

# Gifts & Invitations Policy



ATALIAN GLOBAL SERVICES

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**Approval:** General Secretary

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## 1. Introduction

This Policy governs the provisions relating to gifts and invitations received and/or offered by ATALIAN Group employees and applies across the Group to all permanent or casual employees, regardless of their hierarchical level.

Indeed, while professional gifts and invitations can be used to build strong working relationships between commercial partners or as an expression of esteem or courtesy, they cannot be accepted in certain situations if they are too lavish or frequent.

The aim of this Policy is primarily to reduce the risk of bribery and influence peddling by defining the line separating the acceptable from the prohibited.

Indeed, while not all gifts constitute acts of corruption, they can become the instrument of corrupt practices if their purpose is to obtain an undue favour from the recipient in return for the advantage provided to the latter. As an example, the granting of a gift or an invitation constituting a prohibited practice may notably be intended to:

- obtain or renew a contract on advantageous terms;
- obtain licences or regulatory approvals;
- secure full or partial exemption from the payment of royalties, taxes or fines; or
- obtain information about a competitor's offer or an ongoing contract award procedure.

They must never be offered or received with the aim of influencing a third party to abuse his/her position or influence in order to award a contract, grant an authorisation or favour the ATALIAN Group.

This Policy should be read together with the Group Code of Conduct.

## 2. Definitions

### Gifts

A gift is considered to be any material property or thing that has a market value or particular value to its recipient. This category includes gift certificates or cards, store cards with vouchers or promotions or discounts without authorisation, free cleaning or maintenance services, etc.

In the context of the ATALIAN Group, it is considered a gift to provide professional services (e.g., cleaning or maintenance) at the private home of a prospect or customer.

### Invitations

This concerns, in the presence of the ATALIAN Group employee, any invitation to a restaurant, sports (e.g. tickets to football matches), cultural, festive or social event, travel, or invitation to a corporate event.

Clarification: for a sporting event, it is a gift when the employee offering it does not attend, while this same event will be considered as an invitation if the employee attends with the invited person.

## Public person

Any person working in a central or territorial administration (e.g.: Customs, Police, Labour Inspectorate etc.) or having the status of a public official (whatever the administration or if this person works in a public or semi-public company) or holding an elected office or any magistrate.

### 3. ATALIAN Group Policy for gifts and invitations received

The ATALIAN Group prohibits receiving, in the course of one's duties, directly or indirectly, a gift or invitation:

- in an amount greater than €100 per person - a threshold below €100 may be set according to the country of establishment of the ATALIAN Group entity in question;
- in cash or equivalent (e.g. gift cards, store cards and casino chips);
- discounts, hidden commissions or any form of reward made or offered as a personal benefit, bribes;
- capital goods (such as cars, television sets, computers), any free provision of equipment items or other valuables such as housing or aircraft;
- services offered free of charge without justification, such as insurance, tuition fees, repair or embellishment work on a residence or any other personal preferential treatment;
- job offers outside of the company's normal selection and hiring process, in particular for public officials or their close family members as prohibited by local law and/or the beneficiary's internal procedures;
- unjustified personal favours, including debt forgiveness;
- "Gifts and Invitations" paid by an employee from his/her own account and not from that of the Company;
- sent to the beneficiary's home address;
- done for a family member;
- contrary to locally accepted principles of morality.

Any gift or invitation that deviates from the above rules must either be immediately returned to its sender before informing the Group Compliance Department of this refusal or be subject to the written approval of the Group Compliance Department. The ATALIAN Group employee's line manager must also be informed.

If the gift or invitation cannot be returned, they must be submitted to the Group Compliance Department or the local legal department. This gift or invitation can be shared among the members of the team where it was received, or an in-house raffle can be organised in order to award it.

#### 4. ATALIAN Group Policy for gifts or invitations offered

Any gift or invitation offered must be below the allowable threshold set by this Policy and given transparently.

The ATALIAN Group prohibits offering, directly or indirectly, a gift or invitation:

- in an amount greater than €100 without prior written authorisation from the Group Compliance Department, even if the amount above this threshold is paid from one's personal funds. A threshold below €100 per person may be set according to the country of establishment of the ATALIAN Group entity in question;
- in cash or equivalent (e.g. gift cards, store cards and casino chips);
- to the beneficiary's family or relatives;
- to a public official or politically exposed person (a person who holds (or has held) a public position, or who is closely associated with such a person);
- any free cleaning or maintenance service for any third party (clients, suppliers, intermediaries, public officials, etc.) regardless of the amount;
- if prohibited by local law and/or the beneficiary's internal procedures;
- if sent to the beneficiary's home address;
- if the gift or invitation is offered by a third party at an ATALIAN Group employee's request in an effort to circumvent the applicable rules;
- at the time of or in the run-up to a call for tenders;
- contrary to locally accepted principles of morality.

