



Daily ethics

Offer and/or receive gifts/invitations



What is allowed

- Common uses of business life,
- Establishment and maintenance of good business relationships.



Points of attention

- Means of influencing a decision, of favoring a person and therefore,
- Likely to generate conflicts between personal interests and professional obligations.

I have received or will receive a gift or invitation and/or I have given or will give a gift or invitation. What should I do?

Step 1

Check compliance with general principles

General principles relating to gifts and invitations:

- They must be legal,
- Offered openly and transparently,
- Reasonable and related to the event or circumstances,
- Offered without compensation

Step 2

Check compliance with value thresholds validated by the Group

Value thresholds:

- **Maximum €50 including tax** per third party (entity) and per year (fiscal year),
- If above and exceptionally, mandatory authorization from the Manager and the Compliance officer of the entity.

Step 3

Declare in our Gifts & invitations register

- Before accepting or offering the gift or invitation, declare it in our [Gifts & invitations register](#) (except for exclusions specified in our gifts & invitations policy – e.g.: goodies, business meals, commercial challenges, etc.)





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Formal ban:

- Gifts and invitations offered or received:
 - For the purpose of obtaining an unfair advantage or influencing a decision, or,
 - By a public official regardless of his value, or,
 - Whose nature corresponds to:
 - Payments in cash or equivalent (bank transfer, bank check, etc.)
 - Sexual, immoral or illegal nature
 - Non-compliant with current laws and regulations
 - In the form of services or other benefits in kind. Example: employment promise
 - Going beyond the professional framework
 - Whose value is greater than €50 including tax per fiscal year and per third party
 - At a strategic moment in the relationship: call for tenders, commercial negotiation period, signing of agreements, etc.
 - Which would embarrass Euralis if it were publicly mentioned
 - Which benefit a relative, friend or family member of a Euralis employee
- Concealing gifts or invitations from one's employer. Ex: reception/sending to home,
- Soliciting gifts and invitations from partners



Examples of questions to ask yourself before accepting or sending a gift:

- What is the approximate value of the property? Is it less than €50 including tax?
- Is the gift or invitation likely to affect the performance of my duties or to damage the reputation of the Euralis group?
- When are they offered?
- Would I be embarrassed if my professional circle found out that I received/sent it?
- Are laws and regulations respected?
- Is this consistent with internal procedures and the general interest of the Euralis Group?
- Are the gifts and invitations offered or received offered as a courtesy or on a commercial basis and not with a view to obtaining consideration?
- Am I comfortable discussing this gift or invitation with my colleagues?

