Gifts & Invitations Policy

ATALIAN GLOBAL SERVICES

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Validator : Group General Counsel
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1. Purpose

ATALIAN applies a zero-tolerance policy toward any form of corruption, as stated in its Anti-Corruption Code of Conduct.

Gifts and invitations are common practice to develop and maintain positive, long-lasting business relationships with our ecosystem. They are intrinsically linked to local culture and sector-specific customs, and may be governed by law in certain cases.

Nevertheless, these gifts and invitations may create risks of corruption or influence peddling, as they may be used or perceived as acts intended to obtain an undue advantage:

- to obtain or renew a contract on favourable terms;
- to obtain licences or regulatory authorizations;
- to be fully or partially exempted from paying royalties, taxes, or fines;
- to obtain information about a competitor's bid or an ongoing procurement/award procedure.

This policy sets out the rules governing the giving or receiving of gifts and invitations by Group employees.

2. Scope

This policy applies throughout the ATALIAN Group in France and abroad and to all employees (permanent or occasional), regardless of their hierarchical level.

This policy does not apply to:

- gifts and invitations offered between Group employees (retirement farewell gift, year-end gift, etc.);
- gifts and invitations offered by ATALIAN to its employees.
- non-alcoholic beverages and refreshments offered during meetings with a third party: water, coffee, tea, juice, soda, assorted pastries.
- ATALIAN promotional items such as notebooks, pens, bottles, mugs, etc.
- donations, patronage activities and sponsorship activities, addressed in the "Patronage and Sponsorship" policy available on ATALINK.

3. Definitions

Gift: any tangible item with market value, provided without consideration or compensation. This includes gifts received or given at external events such as trade shows, and year-end gifts. Gifts may take many forms and are primarily characterized by the fact that they can be resold or given away.
Invitation: any act of courtesy or hospitality offered or received in the context of business relationships. This invitation is granted *intuitu personae*, cannot be resold, and involves the participation of an ATALIAN employee (if no ATALIAN employee is present, the invitation must be treated as a gift).
An invitation may take the form of:

- Business meals.

- Entertainment: cocktail reception, attendance at a sporting or cultural event.
- Hospitality package: any travel, accommodation and/or attendance at a professional event (e.g., an organized site visit for a product demonstration).

This policy applies even when the gift or invitation is given or received during a professional event such as a trade show.

Public official: this may include:
- any person performing a legislative, administrative or judicial function (customs, police, town hall, local authorities, etc.);
- any elected official or employee of a government, ministry, public body, or any other governmental or international public institution.

4. Acceptability

Before accepting/giving a gift/invitation, each employee must assess its acceptability by answering 7 questions.
The table below supports this assessment by illustrating what is acceptable or prohibited for each question:

Questions	Acceptable	Prohibited
WHO	Third party with whom ATALIAN has, or seeks to have, a business relationship.	Public official.
WHAT	▪ **Reasonable value** - Reciprocity possible in value; - For hospitality packages, accommodation costs and travel class must comply with the Travel and Expense Policy in terms of standards and cost (room rate applicable in the location where the invitation is offered or received). ▪ **Reasonable nature** - Reciprocity possible in kind; - Gifts selected from catalogues approved by Marketing.	▪ **Unreasonable value** - Reciprocity impossible due to the value of the gift or invitation; - Personal expenses; - Payment of a per diem (a fixed daily amount to cover expenses incurred); - First-class or private air travel. ▪ **Unreasonable nature** - Reciprocity impossible due to their nature; - Cash or cash equivalent (gift cards, store cards, casino chips, etc.); - Discounts, commissions, or any form of reward made or offered as a personal benefit; - Free provision of equipment or other valuables such as housing or transportation; - Personal funds; - Offer of employment or internship; - Entertainment and/or expenses of a sexual nature.

