perspectives that lead to innovative ideas and better decisions.

We believe that all employees should treat each other and everyone they deal with in the course of their work with dignity and respect.

We are committed to practices that advance equal employment for qualified individuals.

Inclusive

We strive to maintain an environment where each of us, regardless of cultural background, gender, race, color, religion, ethnicity, age, national origin, sexual orientation, gender identity, disability, level or position, can reach our full potential and make a difference every day.
Questions

Q. My supervisor seems to favor my co-workers because they share the same religion. What do I do?
A. It would be best to share your concern with your supervisor, but if you aren’t comfortable doing that, speak to your local Human Resources manager.

Q. There is a rumor that one of the accountants in our department was promoted after he helped our manager hide a big mistake. Does this seem fair?
A. No, it doesn’t, but it may just be a rumor. If you have a good-faith belief that your manager has acted inappropriately, contact Human Resources or another local manager about your concern. You will not be retaliated against.

Q. My friend is employed by another multinational company in a position similar to mine, and she claims that I am underpaid. How do I know if this is true?
A. It’s possible that your friend is not considering your overall compensation package. If you have questions about your compensation, speak to your manager.

Q. My manager requires our team to achieve monthly attendance and quality goals. Isn’t this harassment?
A. No. While your manager is expected to treat you in a professional manner, requiring you to meet performance goals in a fair and consistent manner is not harassment.
A person with an obvious physical disability applies for a job and is considered based on his qualifications.

A female supervisor is promoted to plant manager on merit, even though several men have expressed disapproval about working for a woman.

Two employees visit Human Resources to report that they observed another employee making threatening gestures toward a co-worker. Human Resources advises the employee who made the gestures that acts of violence, threats or threatening behavior will not be tolerated, and the employee is disciplined.

A manager discloses to Human Resources that she is dating an Eaton colleague. They discuss whether the relationship creates an actual or apparent conflict of interest and if there is a need to restructure duties or reassign either party to another position.
Avoiding conflicts of interest

We avoid relationships or conduct that might compromise judgment or create actual or apparent conflicts between our personal interests and our loyalty to Eaton. We do not use our position with Eaton to obtain improper benefits for others or ourselves. We do not engage in activities or enter into relationships that compete with Eaton.
A conflict of interest arises when your personal interest or conduct compromises, or appears to compromise, your ability to act in Eaton’s best interests. Even if such a decision is fair, people will be unlikely to believe it. It is very important that you avoid situations in which your loyalty may become divided. Conflicts of interest are not always clear-cut, and individual situations vary. Here are some common types of conflicts.

**Outside employment or other work**
While it may not create a conflict of interest, any outside work you perform for another company or through your own business must be strictly separate from your Eaton employment and not affect your job performance. For most supervisory or professional positions at Eaton, it is understood that our employees will spend their full working time on Eaton matters and may not “moonlight” for some other employer. Before you consider a second job, obtain the approval of your supervisor.

**Working for a supplier or customer**
It is a conflict of interest to work for a supplier or customer of Eaton, whether as an employee, consultant or in any other capacity.

**Competing against Eaton**
You may not personally engage in a business or activity that competes with any Eaton business or activity, whether as an employee, consultant or in any other capacity.

**Ownership in other businesses**
Employees may not own, directly or indirectly, a financial interest in any Eaton customer, supplier or competitor since that interest would cause or appear to cause a conflict of interest with Eaton. For these purposes, financial interest is defined as ownership of more than one percent of the outstanding securities/capital value of another business entity. If you have any doubt about how an investment might be perceived, discuss it with your supervisor.
Using inside information for stock trading purposes
Employees with access to confidential information are not permitted to use or share that information for stock trading purposes. Using nonpublic information for financial benefit is illegal as well as unethical, and may subject you and others to civil and criminal penalties, including fines and imprisonment.

Family and friends
A conflict of interest may arise if you, your spouse, a relative or a close personal friend works for, or has a financial interest in, a supplier or potential supplier to Eaton, an Eaton customer, a potential customer or a competitor. It is also a conflict of interest for you to hire a relative or close personal friend to work for Eaton in any capacity. Even the appearance of a conflict of interest must be avoided. If you have a relative or friend working for a supplier, potential supplier, customer, potential customer or competitor, tell your supervisor, so potential problems can be discussed and avoided.

Board membership
No employee may serve on the board of directors or similar body for any for-profit company, except Eaton subsidiaries or affiliates, without the express approval of Eaton’s chairman and chief executive officer. Board appointments for Eaton subsidiaries are handled through prescribed channels. The chairman’s approval is not required for employees serving on nonprofit boards or in community organizations. Employees interested in liability protection for their service on nonprofit boards or in community organizations should contact the executive vice president and general counsel.

Gifts to or from Eaton customers or suppliers
Inappropriate or excessive gifts or entertainment to or from Eaton’s customers or suppliers can create a conflict of interest. Refer to Eaton’s Gift and Entertainment Policy for specific guidance and reporting obligations.

Remember:
Actual conflicts of interest need not be present for a problem to arise. The mere appearance of a conflict must be avoided. If you are unsure about what you can or cannot do in this area, get help.
Questions

Q. Now that I have a great job with Eaton, my family expects me to help them get hired by Eaton too. They are counting on me, and I will embarrass my family if I tell them they can’t apply. What do I do?

A. Eaton’s success depends on its ability to draw the very best people. Explain to your family members that they may apply for positions with Eaton, but that you cannot influence the hiring decision or favor them or personally supervise them in any capacity. They have the same opportunity as everyone else to be considered for employment.

Q. I have married a woman whose family owns a substantial interest in one of our competitors. Does this mean I must quit my job with Eaton?

A. No, it does not. Discuss the situation with your supervisor, so potential problems can be avoided.

Q. While negotiating a large new order with the president of a supplier, he hints that if I help him win Eaton’s business, he will offer me a position with his company, with a car and substantial pay increase. I politely decline and explain that we choose suppliers based on merit, and accepting his offer would be inappropriate. Should I tell someone what happened?

