



UNITED GROUP

UNITED GROUP

GIFTS, ENTERTAINMENT & TRAVEL POLICY

Document code	N/A
Document type	Policy
Document name	Gifts, Entertainment & Travel Policy
Author	Executive Director Compliance, Risk Management & Data Protection
Reviewed by	United Group's General Counsel
Approved by	United Group's Board of Directors
Responsible for implementation	Executive Director Compliance, Risk Management & Data Protection
Version	V.1.0.
Date of the last version	17/4/2023
Implementation date	17/4/2023

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1. INTRODUCTION

Reasonable and low value Gifts, Entertainment, & Travel (“**GET**”) play a key role in doing business and strengthening working relationships.

Examples of GETs include, among others, (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; (vi) meals, drinks, and events; (vii) hotel accommodation; (viii) travel and trips by car, air, train, or boat; (ix) seminars, conventions, conferences, or forums; and (x) invitations to any events.

However, recurrent GETs or GETs of substantial value might also represent a Bribe, create a Conflict of Interest, or be perceived as an inappropriate business conduct thus damaging the integrity of said relationship as well as United Group’s reputation.

Improper GETs 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 giving or receiving a GET, you should always assure that it does not facilitate Bribery and Corruption and consider whether it might be perceived by others doing so.

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

2. PURPOSE OF THE DOCUMENT

This Policy sets the principles, framework and responsibilities related to the giving or receiving of GETs while conducting legitimate business activities. It also explains in what circumstances GETs may legitimately be given or received and provides guidance on potential red flag scenarios to be avoided.

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 GETs

At United Group we never offer, give, or receive GETs that are or might appear to improperly influence or reward a business decision or result in an improper business advantage.

Hidden or secret arrangements may be compromised by allegations of, for example, Bribery, Conflicts of Interest, Fraud, or Blackmail.

When you make decisions linked to United Group business, any GETs associated with them must be **(i) proportionate, (ii) transparent and open (iii) for a clear business purpose, and (iv) pre-approved by the Compliance Team.**

4.1 Is a GET appropriate?

A proposed GET is acceptable when meets the following criteria:

1. Is related to commonly recognized cultural occasions, such as holiday, wedding, retirement, or a modest gesture of appreciation to a current business partner.
2. Will not embarrass United Group or the people involved.
3. It is offered to an appropriate business contact or United Group recipient.
4. Has not been suggested, requested, or demanded by the recipient.
5. Has been offered openly, in a business context and not in secret.
6. It is proportionate to the relationships between given and receiver.
7. The recipient of the entertainment is accompanied by a representative of the offeror's company.
8. Involves modest travel or accommodation expenses for visiting company products, facilities, or suppliers when the trip:
 - o is related to the execution of a specific contract with the invitees involved;
 - o has the main purpose of the promotion, demonstration, explanation or training of products and services;
 - o is in a location related to the proposed business activity.

5. PROHIBITED GET

Offering or Accepting any of the following GETs is always prohibited:

- a. Any Gifts in the form of cash or cash equivalents (such as gift cards¹).

¹ **NOTE:** Under few specific circumstances, such as charitable raffle, product feedback, marketing awards gift cards of small value can be used after haven sought the pre-approval of the Compliance Department.

- b. Any Gifts given or received in the form of services or non-cash benefit (e.g., a promise of employment, free services, direct payment of bills).
- c. Any lavish gifts, including expensive technology items, unless used for testing purposes.
- d. Any Entertainment for family members or friends² of Third Parties.
- e. Any GET during an ongoing tender or procurement process in which the Gift recipient is part of the awarding organisation.
- f. Any Gifts or Entertainment offered by an existing or prospect business partner to a large number of United Group's employees (more than 25 people per United Group's affiliated entity). Only employees with a clear business relationship/ business justification should accept the invitation.

6. DEALING WITH GOVERNMENT OFFICIALS

This Policy applies to both public and private sector business transactions. However, transactions involving Government Officials require special attention and caution because they are subject to more stringent requirements imposed by Anti-Bribery & Corruption Legislation.

6.1 GET to Government Officials

Additional restrictions apply in relation to dealings with Government Officials and family members of Government Officials. It is the responsibility of whoever is requesting the approval to make sure that **the proposed spend is proportionate and permitted under local laws or rules** governing the acceptance of GET by Government Officials and falls within all applicable guidelines, including monetary value.

When considering GET to Government Officials, the following guidelines apply:

- a) Gifts must be **modest, sporadic** and **limited to specific customary circumstances** (e.g., Holiday season, Birthday celebration etc.);
- b) Any Gifts to Government Officials, regardless the value, must be **pre-authorised by Compliance**, submitting a request of approval via the **GET Register** (see Section 7).
- c) Gifts whose value is higher than €100 or most frequent than twice per year should be discussed in advance with United Group's Executive Director Compliance, Risk Management & Data Protection and local CEO before seeking approval via the **GET Register**.

6.2 PROHIBITED GETs TO GOVERNMENT OFFICIALS

Any of the following GETs is always prohibited when offered to Government Officials:

- a) GETs to a Government Official who is involved in any ongoing procedure concerning United Group.

² **NOTE:** Recipient of United Group's GT should be capable of benefitting professionally from the proposed activity. Spoused and family members are normally excluded from GET arrangements. **However, there are times when family or friends of clients or United Group employees can attend entertainment in to strengthen relationships and allow business associates to attend** (e.g., Official representation on behalf of United Group at an embassy or similar event or Customary seasonal (e.g., summer, Christmas or New Year) party arranged for a larger group of customers). You can discuss similar situations with Group Compliance via the [GET Register](#) or at compliance@united.group.

