

POLICY ON ACCEPTANCE AND PRESENTATION OF GIFTS BY EMPLOYEES AND ASSOCIATES OF R.POWER S.A. GROUP COMPANIES.

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1. General Provisions

Offering and accepting gifts is one of the elements of doing business that R.Power Group has incorporated into its promotional strategy. This practice is intended to attract, maintain or enhance business relationships. However, accepting or receiving gifts or invitations may in certain circumstances be considered as corruption. This is the case, for example, when the intention is to persuade someone to either carry out or abstain from a specific action, which would result in a violation of the law, procedures, contractual provisions or official duties.

The policy is one of the key regulations that address the risks of conflicts of interest and corruption. It is a crucial component of the conflict of interest and anti-corruption system.

This regulation sets out the obligations and rules regarding gifts, invitations, and other benefits received or given by employees.

Corruption, for the purposes of this regulation, is defined as the act of offering, giving, soliciting or accepting an advantage (or the promise of an advantage) of any kind in order to leverage one's professional powers, whether in the public or private sector.

A benefit refers to a value, either in monetary or non-monetary form, that can come in various ways. These include receiving a luxury gift, being invited to stay at an exclusive hotel, being given cash, having the opportunity to use a holiday home free of charge, being invited to travel on a private jet, or being offered tickets to an expensive sporting or cultural event.



The benefit may be given directly to the person in office or indirectly, for example, to his or her family, colleagues or other individuals. A direct reward could be, for example, a free car repair for an employee. On the other hand, an indirect reward could involve making a donation to a Personally Connected Person or employing someone who is personally connected.

Gifts, invitations, and other benefits can create corruption risks and/or conflicts of interest. This regulation allows for the mitigation of the aforementioned risks by establishing rules on the following:

- managing the risks of corruption and conflicts of interest related to gifts, invitations, and other benefits.
- self-management by employees and their supervisors of situations involving gifts, invitations and other benefits,
- obtain the opinion of the Compliance Officer and superiors,
- controls built into the process of receiving and giving gifts, invitations and other benefits.

2. Definitions

The terms used in the body of the Policy are explained below:

- 1) **Donation/Grant** - a grant or donation of any kind e.g. grant, bequest etc;
- 2) **Guest** - a person who is invited;
- 3) **Guest Plus** - a person who is connected to a Guest and attends the event due to a personal acquaintance with the Guest. A Guest Plus may be a person with a personal connection to a Guest. A Guest Plus is not an associate of the Guest who attends for legitimate business or professional reasons. For example, if a member of the Client's management board attends a Business Event with the Head of the Legal Department;
- 4) **R.Power Group** - the Company's group of companies, for the avoidance of doubt, whenever reference is made to the R.Power Group in this document it refers to each individual entity within the group.
- 5) **Customer** - a natural person, a legal entity, or an organisational unit that does not have legal personality but is granted legal capacity by law, and who has a relationship with the Company or R.Power Group, including a Contractor, Intermediary, Business Partner, Actual Beneficiary;
- 6) **Conflict of Interest** - a situation where the interests of the Company, its Customers, and/or Employees conflict (directly or indirectly) during the course of the Company's business.
- 7) **Corruption** - directly or indirect solicitation, acceptance, offering, or promising of an improper financial or personal gain in exchange for performing or not performing a duty within the Company or the R.Power Group;