A. Yes, tell your supervisor immediately, to avoid the appearance that you were influenced by the offer, and so that Eaton can reconsider doing business with this supplier.
Examples

Wrong
- A manager approves buying food for a company dinner from his wife’s restaurant without telling anyone of the possible conflict of interest.
- A supervisor hires his son-in-law to work directly for him.
- An employee forms a business that competes with Eaton.
- An employee attends a confidential meeting, learns that Eaton plans to buy a company and then buys stock in that company.

Right
- A Supply Chain manager’s wife is hired by a supplier. The manager discloses the possible conflict of interest, and appropriate action is taken.
- An administrative assistant sees a draft of Eaton’s quarterly report. The assistant tells no one what is in the report.
- A supervisor excuses himself from hiring decisions involving his nephew and ensures that the nephew, if hired, will not be working in the supervisor’s department.
- Upon being promoted to team leader, an employee discloses to her supervisor that she is dating a co-worker, so potential problems can be discussed and avoided.
Protecting assets and information

We use Eaton property, information and opportunities for Eaton’s business purposes and not for unauthorized use. We properly maintain the confidentiality of information and employee data entrusted to us by Eaton or others.
Physical assets
You are responsible for helping safeguard and preserve Eaton’s property, protecting it from loss, theft and misuse. Among Eaton’s assets are physical property such as facilities, equipment, hand tools, office supplies and computers.

You safeguard Eaton’s physical assets by:
• Using them appropriately at work and protecting them when not in use, such as storing hand tools in a safe place at work;
• Using electronic access cards only as authorized;
• Notifying local Security of items lost or stolen; and
• Notifying Corporate Security of any known or suspected criminal activity or threats against Eaton, its employees or assets.

Trust

Examples

Wrong

A machine operator collects scrap from his machine to take home for personal use.

An employee loans his company car to a neighbor.

Employees use the company’s welding tools to help their manager repair his grass cutter.

Right

An employee reminds a new co-worker about the work safety rules and shows him how to store his tools in a safe place.

Upon hearing an employee threaten to hurt his co-worker, a supervisor contacts local Security and Human Resources.

An employee hears rumors that some employees are collecting scrap to resell to local scrap dealers. He discusses his concerns with his supervisor.
Computers and other information systems
Eaton encourages the use of electronic communications to share information, communicate effectively and exchange ideas. Examples of electronic communications include: electronic mail (Internet and internal), telephone, cell phone, voice mail, electronic bulletin boards, blogs, instant messages, video conferences, faxes and postings on social media websites.

Electronic communications at Eaton are intended for business activities. Incidental personal use is permitted so long as it does not interfere with the employee’s or any other person’s work performance, unduly affect Eaton’s electronic communications systems or otherwise violate its Electronic Communications, Digital Copyright or Social Media policies.

Employees must not share User IDs nor allow unauthorized access to Eaton computers, networks, data or systems by anyone not employed by Eaton.

Here are some examples of violations of Eaton’s Electronic Communications, Digital Copyright and Social Media policies:
- Communicating in a harassing, offensive, obscene or threatening manner;
- Promoting goods or services unrelated to Eaton’s businesses;
- Solicitation of any kind;
- Creating or forwarding chain e-mails;
- Forgery;
- Using electronic communications for illegal purposes;
- Communicating company confidential information such as new product drawings or price lists to unauthorized parties;
- Sharing or storing company confidential information, such as finance or acquisition announcements, on unauthorized assets or websites;
- Downloading or storing pornography on Eaton assets;
- Installing unlicensed or unapproved software programs or unlicensed digital media (audio or video files) on Eaton assets;
- Communicating and sharing via peer-to-peer sharing tools;
- Connecting unauthorized hardware or devices to Eaton’s network or e-mail systems.

As social media and other communication tools continue to evolve, employees are encouraged to consult Eaton’s Electronic Communications and Social Media policies from time to time for guidance on what is appropriate.
Questions

Q. May I share files using a peer-to-peer network on my Eaton computer?
A. No, sharing files over a peer-to-peer network is highly risky because it exposes your computer to potential loss of privacy and other controls. Losing these controls exposes your computer and Eaton’s network to privacy breaches, service disruption, theft and other unlawful activity that could result in liability to you and the company.

Q. I used a USB flash drive to store a customer presentation while on a business trip, and then lost the flash drive. What should I do?
A. Discuss what happened with your supervisor so you can determine if you need to notify the customer of the information loss.

Q. While on vacation, may I let my spouse use my Eaton computer to access her e-mails?
A. Allowing another person access to your Eaton computer, even to access their e-mails, gives them access to every file and e-mail you have on your computer, and that is not a good idea. Use good judgment and consider the risk when making these decisions.

Q. After commenting in an external chat room about how my Eaton emergency generator helped me during a recent power outage, I was contacted by a local newspaper to tell my story. Is this okay?
A. Make sure to let the newspaper know that you are an Eaton employee and that you are expressing your personal opinion about the generator. It’s important to remember that in today’s electronic age, posting information on Internet bulletin boards or commenting in a non-Eaton chat room is much the same as speaking to the media. If you comment, positively or negatively, on Eaton or its products on personal social media you must identify yourself as an Eaton employee and clarify that your opinions are your own. Consult Eaton’s Social Media Policy or its External Communications function for guidance.

Examples

Wrong

✗ An employee uses an Eaton computer to download an unapproved version of Microsoft’s Office suite without first consulting IT.

✗ An employee posts information about a proposed acquisition on a social networking website.

✗ An employee forwards an e-mail containing the names and salaries of employees to her non-Eaton e-mail account.

Right

✓ After an employee receives a chain e-mail from her co-workers, she reminds them of the Electronic Communications Policy.

✓ An employee, who had been copying confidential Eaton financial information to his home computer in order to work from home, learns that it is not permitted and discontinues the practice.
Data privacy and protection of employee information

Eaton is committed to respecting the privacy of its employees. It is the company’s policy that personal information and data that is transmitted, stored or processed be protected from unauthorized or unintended disclosure, used solely for legitimate business purposes and handled in accordance with law. Eaton has security measures and access control procedures in place to ensure that personal data are accessible only to those with direct responsibility in a relevant job function and who have a need to know. Eaton acknowledges that many countries in which it operates have specific data privacy laws regarding the treatment of personal data, and Eaton is committed to complying with these laws.

