

Gifts & Hospitalities procedure

Synergie Group

2022

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1. Preamble

Gifts and hospitalities, offered and received in a professional context, are common uses that contribute to good business relationships with third parties. However, it can be considered as a way to influence a decision, favour a business or a person and then likely to generate conflicts between personal interests and professional obligations.

It is important to be mindful of these operations in order to avoid Synergie Group to be concerned by corruption risks and influence peddling, which may have legal and financial consequences, but also avoid harming the image of the Synergie Group.

It is in this context and in the continuity of the implementation of the Code of Ethics and Business Conduct of the Synergie Group that the present **Gifts & Hospitalities procedure** has been established.

This procedure applies:

- to all employees of Synergie Group and its subsidiaries, as well as to their family members or relatives,
- for anyone acting on the behalf of Synergie Group (public official, consultant, intermediary, etc.)

Each employee must read and apply this procedure in order to ensure the sincerity of their Gifts & hospitalities practices and ensure compliance with the various internal rules implemented within the Synergie Group and the various local regulations in effect.

Although there is no specific amount imposed by the existing laws, Synergie Group has defined for its employees different uses and best practices for the offer and/or the reception of gifts and hospitalities, from and/or in destination to any type of third party.

There is no single situation and Employees may encounter special circumstances that may not be approached in this procedure. For any issues or doubts about interpretation or application of the principles described in the present procedure, the Employees may consult at any time their Manager or the Backoffice Manager.

2. General provisions



DEFINITIONS



Gifts are advantages of any kind given by someone as a sign of gratitude or friendship, without expecting anything in return.



Hospitality refers to offering or being offered, diner, accommodation and entertainment (shows, concerts, sporting events, travel, etc.).

In general, Employees can offer or accept, in a professional context and without hierarchical agreement, gifts or hospitalities that would not exceed the value of 100 EUR. For example, a meal, an invitation to a sporting or cultural event, a Christmas gift, etc. However, Gifts & Hospitalities must:

- ✓ Not be the counterpart of a request or an offer for an undue advantage, or not be the cause of a conflict of interest,
- ✓ Not be considered as improperly influence each Parties during their future business relationships, in order not to be perceived as an act of corruption,
- ✓ Be reasonable in amount and in frequency for third parties and must not abrogate from the principle of reciprocity,
- ✓ Occur in an appropriate, strictly professional and transparent context, in accordance with the specific rules detailed in this procedure.

Synergie Group prohibits the offering, the requesting and the receiving of gifts or hospitalities in the following circumstances:










- ✗ Gifts in cash,
- ✗ Gifts and hospitalities received or offered during tenders (public or private),
- ✗ The payment of invoices to a Third party as a payment of invoices to SYNERGIE contractors.

3. Specific rules

In order to prevent any proposal or receipt of gifts and hospitalities with an undue nature, Employees may apply some of these good practices:

- ✔ Communicate as early as possible to its third parties the position of the Synergie Group in terms of ethics and forward in advance to them the Code of Ethics and Business Conduct and/or this procedure.
- ✔ In case of request, explain the limit value imposed by this procedure. In case of ambiguity, seek advice from your Backoffice Manager.
- ✔ If the third party is insistent, make him understand that his request will be written and recorded and need to be validated by Manager.

Each Employee, who will be offering or receiving a gift or a hospitality, will have to comply with the rules set out below, in terms of the amount and traceability:

OFFERING AND RECEIVING GIFTS & HOSPITALITIES			
0€	 & 		<p>Agreement and information to the line management are not necessary, as long as the gift or the hospitality offered occurs within a professional context, in accordance with the local practices.</p>
			<p>Keeping financial records is not requested for these amounts: gifts & hospitalities offered are automatically recorded in accounting system of the company.</p>
100			
€	 & 		<p>Agreement from the line management is compulsory before offering the gifts or the hospitalities (Division Manager).</p>
X			<p>Backoffice Manager keeps financial records in a specific register and details, for each gift or invitation, offered and received: the amount, the nature, the Employee and the third parties concerned.</p>
	<p>Any gift & hospitality offered to a public official must be subject of a prior agreement from your Manager and recorded in the register, without any limitation on the amount.</p>		

NB: Hospitalitys need specific attention because the professional nature of these operations may be hardly perceptible and justifiable. It is therefore important for Employees:

- To make sure that the amount committed complies with practises of Synergie Group (see the Fee Policy),
- To only accept or offer hospitalitys with a reasonable and justified duration and avoid offering and receiving hospitalitys to relatives of the interlocutors concerned by the operation.



If someone has to face a solicitation, an offer or receive a gift or a hospitality, he/she must always ask himself/herself:

- *Do the gifts and hospitalitys respect laws and regulations?*
- *Is it in line with the Code and the company's interests?*
- *Is it devoid of personal interest? Are the gifts and hospitalitys strictly motivated by professional interests?*

In case of negative answers to any of these questions, the Employee has to ask his/her Manager for advice.



As the year-end holidays are approaching, I decide to invite a client for lunch after a meeting. What should I do?

Hospitalitys are not forbidden. They must be done with transparency, without being an argument for any counterparts or in order to get any benefits from it.

In this case, the context suits perfectly and the opportunity is justified. It will be important to pay attention to the amount committed in order to decide whether a hierarchical agreement is necessary.



To thank me for the great performances made over the year, a client invites me with my wife / my husband to go to a football game in the VIP area. Can I accept the offer?

Hospitalitys are not forbidden. They must be done with transparency, without being an argument for any counterparts or in order to get any benefits from it.

The wife/husband's participation in this event and the supposed value of the invitation encourages to decline the offer. Nevertheless, this invitation is exceptional and therefore reasonable.

In this case, you have to ask your Manager for advice and agreement and he will decide the follow-up that will be given according to the supposed amount, the frequency of other gifts & hospitalitys received from this third party and the nature of the relationship with the third party.

4. Records and Controls

Any gifts and hospitalities offered will be recorded in the accounting books of Synergie Group, in specific accounts dedicated, with information on amounts and natures of the expenses incurred, in accordance with the Fee procedure. The Accounting Department will control the expenses engaged for these operations and the related justifications. An extraction of these operations will be communicated monthly to the Communication/Sponsoring Department in order to perform a review.

Each Sector Manager or Line Manager must report to the Group Communication Manager (with the Regional Director in copy), any gifts and hospitalities received that require a prior hierarchical agreement. The latter will record and update this operation on a dedicated register, with the amount, nature and the Employee involved by these gifts and hospitalities.

Relevant information relating to these transactions should be available in case of any request for the Compliance and Audit Services. Each Regional Director or the Accounting Service will report any exception/anomaly detected to the Compliance Committee, which will check the relevance of the justifications provided. If it is unjustified, it will implement corrective measures to prevent the anomaly from recurring.

5. Disciplinary sanctions

Unduly influence someone or being influenced by gifts or hospitalities may be subject to disciplinary sanctions, in accordance with the provisions of the Internal Rules in case of violation of the Code of Ethics and Business Conduct.