

# GIFT AND HOSPITALITY POLICY

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# 1. Introduction

Our vision at Atea is to be «The Place to Be» – the meeting place where our employees, customers and partners collaborate to build the Baltics by means of IT.

This Policy applies to all employees of Atea companies in the Baltic region. The policy contains specific guidelines for the prevention of corruption, bribery and kickbacks in relation to gifts, hospitality, travel, customer events, sponsorships and similar activities.

The Policy supplements the *Atea Code of Conduct* and the *Business Ethics at Atea*.

Regardless of this policy, the individual Atea employee is still required to use his or her common sense as to what good business ethics are. Customers may be subject to stricter guidelines, and other rules may apply in other countries. Such guidelines and rules must be observed in addition to this policy.

This policy contains instructions on how the individual employee must act in case of doubt. A benchmark to apply in difficult situations is the “openness test”. The test means that if a dinner, trip or event would not pass either public scrutiny or disclosure within the recipient’s or Atea’s organization, it will probably not fulfil the business ethics requirement.

General principle: If an employee doubts whether to take/give, the answer is simple - don't take/don't give.

If the individual employee or department is uncertain about or needs clarification of this policy, the Compliance Officer for Atea Baltics (hereinafter – Compliance Officer) may be contacted at [antikorupcija@atea.lt](mailto:antikorupcija@atea.lt) or [compliance@atea.lt](mailto:compliance@atea.lt).

## 2. Gifts and hospitality

In the course of Atea dealings with customers, suppliers and other external partners, situations may occur where Atea offers or our employees accept gifts or invitations to business-related and social events. Gifts or gratuities means everything which represents a value to the recipient or others.

This policy does not aim at preventing legal practices relating to gifts and hospitality. However, Atea has introduced a stricter policy in relation to the public sector, and therefore Atea offers no gifts or hospitality of any kind to public-sector employees.

Instead, the purpose of this policy is to provide a set of guidelines for the practices considered acceptable since gifts, hospitality and the like may constitute bribes or kickbacks in certain situations.

Atea permits no expensive gifts or extravagant events or hospitality.

No gift or other advantage, e.g. hospitality, may be offered or accepted in return for a promise of actions or as part of a tender procedure or contract under any circumstances. This applies regardless of whether you yourself or the person accepting the gift is directly involved in the decision-making process. Before offering a gift or sending out an invitation to an event, it is important to establish whether the customer is a public authority or not. Many public-sector enterprises are organised as private enterprises. Organisations, politicians and political parties must also be considered as public authorities.

A lunch or dinner may conflict with the rules even though the expense is below the applicable limits. Consequently, the expense is not the only factor to be taken into consideration. All situations which may be perceived as undue influence must be avoided even if the event only represents a modest economic value. The frequency with which invitations to dinners and events are exchanged must also be taken into consideration.

If an action conflicts with this policy, Atea employees will not be permitted to perform the action through a third party either. This means that you are not permitted to use e.g. a sub-contractor or an events agency to perform the action conflicting with Atea policy since such third party would then be acting on behalf of Atea.

### 2.1. The recipient's code of conduct and internal policies

The recipient's code of conduct and internal policies will always take precedence over *Atea Code of Conduct* and policies if they are stricter than Atea. It is therefore important to examine the rules to which the recipient is subject before offering gifts or sending out invitations to events.

### 2.2. Private sector

#### Hospitality

Hospitality means events and other entertainment offered by Atea to existing or potential customers and business partners for the purpose of establishing or strengthening business relations. Hospitality may consist in dinners, invitations to social events, etc., e.g. in connection with customer meetings, conferences, product presentations and other customer events.

Atea hospitality expenses must not exceed 100 EUR per guest. All hospitality must be reported to the immediate superior or Compliance Officer.

In general, Atea will not cover transport or accommodation expenses for guests invited by us. In that connection, a suitable participation fee must therefore be agreed to cover the actual transport and accommodation expenses for guests as well as part of the expenses for food and beverages.

The expenses for events to which also a spouse or cohabitant has been invited are considered as a gift as such participation represents a value to the recipient. At the same time, the business-related focus risks being reduced.

#### Gifts

A gift may be a product (including a sample/demo product) or a service provided/received free of charge. Large discounts provided for no good reason may also be considered as gifts. The value of a gift must always be based on its value to the recipient.

Although modest gifts, favours and hospitality may serve to strengthen business relations, Atea or its employees are never permitted to offer or accept gifts or hospitality if, as a result, the recipient becomes or seems to become obligated to return the favour. Atea never permits the offering or accepting of money gifts, gift vouchers or the like. See below for information on sponsorships.