Employee privacy

Employees have a basic right to privacy regarding their physical work space, such as lockers, cubicles, desks, offices, file cabinets and toolboxes, and personal information that may be stored on their company-owned electronic devices, such as telephones and computers. However, Eaton expressly reserves the right to inspect an employee’s personal belongings on or upon entering company property and to search all company property, in compliance with internal policies and standards and local laws.

Examples

Wrong

☒ Just out of curiosity, a supervisor looks through a subordinate’s desk.

☒ Two managers discuss an employee’s medical problem in the lunchroom.

Right

☑ An employee notices a performance evaluation left behind on the photocopy machine and returns it to the owner unread.

☑ A new manager contacts Human Resources to discuss the right way to handle personal data.
Proprietary information

Proprietary information must be treated carefully. This includes Eaton’s intellectual property, such as:

- Processes and formulas;
- Trademarks;
- Trade secrets and know-how;
- Copyrightable material;
- Business, marketing and service plans;
- Engineering and manufacturing ideas;
- Systems, including the Eaton Business System;
- Designs and drawings;
- Internal databases;
- Personnel records;
- Salary information; and
- Unpublished financial data and reports.

Unauthorized use or disclosure of Eaton’s proprietary information is prohibited and may be illegal or governed by various privacy laws or regulations.

Store and protect sensitive information and only make it available on a need-to-know basis, preventing unauthorized access, use or removal.

Treat the proprietary information of third parties (such as patents, trademarks, trade secrets and copyrights) with the same degree of care, to avoid accusations that Eaton misappropriated, infringed or misused the information.
Question

Q. Recently we had a spill at the plant, which caused a lot of attention in our community. My neighbor works for the local newspaper, and has asked me to tell my story about what happened. What should I do?

A. Be polite, but tell him there are designated spokespersons who will contact him to provide information. Tell your plant manager so that he or she can discuss with Communications how to respond.

Examples

Wrong

✗ While on a crowded train, an employee talks on his mobile phone in great detail about a confidential new product design.

✗ Working at home, an Eaton engineer makes an improvement to an Eaton product and secretly offers the idea to one of Eaton’s customers.

Right

✓ An employee proposes an energy-saving idea for the plant. The idea is considered and implemented.

✓ A supervisor reminds a new employee not to use her former employer’s confidential information in performing her duties at Eaton.
We do not offer or accept bribes, kickbacks or inappropriate gifts or entertainment. We engage in business practices that are consistent with our ethics and values.
**Anti-corruption laws**

Eaton is committed to complying with anti-corruption laws that prohibit bribes, kickbacks or other corrupt actions to obtain or retain business or obtain any improper advantage. Most countries have enacted these laws. In some cases, like the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act, these laws apply to Eaton’s conduct worldwide. Both prohibit bribes paid by Eaton employees and any person or company acting on Eaton’s behalf anywhere Eaton does business.

Anti-corruption laws make it a crime to pay, offer or give anything of value to a government official, political party or official, candidate for government office and in some cases, to a private company or person, for the corrupt purpose of influencing their acts or decisions. Violations of these laws may subject Eaton and Eaton employees to criminal or civil liability or both, including imprisonment and substantial fines and penalties.

**Bribes, kickbacks or other corrupt payments are prohibited worldwide**

Eaton employees are prohibited from directly or indirectly offering, giving, soliciting or receiving any form of bribe, kickback or other corrupt payment, or anything of value, to or from any person or organization, including government agencies, individual government officials, private companies or employees of those private companies under any circumstances.

This prohibition against bribes, kickbacks and other corrupt payments applies worldwide — with no exception and without regard to perceived customs, local practices or competitive conditions. It also applies equally to any sales agents, representatives, consultants, distributors and other business partners acting on Eaton’s behalf, as well as joint ventures. All business partners, including representatives, consultants, brokers, contractors, suppliers, joint ventures or affiliates or any other intermediary or agent acting on behalf of Eaton, are expected to comply with applicable anti-corruption laws while conducting business on behalf of Eaton.

Refer to Eaton’s Worldwide Anti-Corruption Policy for further guidance.

**Honor**
Questions

Q. I do a lot of business with a company that is owned by the government. Are employees of this company considered government officials?
A. Yes. The definition of government official is broad and includes employees of state-owned enterprises. Refer to the Anti-Corruption Policy for the full definition.

Q. I heard a rumor that one of our agents may engage in corrupt business practices, but I do not know anything specific. What should I do?
A. Pay attention to allegations or rumors about the improper behavior of our agents. Eaton may be liable for their conduct, even if we didn’t approve of it or know it was occurring. It is important to investigate the integrity of proposed agents before doing business with them. Our written contracts with agents should give us the ability to audit their activities, confirm their compliance with laws and terminate the contract if they engage in corrupt business practices. Contact the Law Department for advice on how to proceed.

Q. I would like to engage a consultant to provide services in a country where corruption is known to be widespread. How can I make sure this consultant will uphold our ethics and values while doing business on behalf of Eaton?
A. Eaton conducts reasonable due diligence prior to engaging third-party consultants to assess if they have the skills, talent and resources they need to perform their obligations and to ensure that they will act with integrity while conducting business on Eaton’s behalf. Contact the Law Department for assistance before you engage a consultant or other third party to conduct business on behalf of Eaton.

Q. What is a bribe?
A. A bribe is money or anything else of value (such as services or gifts) offered or given unethically or illegally to influence the judgment or conduct of a third party or to cause a desired outcome or action.

Q. What is a kickback?
A. A kickback is a particular kind of bribe. It is any money, fee, commission or anything of value that is provided to improperly obtain or reward favorable treatment in connection with a contract, project or other venture. An example of a kickback would be if a supplier agrees to pay an Eaton employee a portion of the money the supplier receives from Eaton in exchange for awarding the supplier the contract.

