



# Gifts and Hospitality Policy

**Rules to prevent, detect and correct bribery and corruption**

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# Summary

Personal relationships with suppliers, customers and other third parties may give rise to situations where a conflict of interest could arise.

At all times, you must ensure that we remain independent (and are seen to be independent) from any third party that has a contractual relationship with Vanderlande. You should not engage in any activity that is – or could appear to be – a conflict between your and Vanderlande’s interests.

## › Offering and granting advantages

Vanderlande competes on the basis of offering high-quality value-added solutions and services. No Vanderlande employee may, directly or indirectly, offer or grant any unjustified gifts or other unjustified advantages to suppliers, customers or other third parties or their representatives in connection with business transactions. Vanderlande employees shall not participate in transactions which amount to profit sharing or illegal political donation in relation to governments, and governmental and political organisations, and their representatives.

## › Demanding and accepting advantages

A conflict of interest may arise when a Vanderlande employee is offered gifts, hospitality or other advantages that could influence their judgement in relation to business transactions, such as the placing of orders and entering into contracts. No Vanderlande employee is allowed directly or indirectly to demand or accept any unjustified gifts or other unjustified advantages from any supplier, customer or other third party (including any public organisations, authorities and similar bodies) in connection with business transactions and otherwise.

## › Interact carefully with governments

Vanderlande will have interactions with government, and semi-public officials and employees around the world. In many countries, interactions with government, and semi-public officials and employees are governed by strict rules. Such interactions must comply with these rules and be conducted with integrity. Never offer anything of could be seen as a bribe or kickback. If a government or semi-public official or employee requests or demands any such benefit, report this immediately to your manager and the legal department.

# Introduction

Vanderlande Industries Holding B.V. (hereinafter: Vanderlande) is committed to sound business conduct with the right balance of integrity, loyalty and critical thinking. Vanderlande operates in many different countries and is subject to national and international laws prohibiting bribery and corruption. Vanderlande will not tolerate any form of bribery or corruption. Any breach of this Gifts and Hospitality Policy (hereinafter: G&H Policy) will be regarded as a serious matter.

This G&H Policy is an extension of the Policy on **Good Business** and provides guidance for offering and accepting gifts or hospitality.



# Definitions

**“Advantage”** means a financial or any other kind of advantage, or any other benefit, whether in cash or in kind, tangible or intangible. Examples include (but are not limited to) cash, cash equivalents, bearer instruments, free products, gift vouchers or certificates, gifts, meals, entertainment, and travel expenses, offers of employment, charitable contributions, loans, fees, hospitality, services, discounts or the award of a contract.

**“Agent”** or intermediary means a third party that offers intermediation services between Vanderlande and another party. The intermediary acts as a middleman for goods or services, including permits. Typically, the intermediary offers some added value to the transaction that may not be achieved by direct negotiations or contact.

**“Bribery or Corruption”** generally involves receiving, giving, promising, authorizing or offering anything of value to someone in business (bribery) or government (corruption) in order to obtain or retain a commercial advantage or to induce or reward the recipient for acting improperly or where it would be improper for the recipient to accept the benefit. In relation to Public Officials, “Corruption” also means:

- › The direct or indirect offering, promising or giving of any financial or other advantage to the Public Official or another person at the Public Official’s request, assent or acquiescence;
- › With the intention to influence him or her in his or her capacity as a Public Official;
- › With the intention to obtain or retain business or an advantage in the conduct of business; and
- › Where the Public Official is neither permitted nor required by the applicable written law to be influenced in his or her capacity as a public official by the offer, promise or gift.

An example is where an Agent acting on behalf of Vanderlande provides an Advantage to a Public Official or relative of such with the intention that, as a consequence, a public contract will be awarded to Vanderlande.

**“Facilitation Payments”** means small, unofficial payments made to expedite or secure routine government action. Examples include payments to: (a) secure processing of licences, visas, permits or papers such as work orders; and (b) induce minor government functionaries (government employees without discretionary authority

over a project or transaction) to complete their jobs in the manner required and where the situation does not involve the securing of business.