- 8) Benefit** - a monetary or non-monetary advantage, which, if accepted or transferred by the Company, R.Power Group, an Employee, a Customer or a person acting on their behalf, or a third party or a person acting on their behalf, may lead to a conflict of interest situation;
- 9) Compliance Officer** - the individual responsible at R.Power for overseeing compliance risks;
- 10) A person performing public functions** - PEP, public officer, representatives of public authorities, including state bodies and local government bodies, socio-political organisations and institutions, members of bodies of state enterprises, companies controlled by the State Treasury and state organisational units, notary, bailiff, candidates for public authorities and representatives of international or control institutions and other persons performing public functions referred to in the Act of 21 August 1997 on Restrictions on Conduct of Business Activities by Persons Performing Public Functions and the Act of 6 June 1997 Criminal Code;
- 11) Personally related person** - family member and business related person - by this term is meant:
- a spouse or a partner recognised as equivalent to the spouse under national law;
 - a dependent child under national law;
 - a person who is related to the Employee by blood or affinity; in the direct line to the second degree, in the collateral line to the third degree;
 - a person who has been in a shared household with the Employee for at least one year;
 - a natural person with capital and personal links with a legal person in which a capital link exists or a decision-making position is held by an Employee or a person referred to in points a-d;
- 12) Third Party** - a natural person, a legal person or an organisational unit which is not a legal person and to which an Act confers legal capacity, including a Customer, Contractor, Intermediary, Business Partner, Actual Beneficiary;
- 13) PEP** - (Politically Exposed Person) politically exposed person;
- 14) Meals** - invitation to lunch, dinner after closing negotiations, business lunch with client;
- 15) Employee** - any of the following:
- a person who is a member of the Board of Directors of the Company or the R.Power Group;
 - an individual with whom the Company or R.Power Group has entered into an employment relationship under the Labour Law;
 - an individual performing activities for the Company or R.Power Group under a civil law contract;
 - person involved or persons directly or indirectly linked to the Company or the R.Power Group by a control relationship;
- 16) Gift** - a gift that has a monetary value;



- 17) Potential conflict of interest** - is the possibility of a future conflict between the interests of the Company or the R.Power Group and a Related Person, adversely affecting the best interests of the Company's or the R.Power Group's Client, as well as an actual conflict between the interests of several Clients, the Company, the R.Power Group and a Related Person and the Company, the R.Power Group, a Related Person and a Contractor;
- 18) Supervisor** - the Employee's immediate superior;
- 19) Register** - a statement of Gifts, Invitations and Other Benefits maintained by the Compliance Officer;
- 20) Company** - R.Power S.A. with its registered office in Warsaw
- 21) Charity event** - an event to raise funds to be donated to a charity, e.g. a gala, concert, sporting event, etc;
- 22) Business Events** - an invitation to an event lasting a few hours, a whole day or several days, focusing at least 80% of the total duration on business content, e.g. a business conference or a half-day presentation with a cocktail at the end;
- 23) Invitation** - Business or leisure invitation
- 24) Business Invitation** - the main purpose of the meeting is to discuss, conduct business; business invitations are divided into Meals and Business Events.
- 25) Recreational invitations** - the main purpose is to provide the invited person with entertainment during the promotion of the Company, R.Power Group or business talks. Most of the time during the meeting is devoted to social and entertainment purposes, e.g. inviting a customer to a football match during which a Company Employee also attends. Invitations to charitable events are considered Leisure Invitations;
- 26) Donation** - a contract in which the donor voluntarily undertakes to provide a gratuitous service to the recipient, at the expense of his or her estate. A donation may take the form of money, in kind or the provision of a free service;
- 27) Sponsorship** - the intentional placing (by a party called the Sponsor) of money, goods in kind or services at the disposal of another party (called the Sponsored) to achieve specific objectives and benefits. It is conditional on the principle of reciprocity of the party receiving the benefit. In return, the Sponsor offers the right to use his image or skills to promote or advertise the Sponsor;

3. Scope

- 3.1. The regulation applies to all employees of the Company and the R.Power Group. Violation of the provisions of the regulation may be considered abuse and the Employee may be subject to the disciplinary penalties provided for in the Labour Code.

3.2. The purchase of a Gift or Invitation shall be made by the Administration Department on the instructions of the Employee after approval by persons with the appropriate authority as set out in this Policy.