Q. A customer representative has agreed to enter into a long-term supply agreement, but only if we agree to rebate one percent of the purchase price to the customer for every 1,000 parts ordered. I understand that kickbacks are wrong, but is it acceptable to agree to a rebate?
A. There are occasions where it is acceptable to rebate a portion of the purchase price to a customer, based on purchase volumes, provided the rebate is permitted by local law, accounted for correctly and paid directly to the customer company and not the individual company representative. If the customer asks you to pay a portion of the purchase price to her personally in exchange for granting you the business, that would be a kickback and not appropriate. Contact the Law Department with these requests if you aren’t sure they are appropriate.
After several months of costly and time-consuming negotiations between an Eaton Sales manager and a large government contractor, Eaton is awarded a contract. Prior to signing the contract, a member of the contractor’s team solicits the Sales manager for a bribe. The manager immediately contacts her supervisor and the Law Department for guidance. The manager goes back to the person who solicited the bribe and declines the offer. She emphasizes Eaton’s commitment to doing business right and reminds the person of the benefits of Eaton’s quality, technology and service capabilities. The manager reaffirms a commitment to sign the contract but without any payment. The contract is signed.

A supplier offers an Eaton Supply Chain employee a cash payment to speed up the supplier approval process. The Supply Chain employee politely declines the offer and immediately reports the attempted bribe to his supervisor.

Q. I was asked to provide a trip to a theme park in return for a customer’s order. I politely declined and we received the order. Do I still need to tell anyone about this?
A. Yes, it’s always a good idea to let your supervisor know when this happens, to avoid any further problems with the customer.

Q. Will Eaton forego a business opportunity if it risks damaging our reputation?
A. Yes, we will. Our reputation for integrity is too important to risk over a business opportunity, no matter how significant.

Examples

Wrong

[X] Eaton acquires an interest in a company in a country where corruption is known to be widespread without any review or consideration of the company’s business practices or reputation for honesty.

[X] A manager asks a repair and maintenance vendor to repair his house at a low cost in return for satisfactory vendor evaluation comments.

Right

[✓] After several months of costly and time-consuming negotiations between an Eaton Sales manager and a large government contractor, Eaton is awarded a contract. Prior to signing the contract, a member of the contractor’s team solicits the Sales manager for a bribe. The manager immediately contacts her supervisor and the Law Department for guidance. The manager goes back to the person who solicited the bribe and declines the offer. She emphasizes Eaton’s commitment to doing business right and reminds the person of the benefits of Eaton’s quality, technology and service capabilities. The manager reaffirms a commitment to sign the contract but without any payment. The contract is signed.

[✓] A supplier offers an Eaton Supply Chain employee a cash payment to speed up the supplier approval process. The Supply Chain employee politely declines the offer and immediately reports the attempted bribe to his supervisor.
Gifts and entertainment
Business gifts and entertainment on a modest scale are commonly used to build goodwill and strengthen working relationships with suppliers, customers and other business partners. Recognizing this, Eaton has established a Worldwide Gift and Entertainment Policy for employees to follow when offering or accepting gifts, entertainment or travel. It is especially important for employees to follow this policy when conducting business or engaging in business discussions with government officials and employees of government-owned entities.

Offering or accepting gifts
As a general rule, Eaton employees may offer or accept gifts as long as the gift is lawful and:

- Does not create the appearance or obligation that the gift giver is entitled to preferential treatment;
- Would not embarrass Eaton or the business partner if disclosed publicly;
- Complies with requirements established by local management, if any; and
- Is approved and disclosed, as required by the Worldwide Gift and Entertainment Policy.

Questions

Q. Am I permitted to accept a gift as part of a ceremonial event?
A. You are permitted to accept gifts at a ceremonial event as long as the gift cannot be construed as a bribe or payoff and is not in violation of any laws. There may be times when you receive a gift at a ceremonial event that might not be appropriate under Eaton’s Worldwide Gift and Entertainment Policy but that would be impractical or offensive to refuse. If you receive such a gift, promptly report the gift to your manager so you can discuss the appropriate response.

Offering gifts to government officials or employees of government-owned entities is subject to complex laws and regulations. Employees who work with government employees or officials must follow the Worldwide Gift and Entertainment Policy.
Q. Is it appropriate to ask a supplier to take me golfing or to other sporting events?
A. It is never appropriate to ask for gifts, gratuities, favors or other items that benefit you personally, regardless of value.

Q. I work in the Supply Chain function and have developed a close relationship with one of our suppliers. Knowing that my son is home from college, the supplier has offered to employ him over the summer. Should I refuse the offer?
A. Yes. There are two good reasons for refusing the offer. First, the offer of employment is a benefit that could be considered a gift and might create the appearance that the supplier is entitled to preferential treatment by you. Second, if in the near future you award the supplier new business, it may appear that he received the business in exchange for employing your son.

Q. I am updating the bathroom in my home by myself, and one of Eaton’s contractors offered to give me his account number to obtain a discount on building materials. Since this is personal work on my home, can I use the contractor’s discount?
A. Discounts are cash equivalents that are not acceptable gifts under the policy.

It is never appropriate to offer or accept:
- Gifts of cash or cash equivalent;
- Gifts that are prohibited by applicable laws;
- Gifts given as a bribe, payoff or kickback;
- Gifts you know are prohibited by the business partner’s organization; and
- Gifts given in the form of services or other noncash benefits.

Examples

Wrong
X An employee attends an after-hours party hosted by an Eaton vendor, where she wins two round-trip air tickets to Hawaii. The employee does not disclose the prize to her supervisor and uses the tickets.

Right
✓ A plant manager would like to offer a gift to a local government official to celebrate his retirement. The manager contacts the official’s office and learns there is a monetary limit on the value of gifts the official may accept. The plant manager purchases a small Eaton-logo item from the company store that is within the monetary limit.
Entertainment

Employees who are in positions of offering or accepting entertainment must familiarize themselves with Eaton’s Worldwide Gift and Entertainment Policy and applicable laws. Entertainment involving Eaton employees must:

- Be infrequent and comply with the Worldwide Travel Expense Policy;
- Be in good taste and occur at a business-appropriate venue;
- Be reasonable and appropriate in the context of the business occasion;
- Not be a bribe, payoff or kickback or otherwise illegal;
- Not create the appearance that Eaton or the business partner is entitled to preferential treatment; and
- Be approved and disclosed as required by the Worldwide Gift and Entertainment Policy.