A **“Gift”** is anything of value provided as a mark of friendship and appreciation.

**“Hospitality”** means a provision of friendly and generous reception and entertainment, such as promotional items, excursions, seminars, meals, invitations or tickets to social entertainment, cultural or sporting events.

A person acts **“improperly”** where it acts illegally, unethically, or contrary to an expectation of good faith or impartiality, or where it abuses a position of trust. The improper acts may be in relation to any business or professional activities, public functions, acts in the course of employment, or other activities by or on behalf of any organisation of any kind.

**“Legal”** means the legal department of Vanderlande.

**“Political Contribution”** is a contribution of money, goods or services to support a politician, political party or a political campaign or initiative.

**“Public Official”** refers to any employee, officer, official or any other person acting in an official capacity or exercising a public function, or candidate for such position, regardless of rank, of any government organization, regulatory authority, department or agency, or any public international organization or political party, or any enterprise owned or controlled by any such governmental organization.

**“Third Party”** means an individual or company that acts on behalf of us or performs any services for or on behalf of us in any capacity whatsoever.

**“Vanderlande”** or “us” or “our” or “we” means Vanderlande Industries Holding B.V. and each of its subsidiaries and subsidiary undertakings (for the avoidance of doubt in any jurisdiction).

# Objective

The objective of this internal G&H Policy is to comply with all anti-bribery and corruption laws and regulations of countries in which Vanderlande operates with the ultimate goal to safeguard our reputation. As anti-bribery and corruption laws and enforcement thereof becomes more stringent and expectations of our customers and business partners in this area grow, we have formalized and safeguarded our anti-bribery and corruption compliance. We need to demonstrate continuously that we comply with the anti-bribery and corruption laws and regulations that are applicable to Vanderlande Agents and cooperating Third Parties.

Considering the wide and diverse nature of the subject, this G&H Policy does not and cannot address every conceivable circumstance that may result in a violation of applicable anti-bribery and corruption laws and regulations. You should not consider this G&H Policy as guidance for assessing potential bribery and corruption risks where Vanderlande's management and employees might be involved.

If you are uncertain or have questions or concerns (e.g. how you should adhere to them in a specific situation), it is essential that you consult your manager the Compliance Function or Legal Department and ask for guidance.

# Scope

This G&H Policy is applicable to Vanderlande employees (permanent as well as temporary) and other entities or persons acting for and on behalf of Vanderlande. As a team we are required to assist in preventing bribery and corruption. The G&H Policy is designed to optimize Vanderlande's compliance with local anti-bribery and corruption laws and regulations. Those laws and regulations have been translated to Vanderlande and make it unlawful for employees and other entities or persons acting for and on behalf of Vanderlande to pay or accept, directly or indirectly, bribes or anything of value in order to retain or bestow business, financial or personal advantages.

## Anything of value

Covers just about any form of benefit. Even things such as upgrades to first class airfares, side trips to holiday resorts, or hiring a family member for a summer position could be treated as bribes. Meals, entertainment, free or discounted tickets to events, travel or use of facilities are more common problem areas, but the company is also at risk through the free provision of its goods or services.



# Policy statements

Vanderlande does not tolerate bribery and corruption. This means that attention is needed in offering or accepting gifts or hospitality. Special care is required in relation to any dealing with government employees or public officials, government agencies, or government owned or controlled entities and with facilitating payments. To protect your and Vanderlande's reputation and business, care is also required when working with intermediaries or taking part in joint ventures. In addition, political contributions as well as charity contributions, donations and sponsoring activities can be used as an attempt for bribery or corruption for the benefit of Vanderlande or in any other way as being improper. More information on each of these topics is provided for in this Chapter.