It is permitted to offer gifts in conjunction with a business meeting or to acknowledge a customer's business-related anniversary, for example, if the value of the gift does not

exceed 50 EUR. If it cannot be substantiated that the value of the gift does not exceed 50 EUR, prior approval must be obtained from the Compliance Officer. The same applies to Atea promotional gifts, i.e. promotional gifts made available by Atea and featuring Atea logo or the logo of our suppliers.

However, personal gifts are not permitted. In addition, alcoholic beverages and fully or partly paid leisure trips are also examples of gifts that are not permitted. Note that gifts may not be given to recipients to mark personal anniversaries.

### Samples and demo products

In general, Atea does not lend out products. However, in some cases it may be necessary to send equipment to a customer for a limited period (maximum one month). The value of such equipment must not exceed 1,000 EUR.

The lending of products to customers must be registered after completion of a loan agreement.

### Competitions

Competitions for private customers, business partners, manufacturers and others are acceptable if the value of the prize is kept at a reasonable level, i.e. not to exceed 50 EUR (including VAT).

## 2.3. Public sector

### Hospitality

Atea never pays for hospitality to public-sector employees.

This means e.g. that Atea does not pay for public-sector employees' lunch, dinner, beverages, etc. at restaurants, hotels, cafés, bars or the like. This policy applies all over the world and in all situations, also as regards meals in connection with or after the conclusion of business meetings, customer meetings, trade shows, conferences and the like. If Atea employees eat out with public-sector

employees, each participant will therefore cover his or her own expenses.

### Business-related events – food and beverages

Events to which public-sector employees are invited must be strictly business-related and must not promote the personal interests of such employees. If such events are open to a broader group of participants (i.e. a broad section of Atea customer base is invited), a light meal or a snack, such as a sandwich, lunch at catering facility which is at the same building as Atea office, a modest buffet lunch at the venue of the event, coffee/cake and the like, may be offered to the participants during or in direct connection with the event as an integral part thereof. The business aspect must always be the central element of such events. The venue or the level or extent of food and beverages must not be inappropriate and must never constitute an attraction in itself.

Consequently, payment for food and beverages at business-related events must not be intended to circumvent the no-hospitality policy for public-sector employees. In addition to being strictly business-related, an acceptable event at which Atea pays for food and beverages is characterised by being open to a broader group of participants and only modest food and beverages being available to all participants at the venue of the event. By way of example, Atea will not be entitled to pay for food and beverages if a business-related event targets individual public-sector employees or the employees of an individual public authority and food and beverages delivered by a restaurant are served.

Atea will never cover transport or accommodation expenses for public-sector employees in connection with events. See below for more details on Atea internal approval procedure for business-related events to which Atea plans to invite public-sector employees.

The expenses for events to which also a spouse or cohabitant has been invited are considered as an unacceptable gift as such participation represents a value to

the recipient. At the same time, the business-related focus risks being reduced.

If Atea sends out invitations to an event in which both private and public-sector employees will participate, the stricter public-sector policy will always take precedence over the private-sector policy.

### Customer meetings at an Atea location – food and beverages

Atea employees are permitted to offer light refreshments and snacks, such as coffee, tea, water, fruit, chocolate and the like, to public-sector employees attending business-related meetings at an Atea location. If a meeting is held at lunchtime, Atea employees are permitted to collect food from catering establishment or invite the customer to eat at catering establishment in the same building as Atea office, but the price should not exceed 50 EUR per person. However, the extent of this must not be inappropriate or too frequent in relation to the individual public-sector employee.

### Gifts

Atea does not offer gifts or other advantages to public-sector employees, including employees of membership organisations, companies owned by the state or the municipalities, regional entities, regions, municipalities, etc. No offer must be made to public-sector employees allowing them to make private purchases at individual discounts or obtain free products, loan products, samples or other advantages, regardless of whether such products represent a value or impose expenses on Atea. Atea will never pay public-sector employees to perform work or services, such as consultancy services, lectures or the like, unless such work or services have been expressly approved in writing by the employer of the public-sector employee.

There are no exceptions to the no-gift policy for public-sector employees, not even as regards modest gifts on special occasions, etc.

However, the no-gift policy does not apply to merchandise/promotion material in the form of a logo branded pen and note pad made available at a meeting or a conference. Nor does it apply to the delivery of a bid on a logo branded USB device.

### **Samples and demo products**

In general, Atea does not lend out products. However, in some cases it may be necessary to send equipment to a customer for a limited period (maximum one month). The value of such equipment must not exceed 1,000 EUR.

The lending of products to customers must be registered after completion of a loan agreement.