Questions

Q. Is accompanying my customer to a sporting event a gift or entertainment under the Gift and Entertainment Policy?
A. If you accompany the customer, it is considered entertainment. If you give the tickets to the customer, the tickets are considered a gift. In either case, the gift or entertainment is covered by the Gift and Entertainment Policy.

Q. I would like to take one of my customers to an orchestra performance, but I have heard that her company will not allow entertainment above 20 euros. If she agrees to attend, can I take her to the performance?
A. If the value of your tickets is over 20 euros, it is not appropriate for you to take her to the performance. Do not offer gifts or entertainment when you know they are prohibited by the recipient’s organization.

Examples

Wrong

A supplier offers to fly an Eaton employee to its plant to correct recurring quality issues. The supplier provides the employee with a two-day all-expenses-paid stopover in Las Vegas to make up for the problems caused by the quality issues.

Right

You invite and accompany a customer to dinner and the theater to celebrate completion of a project.
Gift Disclosure and Reporting Tool
To provide transparency regarding gift and entertainment practices across Eaton, certain gifts, entertainment and travel must be disclosed through the Gift Disclosure and Reporting Tool, an online tool that can be accessed through JOE.

Questions

Q. How do I disclose gift and entertainment activities if I do not have access to the Gift Disclosure and Reporting Tool?
A. Tell your manager, who is responsible for ensuring that information regarding these activities is collected and reported through the disclosure tool.

Q. Can a supervisor establish requirements for his or her employees that are more stringent than are in the Gift and Entertainment Policy?
A. Yes.

Offering entertainment and travel to government officials or employees of government-owned entities is subject to complex laws and regulations. Employees who work with government employees or officials must follow the Worldwide Gift and Entertainment Policy.

The following entertainment is never appropriate to offer or accept:

- “Adult” entertainment or any sort of event involving nudity or lewd behavior, even if such entertainment is culturally acceptable;
- Entertainment that the business partner is not permitted to provide or attend; and
- Entertainment that is otherwise prohibited by local management or applicable law.
Selling to governments

We comply with the special laws, rules and regulations that relate to government contracts and relationships with government personnel.
Employees involved in marketing, selling, contracting with and working on projects where a government is involved must:

- Ensure that documents are kept in accordance with special government requirements;
- Abide by accounting processes including (but not limited to) processes that ensure that cost and pricing data, where required, are current, accurate, complete, properly disclosed, documented and retained in appropriate files;
- Require subcontractors, consultants, sales representatives, distributors and independent contractors to comply with laws and regulations;
- Know and follow the Eaton policies and procedures relating to government contracts and dealing with government personnel; and
- Avoid making substitutions for contracted goods and services or deviating from contract requirements without written approval from the authorizing government official.

Violations of government contracting requirements can result in very serious consequences for Eaton and the employees involved. These consequences can include civil and/or criminal sanctions, and prohibiting Eaton from further work on government contracts.

**Government contracts**

Many federal, state and local governments throughout the world have specific procurement laws and regulations. Employees must comply with applicable laws and regulations for all government contracting.

A government may apply special rules of behavior that may be different from and more stringent than acceptable commercial practices. The following areas require special attention:

- Marketing;
- Accounting;
- Record-keeping;
- Reporting and/or certifying;
- Supply Chain; and
- Quality.

Some activities requiring strict adherence to specific rules are:

- Accounting for costs;
- Proposal and bidding procedures;
- Pricing;
- Avoiding organizational conflicts of interest;
- Giving gifts to or entertaining government officials;
- Discussing potential employment with current and/or former government officials;
- Change orders;
- Maintenance of time records;
- Compliance with contract obligations; and
- Handling of classified information.
When Eaton uses suppliers or subcontractors to fulfill its commitments under government contracts, the Eaton employees involved are responsible for communicating all special governmental requirements to these suppliers or subcontractors. Additionally, Eaton is committed to selecting only those suppliers or subcontractors who act in a manner consistent with the guidelines identified here.

Eaton employees and any person or company acting on Eaton’s behalf anywhere Eaton does business should keep in mind that, in addition to complying with the laws of their own country, they also must comply with certain U.S. laws that have “extraterritorial effect.” These laws include the U.S. Foreign Corrupt Practices Act, laws relating to U.S. classified information, and laws relating to U.S. export controls. For example, an Eaton subsidiary in the United Kingdom producing parts for U.S. defense-related products is subject to U.S. laws just as the U.S. parent corporation is.

Refer to Eaton’s Worldwide Anti-Corruption Policy for further guidance.

Relationships with government personnel

National and local governments generally prohibit or put strict limits on gifts, entertainment, favors, courtesies and travel offered to or received by government personnel. Refer to Eaton’s Worldwide Gift and Entertainment Policy for guidance before offering gifts, entertainment, favors, courtesies or other expenses or charitable donations to a government official.

If your job involves business with any government, you are responsible for knowing and complying with applicable laws and regulations. If you aren’t sure which laws apply to you, contact Eaton’s Law Department.
Questions

Q. If I believe I need additional training related to government contracts, what should I do?
A. We realize this is a highly regulated and complex area. However, we expect you to take responsibility for the quality of the work you perform, so talk to your supervisor or contact the Law Department if you think you need more training to perform your job.

Q. What should I do if I’m not sure if I can offer entertainment, meals or travel to the government employees I work with on my project?
A. Don’t offer anything until you confirm that it is appropriate. If you need help determining what is appropriate, contact the Law Department.

Q. My supervisor asked me to sign an accounting certificate during his absence. I’m not sure I am authorized to sign it. How do I handle this?
A. Ask your supervisor to confirm that you have authority to sign the document. If he or she is not sure, ask for help from the Law Department. You should never sign or certify the company’s compliance with government laws and regulations unless you have the specific authority to do so.

Q. A newly appointed government official has asked for a tour of our facility. His appointment was very controversial in our local community, and his visit might upset our workforce. Do I have to allow the visit?
A. Coordinate requests like this with Eaton’s senior vice president, Public and Community Affairs, or with the Law Department.

Q. One of my friends is retiring from her employment with the government and would be an excellent addition to my new project team. Can I let her know about this opportunity?
A. To avoid legal risks, contact Human Resources or the Law Department before any employment-related discussion with a current or former government employee.
Right

- Local laws strictly prohibit government officials from receiving meals from suppliers. Eaton employees avoid offering or providing meals to government officials.