3.3. The situations listed below are not subject to the rules described in the Policy:

- 1) Personal gifts between colleagues paid for out of the employee's private funds relating to occasions such as birthdays, weddings, retirements.
- 2) Internal events attended only by employees, e.g. seminars, conferences, training courses, meetings.
- 3) Events organised by the Company/Group R.Power as a service to a Third Party, the cost of which will be charged to that Third Party (e.g. roadshow). In such situations, the Company acts as a service provider.
- 4) Competitions - promotional actions organised on the basis of regulations, the aim of which is to reward an employee, partner, intermediary for the completion of competition tasks.
- 5) Gifts or invitations received or given in the context of the employee's private life.

Situations concerning private life should always meet certain criteria:

- an authentic and meaningful personal relationship.
 - gift/invitation are paid for by the employee without the Company claiming reimbursement.
 - gift/invitation are not intended to obtain or maintain a business relationship.
 - there is no private conflict of interest between the employee and the Company or the R.Power Group.
 - employee is acting on his or her own behalf and not on behalf of the Company or the R.Power Group.
- 6) Monetary or non-monetary donations made by the Company or the R.Power Group to charitable organisations as part of the Company's or the R.Power Group's charitable and sponsorship activities. However, invitations to donation events are subject to the recreational event guidelines described in section 6 below.
 - 7) It should be borne in mind, however, that donations to political parties or public office holders made by or on behalf of the Company or the R.Power Group are completely prohibited.

4. Managing risks arising from gifts and invitations

- 4.1. This section of the regulations outlines general principles and risk factors to support the process of corruption risk management. Annex No.1.1 sets out the questions that employees in each situation should ask themselves before deciding to give or accept a gift/invitation.
- 4.2. All situations must be assessed by the employee, supervisor or Compliance Officer in order to identify and prevent corruption. It is mandatory to apply the following principles during the assessment:
- 1) **Principle 1** - any Gifts, Invitations or other Benefits offered or accepted must be reasonable and proportionate to the situation.¹
 - 2) **Principle 2** - employees must not be offered, received or solicited for anything that can be recognised:
 - For imposing an obligation or for undue influence on a person,
 - As compensation for maintaining or establishing a business relationship.
 - 3) **Principle 3** - Employees must not be given or receive or solicit anything that may compromise the integrity and reputation of the Company or any R.Power Group entity.
- 4.3. Employees, supervisors and the Compliance Officer may make decisions regarding gifts, invitations and other benefits by following the rules described in this regulation. However, some situations may not be covered by a specific rule. In which case each decision is based on individual judgement. If in doubt, the Compliance Officer may be contacted.
- 4.4. As described in Appendix 1.1, the following factors should be taken into account when assessing a Gift or Invitation for corruption risks:
- 1) **Third party** - does entering into a relationship with a third party expose the Company or the R.Power Group to risks due to the political, business and/or personal environment of the third party? Could such risks have a corrupt and/or reputational aspect to be taken into account?
 - 2) **Purpose** - what is the purpose of the Gift or Invitation and does it comply with the rules set out in this regulation?
 - 3) **Value** - is the Gift/Invitation appropriate, not excessive and proportionate to the position held by the recipient and does not exceed the thresholds set out in this regulation?
 - 4) **Frequency** - an unreasonable frequency of Gifts or Invitations received or offered may be a warning signal of corruption.
- 4.5. Situations of exchanging Gifts or Invitations with Persons in Public Functions are riskier due to the increased risk of corruption involving the public sector. This regulation includes specific restrictions and/or requirements to be observed in relation to Persons Performing Public

¹ Employees offering Gifts/Encouragements should ensure that cost information is readily available. Although this information does not need to be proactively shared with contractors in advance, contractors may request it

Functions. Annex 1.1 contains specific rules that employees should bear in mind when deciding whether to give or accept Gifts or Invitations in such situations.

