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ETHICS & COMPLIANCE
GIFTS AND HOSPITALITY POLICY

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1. INTRODUCTION

Gifts and hospitality should in principle not be offered or accepted except when offering or accepting:

- Aims to promote the name or activities of Tractebel or Engie
- Is a matter of courtesy in normal business relations
- Aims to build a cordial professional relationship
- Is of a modest value

You must not offer or accept any gift or hospitality that constitutes, or might reasonably be perceived as constituting, an improper inducement or reward.

Gifts and hospitality must be of a reasonable value and given or received in good faith

The laws of countries concerned, laws with extraterritorial application and all Engie and Tractebel Group's ethical principles and documents must be respected.

Specifically, as regards public officials:

- 1) You must also not offer any gift or hospitality to a public official with the intention of influencing the public official in his/her official capacity and intending to obtain or retain business or a business advantage, unless the public official is permitted by written law to be influenced in this way;
- 2) In some jurisdictions, any gift or hospitality to a public official is strictly prohibited by applicable law, whatever the intent or effect;
- 3) In some jurisdictions, applicable law sets out limits on the value of any gift or hospitably that may be offered to a public official, or particular circumstances in which a gift or hospitality may not be offered to a public official

Receiving and offering of gifts or hospitality is subject to certain approvals. A summary of the relating rules is depicted in a diagram attached to this document.

Register – documentation:

- 1) All gifts and hospitality offered must be documented, and documentation must be kept for inspection
- 2) In each entity, the Ethics & Compliance Officer will maintain a gifts and hospitality register pertaining to that entity
- 3) All gifts and hospitality received or offered in excess of reference value A for public officials and in excess of reference value 2 for private parties must be registered

Exercise caution:

Gifts and hospitality should be addressed with caution in order to avoid inappropriate situations. Those situations would for instance occur where it would be illegal to offer or receive gifts and hospitality, where gifts and hospitality would entangle yourself and/or Tractebel in bribery or may reasonably be expected to lead to allegations of bribery, or where the independence of judgment of yourself or of the other party involved would be affected.

2. GOVERNING PRINCIPLES

The rules stated in this Policy:

- apply to all staff members including employees and freelancers of the Tractebel and Engie;
- aim at guiding staff members behavior in their day-to-day activities with the various stakeholders (customers, partners, suppliers, private or public authorities, ...).

This Policy must be implemented by all Tractebel and Engie Entities. Application of this Policy is mandatory. Tractebel and Engie Entities must issue entity-specific stricter rules (e.g. which provide for lower thresholds amounts) if required by local legal requirements or if in light of local conditions such stricter rules would be required or appropriate. In such case, these Entity-specific stricter rules must be submitted to the BU Chief Ethics & Compliance Officer before their implementation.

 In case of doubt on the application of this Policy or for any question, do not hesitate to contact the Ethics & Compliance Officer or legal counsel of your Entity or the BU Chief Ethics & Compliance Officer.

3. PROHIBITED PRACTICES

The following Gifts and Hospitality **ARE PROHIBITED**:

- if it constitutes, or might reasonably be perceived as constituting, an improper inducement or reward;
- if it might, or might reasonably be seen to, improperly influence the recipient;
- given with the aim of obtaining a contract or a deal prior to the decision or following a favorable decision related to the award of such contract or deal;
- conditional gifts;
- for which the recipient would not theoretically be able to offer a Gift or return the Hospitality of equivalent value (to avoid any risk of dependency);
- in the form of services or other benefits in kind (for example the promise of employment);
- not in compliance with local or extra-territorial laws and regulations;

- of an outrageous or obscene character or contrary to public morality and decency;
- if offered to Family Members;
- donations in cash or cash equivalents, loan, securities;
- services of the company offered free of charge or with a discount on the market price;
- if it is in breach of the Engie “Ethics in Commercial Relations – Engie’s Guiding Principles”;
- where offered, you know or believe that it is in breach of the recipient’s company policies or procedures.

4. REQUEST GUIDANCE FOR GIFTS RECEIVED

As a matter of principle, for any Gift received whose value is **below Reference Value 2**, you may accept the Gift, but you must ask your line manager (N+1) what you should do with it. Your line manager will decide whether you are either allowed to keep the Gift, or whether you must share it with colleagues, or whether it must be given to a good cause.

If the value of the Gift you received is **above Reference Value 2**, you should refuse the Gift if it is obvious to you that the Gift is not in line with Tractebel’s approach to Gifts, unless if refusal is absolutely impossible for courtesy reasons.