- b) Offering of a special number or free minutes, which is not part of a legitimate business deal, to a Government Official.
- c) GETs to a family member of a Government Official are prohibited.

7. GET AUTOMATED APPROVAL PROCESS

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

In deciding whether a GET 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 [GET Register](#) which is an automated service to have your GET pre-approved.

You must always seek Compliance [pre-approval via the GET Register for the following GET](#):

- **Any GET offered or received whose face value is higher than €100;**
- **Any GET offered to or received from a Government Official, regardless its face value.**

The [GET Register](#) assesses GETs 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 of any Gifts or Entertained provided or received.

In seeking a GET approval:

If you are offering a GET	Submit a request BEFORE proceeding with offering the GET
If you are receiving a GET	Submit a request AS SOON AS have received the gift or the invite

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 by this team (**at least 72 hours**) in case a follow-up is required.

Where the GET is part of a marketing or sponsored event, register your guest's hospitality on the [GET Register](#) in advance.

8. RECEIVING A GET

Occasionally you may receive Gifts from customers, suppliers, and other people outside United Group to mark occasions, or to enhance a relationship between United Group and the offeror. However, a Gift can only be accepted if not frequent, of modest value (e.g., bottle of wine, chocolate, flowers, seasonal food hampers) and cannot be perceived as a way to influence your decision-making process.

You must fill out an approval request via the [GET Register](#) as soon as you receive a gift, regardless of its face value.

- If it is in line with this Policy, you will be notified that you can keep the gift.
- If the item received is not compliant with this Policy, you will be notified that the gift must be politely declined or returned.
 - o The Compliance team will provide you with templates for acknowledging and returning the Gift.
 - o If it is not possible to return the Gift or this would be perceived as disrespectful, the Compliance team will advise on the best way to deal with the situation, for example by donating the item to a local charity or include it among the prizes of an employee charitable raffle.

8.1 Technical Devices for testing or sampling purposes

During your employment with United Group, you might legitimately receive numerous devices from suppliers and vendors for testing and demonstration purposes. However, they are and remain at whole times property of United Group and under no circumstances you can trade them in exchange of personal financial gain.

They need to be promptly returned at the end of the trial period.

Any devices received for reasons other than testing, promotion or demonstration should be considered as a Gift and the limitations and approval requirements set under sections 5-7 shall apply.

9. EXPENSE CLAIM FOR A GET

You must pay all GET costs directly to the vendor and never to the recipient of the GET and prepare the expense claim in accordance with your local Expense and Travel Policy. The following information should always be included:

Entertainment: evidence that the hospitality was provided for a business reason and a United Group employee was also in attendance as well as the GET approval if the Entertainment face value was higher than **€100**.

Gift: recipient, occasion, copy of purchase invoice and as well as the GET approval if the gift's value was higher than **€100**.

10. 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.

11. 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.

Blackmail: means the act of making an unwarranted demand with menaces (such as a threat or other forms of coercion) with a view to making a gain or causing a loss.

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: include, among others, those with your 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.

Fraud: means the deliberate misrepresentation of facts which are made with the intention to contravene United Group's controls or otherwise make a financial or any other type of gain or cause loss to another. It can include the manipulation of records, invoices, and other documents for personal gain.

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.

Kickback: means the return of a sum already paid or due to be paid as a reward for awarding or fostering business.

Third Party: 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.

Annex 2 - Frequent Asked Questions

1. How do I estimate the value of a GET?

You might be unsure of the value of a GET which you have received. When you fill out your [GET Register](#) request, search on the internet the value of a similar item. It might be useful to think about whether you believe the value of the item falls over the thresholds of €50 or €100 or €250 and include an estimation of the value. If you would like another opinion, please contact your Local Compliance Officer or Group Compliance at compliance@united.com.

2. Should I accept two tickets to a concert from a supplier while we are renewing the contract with them?

No, because this could be construed as influencing your decision-making power. Please refer the supplier to this Policy while declining the Entertainment.

3. It was not possible to seek approval before acceptance. What should I do?

Sometimes it is not possible to gain approval in advance, either where you were not expecting the donor or supplier to pay for a meal, or the expected value was not known in advance. In such cases you should seek approval as soon as possible after the event and log this on the [GET Register](#).

4. A key United Group customer is having a dinner party to celebrate his company's 50th anniversary. Other important businesspeople and Government Officials will be there. I have been invited. Am I allowed to accept the invitation?

Yes, provided you are invited as a United Group representative, your line manager agrees, and your request was pre-approved via the [GET Register](#).

5. What if a supplier offers me training?

This would constitute an Entertainment Offer from a supplier as a networking opportunity. To assess whether the Entertainment is appropriate the Compliance team must have to evaluate various circumstances. Submit your request via the [GET Register](#) and the Compliance team will get back to you within 72 hours.

6. A supplier has invited my wife and I for a weekend on his boat as a thank you to a long-standing customer. May I accept?

No. Accepting the invitation could compromise your and United Group's integrity and independence, especially as the invitation appears to be lavish and is extended to a family member who is unrelated to the business.

7. I have received tickets to an industry event from a supplier, who is also the sponsor of the event. The invitation includes tickets and accommodation. Can I accept it?

Yes, because there is a clear business reason (given that we are a client of this supplier, and they will showcase some of their new products at the event) and the value is modest. However, you must send the request via the [GET Register](#) so that the Compliance team can assess the whole picture, including



whether they offered to pay for the travel and accommodation or any ongoing tender process involving the supplier.