



UNITED GROUP

UNITED GROUP

DONATIONS & SPONSORSHIPS POLICY

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1. INTRODUCTION

At United Group we strive to be a positive force in communities. This includes making sure our actions benefit the lives of our customers, employees, and stakeholders. To fulfil this commitment, United Group have been supporting various charitable programmes that have genuine impact and build a true connection with our customers and the countries where we have a presence.

However, all Charitable Donations and Sponsorships may also constitute a way of channelling a Bribe thus giving rise to issues under the Anti-Bribery & Corruption Legislation.

Improper Charitable Donations and Sponsorships might also lead to regulatory action, including fines and/or debarment for United Group, and/or criminal prosecution for those involved.

At United Group we do not tolerate Bribery and always act with integrity and transparency. For more information see United Group's Anti-Bribery & Corruption Policy.

Therefore, when considering a Charitable Donation or a Sponsorship, you should always assure that it does not facilitate Bribery and Corruption and consider whether it might be perceived in that way.

Refer to Annex 1 for a [Glossary](#) with more information about the capitalised terms.

2. PURPOSE OF THE DOCUMENT

At United Group we do not tolerate Bribery and always act with integrity and transparency. We are committed to screen every funding, donation request, or opportunities and make decisions for a legitimate purpose in line with the standards set out by the Anti-Bribery & Corruption Legislation.

This Policy sets the principles, framework, and responsibilities related to Charitable Donations and Sponsorships to ensure that (i) said activities are transparent and consistent with United Group's Code of Conduct and Anti-Bribery & Corruption Policy and (ii) the risks that emerge from these activities are mitigated.

This Policy must be read in conjunction with United Group's Code of Business Conduct & Ethics and Anti-Bribery & Corruption Policy and constitutes one of the pillars of United Group's ethical culture and zero tolerance approach to Bribery & Corruption.

3. APPLICABILITY

This Policy applies to you if you are an employee, director, board member, officer, contractor, agent, or representative of United Group B.V., its (in) direct shareholders up to Summer MidCo B.V., its (in) direct subsidiaries, affiliates, or joint ventures (together, "**United Group**"). All other policies and procedures related to this subject matter must be aligned with this Policy.

Any request for a waiver of this Policy must be submitted in writing to United Group Compliance Department at compliance@united.group.



An approved waiver of any provision of this Policy for a director or an executive officer must then be approved by United Group B.V.'s Board of Directors or their designated committees and will be promptly disclosed to the extent required by law or regulation.

4. UNITED GROUP'S POSITION ON CHARITABLE DONATIONS & SPONSORSHIPS

At United Group we will only make Charitable Donations or engage in Sponsorships with a legitimate purpose.

It is prohibited to offer, give, or receive Charitable Donations or Sponsorship that are or might appear to improperly influence or reward a business decision or result in an improper business advantage.

4.1 Charitable Donation Guidelines

Charitable Donations are a way to engages our employees, fulfil our social responsibilities, connect with, and empower the communities where we operate. We focus on sustainability & corporate responsibility, using the expertise of our employees and our technology to contribute bringing positive change.

However, you should be mindful of the Bribery & Corruption risks associated with Charitable Donations, and make sure that they always meet the following criteria:

- Comply with the Anti-Bribery & Corruption Legislation and United Group's Anti-Bribery & Corruption Policy;
- Support United Group's CSR Strategy;
- align with United Group's brand and core values;
- Result in a partnership with registered charities (never with an individual) which are in line with United Group's CSR Program and are authorised by the CSR Director;
- Trustees, purpose and reputation of the charity would not cause United Group to compromise its integrity or breach the Anti-Bribery & Corruption Legislation.

4.2 Sponsorship Guidelines

Sponsorships can be a cash-efficient way of marketing our products and add value to a transaction that would otherwise be a Charitable Donation. By engaging in a Sponsorship, the cooperation should benefit all parties involved and lead to measurable results.

United Group's recognizes sponsorships as key and effective way to communicate, build brand awareness and support our sales strategy.

However, you should be mindful of the Bribery & Corruption risks associated with Sponsorships, and they should always meet the following criteria:

- Strengthen United Group's brand, marketing & communication strategy as well as sales efforts;
- Create internal interest and commitment;
- Make United Group's involvement visible for the defined target groups;
- Align with United Group's values, Sustainability and CSR strategy; and
- Sponsored partners would not have negative reputational impact in the media.

