

## Unite’s Gift Policy

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# Unite's Gift Policy

## Preamble

This Gift Policy constitutes the basis for a fair, equitable working relationship. It applies to employees of Unite and its affiliated companies, especially the Mercateo companies (referred to as 'Unite' below) as well as to all business partners of Unite.

Unite is determined to build up lasting personal relationships with all of its business partners. Dealing with each other fairly and equitably is something we see as a matter of course and in our view doesn't merit additional reward. Unite acts on the basis of fairness, encourages diversity, creates trust, operates sustainably, and has high regard for the courage of visionaries.

In order to do justice to its corporate values of fairness and trust in particular, and to reinforce these values throughout the company in a compliance management system, Unite has adopted this Gift Policy. It paves the way for the exchange of appropriate small gifts and other tokens of appreciation as a way of supporting partnership. The Gift Policy is also intended to prevent employees of Unite from being placed in situations of dependence or obligation to third parties.

## I. Definitions

### 1 Gifts

'Gifts' are defined in this policy as all benefits for employees in connection with their work for Unite to which they are not entitled – in particular gifts (whether monetary or otherwise), privileges, rewards, hospitality or invitations to events – which directly or indirectly improve these employees' financial circumstances.

### 2 Tokens of appreciation

'Tokens of appreciation' are occasional non-monetary benefits of a nominal value that are customarily presented to mark a personal occasion such as an employee's wedding, birthday, anniversary with the company, etc.

### 3 Employees

'Employees' are defined in this policy as all full-time and part-time staff of Unite, including management, executives, student assistants and interns, regardless of whether salaried or self-employed.

### 4 Business partners

'Business partners' are defined in this policy as both prospective business partners with whom an employee is engaged in contract initiation activities such as a meeting at an exhibition stand, telephone calls, etc., and existing business partners with whom a contract has been signed. As well as business partners of the Mercateo Procurement Portal and/or the Unite platform, it also includes banks, landlords, insurance companies and other service providers.

### 5 Public officials

'Public officials' are defined in this policy as not just civil servants, but all those acting in an official capacity for or on behalf of local, regional or national government as well as elected government representatives.

## II. Scope

This policy governs the proper acceptance and provision of gifts by business partners to employees, as well as by employees to business partners. Gifts may only be sent to the recipient's business address.

### 1 Gifts from business partners

Employees are normally permitted to accept gifts from business partners **up to a value of €50**. However, the HR department must always be informed so that the resulting tax obligations can be met. Tax on such gifts is payable by Unite as the employer.

### 2 Gifts for business partners

Any gifts should be appropriate for the occasion. They should only be provided out of social custom or courtesy, or as a token of appreciation. Gifts to business partners should never be used to influence (let alone force) the choice of Unite as a potential business partner.

Examples of appropriate gifts are:

- Gifts for public holidays such as Christmas, Easter, etc.
- Gifts marking certain events, such as company anniversaries, official openings, etc.

### 3 Gifts for public officials

Public officials are obliged to serve the common good. To be able to carry out their role without restriction, they should not be offered gifts or especially hospitality and invitations without being expressly asked beforehand whether they are allowed to accept them, as this may cast doubt on their impartiality. In doubt, public officials should not be offered gifts or especially hospitality and invitations in the first place.

### 4 Monetary gifts and vouchers

Gifts of money, vouchers and similar discounts (e.g., cashback vouchers) may never be accepted, regardless of their value. The following may not be accepted either:

- Loans
- Discounts on personal purchases
- Free or discounted services

### 5 Dinner invitations and entertainment

Dinner invitations are normally permitted in connection with business contacts. However, they must be appropriate in terms of value, comply with normal standards of conduct and rules of courtesy, and avoid any appearance of dishonesty. Moreover, all such hospitality invitations must be considered on a case-by-case basis and be appropriate to the circumstances. As a guide, up to €50 per head may be spent.

### 6 Exceptions

In cases of doubt, exceptions may be made to this Gift Policy with the prior consent of the employee's immediate superior. This applies where, after weighing up the interests of both sides, special reasons apply. Special reasons may exist if the acceptance or presentation of the gift and/or participation in an event leads to a business relationship without personal benefit.

### III. Violation of this policy

#### 1 Violation by an employee

If an employee of Unite violates this policy, this will be sanctioned. To this end, Unite may take one or more of the following steps:

- A meeting with the employee's superior to clarify the situation
- Removing the employee from all professional and/or activities involving the business partner
- Issuing a warning following serious and/or repeated violation
- Dismissal following a severe violation
- The choice and sequence of steps taken by Unite will depend on the overall circumstances which led to violation. Each case will be assessed individually, including by interviewing the employee concerned.

#### 2 Violation by a business partner

If a business partner violates this policy, Unite will take one or more of the following steps:

- The business partner will be assigned a different contact partner in Unite.
- If the policy is violated so severely or repeatedly such that the relationship of trust is seriously damaged, the business relationship may have to be terminated.
- The choice and sequence of steps taken by Unite will depend on the overall circumstances which led to violation. Each case will be assessed individually, and a meeting will be held with the business partner to clarify the matter.

#### 3 Reporting violations (whistleblowing)

Any violations of the Gift Policy must be reported to Unite without delay, especially if this violation could result in loss or damage to Unite. Violations should be reported by the employees as well as the business partner to: [compliance@unite.eu](mailto:compliance@unite.eu)

### IV. Contacts

If there's anything you're not sure about regarding the Gift Policy or the acceptance of gifts, both employees and business partners can write to: [legal@unite.eu](mailto:legal@unite.eu)

Queries about the declaration of gifts for tax purposes should be addressed by the employees to: [personal@unite.eu](mailto:personal@unite.eu)