### **Competitions**

Competitions for public-sector customers are not acceptable.

### **Public procurement**

Before and during public-sector procurement procedures, events must be avoided altogether in respect of the employees of the contracting authority, unless their participation has been expressly approved by their superior

in writing. Before sending out an invitation to a customer in such special cases, this must be approved by the immediate superior.

Before an expected public-sector procurement procedure or during such procedure or as part of the transactions covered by the awarded contract, Atea must never offer special terms or discounts which are not in compliance with the bid or the parties' final contract.

### **2.4. Receiving gifts and hospitality**

Atea does not permit that its employees receive expensive gifts or extravagant events or other hospitality.

Atea never permits that its employees receive money gifts, gift vouchers or the like.

### **Gifts**

It is permitted to accept gifts in conjunction with a business meeting if the value of the gift does not exceed 50 EUR. If it cannot be substantiated that the value of the gift does not exceed 50 EUR, prior approval must be obtained from the Compliance Officer.

However, personal gifts are not permitted. In addition, alcoholic beverages and fully or partly paid leisure trips are also examples of gifts that are not permitted.

### **Events**

The value of events to which an Atea employee has been invited by business partners, customers, suppliers and others must not exceed 100 EUR. Any excess is subject to prior approval from the immediate superior or the Compliance Officer.

Atea will always cover its own transport and accommodation expenses.

### **Competitions**

Atea employees are allowed to participate in competitions initiated by manufacturers, business partners and others if the value of the prize does not exceed 50 EUR.

### **Gift registration**

All gifts and hospitality received by Atea employees, except for representations not exceeding 50 EUR (such as calendars, ballpoint pens, pads, cups, etc.) must be registered in the Gift Registry.

### 3. Customer, knowledge exchange and networking events

Customer events must be approved by the immediate superior and the Compliance Officer. The customers must always pay their own transport and hotel accommodation expenses, part of the expenses for food and beverages as well as a participation fee to the event that the hospitality expenses associated with the event exceed 100 EUR. The department responsible for holding the event must keep an updated list of the names and employers of the participants.

#### 3.1. Knowledge exchange and networking events

Knowledge exchange and networking events as well as sporting events are subject to prior approval from the Compliance Officer.

#### 3.2. Participation of public-sector employees in events

Atea employees are allowed to invite public-sector employees to customer events. The above rules also apply to public-sector employees.

When public-sector employees participate in events for which only a select group is invited, Atea will not pay for food and beverages.

See the section on hospitality, public sector, above.

The recipient's code of conduct and internal policies will always take precedence over *Atea Code of Conduct* and policies if they are stricter than Atea. It is therefore important to examine the rules to which the recipient is subject before sending out invitations to events.

## 4. Reimbursement of travel and hospitality expenses

### 4.1. Approval of travel and hospitality expense claims

Travel and hospitality expense claims are always subject to approval from your immediate superior in Atea IT system before they are reimbursed by Atea. If more than one Atea employee participate in an event, the expense claim must always be submitted by the highest-ranking employee.

### 4.2. Duties of approving superior

If you are a manager, you are only permitted to grant the approval if the expense claim is accompanied by receipts covering the entire outlay, a description stating the purpose of the event and the names of all participants and their employer/organisation.

If you are a manager and you are requested to approve an expense claim that does not meet the above requirements and this is not due to a direct error or oversight which may be corrected by the relevant employee, e.g. by submitting the receipt which was forgotten, you must never grant your approval. Instead, you must report the matter to the Compliance Officer. The same applies if you find that the expense has been incurred in non-compliance with this policy, e.g. expenses for hospitality to public-sector employees. Any doubt or deficient or incorrect information does not necessarily reflect a breach or an irregularity, but it does constitute a risk which must always be checked.



## 5. Sponsorships and donations

### 5.1. Sponsorships and Donations

Atea sponsors a number of activities relating to sports, culture and humanitarian work, and makes donations to charitable organizations. We do so to support the local communities of which we are part and as part of our marketing activities to promote the awareness of our company.

However, in some cases sponsorships and donations may be considered as inappropriate, and they may constitute bribes. A sponsorship must never be made conditional on any sale, agreement or the like.

As a result, Atea never grants sponsorships or other donations to promote the personal interests of our negotiation partners.

Atea never grants sponsorships to individuals employed by a public authority.

Atea refrains from any forms of influence - both direct and indirect - on politicians or political parties and does not finance or otherwise support politicians or political parties, their representatives or their candidates, election campaigns, funds or organizations established in the name of politicians (or persons related to them), regardless of whether it is in Lithuania or another country.