5. PROHIBITED CHARITABLE DONATIONS & SPONSORSHIPS

The following conduct are always forbidden:

- a. Making a Charitable Donation or Sponsorship which is or could be perceived to be offered to, in intention or effect, influence the outcome of any current bid or contractual negotiation (either where we are bidding or awarding a bid);
- b. Making Charitable Donations or Sponsorships which are or could be perceived to be the result of any undeclared Conflict of Interest;
- c. Making Charitable Donations to any Government or Politically Affiliated Entity or to a charity, directly or indirectly, linked to a Close Relationship of a Government Official;
- d. Using United Group's funds, time, or assets for the purpose of making or facilitating any Political Contribution;
- e. Making Charitable Donations to organizations whose primary purpose is to promote political views, influence legislation, or support candidates for public office;
- f. Make Charitable Donations in a manner that would be or create the appearance of a Bribe, Kickback or Corruption;
- g. Choosing a Charitable Donations or Sponsorship partner with a previous record of unethical or corrupt behaviour; and
- h. Making Charitable Donations which would constitute a breach of US, UN or EU sanctions legislation.

6. CHARITABLE DONATIONS & SPONSORSHIPS AUTOMATED APPROVAL PROCESS

Charitable Donations & Sponsorships carry inherent corruption risks and need to be carefully evaluated against Anti-Bribery & Corruption Legislation.

In deciding whether a Charitable Donation or Sponsorship is appropriate, there are numerous elements which need to be considered and their evaluation is not always straightforward.

To simplify the process, United Group has introduced the [Charitable Donations & Sponsorships Register](#) which is an automated service to have your proposed Charitable Donation or Sponsorship vetted and pre-approved by the Compliance function.

You must always seek Compliance **pre-approval via the [Charitable Donations & Sponsorships Register](#) in the following cases:**

- **any** Charitable Donations or Sponsorships **higher than €1.000;**
- **any** Charitable Donations **associated, directly or indirectly, to a Government Official, regardless its value.**

The [Charitable Donations & Sponsorships Register](#) assesses applications based on the following criteria: Identity of Recipient, Context, Expenditure and Transparency.

When completing the registration, answer the questions honestly and accurately, making sure that you cover the total (or estimated) cost provided or received.

In most cases, the approval will be **immediate** but certain risk factors could require an enhanced review by the Compliance team. Therefore, please allow sufficient time for proper review (**at least 72 hours**) in case a follow-up is required.

7. AGREEMENT

All Sponsorship and Charitable Donation agreements must be in writing. They should include detailed terms and conditions required by the Legal Department, including United Group's Compliance Annex and a specific description of the planned use for the funds or the Sponsorship' return for United Group.

For Sponsorships and Charitable Donations valued at or below €500, or where a contract is not feasible, you must collect at least a proof of receipt signed by the receiving party.

8. TRANSPARENCY OBLIGATIONS & RECORD KEEPING

All transactions made pursuant to this Policy must be made in a clear, precise, and timely manner. The Finance Department must register any related transactions correctly in United Group's books and records, having dedicated accounts for Sponsorships and Charitable Donations.

Except for the scenario described under Section 7, any Sponsorship and Charitable Donation must be accompanied by a written request, required approvals, and a written agreement.

9. CONSEQUENCES FOR VIOLATIONS

The terms of your employment or service contract include compliance with this Policy. For this reason, your induction or onboarding process include an anti-corruption training.

After the completion of the mandatory onboarding training, it is your responsibility to know and understand this Policy and request additional training if you are not sure what your obligations are, or how to interpret or adequately fulfil your duties for United Group in a manner that conforms to this Policy.

If you breach the terms of this Policy, you will be subject to appropriate disciplinary procedures up to or including termination of your relationship with United Group.

In addition, you may be held personally liable for engaging in Bribery or for violating the Anti-Bribery & Corruption Legislation. United Group may refer suspected violations to the appropriate law enforcement or regulatory authorities, which could lead to penalties, fines, and/or imprisonment for United Group's employees found liable for violating the law.

Similarly, if United Group determines that a business partner has not complied with the provisions of this Policy, it will take appropriate action, which may include termination of the business partner's contract, initiating proper legal action, and/or notifying the proper authorities regarding the violation.

10. SPEAKING OPENLY

We highly encourage you to raise concerns related to conflicts with the law, regulations, the Code of Business Conduct & Ethics, or United Group's policies, including this Policy.



As soon as an issue arises, or you become aware of it, you can report it using one of the following channels:

- emailing the Compliance Department at compliance@united.group;
- contacting the Compliance Department via the Integrity Helpline at unitedgroup.ethicspoint.com;
- notifying your direct manager, or your local HR.