Only professional invitations offered or received on an occasional basis, as part of a business relationship and intended only for the employee in question, are allowed. Their amount, always below the threshold set by this Policy, requires the department manager's prior approval by e-mail.

If an employee has difficulty valuing a gift or invitation, he or she is invited to contact the Group Compliance Department to identify the amount.

Notwithstanding an event's professional content (for example, presentation of ATALIAN products/services during a sporting event), invitations must in any case adhere to the gifts and invitations Policy.

Any other received or offered gift or invitation not covered by the cases mentioned above will require the prior written approval of the Group Compliance Department.

Before accepting or offering a gift or invitation, employees must therefore ensure that the following conditions are met:

- the gift or invitation is part of commonly accepted professional practices;

- they are of reasonable value in the circumstances, in particular given the level of costs in the community in question and the beneficiary's rank and function, and appropriate at that time, so that they would not cause any sense of embarrassment if publicly revealed;
- they do not contravene applicable laws and regulations, local customs, as well as the internal Policy of the organisation of the relevant third party;
- they are not intended to obtain any consideration or unfair advantage;
- they are not intended to influence a decision and are accordingly not carried out at strategic moments (example: invitation to tender in progress, signing of agreements, granting of licences to operate in a country, etc.);
- they are not requested by the beneficiary;
- the invitation is mainly intended to enable participants to address professional topics;
- the event should preferably take place on a local business day;
- the persons invited are strictly limited to business partners related to the intended professional purpose, while excluding any of their relatives or family members;
- the employee has obtained prior written authorisation from his/her line manager and the Group Compliance Department if the value of the invitation exceeds the threshold set by the Policy.

## 5. Application of this Policy

Each employee must make every effort to respect and apply this Policy. Reference should notably be made to the defined criteria and framework, while prior approvals or authorisations should be sought from the persons designated herein, as relevant.

Depending on the process used for the purchase of the gift or invitation, accounting and reporting rules must be followed so as to ensure transparent accounting of the expense.

For example, if an expense claim form is submitted, it must clearly state: (i) that the expense is a gift or invitation (as relevant), (ii) the names of the persons and its company in question as well as the employee's name and (iii) that the expense has been authorized by the line manager.

No reimbursement request will be approved without supporting documents that must indicate the total number of participants, their names and functions. It must be recorded accurately and completely in the Group's bookkeeping.

It is therefore necessary to adhere to the practical arrangements contained in the applicable procedures, notably the accounting procedures for recording expenses, expense claim forms and reimbursement requests.

## 6. Gifts and Invitations Log

The Gifts and Invitations Log must be completed each time an expense is incurred and with sincerity so as to reflect the accuracy of the said expense, or of the gift or invitation received.

Gifts and invitations must systematically be logged, regardless of their amount.

As such, all gifts and invitations in an amount below €100 must be declared on the dedicated platform One Trust (<https://atalian1.my.onetrust.com/employee-portal/disclosures/yoY/list>).

For all other gifts and invitations of an exceptional amount, these will require a prior written request for approval via the same platform, while the fact of exceeding these thresholds must remain exceptional.

Gifts and invitations that do not fall within the scope of ATALIAN Group's Gifts and Invitations Policy must be declined and recorded in the Gifts and Invitations Log.

The Group refers to the note "Explanation of the Gifts and Invitations Log" that will guide the employees in their declarations. At the same time, the Group Compliance Department remains available for any assistance.

## 7. Red flags

If the request for an opinion falls within one of the situations or circumstances described below, the Group Compliance Department should be contacted by the employees:

- the third party likely to benefit from a gift, invitation or favour is studying a significant business operation involving the Group, or is likely to study such an operation in the near future;
- the third party or a close family member thereof has solicited the gift, invitation or favour in question (e.g. hiring of a family member);
- public disclosure of the gift, invitation or favour could be embarrassing for the third party or for ATALIAN Group;
- there are reasons to doubt the legality of the gift, invitation or favour in question under applicable laws and regulations;
- the country of the third party in question is unfavourably known for corruption;
- it is requested that "Gifts and Invitations" be made in cash or equivalent (gift certificates, for example);
- "Gifts and Invitations" are made to induce the beneficiary to act inappropriately.

## 8. Sanctions

Any violation of this Policy may result, depending on its severity, in disciplinary sanctions ranging from a simple warning through to termination of the employment contract. These disciplinary sanctions are pronounced in accordance with the provisions of the internal regulations of the Group entities that are provided with them, and the provisions of local law. ATALIAN also reserves the right to file a complaint against the employee.

## 9. Ethics whistleblowing system

The ATALIAN Group has set up an external platform for collecting ethical alerts, accessible by all, internally and outside the Group, at <https://ethicslineatalian.com>, which you can also access via Atalink/ Compliance, as well as on ATALIAN.com and ATALIAN.fr. Our new phone number **+90 0800 621 6464**, country organization code is **1944**. This platform can also be used to ask questions or share your questions about certain situations of possible breaches of ethics and of this Policy.

