

The CIS Group has defined its *Policy on Gifts and Invitations*, in order to assist its employees in taking the right decisions when they give or receive *gifts* or *invitations* within the scope of their activities.

In any given situation, all employees must systematically ask themselves the following questions before giving or accepting a *gift* or an *invitation*.

CIS employees must use their common sense in order to take wise decisions and the answers to these questions will help them to define these decisions. In the event of any difficulty or lingering doubt, employees can always seek advice from their superiors or from the **CIS Ethical Officer** (ethical.faq@cis-catering.com).

Whatever the case, it is up to each individual to refuse a *gift* or an *invitation* which does not comply with the principles contained in our *Policy on Gifts and Invitations*:

1. **Does the *gift* or *invitation* entail some obligation, something in exchange or some unfair advantage?**

To assist you:

A *gift* or an *invitation* received by a Group employee should not make the employee indebted to the person having given it. Neither should it influence a decision or cloud the recipient's independence of judgment.

By the same token, when an employee gives a *gift* or an *invitation* to any third party, this must never be intended — or open to interpretation as intended — to unduly influence the behaviour, independence or decisions of the recipient.

No counterpart should be expected : any *gift* or *invitation* proposed in exchange for business items, favours, services or exclusive, confidential or sensitive information must be refused.

Similarly, extreme caution must be exercised before giving or receiving *gifts* or *invitations* at certain critical periods in any decision-making process, notably when awaiting the reply to a tender or prior to the signing or renegotiation of a contract. In these cases, we advise you to seek approval from your superiors.

No *gift* or *invitation* should be solicited.

2. **Is the *gift* or *invitation* reasonable?**

To assist you:

To answer this question, you must consider the context and weigh up several criteria: the market value of the *gift* or *invitation*, the number and frequency of such *gifts* or *invitations*, the occurrence of some special occasion, the local standard of living, the hierarchical ranking of the person giving or receiving the *gift* or *invitation*, business practices in the geographical zone or sector of activity in question, etc.

A *gift* or an *invitation* is deemed reasonable if it is theoretically possible for you to offer an equivalent *gift* or *invitation* in exchange without any particular difficulty. If this is not the case, then the *gift* or *invitation* may engender a risk of dependency or subservience.

It is forbidden to give or receive *gifts* in the form of cash.

3. **Is the *gift or invitation* clear, unequivocal and above-board ?**

To assist you:

Employees must inform their superiors of any *gift or invitation* received or given. A *gift or invitation* must be open to possible scrutiny without raising difficulties or questions and must not proceed from some hidden intention.

We also advise you to keep all supporting documents allowing you to substantiate the appropriateness of the *gift or invitation*, so as to be able to furnish them upon request to your superiors and account for the expenditure in the books.

4. **Does the *gift or invitation* comply with applicable legislation and procedures?**

To assist you:

It is up to each employee to check whether a *gift or invitation*, received or given, complies with applicable legislation and defined procedures.

Special vigilance should be exercised when dealing with public officials or similar figures.

Given that in certain circumstances it may be understandably awkward to refuse a *gift or invitation* made to you, we advise you to forestall the difficulty by communicating our *Policy on Gifts and Invitations* to the suppliers, clients and partners with whom you do business regularly. Similarly, before offering a *gift* or proposing an *invitation* to anyone, take steps to inform yourself of the policy binding the intended recipient so as to avoid placing the person in an uncomfortable position.