5. Gifts - applicable rules

5.1. Definition of a gift

- 1) A gift an object or a service usually given on occasion (as a token of appreciation) to an employee or a member of the Company's Management Board by a client, business partner etc. or vice versa, in particular an item of an advertising nature but also p... a box of chocolates, a fruit basket, flowers, a pen, a match ticket, a cinema ticket, etc.
- 2) It should be noted that an Invitation **which a Guest can use without the presence of the person/entity giving the Invitation is qualified as a Gift and not an Invitation within the meaning of this regulation.** Therefore, if a Third Party is offered an Invitation or p... ticket to, for example, a football match and can go to the event with any person without the presence of an employee of the Company, this is considered a Gift.
- 3) There are two categories of Gifts: small gifts and gifts above a small value.
- 4) **Small gift**
 - a gift of a value not exceeding PLN 500.
 - due to its low value is unlikely to influence the recipient's behaviour or make him or her feel indebted to the other party.
 - giving/receiving does not require the approval of a superior.
 - The presentation/receipt does not require the approval of the Compliance Officer.
 - The giving/receiving is not reportable to the Register of Gifts and Invitations.
- 5) **Gift of more than a small value**
 - a gift whose value exceeds PLN 500.
 - as a general rule, such a gift should not be accepted or given.
 - Accepting or giving such a gift should be done in exceptional cases,
 - handing in or accepting require the prior approval of a supervisor,
 - The approval of the Compliance Officer is required following approval by the supervisor,
 - is subject to registration in the Register of Gifts and Invitations by means of a notification in the dedicated application or, in the event of its unavailability, by sending a form in accordance with the model presented in Appendix 1.2.

5.2. Requirements for all gifts

- 1) Neither the Company nor R.Power Group encourages the giving or receiving of Gifts.
- 2) The rules set out in the regulation apply to Gifts offered and received.
- 3) The value, nature and frequency of the gift must be appropriate and proportionate to the position and position held by the recipient,
- 4) Gifts should be sent to the official address of the recipient,
- 5) Employees may receive Gifts sent to the Company's address.
- 6) Gifts, irrespective of their value, given to a Person holding public office are not acceptable.
- 7) Any situation concerning a Gift that raises suspicion of corruption or is not in compliance with these regulations must be reported to the supervisor and the Compliance Officer.

5.3. Bans

- 1) An employee of the Company or an entity of the R.Power Group may not ask or solicit gifts.
- 2) Gifts must not be cash or cash equivalents, e.g. vouchers, vouchers, cards (prepaid, discount, loyalty, etc.).
- 3) During the tender process, Gifts may not be received from an entity participating in a tender process organised by the Company or an entity of the R.Power Group or given to an entity organising a tender in which the Company or the R.Power Group or participates as a bidder.
- 4) Employees participating in the purchasing process may not receive Gifts from persons/entities participating in the purchasing procedure organised by the Company/ R.Power Group, nor give Gifts to persons/entities organising the purchasing procedure in which the Company/ R.Power Group participates as a bidder.
- 5) Gifts must not be lavish or inappropriate.
- 6) Gifts may not be offered to or received from Persons personally linked to a Third Party.
- 7) Gifts cannot be purchased by the Employee at his/her own expense.
- 8) Gifts between R.Power Group entities are prohibited due to the risk that they may be used to influence the selection of an R.Power Group entity as a business partner or counterparty when a non-R.Power Group entity would be more appropriate.

5.4. Refusal of a gift

- 1) Any refusal of a Gift by an Employee or Third Party must be reported to the Compliance Officer and recorded in the Register of Gifts and Invitations.
- 2) The gift must be returned to the person offering the gift.

- 3) If the gift cannot be returned to the person offering it, the gift should be made available to other Employees (e.g. the team, by drawing lots).