- A government’s request for bids requires certifications on many subjects, such as hiring and labor practices. Eaton employees confirm each item before completing the certification and ensure that they have the proper authority to sign the certification, if required.

- Before offering a former government employee a job, an Eaton manager contacts Human Resources and the Law Department to verify that she may legally work for Eaton.

- Government accounting rules require that time spent on government contracts be recorded and properly accounted for in requests for payment. Proper reporting procedures are followed.

Wrong

- Eaton is being considered for a large government contract. Eaton hires the son of the person who will decide if the contract is awarded to Eaton.

- Eaton is required to disclose cost information in its bid. Eaton considers this information confidential and provides inaccurate information.

- A government employee hints that no one takes seriously the laws prohibiting gifts from companies doing business with the government, so an Eaton employee offers him tickets to a sports event.

- Eaton is required to supply the government with products that contain a certain percentage of locally produced parts. Eaton certifies that its products meet this percentage when they do not.
We do not make contributions on behalf of Eaton to political candidates or parties, even where lawful.
Eaton does not make contributions of its funds, property or services to political candidates, even where such contributions are lawful. This does not prohibit visits by elected officials to company facilities. In fact, these visits are encouraged, to ensure that officeholders understand the issues facing our operations. This also does not prohibit Eaton’s support of ballot issues (such as school levies) where they are of interest to our operations and employees.

Individual employees are encouraged to be involved in the political process and to make personal contributions as they see fit. Employees may not pressure other employees to make political contributions or to support a political party or candidate.

Employees who take positions on public issues (government, legislation and other public interest matters) must not act, or give the appearance of acting, on Eaton’s behalf, unless authorized to do so by Eaton’s senior vice president, Public and Community Affairs.

Here are examples of activities that are prohibited by Eaton and may be illegal:
- The use of company cars or other Eaton property by political organizations, candidates or their staffs in connection with a political campaign;
- The use of Eaton funds to purchase seats or tables at political dinners and political fund-raising events; and
- The use of the Eaton name in political or campaign literature.
Questions

Q. Can I use my company car to drive our mayor in our annual parade?
A. No, it’s not appropriate to use company cars to support political candidates.

Q. I’ve been asked by my manager to donate money to a particular candidate. He assures me I’m not obligated to contribute, but I feel pressured to comply. How should I handle this?
A. Eaton employees may not pressure other employees to support a political party or candidate. If you aren’t comfortable speaking with your manager or another manager about this, contact Human Resources or the Ethics and Compliance Office.

Examples

Wrong

✗ An Eaton employee attends a political fund-raising dinner and submits the cost on her expense report.

✗ A supervisor e-mails her direct reports seeking support for her uncle, who is running for local political office. She urges them to contribute to his campaign.

✗ A politician is retiring and holds a going-away party, with contributions going to pay his debt from the last election. Eaton buys a table for employees to attend.

✗ A plant manager allows a politician to put a campaign sign on Eaton property.

Right

✓ Local laws permit corporations to make contributions to political candidates. Eaton does not make a contribution.

✓ Party officials ask for tours of Eaton’s facility. The plant manager asks for advice from the Law Department or from Eaton’s senior vice president, Public and Community Affairs, before responding to the request.

✓ Eaton’s managers favor a local school levy and, after verifying that it is legal and appropriate to do so, explain to employees why it is important to Eaton and the community.

✓ A manager reviews an expense report and notes an expense from a political rally. The manager rejects the report and talks to his employee about Eaton’s policy regarding political contributions.
We are committed to being a global leader in safeguarding the health and safety of our employees and protecting the environment.
Employee safety
We believe that the safety and health of our employees is of the highest importance. We seek to prevent accidents, injuries and occupational illnesses and promote healthy and safe lifestyles for our employees and their families.

Compliance
We have a worldwide Environment, Health and Safety (EHS) governance structure of people, policies and processes, designed to ensure compliance, responsible EHS practices and proactive incident reporting and response. This structure applies to both our operations and to the products we make. We strive to meet or exceed regulatory requirements, consistent with Eaton’s commitment to respect and obey the laws, rules and regulations applying to our businesses around the world. We work to create a “zero incident” culture and to continuously improve our EHS performance through implementation of Eaton’s EHS management system, which establishes a single set of EHS performance standards for all facilities worldwide. We use qualified and independent third parties to assess and verify our EHS performance metrics.

Environmental stewardship
Our commitment to the environment goes beyond legal compliance and extends to several actions intended to reduce our environmental footprint through our operations, products and supply chain. In our operations, this commitment is reflected in our efforts to prevent pollution, reduce greenhouse gas emissions and conserve natural resources — efforts incorporated into supply-chain commitments. We also design our products for the environment (considering raw materials and energy efficiency, for example) and incorporate life-cycle impact into their design. Together, these efforts support Eaton’s overall sustainable business model.

Customers, suppliers and contractors
We partner with our customers, suppliers and contractors to ensure compliance, promote safety, reduce our collective environmental footprint and develop sustainable solutions to the world’s environmental and power management challenges.
Questions

Q. My best friend operates a forklift on my shift. Last night he accidentally knocked over a drum of oil waste and spilled some on the floor. I helped him clean it up, and no one noticed. My friend has been warned several times for driving recklessly, and if the spill is reported, he might lose his job. What should I do?
A. Express your concern, and let him know that the spill must be reported. If he fails to do so, report the spill to your supervisor, the local EHS manager or the Law Department.

Q. I work in an area that requires safety shoes. The EHS manager says there is no money in the budget for shoes. What should I do?
A. Ask for help from your plant manager, Corporate EHS contact or the Law Department.

Q. Machine repair at our facility is performed by contractors. I’m a machine operator and I’ve noticed that one of our contractors is bypassing the machine safeguarding procedures. Should I say something?
A. For his own safety, ask the contractor to stop work. Then report the situation to your supervisor or the local EHS manager.