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WHY	Legitimate business purpose to promote or present ATALIAN products or services.	Personal purpose: tuition fees, repair/improvement work on a personal residence, debt forgiveness; Hospitality package in which leisure activities represent the majority of the program.
WHEN	Occasional frequency with the same individual (e.g., 2 gifts every 6 months from the same supplier/to the same client; a single hospitality package, etc.).	Several times to the same person over a short period. Gift or invitation to a leisure event in the context of a tender process or contract renewal.
WHERE	In the territory concerned by the business purpose.	Gift sent to the beneficiary's personal address. Invitation location not related to a business purpose.
HOW	Transparency in offering and receiving.	Gift or invitation requested by the beneficiary (except where the invitation is provided for in the contract/tender, with no differentiation as to the beneficiary).
Newspaper test	If this gift/this invitation were made public, would ATALIAN's or the employee's image or reputation be negatively affected?	

If it is not possible to return a gift, perishable items must be shared (except alcoholic beverages) with the entire department/team to which the beneficiary belongs. A raffle may be organized within the Group to allocate them. Gifts may also be donated to charities.

By way of example, the following are considered acceptable:

- Courtesy gifts: small, low-value gifts offered as a token of courtesy, such as flowers, a box of chocolates, or a personalized thank-you card.
- Promotional items: items bearing the ATALIAN logo or brand (clothing, accessories or advertising items of modest value). For gifts offered by ATALIAN employees, it is recommended to select items from catalogues approved by ATALIAN's Marketing department;
- Gifts linked to festive periods (e.g., Christmas, Ramadan, New Year, etc.): bottles of wine, a personalized gift card, or specific items;
- Business meals: occasional meals offered as part of a business meeting, a site visit, or a professional discussion.
- Meals during conferences/professional events: meals included with participation. Participation will be subject to this policy if it is offered by ATALIAN to clients in the case of an event sponsored by the Group.
- Professional conferences and trade shows: invitations to attend conferences, trade shows or industry exhibitions organized by a third party.

- Site visits or inspections: invitations to visit project sites, production facilities or research centers for professional purposes, with travel expenses covered by the organizer.
- Business meetings or negotiations: invitations to participate in important meetings, negotiations or partnership discussions organized by a third party, with travel expenses covered by that third party.
- Professional association events: invitations to attend paid events organized by professional associations or federations, including coverage of travel expenses and offering networking opportunities.
- Awards or recognition ceremonies: invitations to attend award ceremonies or recognition events organized by a third party, with catering costs covered and highlighting the beneficiary's achievements.

5. Prior authorization and Gifts & Invitations Register

Any gift or invitation, received or offered, must be recorded in a Gifts and Invitations Register, regardless of its value or amount. The Register must be completed by the employee offering the gift/invitation before any expense is incurred and after ensuring that the gift/invitation is acceptable. In the event of a gift received, the employee must enter it in the Register as soon as possible. This Register is maintained at regional level by the Regional Director.
Courtesy gifts, promotional items with a value below 100€, and non-alcoholic refreshments offered during client meetings on company premises are exempt from being recorded in the Register.

Before accepting/giving a gift/invitation (per individual), each employee must obtain prior authorization for any amount above :

Above 50 euros	Line manager
Above 100 euros	Line manager + Group Compliance Department

Where prior authorization is required, it must be obtained via the form available here.

Refused gifts and invitations must also be recorded in the Register.

6. Application of accounting rules

When a gift/invitation is given by ATALIAN, employees must follow the applicable policy to obtain reimbursement:

- Either via the applicable Procurement procedures: where prior authorization from the Compliance department is required, it must be attached to the relevant purchase request.
- Or by submitting an expense report: this must state the total number of participants, their names and job titles, their employing company, and must include the supporting documents required by the Travel and Expense Policy; in addition, where prior authorization from the Compliance department is required, it must be attached to the expense report.

7. Controls

Gifts and invitations given by ATALIAN are recorded in the accounts without delay. These expenses must be identified in a precise and explicit manner in the accounts, using clear descriptions. Vague descriptions such as "miscellaneous expenses" or "other" are prohibited. In addition, expense reports without supporting documents are not permitted.

To ensure appropriate accounting control, expenses relating to gifts or invitations must be reviewed in accordance with the Travel and Expense Policy, or the Procurement Policy where applicable.

Managing the risks related to gifts and invitations is everyone's responsibility:

- Each employee must ensure that the necessary supporting documents are provided;
- Each line manager is responsible for ensuring that gifts and invitations are used transparently and in a controlled manner by the members of their team. They are responsible for compliance with this policy, in particular by approving the related purchase orders and expense reports;
- Each Regional/Service Director is responsible for ensuring that their teams comply with the Gifts and Invitations Policy and must maintain the related Gifts and Invitations Register.
- Each member of the Executive Committee or the CODIR France must ensure that registers are properly maintained by their teams, with a review of related expenses at least once a year.