The definition of a **government entity** is also broader than it may appear. A government entity includes not only national, state or local governments or departments, but also:

- › Commercial enterprises that are government owned or government controlled (like a state-owned airport, or postal company)
- › Government controlled or directed bodies and agencies
- › Public international organizations (two or more governments as members) and
- › Political parties

## Gifts, hospitality and expenditures

Personal relationships with suppliers, customers and other third parties may give rise to situations where a conflict of interest could arise.

At all times, you must ensure that we remain independent (and are seen to be independent) from any third party that has a contractual relationship with Vanderlande. You should not engage in any activity that is – or could appear to be – a conflict between your and Vanderlande's interests.

## Offering and granting advantages

Vanderlande competes on the basis of offering high-quality value-added solutions and services. You may not, directly or indirectly, offer or grant any unjustified gifts or other unjustified advantages to suppliers, customers or other third parties or their representatives in connection

with business transactions. To assess if a gift is unjustified use the 'Gift' test as described in Appendix B. You shall not participate in transactions which amount to profit sharing or illegal political donation in relation to governments, and governmental and political organisations, and their representatives.

## Demanding and accepting advantages

A conflict of interest may arise when you are offered gifts, hospitality or other advantages that could influence their judgement in relation to business transactions, such as the placing of orders and entering into contracts. You are not allowed directly or indirectly to demand or accept any unjustified gifts or other unjustified advantages from any supplier, customer or other third party (including any public organisations, authorities and similar bodies) in connection with business transactions and otherwise.

You can verify the justification offering and acceptance of gifts, benefits and hospitality by taking the "Gift" test shown in Appendix B. These may be helpful when making decisions to accept or offer a gift, benefit or hospitality.

Independent of the outcome of the Gift Test, any reasonable and bona fide gift or hospitality must, irrespective of its value, have all the following characteristics:

- › Not be a cash payment;
- › Be provided in connection with a legitimate business purpose;
- › Not be motivated by a desire to make improper influence, or the expectation of reciprocity;
- › Be reasonable under the circumstances;
- › Be tasteful and commensurate with generally accepted standards for professional courtesy; and
- › Comply with the local laws and regulations.

## Travel and lodging

On some occasions, it may be necessary to pay for the travel and accommodation costs of a third party for visits to Vanderlande in order to permit Vanderlande to promote and demonstrate its solutions and services.

Any sponsored travel (whether for customers, public officials or other third parties) shall be provided only in strict compliance with the following guidelines and restrictions:

- › Vanderlande shall not host any lavish entertainment or lavish leisure activities that exceed entertainment and expense guidelines (as defined in this G&H Policy);
- › Vanderlande shall arrange and pay the service providers directly (e.g. shall pay airlines and hotels)

- or shall pay a travel agent that it has selected to make arrangements for the travel. In no event shall Vanderlande provide money to the invitees and allow the invitees to make their own travel arrangements;
- › All aspects of the travel shall have a legitimate business purpose (such as a visit to Vanderlande’s facilities, or to enable Vanderlande to promote, demonstrate, or explain its services) and there shall be no, or only minimal side trips allowed;
  - › The expenditure is not prohibited under the local law of the recipient’s country;
  - › If friends or immediate family members join Vanderlande’s invitee strict consideration should be given to the potential appearance of a conflict with this Gifts and Hospitality policy; and
  - › No stopovers or sightseeing are planned that are not directly connected to the business purpose of the travel, unless the stopover or sightseeing is at the expense of the recipient and results in no additional cost to Vanderlande.

## Dealing with government employees or Public Officials

Vanderlande will have interactions with government, and semi-public officials and employees around the world. In many countries, interactions with government, and semi-public officials and employees are governed by strict rules. Such interactions must comply with these rules and be conducted with integrity. Never offer anything of value that could be seen as a bribe or kickback. If a government or semi-public official or employee requests or demands any such benefit, report this immediately to your manager and the legal department. While the principles of this G&H Policy apply to dealings across both the public and private sectors, particular care is required in relation to any dealing with government employees or public officials, government agencies, or government owned or controlled entities.