6. Invitations - applicable rules

6.1. Definition of Invitation

- 1) Employees, in the course of their work activities, may need to meet with a client or other third party. Meetings may be related to maintaining the relationship and may take place outside the office, e.g. at business meals, conferences, sports or cultural events.
- 2) Such meetings are part of business life, but the Company requires its employees to comply with rules when giving and receiving Invitations in order to prevent the risk of corruption.
- 3) There are two categories of Invitations: Business Invitation and Leisure Invitation.
- 4) **Business invitation** - the main purpose of the meeting is to discuss, conduct business
 - **Meals** - invitation to lunch, dinner, breakfast, brunch or drinks e.g. after closing negotiations, business lunch with a client
 - **Business event** - an invitation to an event lasting a few hours, a whole day or several days, focusing at least 80% of the total duration on business content, e.g. a business conference or a half-day presentation with a cocktail at the end.
- 5) **Leisure Invitation** - the main purpose is to provide the invitee with entertainment while promoting the Company or talking business. Most of the time during the meeting is devoted to social and entertainment purposes, e.g. inviting the client to a sports or charity event, with the participation of the giver of the Invitation.
- 6) **An Invitation which may be used by a Guest without the presence of the person/entity giving the Invitation shall be deemed to be a Gift** and not an Invitation within the meaning of this regulation.
- 7) For each Invitation, the Employee is responsible for independently assessing the category of the Invitation and obtaining any approval required by this regulation.

6.2. Requirements for all Invitations

- 1) The rules apply to Invitations given as well as to Invitations forwarded.
- 2) The invitation should only be intended to promote, initiate, maintain and/or enhance the business relationship and not to gain undue advantage or undue influence over the Third Party.
- 3) The rules apply to Invitations to sponsored and non-sponsored events.

- 4) The value, nature and frequency of the Invitation must be appropriate and proportionate to the position and position held by the recipient.
- 5) You may not offer or receive Invitations, regardless of their value, to a Person in public office without obtaining prior approval from your supervisor and the Compliance Officer.
- 6) Any situation regarding the Invitation that raises suspicion of corruption or is not in compliance with these regulations must be reported to the supervisor and the Compliance Officer.

6.3. Bans

- 1) An employee of the Company or an entity of the R.Power Group may not request or solicit an Invitation.
- 2) Employees participating in a purchasing process or organised by the Company, the R.Power Group or a Third Party may not give or receive Recreational Invitations from persons/entities participating in a purchasing procedure or organising a purchasing procedure.
- 3) Invitations cannot be purchased by the Employee at his/her own expense, even partially.
- 4) Invitations must not be lavish and events must not take place in inappropriate venues. Venues should be chosen according to ethical standards. Inappropriate forms of entertainment, e.g. gambling, are prohibited.
- 5) Third parties may not be invited to business events at the private residence of a Company employee.
- 6) Employees of the Company are not permitted to attend events held at the private residence of Third Parties.
- 7) Invitations may not be offered to or received from Persons who have a personal relationship with a Third Party.
- 8) The participation of underage children at events is not permitted except for events aimed at families and/or children.

6.4. Acceptance rules for invitations

- 1) The tables below show the rules and value limits at which the approval of the supervisor and Compliance Officer is required. The employee must obtain approval prior to the event.

Business invitations	Meals	less than PLN 500 per person ✓ acceptance and notification to the Register is not required
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		<p>500 - 1200 PLN per person</p> <ul style="list-style-type: none"> ✓ approval of the supervisor and notification to the Registry required <p>More than PLN 1,200 per person</p> <ul style="list-style-type: none"> ✓ Supervisor approval required, approval of Compliance Officer and notification to the Registry
	Business events	<p>less than PLN 500 per person</p> <ul style="list-style-type: none"> ✓ acceptance and notification to the Register is not required <p>500 - 2500 PLN per person</p> <ul style="list-style-type: none"> ✓ approval of the supervisor and notification to the Registry required <p>More than PLN 2,500 per person</p> <ul style="list-style-type: none"> ✓ Supervisor approval required, approval of Compliance Officer and notification to the Registry
Recreational invitations		<p>less than PLN 500 per person</p> <ul style="list-style-type: none"> ✓ acceptance and notification to the Register is not required <p>500 - 1500 PLN per person</p> <ul style="list-style-type: none"> ✓ approval of the supervisor and notification to the Registry required <p>More than PLN 1,500 per person</p> <ul style="list-style-type: none"> ✓ Supervisor approval required, approval of Compliance Officer and notification to the Registry