Sponsorships and donations must never be used to circumvent Atea other internal rules, including the other rules set out in this policy for gifts or hospitality, or to circumvent the rules for gifts and hospitality to which a public-sector recipient is subject in his or her organisation. A donation to a public authority which actually benefits the employees therefore constitutes an unacceptable gift which is not permitted.

### 5.2. Procedure and approval

Sponsorships and donations are always subject to prior approval from the managing director and the Compliance Officer.

An updated list of all sponsorships and donations granted by Atea will be maintained by the Compliance Officer. All sponsorships and donations must be based on a written agreement with the recipient and always subject to the recipient confirming receipt of the sponsorship amount and providing documentation in the form of a duly signed written statement of the purpose to which the funds will be used.

## 6. Responsibility for compliance, monitoring and sanctioning

The Compliance Officer is responsible for continuously developing, implementing and maintaining Atea anti-bribery programme.

*Atea Code of Conduct* and policies and guidelines are continuously evaluated and revised. It is therefore important to keep yourself updated on any changes. Updated versions of this policy, the *Code of Conduct* are available at official Atea website.

To safeguard the strict segregation between the Compliance Officer and Atea business activities, the salary agreements of Compliance Officer do not include any bonus agreements, and the employees are not paid on a commission basis directly linked to compliance.

Atea regularly monitors compliance with our policies. In collaboration with the person in charge of Atea ASA, the Compliance Officer draw up a monitoring strategy, which will include random checks of travel expense claims, gifts, sponsorships, events, etc.

### 6.1. Your responsibilities

As an Atea employee, you are responsible for complying with Atea policies and requirements under the law. Atea will consider any non-compliance as a material breach of your employment contract. Depending on the extent of such non-compliance, it may affect your employment, e.g. in the form of a warning, termination or summary dismissal.

### 6.2. Whistleblower Hotline

No non-compliance may be excused by non-compliance with this policy by any of your colleagues or others or by any encouragement or order by a superior not to comply with this policy. In that case, you must report the matter to the Compliance Officer or Atea [Whistleblower Hotline](#). Atea will not impose any sanctions on the whistleblower if, subsequently, the report turns out to be unjustified. It is possible to report matters anonymously to Atea [Whistleblower Hotline](#), which will also allow you subsequently to communicate anonymously with Atea.

### Is it all right to depart from this policy?

The public-sector policy must not be departed from. No employee is entitled to depart from this policy on his or her own initiative. Any departure must always be approved in writing by the Compliance Officer.

### If you are in doubt ...

... you should always ask the Compliance Officer.

If you are in doubt as regards the guidelines or rules of a customer or business partner, ask the relevant customer or business partner. If a particular employee of a customer is in doubt, e.g. as to whether he or she is permitted to participate in an event to which Atea has sent an invitation or receive a gift from an Atea employee, you should encourage the employee to have his or her employer approve participation/the gift before accepting the invitation/the gift. A matter conflicting with this policy will never become acceptable simply because the recipient accepts it. The approval must be granted at a higher level in the recipient's organisation.

**ATEA Baltic, UAB**

J. Rutkausko g. 6  
LT-05132 Vilnius  
Lietuva  
+370 5 239 78 30  
Org.no 300125003  
[info@atea.lt](mailto:info@atea.lt)  
[atea.lt](http://atea.lt)

**ATEA, UAB**

J. Rutkausko g. 6  
LT-05132 Vilnius  
Lietuva  
+370 5 239 78 30  
Org.no 122588443  
[info@atea.lt](mailto:info@atea.lt)  
[atea.lt](http://atea.lt)

**ATEA, SIA**

Ūnijas iela 15  
LV-1039 Rīga  
Latvija  
+371 6781 9050  
Org.no 40003312822  
[info@atea.lv](mailto:info@atea.lv)  
[atea.lv](http://atea.lv)

**ATEA, AS**

Järvevana tee 7b  
10112 Tallinn  
Estija  
+372 610 5920  
Org.no 10088390  
[info@atea.ee](mailto:info@atea.ee)  
[atea.ee](http://atea.ee)

**Biznio mašinų kompanija, UAB**

J. Rutkausko g. 6  
LT-05132 Vilnius  
Lietuva  
+370 5 212 55 59  
Org.no 122266912  
[info@bmk.lt](mailto:info@bmk.lt)  
[bmk.lt](http://bmk.lt)

**EIT Sprendimai, UAB**

J. Rutkausko g. 6  
LT-05132 Vilnius  
Lietuva  
+370 5 212 55 59  
Org.no 226107940  
[info@eit.lt](mailto:info@eit.lt)  
[eit.lt](http://eit.lt)

**ATEA**