Q. Our facility uses an off-site supplier to perform plating work. I recently visited their site and saw spills of chemicals from their plant running into a nearby stream. We’ve had a long-standing and good relationship with this supplier. Should I say anything?
A. Yes, ask the supplier about these spills and what they are doing to stop them. Also report this to your local EHS manager and the Law Department to determine the appropriate course of action.

Q. I have seen behaviors in other departments of our plant that are unsafe. Is it my place to speak up?
A. Every employee is responsible for maintaining a safe work environment. Report any unsafe behavior to your supervisor or the local EHS manager.

Q. Why do we follow safety standards that exceed local requirements when our competitors only follow local requirements?
A. Eaton protects employees by enforcing a set of global environmental, health and safety standards, even if these standards sometimes exceed local requirements.
Examples

Wrong

❌ A machine operator decides it is too hot in the plant to wear his safety glasses.

❌ A manager starts a new paint line that may emit air and wastewater pollutants but has not obtained the required government authorizations or licenses.

❌ To shorten the time needed to complete a customer order, a machine operator bypasses the machine’s safeguarding.

❌ A plant manager doesn’t approve the purchase of a piece of air pollution control equipment that is required for emissions compliance, so that he can increase the plant’s profit statement.

Right

✅ A new machine operator joins the company. As part of his orientation, he receives training on machine safety protocols and required personal protective equipment.

✅ An employee falls and injures herself in the plant. She alerts her supervisor, follows the required reporting process and receives medical attention.

✅ A customer prohibits certain chemicals from being incorporated into either their product or product packaging. The product team works with Product Engineering and Supply Chain to ensure that the prohibited chemicals are not incorporated into the product.

✅ A plant manager ensures that EHS change management procedures are followed when introducing a new product, process, piece of equipment or raw material into the plant, to ensure the safety of personnel.
Your responsibilities
As an Eaton employee, you are expected to:

• Read, know and comply with the Code of Ethics;
• Ask for help when you aren’t sure if a decision or action you are considering is ethical or lawful;
• Participate in ethics and compliance education and training;
• Understand that you may have an obligation to promptly report any activity that in your judgment would violate the Code of Ethics;
• Cooperate with Eaton representatives conducting internal investigations; and
• Affirm your responsibility to comply with the Code of Ethics when asked to do so.
In addition, if you are an Eaton supervisor, you are expected to:

- Lead by example, in both words and actions;
- Promote open and honest two-way communications with your employees, encouraging them to raise their questions and concerns about ethical issues and letting them know when an issue has been resolved;
- Acknowledge and support any employee who comes forward to discuss an issue or report a potential violation and ensure that there is no retaliation for doing so;
- Ensure that action plans to address compliance risks are promptly implemented;
- Promote Eaton policies and procedures designed to prevent and detect unethical and illegal conduct;
- Ensure that employees are trained and informed about the policies, procedures and ethics and compliance risks that apply to their positions; and
- Certify annually that your direct reports have completed ethics training.

Consequences for violating the Code of Ethics

Employees who fail to comply with the Code of Ethics may be subject to discipline, up to and including termination. Conduct prohibited by the Code may also result in personal civil or criminal liability.

Violations may include:

- Actions that violate the Code;
- Asking others to violate the Code;
- Failing to cooperate in investigations conducted by Eaton representatives;
- Retaliating against an employee for good-faith reporting of a violation or suspected violation, or for assisting with an ethics investigation; and
- Concealing or failing to report any activity that in your judgment violates the Code of Ethics.

Pressure from supervisors or demands due to business conditions do not excuse anyone from complying with the Code of Ethics.
Question

Q. I think there may be a potential quality problem at my plant, but I’m not sure of the facts or if it’s an ethical issue. Do I still have to raise this?

A. We expect you to report things like this to your supervisor, so he or she can correct the situation before it becomes serious. You do not need to investigate or know all the facts. We only ask that you have good and honest intentions. In most cases, your supervisor can help you understand all the facts or will work with you to address the issues.

Examples

Wrong

A supervisor discovers that an employee falsified his expense account and does nothing.

Right

A manager meets with an employee to personally thank her for speaking up about a serious quality issue, saving the company from potential liability and loss of reputation.
Getting help
In today’s global market it is often difficult to keep up with new challenges our organization faces or to know how to deal with all complex situations. Nobody has all the answers. But we do know that the best answers will evolve in an organization committed to upholding its ethics and values and to creating an environment that supports ethically sound behavior. Never hesitate to ask a question, raise a concern or report questionable conduct or business practices.
Good ethical decisions are not always clear. The answers are not always obvious or easy. What if you are faced with a difficult choice? To help you make your decision, we suggest that you review the Code of Ethics and this guide, and then ask yourself these three questions:

- Would I be comfortable explaining my actions to my supervisor?
- Would I feel proud telling my family and friends about my actions?
- Would I be comfortable if my actions were reported in the news media?

If you are still in doubt, discuss the matter with your supervisor. Often he or she is your best resource and is most familiar with your day-to-day responsibilities. If you aren’t comfortable raising the matter with your supervisor, or if you raise a concern and the issue is not resolved, here are some other resources available to you:

- Another manager in your organization, region or sector;
- Human Resources or Ombuds (especially with workplace issues like compensation, benefits, discipline or promotions);
- Site or function managers (such as Quality or Supply Chain);
- The Law Department; and
- The Ethics and Compliance Office.
How to contact the Ethics and Compliance Office
Subject to local law, any person may openly or anonymously ask a question or report any ethical concern or potential or actual legal violation, including any accounting, financial, tax or anti-bribery matter, to the Ethics and Compliance Office by any of the means below:

- **Postal mail** – Send mail to:
  VP, Ethics and Compliance
  Eaton Corporation
  1111 Superior Ave.
  Cleveland, Ohio 44114 USA

- **E-mail** – Send e-mail to Ethics@eaton.com or use the web forms located on the Global Ethics website accessible through JOE (Eaton’s intranet) or on Eaton’s external website.

- **Telephone** – Contact the Ethics and Financial Integrity Help Line by dialing 800.433.2774 from the U.S. and Canada. From all other countries, dial the number listed on your local Ethics poster or on the Global Ethics website on JOE. The Help Line is toll-free, and a multilingual representative is available 24 hours a day 7 days a week.

