



# REGULATION

Ref no.: R/08/2019

## Gifts Policy of Mota-Engil Central Europe S.A.



## Aim

Mota-Engil Central Europe is committed to conducting business relationships with customers, partners as well as suppliers and subcontractors in a fair and in accordance with applicable ethical principles.

This policy aims to introduce uniform rules of conduct for accepting, approving, offering and giving gifts or other tangible and intangible benefits in cooperation with clients, business partners as well as suppliers and subcontractors of Mota-Engil Central Europe by providing Company's compliance and good reputation.



## Definitions

**Gifts** – means benefits that have value. By "gift" is meant any financial or material benefits, which have been given or received in connection with the provision of work at Mota-Engil Central Europe by the employee, his family member, friend or a co-worker.

**Company** – means Mota-Engil Central Europe S.A. and all entities included in the capital group (within the meaning of Article 4 item 14 of the Act on competition and consumer protection), to which Mota-Engil Central Europe S.A. belongs.



## Gifts giving

The company allows the giving of gifts only if they have a symbolic value and when this is in connection with the promotion, demonstration or explanation of the Company's products or services, or in connection with the execution or performance of an agreement.

You must ensure that all gifts meet the following criteria:

- a) They cannot exceed PLN 300 in value or the equivalent of that value in other currency;
- b) They must be provide in good faith without the expectation of any benefit or mutual action in return;
- c) They must be reasonable, customary and have a legitimate business purpose;
- d) They must be offered in an open and transparent manner;
- e) They should not be offered cyclically in relation to the same person, business entity or public institution;
- f) They must be accurately and fully documented;
- g) They must not be in the form of cash, money order, payment of personal bills, gift card or other form of money;

- h) They cannot violate regulations and policies of the Company.

The decision on handing gifts to the amount of PLN 300 or equivalent of that value in another currency is made by the direct supervisor.

Each time handing a gift above the value of PLN 300 the employee should request by using a form (**Attachment 01** - Gifts Approval Form) and send it to the following email address: [compliance@mota-engil-ce.eu](mailto:compliance@mota-engil-ce.eu). After verification will be forwarded for approval to Board Member responsible for the applicant area.

In case of any questions or doubts as to whether gifts are appropriate, prior to giving them, you should raise your concerns to the Audit, Compliance & Quality Management Department, notifying at the same time the direct supervisor.



### Receiving gifts

No employee of Mota-Engil Central Europe should ask or suggest willingness to receive gifts from persons conducting business relations with the Company.

Unintentional gifts are only permissible if:

- a) They are customary and commonly accepted;
- b) They do not exceed PLN 300 in value or the equivalent of that value in other currency and are approved by direct supervisor;
- c) They are given and received without an express or implied understanding that the employee or the Company has any obligation arising from the employee's acceptance of the gift or that the gift is a reward for any specific business decision already taken or planned;
- d) They are not regularly received from the same source;
- e) They are not gifts from participants of tender proceedings in which the Company participates.

Sponsored trips are an intangible benefit and will be treated by the Company as benefit. Sponsored trips should be understood as: invitations to trade fairs, trips to conferences, shows/presentations/ promotions of products and services, sports and recreational trips.

All employees must promptly inform the gift provider of the Mota-Engil Central Europe policy and make every effort to refuse or return a gift that not comply with the above-mentioned rules. If it is not possible to refuse or return the gift, the employee must immediately report the receipt of the gift to Audit, Compliance & Quality Management Department using the Gifts Declaration Form – **Attachment 02** and recorded in a Gifts Register by the Audit, Compliance & Quality Management Department, notifying at the same time the direct supervisor.

Audit, Compliance and Quality Management Department after registering a gift or service will send information to the employee and his/her supervisor about entering record into the Gift Registry of Mota-Engil Central Europe.





## Managing of documentation

All costs related to gifts given should be documented in accordance with the cost documentation procedures in the SAP accounting system.

Communication and External Relations Department should maintain a list of marketing materials ordered by all organizational units.

Copies of forms: Gifts Approval Form; Gifts Declaration Form shall be sent to the Audit, Compliance & Quality Management Department and shall be retained for five (5) years.



## Attachments

- ✓ Attachment no. 01 – Gifts Approval Form;
- ✓ Attachment no. 02 – Gifts Declaration Form;

It is the responsibility of every employee at Mota-Engil Central Europe to read and comply with these guidelines. If you have any doubts or questions regarding the application of this policy, please contact the Audit, Compliance and Quality Management Department: [compliance@mota-engil-ce.eu](mailto:compliance@mota-engil-ce.eu).