However, you must always ask your line manager (N+1) and your Ethics & Compliance Officer what you should do with any Gift received. They will decide whether it should either be returned, or whether you are allowed to keep the Gift, or whether you must share it with colleagues, or whether it must be given to a good cause.

5. GIFTS & HOSPITALITY SUBJECT TO APPROVAL

Any Gift offered or Hospitality, given or received to or from a Public Official **above Reference Value 1** must, by means of the [electronic form available on my Portal](#) be submitted for prior approval to the employee’s line manager (N+1) and then to the Entity Ethics & Compliance Officer.

Gifts offered and Hospitality, given or received, to or from a private party, whose value is **above Reference Value 2** must, by means of the [electronic form available on my Portal](#), be reported for prior approval to the employee’s line manager (N+1) and then to the Entity Ethics & Compliance Officer.

Gifts offered and Hospitality, given or received, to or from a Public Official or a private party, whose value is **above Reference Value 3**, must, by means of the [electronic form available on my Portal](#) be reported for prior approval to the employee's line manager (N+1), the Entity Ethics & Compliance Officer and the Entity General Manager.

In case of unavailability of the electronic form, the form should be completed manually through the model attached in appendix 1.

If the Ethics & Compliance Officer responsible for the Entity offers or receives a Gift or Hospitality referred to in these Rules, approval will be required by the Entity's Head of Human Resources.

If the Entity General Manager offers or receives a Gift or Hospitality referred to in these Rules, approval will be required by the Entity Ethics & Compliance Officer.

You should be particularly vigilant in respect of Gifts and Hospitality in the following situations, and persons whose approval is sought within the framework of these rules, are expected to seek guidance from the Entity Ethics & Compliance Officer in all such cases:

- 1) When the other party (recipient) is a Public Official or is connected through family, business or other ties with a Public Official;
- 2) In general, when there is proximity of the Gift or the Hospitality (received or offered) to the award of a contract or other business advantage;
- 3) When the same party receives or offers consecutive Gifts or Hospitality within one calendar year.

To determine the value of a Gift or Hospitality, the following requirements apply:

- 1) The staff members offering or receiving must determine the value;
- 2) Valuation must be at the higher of cost or market value excluding applicable taxes and delivery charges;
- 3) For tickets, the value is the higher of the market value or nominal value of the ticket.

6. TRAVEL & INVITATIONS TO EVENTS

Must be subject to prior approval from the Entity Ethics & Compliance Officer and the Entity General Manager by means of the [electronic form available on my Portal](#).

Any travel invitation given or received in a professional context; only invitations having the following characteristics could be approved:

- 1) Its purpose should be purely professional; the trip may not extend to Family Members, friends or significant others of those taking the trip;
- 2) The standard of accommodation and travel must be in accordance with the internal rules of the Tractebel and Engie and the expenses covered under such travel must be reasonable, justified and in line with the professional nature of this trip.

Any invitation to a cultural or sports event must be given or received in a professional context. It may not be extended to Family Members, friends or significant others.

7. REGISTRATION & DOCUMENTATION

An audit trail must be put in place for all Gifts and Hospitality, which includes the following actions:

- 1) All Gifts & Hospitality subject to registration, whether offered or received, must be reported, as soon as possible, to the Entity Ethics & Compliance Officer with a copy to the line manager (N+1). If the Gift or Hospitality is subject to approval, this reporting is done through the approval process. The Entity Ethics & Compliance Officer is responsible for keeping the registry and supporting documentation.
- 2) The minimum content of the Gifts and Hospitality register will be as per the attached form (Appendix 2). The register will be kept in an excel spreadsheet as per the format put by the Entity Ethics & Compliance Officer or it will be kept through another automated process acceptable to the BU Chief Ethics & Compliance Officer¹.
- 3) Only persons having a need to know will be able to have access to the register, subject always to the Entity Ethics and Compliance Officer's approval. The BU Chief Ethics & Compliance Officer has access, at all times, to the register of any Entity of the Tractebel and Engie.
- 4) A report shall be sent by the Entity Ethics and Compliance Officers to the BU Chief Ethics & Compliance Officer at the end of Q2 and Q4. This report will include a copy of the register.
- 5) All Gifts and Hospitality offered must be documented, including through itemized receipts, bills, or invoices.
- 6) For all Gifts & Hospitality subject to mandatory registration, the person offering the Gift or Hospitality will send such documentation to the Entity Ethics and Compliance Officer who will keep this for possible inspection for a period of at least 10 years as from the date on which they were made or issued.
- 7) For all other Gifts and Hospitality, the documentation will be submitted as part of the approval procedure related to the reimbursement of costs/expenses.