The confidentiality of the whistleblower's identity, of the facts mentioned in the alert, as well as of the implicated persons, is preserved at all times during the procedure for collecting and processing alerts.

Alerts can be launched anonymously.

The whistleblower acting in good faith has a specific status that protects him/her from any retaliation resulting from the alert and in connection with the reported facts.

These alerts will be processed in accordance with the procedure for collecting and processing ethics alerts, available on Atalink/ Compliance, as well as on ATALIAN.com and ATALIAN.fr.

## 10. What to do if you have questions or doubts about a gift or invitation?

The question of knowing whether or not a gift or invitation violates applicable laws, regulations, rules, or this Policy, often depends on unique facts or circumstances. When even one of these factual elements changes, a previously authorised payment, benefit or operation may become prohibited. Do not let your questions or problems remain unanswered. If in doubt, check with your line manager or the Group Compliance Department.

### Some good questions to ask yourself

- Who requested the gift or invitation?
- Does this invitation or gift comply with the Group's Gifts and Invitations Policy, that of the third party's company or organisation, and applicable local regulations?
- Would the written prior authorisation of my line manager be required for this invitation or gift? If so, have I obtained the required prior authorisation?
- Have I recorded the invitation or gift in the Gifts & Invitations Log in accordance with the Group's Gifts and Invitations Policy?
- Does the invitation or gift take place at a key moment in the commercial relationship with the relevant third party (contract negotiations or call for tenders in progress, etc.)?
- Is an undue advantage expected in return for this gift or invitation, such as a promise of employment in the Group for a relative?



## PRACTICAL EXAMPLE 1

*Diego works in the Group purchasing department. Around the time that New Year's greetings are sent out, one of the suppliers in his management portfolio sends him a valuable item that is not one of the low-cost products typically offered for promotional purposes. However, discussions on the renegotiation of the contract between the Group and this supplier are due to begin in March. **Can Diego accept the gift?***

This gift seems to fall within a professional framework and is indicative of the previously existing quality relationship between the Company and the supplier. However, Diego must be particularly vigilant given that an award procedure is about to begin. He cannot rule out that this gift was sent to him in order to influence him.

In view of the above, and the value of the gift, Diego must decline and return the gift, while informing his hierarchy and the Group Compliance Team (or the Compliance Officer designated in his country). Indeed, accepting this gift would pose a legal and reputational risk to the Group. Even if no renegotiation is planned, just the fact of the gift's value, if it exceeds professional customs, should cause Diego to be vigilant and prompt him to consult his hierarchy and the Group Compliance Team (or the Compliance Officer designated in his country) before accepting it.



## PRACTICAL EXAMPLE 2

*Samy is in charge of the Key Accounts portfolio. Around the holiday season, he would like to offer a big customer a meal in a Michelin-starred restaurant with his wife and children, **is this permitted?***

The amount in question and the invitation of the wife and children should prompt Samy to recognise the red flags in his request. Indeed, the Policy strictly prohibits inviting the private circle of stakeholders. Also, with regard to the amount of the invitation, the Policy sets a threshold of €100 which will probably be impossible to respect in this case.

Therefore, Samy should give up on the idea of this invitation and opt for a gift or an invitation in line with the Group's Policy and values. In case of questions, he can of course refer to the Group Compliance Department (or the Compliance Officer designated in his country) or his line manager to find other ideas.



### PRACTICAL EXAMPLE 3

*Sales manager Pierre is invited by a supplier to a business dinner at a reputable restaurant. What should he do?*

Some prior reflection will be needed before deciding whether or not to accept this dinner. Particular caution is required if the parties are in the process of renegotiating or discussing new projects. If the decision is made to accept the invitation, the amount of the bill must not exceed a reasonable amount according to commercial practices and the existing policy. A rule of thumb would be to not accept an invitation that one would not be able to make. It may also be preferable to invite other Group employees. In any case, the Group Compliance Department must be notified if there is any chance of exceeding the threshold or any doubt about the supplier's intentions.



### PRACTICAL EXAMPLE 4

Judith is a sales director, who wants to invite two managers from an important client. The cost of the restaurant will probably exceed the threshold set by the politic, but she does not know the exact amount. Besides, the One Trust platform where she usually discloses similar invitation is also undergoing maintenance. **What should she do?**

We recommend contacting the Group Compliance Team and inform them about this situation. While seeking approval, it shall be indicated that:

1. the invitation is not offered during a tender context nor during a renegotiation phase of a contract.
2. the name of the client's managers that will be invited and the absence of any conflict of interest.

Once One Trust platform is available, the invitation shall be disclosed.