2) The value of the Invitation should be calculated taking into account the following guidelines:

- The total costs of the event include food, accommodation, fees for the performing speakers, animation costs and any other costs associated with providing entertainment. Advertising and sponsorship costs are not included in the total costs.
- The cost per person is the total cost of the event divided by the number of invited guests (including Company employees).
- For meals, costs include the price of the meal, any drinks and any gratuities.

6.5. Situations requiring the approval of the supervisor and the Compliance Officer

- 1) The value of the Invitation shall be subject to acceptance in accordance with the principles set out in Section 6.4.
- 2) Payment of transport and/or accommodation costs for the Guest and/or Guest Plus.
- 3) The Company's Employee is invited and the Third Party pays the Employee's transport and accommodation costs.
- 4) Invitations, irrespective of their value, given to a Person Performing Public Functions.

6.6. Refusal of an invitation

- 1) Any refusal of an Invitation by an Employee or Third Party must be reported to the Compliance Officer and recorded in the Register of Gifts and Invitations.

7. Other Benefits - applicable rules

Employees, in their dealings with Third Parties, may experience situations in which they give or receive an advantage other than a Gift or Invitation. Such situations may generate a risk of conflict of interest or corruption.

7.1. Political donations

- 1) The Company prohibits any direct or indirect donations or grants to political parties, political groups/committees, politicians.
- 2) Employees are allowed to carry out political activities on their own account, but a procedure to prevent conflicts of interest is required.

7.2. Grant/subsidy

- 1) Any of the following situations may constitute a situation of corruption or conflict of interest. Therefore, employees are prohibited from:
 - Receive any benefit from Third Parties having a relationship with the Company or the R.Power Group in the form of, for example, grants, donations, bequests, inheritances, insurance policy emoluments or other benefits.
 - Receipt by Persons Closely Associated with an Employee of the benefits referred to above.
- 2) Any refusal to accept the Benefits described in clause 7.2.1) must be reported to the Compliance Officer and recorded in the Register of Gifts and Invitations.
- 3) The employee should provide the Compliance Officer with proof of refusal of such Benefit.

7.3. Other restrictions

- 1) Employees are prohibited from requesting, receiving or giving directly or indirectly:
 - All fees, payments, Benefits, grants, subsidies to or from the Client.
 - Any service to or from the Customer, directly or indirectly, provided free of charge or on non-market terms.

8. **Call handling process**

- 8.1. In order to receive approval, the employee sends to the supervisor the information necessary to assess the possibility of accepting or giving the Gift or Invitation. A list of the information required is contained in Appendix 1.2.
- 8.2. A superior may accept or reject the possibility of accepting or giving a Gift or Invitation, his/her decision must always be justified.
- 8.3. The employee, together with the opinion of the supervisor, registers the case in the dedicated application. The Legal-Compliance Officer verifies the data provided by the employee and the decision and justification of the supervisor. The Compliance Officer may accept or reject the possibility of accepting or giving a Gift or Invitation. The Compliance Officer's decision is final.
- 8.4. The supervisor's opinion should be obtained before the report is sent to the Compliance Officer.
- 8.5. During the organisation of an event, unexpected situations may arise that will make it necessary to review again whether a Gift or Invitation will require the approval of a supervisor and the Compliance Officer. This could be situations where the value limit has been exceeded (e.g. a meal with a client was initially estimated at a lower amount but has actually reached a value that requires approval) or where a Plus Guest appears at the event. The employee is then obliged to re-evaluate, possibly reporting the matter immediately to the supervisor and the Compliance Officer. The ability to report such situations may not be used as a standard mode of reporting Gifts and Invitations (p. to initially underestimate costs in order to circumvent thresholds requiring approval), and any irregularities will be monitored by supervisors and