¹ For Tractebel Engineering SA, one register will be kept for GE Belgium & associated territories, BE Nuclear and BE Energy Transition.

APPENDIX 1

GIFTS/HOSPITALITY– REPORTING/APPROVAL FORM

This document is the property of Tractebel Engineering S.A. Any duplication or transmission to third parties is forbidden without prior written approval.

Offering a Gift / Receiving a Gift
Offering Hospitality / Receiving Hospitality

Name -First name of employee:
Function:
Line Manager:

Date of entry:
Date of Gift/Hospitality:
Name of host/donor:
Name of invitee/recipient:
Third party description:

Description of the Gift/Hospitality, including circumstances of, and justification for, the Gift/Hospitality:

Estimated Value:

Is the recipient a Public Official? If yes, please describe the role and functions of the recipient:

Has a Gift/Hospitality been given/received from the same third party during the last 12 months? (Yes / No):

Is there a proximity of the Gift/Hospitality to the award of a contract or other business advantage? (Yes / No)

N+1 employee's line manager's
approval

Name - date

Ethics & Compliance Officer's
approval

Name - date

General Manager's approval

Name - date

ACTION TAKEN:

1. ACCEPTED
2. DECLINED
3. OTHER: (please explain)

APPENDIX 2

GIFTS & HOSPITALITY– RECORD FORM

(see Excel file)

APPENDIX 3

GLOSSARY

Entity refers to any legal entity, corporation or company, which is part of the Tractebel and Engie. For Tractebel Engineering SA, Entity means each of GE Belgium & Associated Territories, BE Nuclear and BE Energy Transition.

Family Members include the spouse or a person considered to be equivalent to a spouse, the children and their spouses or persons considered to be equivalent to a spouse, and the parents.

Gifts and Hospitality mean any benefit, given or received, of any kind whatsoever. Invitations to events, travel expenses, being or not part of the invitations to events, travel for technical reasons or cultural or sports events fall into this category.

Public Official indicates a natural person who is or who has been entrusted with prominent public functions such as:

- Any employee, civil servant or director representing a governmental or public authority, organisation or enterprise, as well as any person authorised to act in the name of, or on behalf of, such an authority, organisation or enterprise;
- Any person holding an elected office or public office;
- Any candidate for a political election;
- Any member of the judiciary or person holding an executive office in public administration or a legislative position;
- Any person working within a political party or an association linked to a political party;
- Any member of offices attached to persons holding public office, through election or otherwise.

Reference Value 1 is equal to 30 EUR or their equivalent in local currency at the current exchange rate, unless lower Entity-specific amount applies. This value must be understood as an estimated value by person.

Reference Value 2 is equal to 100 EUR or their equivalent in local currency at the current exchange rate, unless lower Entity-specific amount applies. This value must be understood as an estimated value by person.

Reference Value 3 is equal to 300 EUR or their equivalent in local currency at the current exchange rate, unless lower Entity-specific amount applies. This value must be understood as an estimated value by person.

Tractebel refers to Tractebel Engineering S.A. and any of its subsidiaries and legal entities in which it has a controlling interest.

APPENDIX 4

DIAGRAM – APPROVAL RULES SUMMARY

	Gift received	Gift Offered Hospitality received/offered
From/to Public Official	<p>< Reference Value 2: Ask Line Manager (N+1) *</p> <p>> Reference Value 2: Refuse or 1st Tier OK</p>	<p>>Reference Value 1: 1st Tier OK</p> <p>> Reference Value 3: 1st and 2nd Tier OK</p>
From/to Private Party	<p>< Reference Value 2: Ask Line Manager (N+1)</p> <p>> Reference Value 2: Refuse or 1st Tier OK</p>	<p>> Reference Value 2: 1st Tier OK</p> <p>> Reference Value 3: 1st and 2nd Tier OK</p>

Note:

“1st tier OK” means: prior approval by your line manager (N+1) and the Entity Ethics and Compliance Officer.

“2nd tier OK” means: prior approval by the General Manager of your Entity.

* Gift received from Public Official whose value is above Reference Value 1 must be registered