Internal Control carries out regular checks to ensure the proper application of this policy.
Ad hoc checks may be carried out to identify potential breaches of the policy and to prevent risks of expense report fraud and conduct that could be interpreted as kickbacks or corruption.

Internal Audit will carry out audits of expenses related to gifts and invitations in order to verify compliance with ATALIAN policies.

8. Questions and reporting

If they have questions, employees can consult the examples of gifts and invitations in Appendix 1 of the policy. They can also contact their Compliance Officer.
In the event of a breach or suspected breach of this policy, any employee may contact their line manager, their Compliance Contact Person, or report it via ATALIAN's whistleblowing system: https://ethicslineatalian.com/

CASE STUDY 1

Diego works in the Group Purchasing Department. On the occasion of New Year's greetings, he receives from one of the suppliers in his portfolio a valuable item, far beyond the gifts usually given at this time of year. However, discussions regarding the renegotiation of the contract between the Group and this supplier are due to begin in March. Can Diego accept the gift?

This gift appears to fall within a professional context and to reflect an already established relationship between ATALIAN and the supplier. However, Diego must be particularly vigilant given that a contract award process is due to start soon. He cannot rule out that this gift was sent with the intention of influencing him.

In light of the above, and given the value of the gift, Diego must decline and return it, inform his management, and record it in the Register. Accepting this gift would expose the Group to legal and reputational risk. Even if no renegotiation were planned, the mere value of the gift—if it goes beyond normal business practice—should raise Diego's vigilance and lead him to consult his management, his

CASE STUDY 2

Samy is in charge of a strategic client. During the year-end holiday season, he would like to offer them an invitation to a Ligue 1 match, together with their spouse and children. Is he entitled to do so?

The question of the amount involved, and of inviting the spouse and children, should lead Samy to identify the red flags in his request—particularly the reasonableness of the invitation, whether Samy will be present, the number of people invited, whether there are ongoing commercial negotiations or negotiations planned in the near future, etc. In addition, regarding the value of the invitation, the policy sets a threshold of **€100**, above which prior authorization is required.

Accordingly, it is for Samy to review the terms of his invitation so that they comply with the policy. If he has any questions, he can of course consult his line manager, his Compliance Contact Person, or the Group Compliance Department, to confirm that the invitation is acceptable before submitting any request for prior approval.

CASE STUDY 3

Pierre, Sales Director, is invited by a supplier to a business dinner at a renowned restaurant. What should he do?

The decision whether or not to accept this dinner should be considered in advance. Particular caution is required if the parties are renegotiating or discussing new projects. If the decision is made to accept the invitation, the cost of the meal offered must not exceed €100; otherwise, prior approval will be required."

CASE STUDY 4

Judith, Sales Director, would like to invite two managers from an important client. The cost of the restaurant will probably exceed the threshold set by the policy, but she does not know the exact amount. What should she do?

In a similar situation, the appropriate course of action is to complete the request form and obtain approval from the line manager, and from the Compliance manager and the Compliance Department if necessary, based on an estimate of the value of the invitation per person, calculated using the restaurant menu to determine an average cost for starter/main course/dessert/coffee/drinks.

CASE STUDY 5

As the year-end holiday season approaches, Fabrice, Branch Director, would like to ask the teams to identify their needs in terms of client gifts.
How should he go about it?

He should first contact the Marketing Department to obtain the catalogues offered by our suppliers and approved by the Marketing Department for this occasion, featuring gifts whose value is below the country thresholds.
He must ensure that his teams provide him, before any expense is committed, with the orders to be placed, specifying the clients and their representative who will be the beneficiary of the gift.
He must then send this information to his Regional Director, who is responsible for maintaining a specific Gifts and Invitations Register, by collecting his teams' orders indicating the gift, the client's name, and the individual beneficiary.
Payment for these gifts must comply with procurement rules (purchase orders). The register may be subject to checks, in particular to ensure that the gifts offered and the related expenses comply with this policy.