- **Multilingual support** – If you prefer you may use your native language to write your concern to one of the addresses above, and we will translate your letter or e-mail.

What to expect when you contact the Ethics and Compliance Office
Whatever method you choose to submit your report, concern or question, this is what you can expect:

- Your report, concern or question will be taken seriously and will be handled promptly, discreetly and professionally.
- Translation services will be provided if you need them.
- Any report or concern you raise will be investigated or, if appropriate, referred to Human Resources or another internal resource channel for response or follow-up. Investigations will be carried out promptly.
- Your identity will be kept confidential to the fullest extent possible while permitting an appropriate investigation.
- Information concerning the report and the investigation will be maintained in accordance with applicable laws and released only to those individuals with a need to know that information.
- At your option and subject to local law, you may remain anonymous. If you remain anonymous, your location and phone number cannot be identified or traced. It will, however, make it more difficult for us to investigate the allegation and address all your concerns.
- Potential violations or misconduct, if substantiated, will be resolved through prompt and appropriate action. If it is appropriate and we have your contact information, we will inform you of the final resolution.
No retaliation
Eaton will not permit retaliation against or discipline of an employee who in good faith raises a concern, makes a report or assists with the investigation of a report. Any employee who retaliates against another for making a report or assisting with the investigation may be subject to discipline, up to and including termination. If you feel that you have been retaliated against for making a report or assisting with an ethics investigation, contact your supervisor, Human Resources or the vice president, Ethics and Compliance, immediately. Any employee who maliciously uses the Help Line to report false information may be subject to discipline, up to and including termination.
Questions

Q. Our Code states that employees will not be retaliated against for making a report in good faith. What does good faith mean?
A. Employees act in good faith when they believe that they are providing truthful information when they make their report. In other words, they have good and honest intentions. It does not mean that they have to be right. If you aren’t sure whether you should make a report, ask your supervisor or the Ethics and Compliance Office for help.

Q. I’m worried that someone will use the Help Line to make false allegations about me. Why do we take anonymous reports seriously?
A. All reports made through the Help Line are taken seriously. Employees need a trusted resource for those times when they are not comfortable identifying themselves, such as when the matter involves their supervisor. However, any employee who maliciously uses the Help Line to report false information may be subject to discipline, up to and including termination.

Q. I reported a serious issue to the Ethics and Compliance Office, but no one contacted me about what happened. Why is that?
A. If you made your report anonymously, we may not know how to reach you. If we do reach you, we may be limited in what we can share with you about the results because of privacy or other confidentiality considerations. If it’s important to you, call the Help Line to ask whether the matter has been resolved.

Q. If I have a concern, must I raise it with my supervisor or another local manager before I call the Help Line or contact the Ethics and Compliance Office?
A. Ideally, your supervisor or another local manager is in the best position to help you with your concern. However, you are not required to talk to your supervisor first or follow a chain of command before you use the Help Line or contact the Ethics and Compliance Office.
Throughout this guide we have referred to the Help Line as one of several resources you can use to obtain advice or report misconduct or other situations that may violate the law or our Code of Ethics or that may conflict with our values. You are not required to use the Help Line to report your concerns.

In fact, some local laws limit the issues you may report through the Help Line to financial, accounting, banking, anti-bribery and other serious matters; you may also be required to identify yourself to the Help Line representative. If these laws apply to you, a country-specific notice is included in this guide. All references to the use of the Help Line in this guide and related communications are subject to the restrictions outlined in that notice. If you have questions, please contact your local Human Resources manager or the Ethics and Compliance Office for clarification.
Global Ethics and Compliance Office

To demonstrate that Eaton’s ethical standards are both current and at the highest level, Eaton established an office to oversee and manage its ethics and compliance program. The office is under the direction of the vice president, Ethics and Compliance, with ultimate oversight by the Governance Committee of the Board of Directors. This office depends upon the commitment and support of all employees, managers and senior leaders to ensure that Eaton’s ethics and values are integrated into its business practices on a consistent basis around the world.
Among the activities and responsibilities of this office are:

- Supporting managers in delivering effective, relevant and thoughtful ethics training and communications to employees;
- Providing and overseeing compliance training and communications;
- Regularly assessing and prioritizing risks of noncompliance with laws and Eaton policies and monitoring activities to control these risks;
- Monitoring and auditing the ethics and compliance program and periodically evaluating the effectiveness of the program;
- Managing and tracking ethics and compliance issues and reporting on key metrics;
- Offering guidance around emerging issues and priorities;
- Providing anonymous and confidential reporting channels for employees and third parties to raise concerns and to report misconduct and violations of law, policies or the Code of Ethics;
- Managing reports through the Help Line;
- Overseeing ethics investigations and modifying the ethics and compliance program as necessary; and
- Meeting regularly with the Audit and Governance Committees of the Board of Directors to report on ethics and compliance issues and the status of the program.
Subject to local law, any person may openly or anonymously ask a question or report any ethical concern or potential or actual legal violation, including any accounting, financial, tax or anti-bribery matter, to the Ethics and Compliance Office by any of the means below:

• **Postal mail:**  
  VP, Ethics and Compliance  
  Eaton Corporation  
  1111 Superior Ave.  
  Cleveland, Ohio 44114 USA

• **E-mail:** Ethics@eaton.com

• **Online:** www.eaton.com/ethics

• **Telephone:** The Help Line is toll-free, and multilingual representatives are available 24 hours a day 7 days a week. If your country is not listed here (or if you experience problems with the numbers below), please refer to your local Ethics poster or the Global Ethics website accessible through JOE.

Austria* 0800.295.342  
Brazil 0800.891.4212  
Canada 800.433.2774  
China (Unicom) 10.800.711.1122  
China (China Telecom) 10.800.110.1046  
Czech Republic* 800.143.861  
Dominican Republic* 800.320.0821  
Germany* 0800.181.9146  
India 000.800.100.1499  
Italy 800.789343  
Mexico 001.888.667.6799  
Netherlands* 0800.022.2042  
Poland* 0.0.800.111.1664  
Taiwan* 00801.10.4366  
United Kingdom 0808.234.9987  
United States 800.433.2774

*Mobile service may not connect. If you experience problems, please dial using a land line.