

Delfingen

DELFINGEN S.A
DELFINGEN Group policy charter for gifts or fringe benefits.

20th of November 2018.

This company charter for gifts or fringe benefits is an addition to measures enforced by the Delfingen Group for anti-corruption measures. The charter is provided in order for you to be able to make adapted decisions depending on the context concerning **gifts or fringe benefits**, offered or received, whilst undertaking your professional duties.

The **general applicable rule** is to respect current laws, rules, and regulations.

In some **specific situations**, which sometimes cannot be exactly detailed, each and everyone is **responsible for their own decisions with a measure of good-sense and their own personal experience** and the charter on the policy for "business expenses" for your particular workplace, and the **following principles**:

1. Gifts and fringe benefits: Definitions and general policy.

A Gift or gifts means any item of value or preferential advantages such as services, invitations, discounts, or other.

A Fringe benefit means any item such as a meal, travel, cultural or sports events, receptions etc...

Gifts and fringe benefits which are given, suggested, or received, must:

- Be made under current laws, rules, and regulations,
- Not incur any form of obligations, counterparts, or unrequested advantages,
- Not generate any form of conflict of interests,
- Be of a reasonable or limited amount, namely a maximum to the value of € 100.00 or equivalent current exchange rate,
- Remain within a professional context and be occasional,
- Not be monetary or with a financial value (food vouchers or other),
- Be provided with full transparency.

Every collaborator must analyse the circumstances in order to determine whether the gift or fringe benefit could be considered as **reasonable** under the charter issued by the Delfingen Group.

During period of a **call for tender** or **signing contracts**, it is **strongly recommended to not accept any form of gifts or fringe benefits**.

2. Gifts: How to react?

- If offered or received gifts are of a **modest nature**, they can be kept.
- If offered or received gifts are considered to be **undue or of a high value**, they must be returned to the giver under the Delfingen Group charter. However, if the return of the gift could be misunderstood or misconstrued, and if one's hierarchy is notified and receives their approval, the gift can be kept or shared within the Delfingen Group.

In any case, for a number of years, the Delfingen Group has **taken the position of refusing any gifts by suggesting a replacement or a donation to the Delfingen Group Foundation**.

3. Fringe benefits: How to react?

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Concerning **fringe benefits**, the following situations are considered as acceptable:

- Business meals within a **reasonable** amount, somewhat equivalent to one's own means or an amount that one is allowed to offer (see the Delfingen Group policy on "Business expenses").
- Invitations to an event, but strictly for business purposes.
- Fringe benefits which are directed through a business contact, and not to family members or friends.

4. Procedures for approval

An **approval** from one's hierarchy is required in the following situations:

- If a gift is above the threshold as defined by the Delfingen Group charter (or considered to be excessive or luxurious) in order for the hierarchy to judge whether the overlap of the threshold is justified.
- If the gift or invitation concerns one or more Public Services Agents.

5. Application and control

This company charter applies to **all collaborators in the Delfingen Group and their families**.

It is the Delfingen Group Ethics Committee responsibility to ensure that the company charter is respected and **regular checks** will be made.

6. Disciplinary measures

Any infringement of the Delfingen Group company charter will be liable to **disciplinary sanctions or prosecution** depending on the situation. The disciplinary measures are detailed in the Delfingen Group Anti-Corruption Code of Conduct and in the Employee Rules & Regulations for the Delfingen Group or one's workplace.

IN ANY CASE, and if in doubt, one must contact their hierarchy or the Delfingen Group Ethics Committee by email on compliance@delfingen.com or by post to: Comité éthique, DELFINGEN S.A., Rue Emile Streit, 25340, Anteuil, France.

The Board of Directors.

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	Function	Name	Date
Written by	In-house counsel	Pierre LALLEMAND	18.11.2025
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