For more details on your rights if you have reported a concern see the [Protected Disclosure Policy](#).

If you have doubts on how to implement this policy, the Compliance Department can offer online or face to face [training](#) in all aspects of this Policy, including dynamic negotiation training, role play and group discussions. Contact us at compliance@united.group.

Annex 1- GLOSSARY

Anti-Bribery & Corruption Legislation: means all applicable anti-bribery and corruption legislations and similar laws that prohibit the offer, authorization, or provision of anything of value or advantage (or that could be perceived as improperly influencing) the actions of the recipient or for the purpose of obtaining and retaining business.

Bribery: means the act of (i) giving or receiving money, gifts, favours or “thing of value” (not just cash) or any other advantage to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly; (ii) influencing someone in a position of trust, or to influence a part of their work that is expected to be performed impartially or in good faith; or (iii) other inducements for a person to do something “improper” in the performance of his/her functions.

Bribe: means anything of value or any other advantage to induce the recipient or any other person to act improperly in the performance of their functions, or to reward them for acting improperly.

Charitable Donations: means anything of value, including United Group’s funds, venues, equipment, services, personnel time, or other benefit, given to an entity recognised as a charitable organisation under local law, or that is otherwise qualified to receive a charitable donation, for which the purpose is for United Group to obtain goodwill and not otherwise to obtain a commercial advantage.

Close Personal Relationships: mean, among others, relationships with a spouse or partner, children, parents, siblings, in-laws or other close family members and friends, and existing or historical fellow business associates (including business partners, companies, or charities).

Conflict of Interest: means a situation in which your direct or indirect personal or financial interests (including your Close Personal Relationships) prevent you or could prevent you from acting in the best interests of United Group, or otherwise conflict with the interests of United Group.

Consultant: means anyone who is engaged by United Group on a fixed or rolling term contractual basis to engage with third parties on its behalf.

Corruption: means any abuse of position or power to obtain directly or indirectly a personal gain or a business advantage. Corruption includes, but is not limited to, Bribery, Facilitations Payments and Kickbacks.

Entertainment: means any form of entertainment, or invitation offered or received, including any third-party travel expenses such as transportation and accommodation. Examples are (i) meals, drinks, and events; (ii) hotel accommodation; (iii) travel and trips by car, air, train, or boat; (iv) seminars, conventions, conferences, or forums; (v) invitations to any events.



Facilitation Payment: means payments made to a public entity or Government Official to facilitate governmental actions, like obtaining a license, permit, or visa, providing services, or releasing goods held in customs which the payer is legally entitled without making such a payment.

Gift: means a tangible item, any payment, or an advantage given or received without payment. Examples are (i) goods like plants, gift boxes, sweets, a bottle of wine; (ii) personal discounts, commissions, or anything else of financial value; (iii) free services; (iv) technology devices and tools (e.g., iPads, computers, mobile devices); (v) Product subscriptions or licenses.

Government Official: means an officer, employee, or representative of a state or a state-controlled or -owned entity, which includes: (i) employees of any national, regional, local, or other government; (ii) elected officials; (iii) officers or employees of a government-owned or government-controlled company; (iv) employees of State or International Authorities, including telecom regulator, media regulator, and competition commission; (v) Private person acting temporarily in an official capacity for—or on behalf of—any government entity; (vi) Candidate for political or elected government office.

Government or Politically Affiliated Entity: means (i) any government department, agency, ministry, instrumentality, or entity, whether federal, state, or municipal, including the administrative, judicial, and legislative bodies; (ii) any political party or political campaign; (iii) any state-owned or state-controlled department, company, corporation, partnership, enterprise, public institution, or civil association; (iv) Any public international organization, such as the United Nations, the World Bank or the International Monetary Fund.

Non-Governmental Organization (NGO) means a non-profit organization or entity not owned or controlled by any Government, Politically Affiliated Entity, or Government Official that seeks Donations to either assist underprivileged or underserved individuals or groups or support charitable or community causes.

Political Contributions: include any use of corporate resources, including cash, for the purpose of assisting in any political campaign or to promote a political candidate.

Sponsorship means a monetary or in-kind contribution or providing goods, commodities, or services to a corporation, group, or individual in staging a sporting, artistic, or social event, in return for advertisement of our brand. This is typically accompanied by the public display of United Group brands or logos.

Third Parties: means suppliers, business partners, Lobbyists, consultants, agents, distributors, customers, media agencies and specialists, or other affiliates and counterparties outside United Group, which United Group may contract with from time to time.