9. **Register of gifts and invitations**

- 9.1. The Company maintains a Gifts and Invitations Register that comprehensively reflects requests for acceptances and related decisions.
- 9.2. The Register also records all situations of refusal of a Gift or Invitation by any party.
- 9.3. All documents and information related to the approval granted should be available for audit and control purposes.

Annexes

Annex 1.1 - Self-Assessment Methodology

Any decision on whether to accept or give a Gift/Invitation must be preceded by an individual analysis by the Employee. The criteria to be taken into account by the Employee in making the analysis are set out below.

Subject	Questions
<p>Third party</p>	<p>Information must be gathered about the Third Party who gives or receives the Gift, Invitation and/or Other Benefit in order to identify the risks associated with the exchange and to apply the relevant rules set out in the Policy.</p> <ul style="list-style-type: none"> • Is the Person Performing Public Functions? • Is Guest Plus? • Person related? • Is the Participant in the purchasing procedure? • Is the Participant/organiser of a tender or other purchasing procedure? • Does the Subject have a relationship with the Company that the Company wishes to restrict or terminate in relation to an incident involving a breach of anti-corruption and/or anti-money laundering or terrorist financing legislation? • Is there a conflict of interest? • Does the political, business, economic, personal environment of the entity show a high level of corruption and reputational risk, e.g. the entity operates in a country or sector with a high risk of corruption)? • Is there negative information about the subject
<p>Objective</p>	<ul style="list-style-type: none"> • Why am I giving/receiving this Gift/Invitation? • Is the exchange of a Gift/Invitation about establishing or maintaining a business relationship? • Can the recipient of a Gift/Invitation feel indebted for receiving the Gift/Invitation? • What will be the reaction of my colleagues or associates of the Third Party if they obtain information about the Gift/Reinvitation? • Do I feel comfortable to disclose information about the Gift/Invitation.
<p>Value</p>	<ul style="list-style-type: none"> • What is the value of the Gift/Invitation? • Does the value trigger the need for supervisor/compliance officer approval? • What is the estimated, perceived importance of the Gift/Invitation to the

	<p>recipient or his/her environment (colleagues, business partners, personal associates)?</p> <ul style="list-style-type: none"> • Is the value of the Gift/Invitation in line with market standards?
<p>Frequency</p>	<p>Frequency can be a warning signal:</p> <ul style="list-style-type: none"> • <u>Gift</u>: Do I regularly offer or receive gifts from the client? If so, I should assess whether there is an attempt at corruption. Receiving a Gift every year with a value below the acceptance threshold is not a warning sign. Receiving a bottle of wine weekly or monthly may raise questions. • <u>Invitation</u>: For Invitations, frequency may not be an issue depending on the employee's business function and the type of invitation. Some positions require frequent contact with clients. If the frequency of Invitations deviates from the standards of the job or job description, this should be considered as a warning signal.



Annex 1.2 - Presentation/Invitation template

The following indicates the details that should be provided to the supervisor and to Legal in order to obtain an opinion on the possibility of giving or receiving a Gift or Invitation.

1. Date received:
2. Name of employee:
3. Third party (Name of legal entity and/or Name of natural person giving/receiving):
4. Nature of the Company's relationship with the Third Party (client, counterparty, intermediary, business partner, prospect, other - description):
5. Third party activity (sector, status of cooperation, reputational/corruption risks arising from the Company's cooperation with the entity, etc.):
6. Describe your role in your relationship with the Third Subject (what the relationship is based on, how long it has been going on, etc.):
7. Description of the gift/invitation (including estimated cost, given or given, date):
8. Approximate cost of gift/invitation: