

**DATE:** December 2021  
**REFERENCE:** 2021  
**SENDER :** Ethics, Compliance and Privacy Department (ECPD)  
**Contact person:** Xavier Hubert - **E-mail:** [xavier.hubert@engie.com](mailto:xavier.hubert@engie.com)

## **GIFT, HOSPITALITY AND TECHNICAL TRIP POLICY**

### **Abstract**

ENGIE's "Gifts and Hospitality" Policy consists of this Group Policy and its dedicated global Digital Tool entitled [« My Gift & Hospitality Register »](#).

It contributes to the constant reinforcement of the Group's ethical standards applicable to all relations with our external stakeholders.

It contributes to the commitment of the Group's executive bodies and managers at all levels of the organisation to our ethical principles and to the fight against all forms of fraud and corruption.

Each employee, and especially each manager, must be an ambassador and a player in the implementation of this Policy and the firm principle of "Zero Tolerance" with regard to fraud and corruption.

This Global Policy defines the principles and procedures applicable within the Group for the management of gifts, hospitality and technical trips received or offered by Group employees.

The Policy supersedes the provisions of the guide "Business Ethics: Guidelines" (May 2013) regarding gifts and entertainment as well as the policies (Corporate, BU, Entity) for implementing them.

This Policy is effective as of February, 1<sup>st</sup> 2022.

**Catherine MacGregor**  
**CEO**

**Signature:**

# CONTENTS

## GIFT AND HOSPITALITY POLICY

### Chapter 1: Issues and Objectives

1. Issues
2. Objectives

### Chapter 2: Implementation

#### 1. Guidelines

- 1.1 *General principles of this Policy*
- 1.2 *Special principles for technical and study tours*
- 1.3 *Prohibitions*
- 1.4 *Procedure*
- 1.5 *Three different scenarios*
- 1.6 *Public persons*
- 1.7 *Compliance with the General Data Protection Regulation (GDPR)*
- 1.8 *Internal rules applicable to the recipient*
- 1.9 *OCPCOM*

#### 2. The monitoring of the Gifts and hospitality Policy

#### 3. Sanctions for non-compliance with the Policy

#### 4. In-house referent

#### 5. Training courses

#### 6. Review

#### Appendix 1 - Definitions

#### Appendix 2 – Compliance controls

#### Appendix 3 - Summary of Gift and Hospitality Thresholds and Technical Travel

# Chapter 1: Issues and Objectives

## 1. Issues

In accordance with its commitments to prevent and combat corruption, the Group intends to ensure strict compliance with applicable international laws and regulations by controlling the value, frequency and number of gifts, hospitality and technical trips.

The granting or receiving of a gift, hospitality or technical trip is part of normal business life, contributes to enriching the image of our Group and reinforces the quality of our professional and business relations.

However, depending on the value, frequency, number, nature, timing or conditions under which it is given or received, a gift, hospitality or technical trip may be construed as an undue advantage amounting to bribery, influence peddling, conflict of interest or breach of probity. In such a context, these facts could expose ENGIE's employees, its managers, its entities and the Group to serious criminal, civil, financial, commercial and reputational risks.

In this context, each ENGIE employee must be a player in the prevention of corruption; this Policy is aimed at all ENGIE employees who are ambassadors for the implementation of the Group's Policies and the principle of zero tolerance of fraud and corruption.

## 2. Objectives

The objectives of this Policy are:

- (i) Definition of the general principles to be observed in granting and receiving gifts and hospitality and technical trips;
- (ii) Formalising a unique and coherent global approach at the Group level, anchored at the heart of our governance;
- (iii) Deployment of a harmonized and dedicated global digital tool: "My Gift & Hospitality Register" allows all employees of any Group entity to track and manage their gifts and hospitality;
- (iv) Assurance of transparency and effective monitoring and control.

### **Scope of application**

This Policy applies to any Group employee offering or receiving a gift, hospitality or technical trip from a third party, namely:

- employees;
- casual employees (temporary workers, interns, volunteers, etc.);
- corporate officers/directors and all persons who, in granting or receiving gifts, hospitality or technical trips, act on behalf of ENGIE

**This policy does not apply to gifts, hospitality and technical trips within the Group.**

**Gift and/or hospitality:** any advantage of any form or nature whatsoever, offered or received directly or indirectly by an employee of the Group or by a third party, in the context of a commercial relationship. It can take various forms: books, electronic equipment, gastronomy or alcohol, local specialities, tickets to shows, sports events, etc.

**Technical Trip (or study tour):** The technical trip (or study tour) is a professional trip offered or received from an ENGIE employee and/or from a third party. It differs from business travel (governed by the "ENGIE Travel Policy") carried out by ENGIE employees in the course of their duties and not involving a third party as a guest or organiser of the trip, and also differs from leisure travel, which is a matter of hospitality.

Finally, in all circumstances, stricter local regulations, particularly concerning thresholds and gifts/hospitality/technical trips to public persons, take precedence over this Policy.

## Chapter 2: Implementation

### 1. Guidelines

#### 1.1 General principles of this Policy

Gifts, hospitality and technical trips received and offered must respect the following general principles:

**Compliance with the Law:** their granting or receipt must comply with the legal provisions applicable nationally to the offeror and the beneficiary, including those with extraterritorial effects (in particular the Bribery Act and the FCPA and the Sapin 2 law).

**Professional goal:** their granting or receipt must be exclusively within the professional framework and, consequently, have the purpose of :

- promoting the Group's name or activities.
- contributing to the quality of commercial relations by participating in normal business life.

**Reasonable value and frequency:** Particular attention must be paid to the value but also to the frequency, which must be reasonable, as detailed in Appendix 3.

**Good faith and impartiality :**They must be received and offered in good faith, without the intention of obtaining or granting an unfair advantage, of influencing a decision or of being of such a nature as to undermine the impartiality of the persons to whom they are offered or to place them in situations of conflict of interest.

**Good morals :**They may not be contrary to good morals.

## 1.2 Special principles for technical and study tours

The following principles are applicable to technical or study trips made for the benefit of or on behalf of third parties

- **The professional purpose of the technical or study trip:** the purpose of the trip must be strictly and **exclusively** professional, reflected in its duration and the location travelled (for example, a factory visit). It may not be the occasion or the pretext for a leisure or holiday trip, a gift, or be accompanied by leisure or recreational activities paid for by the Group or by the third party as part of the trip.
- **Travel conditions:** the level of accommodation as well as the class of travel linked to the air ticket/must comply with the internal rules of the ENGIE "Travel Policy".
- **Expenses:** covered in this context must always be related to the professional nature of the trip and be reasonable, not excessive and justified by evidence.

## 1.3 Prohibitions

The following are strictly forbidden :

- gifts and hospitality and technical trips:
  - Given or received during a **sensitive period**, including the period preceding a call for tenders or the announcement of a procedure for the conclusion of a contract, or concomitantly with the procedure for the award or conclusion of the contract, or following the decision to award or conclude the contract;
  - Conditional **or solicited** ;
  - Which consist of **benefits or services in kind**.
- Donations in cash or cash equivalents, loans, securities.
- Services provided free of charge outside of any pre-determined contractual framework or offered at a value lower than the market price, outside of the framework of Sponsorship and Patronage activities as provided for in the Patronage and Sponsorship Policy.

## 1.4 Procedure

All gifts, hospitality or technical trips must be declared in accordance with the thresholds defined in the table in Appendix 3 after creating the declarant profile in the "My Gift & Hospitality Register" tool.

The following must be specified:

1. the nature of the gift hospitality or technical trip,
2. a description of the gift, hospitality or technical trip involved
3. The date of the event.
4. the country where the event takes place,
5. information on the offerer of the gift, hospitality or technical trip if it is a public or private person, and
6. the value of the gift, hospitality or technical trip in euros.

This information automatically triggers the second step:

1. Insertion of the country of the event (where it was received or offered), which allows the tool to automatically select the Threshold (1, 2 or 3) concerned;
2. Automatic triggering of the authorisation procedure as soon as the gift/hospitality/technical travel amount is entered: the value of the gift/hospitality/technical trip automatically determines the declaration and graduated authorisation procedure;
3. The profile entered will identify the Ethics & Compliance Officer responsible for the authorisation.

**The country (automatically determining the geographical area to which it belongs) and the value of the** of the gift/hospitality/technical trip allow to determine the thresholds that are applied and the formalities required before granting or receiving the gift/hospitality/technical trip.

### **1.5 - Three different scenarios**

The **3 scenarios** of declaration and authorisation triggered by the Thresholds defined in Appendix 3 are the following (whether Engie employee a third party is the beneficiary):

1. **Scenario 1: No formality** if the value is between zero and Threshold 1;
2. **Scenario 2: Simple declaration** if the value is between Threshold 1 and 2;
3. **Scenario 3: Declaration and authorisations of the manager N 1<sup>1</sup> and the Ethics & Compliance Officer<sup>2</sup>** if the value is above Threshold 2.

*For example: In the case of a company in Romania, an employee states that he offered an hospitality worth 60 euros. Romania is located in geographical area 2. Therefore, before offering the hospitality, the employee must make a declaration (Scenario 2).*

Declarations and authorisations, after the event has occurred, should remain exceptional, and must be justified in "My Gift & Hospitality Register" in the "comments" area.

**Particularity of the calculation of the Technical Trip:** it is calculated by taking the total amount of the technical trip for one person (total expenses for one person (accommodation, transport, meals) divided by the number of days. For example, customers are invited by an ENGIE entity to visit the infrastructure of Copenhagen as a Smart City model, for 2 days; for one person, the flight costs 250€, accommodation 300€, transport 100€ and meals 200€, also included is a visit to the Little Mermaid, at 50€, for a total of 900€ for 2 days or 450€ for one day, it will therefore be necessary to take into account 450 € as an amount at the level of the thresholds, Denmark is in Geographical Area 1, so the procedure for declaration of authorisation in scenario 2 of Article 1.5.

<sup>1</sup> N+1 of the registrant, as entered by the registrant in their "My Gift & Hospitality Register" Profile

<sup>2</sup> Ethics & Compliance Officer of the reporting entity

**Joint gift:** the gift, hospitality or technical trip can be common, offered or received by a group of employees. In this case, it is declared fully by the hierarchical or functional superior of the team for all the persons concerned and the latter specifies in the "comment" field the number of persons and the functions of the persons concerned by the gift/hospitality/technical trip (received or offered).

**Maximum value:** the declaration/validation of a gift, hospitality and technical trip must respect a maximum amount indicated in the table by the designation "max". This maximum threshold is however not blocking, but it will generate an alert notification issued by "My Gift & Hospitality Register" to alert of the level of the gift, hospitality or technical trip and must be the subject of a mention specifying the conditions of grant or receipt in the "comments" section.

All these registration, declaration and authorisation formalities are carried out solely by the Group's employees via the "My Gift & Hospitality Register".

### **1.6 Public persons**

Unless there is stricter national legislation, any gift, hospitality or technical trip received or offered to a public person (definition in Appendix 1) triggers the strictest authorisation procedure (see scenario 3 in the above list). Simply checking the "public person" box in "My Gift & Hospitality Register" generates the strict procedure in scenario 3 above.

### **1.7 Compliance with the General Data Protection Regulation (GDPR)**

In order to meet the obligations of the GDPR, any person designated in the tool (external), may be automatically notified by email of information related to the processing of their data, in accordance with the GDPR, when filling in the cell "Contact person Email".

### **1.8 Internal rules applicable to the recipient**

Before offering a gift, hospitality or technical trip, it is important to ensure that the recipient is authorised to accept it according to its applicable internal rules<sup>3</sup>.

### **1.9 Group Management Role**

The Group's GMR managers are subject to specific thresholds (see own appendix).

## **2. The monitoring of the Gift, Hospitality and technical trips Policy**

The Ethics & Compliance Officers are responsible for the implementation of the Policy within each Group entity and must carry out recurrent checks on gifts, hospitality and technical trips granted within their entity using the "My Gift & Hospitality Register" application.

Particular attention is paid to the value, frequency and number of gifts/hospitality/technical trips. A check is carried out on expense claims processed under internal rules on expense reimbursement (eg. travel policy).

The Group's control system is detailed in **Appendix 2** applies in addition to these specific control activities carried out by the Ethics & Compliance Officer in the context of this Policy.

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<sup>3</sup> For example, by stating in the hospitality that the employee assumes that the recipient is authorised and able to accept the hospitality in accordance with the employee's internal rules.

### **3. Sanctions for non-compliance with the Policy**

Failure to comply with the provisions of this Policy constitutes a violation of the Policy and may result in disciplinary action. Any failure to comply with the Policy should be reported by the relevant Ethics & Compliance Officer in "My Ethics Incident", and be subject to an internal investigation or at least an assessment by the supervisor of the person concerned...

### **4. In-house referent**

In case of difficulty in application, the persons concerned are invited to ask their Ethics & Compliance Officer, their line manager, or the Group's Ethics Compliance Privacy Department to determine whether the gift, hospitality or technical trip can be offered or accepted (For the ECPD at the generic email address [ethics-communication@engie.com](mailto:ethics-communication@engie.com))

### **5. Training courses**

All the Group's employees must follow the training courses and videos specially dedicated to the gift /hospitality/technical trip. They enable employees to acquire the right reflexes in terms of accepting and refusing a gift/hospitality/technical trip and are an opportunity to share experiences with a view to continuous improvement.

### **6. Review**

The Policy may be reviewed and updated at any time.

## Appendix 1 – Definitions

**Gift:** any advantage of any form or nature whatsoever, offered or received directly or indirectly by an employee of the Group or by a third party, in the context of a commercial relationship. It can take various forms: books, electronic equipment, gastronomy or alcohol, local specialities, etc.

**Hospitality:** any advantage of any form or nature whatsoever, offered or received directly or indirectly by an employee of the Group or by a third party, in the context of a commercial relationship. It can take various forms: restaurants' invitation, tickets to shows, sports events, etc.

**Joint gift:** a gift given or received by a team or group of employees.

**Bribery:** it refers to the behaviour by which offers, promises, gifts or presents are solicited, accepted or received for the purpose of performing or refraining from an act, obtaining favours or particular advantages.

Active and passive bribery are two complementary but independent offences. The actions of the briber (active bribery) and those of the bribe-taker (passive bribery) may be prosecuted and tried separately and the punishment of one is in no way subordinated to the punishment of the other.

In fact, the bribe-taker accepts promises, gifts and donations and may even solicit them, whereas the bribe-taker offers gifts and donations, makes promises and even gives in to the bribe-taker's solicitations by handing over the object of the bribe.

Place of the Event (gift, hospitality or technical trip): this is the place of issue of the offer of the gift, hospitality or technical trip. For example, an hospitality is offered between two French parties, to attend a football match in Spain, France will be designated as Place of the Event; a gift (book) is offered to a representative of ENGIE Corporate, during a trip to China, by Chinese entities, then, China will be designated as the venue of Gift Event.

**Group:** ENGIE and its subsidiaries and entities controlled or majority-owned by ENGIE.

**Hospitality:** a benefit intended to show attention to others, the value of which depends on the hosts and the circumstances, e.g. an hospitality to a restaurant, a trade fair, a sports or cultural event, etc.

**Group Management Roll:** this is the Group's top management according to a list defined by Group HR.

**Private person:** it is a natural or legal person under private law.

**Public Person:** it is a natural or legal person governed by public law or an emanation of public law. The following are thus considered public persons:

- Any public official and any public authority
- Any employee who is an officer of a public authority.
- Any person holding an elective office and a public mandate.
- Any candidate for a political election;
- Any member of the judiciary or holder of an executive office in the public administration.
- Any person holding office in a political party or an association linked to a political party.
- Any member of the cabinets attached to holders of an elective or non-elective public office.

- The State (and its political subdivisions, in particular parliamentary assemblies), local authorities, bodies governed by public law and associations formed by one or more of these authorities or bodies governed by public law.
- Any entity whose activity is financed for the most part by the State, local authorities or other bodies governed by public law, or whose management is subject to control by the latter, or whose administrative, management or supervisory body is composed of members more than half of whom are appointed by the State, local authorities or other bodies governed by public law

**Threshold(s):** relevant reference value for triggering the declaration and authorisation procedure. These thresholds may be revised annually by the Group depending on the growth of the GDP of each country.

**Influence peddling:** active influence peddling is the offering to a public official, for himself or for others, of gifts and hospitality and technical trips to abuse his real or supposed influence in order to obtain from a public authority or administration distinctions, jobs, contracts or any other favourable decision. The acceptance or solicitation of such gifts and hospitality and technical trips by a public official for the same purpose shall constitute passive trading in influence.

**Value:** price of the gift, hospitality or technical trip.

**Technical Trip (or study tour):** the technical trip (or study tour) is a professional trip offered or received between an ENGIE employee and a third party, be it a partner, a customer or a potential customer, a service provider. It differs from business travel (governed by the "ENGIE Travel Policy") by ENGIE employees in the course of their duties and not involving a third party. The technical trip may consist of a visit to a factory, a construction site, a national or foreign trade show carried out by an ENGIE employee in the course of his or her duties with a view to working with a third company or a trip carried out by an employee of a third company in the course of a professional collaboration with ENGIE. The technical trip (or study tour) does not concern the one made by an internal employee for the needs of ENGIE but introduces the notion of a third party to ENGIE.

The expenses of the technical trip (or study tour) include in particular the transport, accommodation, visit expenses, meals necessary for this technical trip. The distance of the trip and the duration of the stay must be reasonable, appropriate and justified by legitimate business reasons, and the expenses must not exceed those that would be incurred by an employee of a Group company of equivalent status to travel to the same destination.

All aspects of the technical trip (or study tour) also taken into consideration (air or train travel (etc.), overnight accommodation and meals. The amount taken into account is per participant.

**Geographical area:** area identified by the Policy according to the GDP per capita of each country. The countries, where ENGIE is present/may be present, are categorised in 3 zones; each zone having its own Thresholds. These thresholds may be revised annually by the Group depending on the growth of the GDP of each country. GDP per capita for each country is detailed annually at <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD>

## **Appendix 2 - Compliance Controls**

This Policy is part of the Group's monitoring programmes, particularly through the following activities:

- Internal control activities, which are based on a reference framework covering the ethical risks & Compliance and which provide reasonable assurance of their control in the Group's entities.
- The annual ethical compliance procedure to assess in detail the deployment of the Group's Ethics, Compliance & Privacy system in the Group's entities.
- Ethics & Compliance checks carried out by the Group's Ethics, Compliance and Privacy Department in the Group's entities in order to assess the deployment and implementation of the Group's Ethics and Compliance system with a view to providing confirmation of compliance or defining, if necessary, recommendations for improvement.
- Internal and external audits, which are carried out in order to assess the effective implementation of the Group's Ethics, Compliance & Privacy policies and procedures and to define, if necessary, improvements.
- Accounting control: the accounting department which records gifts, hospitality and technical trips shall ensure that they are easily identifiable in the accounts and that the payment is justified in the accounts and that the payment procedure is consistent with this policy.

### Appendix 3 - Summary of gift, hospitality and technical travel thresholds

The following table shows the Thresholds applicable to the principles set out in section 1.5 of the Policy:

	Gifts			Hospitality			Technical trips*		
	Threshold 1	Threshold 2	Max.	Threshold 1	Threshold 2	Max.	Threshold 1	Threshold 2	Max.
Geographical area 1	≥ 30	≥ 100	850	≥ 30	≥ 100	850	≥ 30	≥ 350	1200
Geographical area 2	≥ 20	≥ 70	700	≥ 20	≥ 70	700	≥ 20	≥ 250	800
Geographical area 3	≥ 10	≥ 50	500	≥ 10	≥ 30	500	≥ 10	≥ 150	500

\* **Reminder on the calculation of the Value of the technical trip**: threshold per day and per people

The following are recommendations on:

#### **The frequency of gifts/hospitality/technical trips**

It is recommended that the frequency be adapted to the employee's function; for example, an employee with a commercial representation function will in essence be able to receive or offer a greater number of hospitality to the restaurant.

#### **Number of gifts**

The DECP recommends a number of gifts amounting to 3 per calendar year for a non-commercial or non-representative function or 5 per calendar year for a commercial or representative function. Beyond that, the declarant will have to explain his reasons in the "comments" field of the declaration and the authorisation will also have to be justified in the "comments" section.

#### **Number of hospitality**

The DECP recommends a number of hospitality amounting to 6 per year for a non-commercial or non-representative function or 12 per calendar year for a commercial or representative function. Beyond that, the declarant will have to explain his reasons in the "comments" field of the declaration and the authorisation will also have to be justified in the "comments" section.

#### **Number of technical trips**

The DECP does not have any recommendations in this area; however, each technical trip must be described in detail in the "comment" field when reporting.