The definition of a **public official** is very broad. It covers anyone working for a government entity as well as anyone treated as a government official under local law. It also includes candidates for political office or anyone associated with a political party.

Examples of Public Officials clients include:

- › A partially or fully state-owned company, which constructs or manages an airport;

- › A partially or fully-owned Postal Service;
- › Customs and harbour personnel;
- › A national Civil Authority or Ministry of Transportation with the power of influence the award of a baggage handling contract; or,
- › A private company engaged by a publicly owned entity for purposes of running a tender process.

## Facilitating Payments

Facilitating Payments are not allowed in most countries. In some countries Facilitating Payments may be considered normal practice to ease the bureaucratic process (e.g. to expedite an authorization or a decision that cannot be withheld). Vanderlande’s ABC Policy does not allow for Facilitating Payments and attempts to disguise or conceal Facilitating Payments are considered as a serious breach of this ABC policy, regardless of their size or frequency.

## Intermediaries and due diligence

### Beware:

Particular issues tend to arise with movements of goods across borders. If you encounter any trouble with regard to clearing goods, or significant process delays, you should consult with your manager immediately.

Vanderlande may be held liable for activities on the part of its intermediaries (Agents, sub-contractors as well as other Third Parties), who are involved in bribery or corruption while they act on behalf of Vanderlande. Before engaging with an intermediary, the intermediary must be approved in line with the Business Partner Review Policy. This could also include subcontractors or third parties with which Vanderlande will enter into a joint participation.

Before engaging an intermediary, as part of the due diligence Vanderlande should:

- › Have the intermediary execute an anti-bribery and corruption acknowledgment letter;
- › Use all available information to assemble a complete and thorough due diligence file on the intermediary including a check with Accuity as performed by the Legal Department;
- › Consider why the intermediary’s services are necessary and whether its fees are reasonable in relation to the service offered which Vanderlande cannot procure on its own;



- › Assess the intermediary's business experience and qualifications; and
- › Prepare a summary of the intermediary's reputation, business, banking and credit references.; and
- › Compose a Sole Project Agreement in cooperation with Vanderlande Legal;

The intermediary should provide:

- › Contact information of its owners/principals and Board of Management, including percentage of ownership by each;
- › Annual certification that the intermediary complies with all Vanderlande's procedures related to the G&H Policy; and
- › Relationships with current or former government employees or public officials or political parties, particularly if such intermediary is used in relation to government business dealings for Vanderlande; and
- › Information on any past, current and/or pending legal issues, lawsuits, government investigations, inquiries including the nature and disposition of these actions.

Written and signed agreements with intermediaries shall be administrated accurately by Legal. Monitoring and supervision of the intermediary by the Legal Department should continue during the period the intermediary is engaged by Vanderlande. Any red flags caused by the intermediary's activities should be fully investigated and the relationship re-evaluated based on the results.

All payments made to Intermediaries shall be made in accordance with applicable policies and procedures or as otherwise previously approved in writing by Legal. No payment shall be made to an Intermediaries without receipt of a detailed invoice that fully and accurately describes the services provided and expenses incurred. The invoices shall be carefully reviewed; if an invoice is believed to include charges suspected of being Facilitation Payments or bribes, has to be referred to Legal as soon as possible and in any event before the invoice is paid.

Remedial measures, including termination of contract, shall be taken as appropriate where the Agent fails to act with the level of integrity expected by us or breach the terms of its contract with us.

A list of possible red flags that may arise during the course of a relationship with Agents is set out in Appendix A of this G & H Policy.

## Political Contributions

Vanderlande does not make direct or indirect contributions in any form to political parties, organisations or individuals engaged in politics.

## Charity contributions, donations and sponsoring activities

We believe in contributing to the communities in which we conduct business and permit reasonable charity contributions and donations. We must ensure that charitable contributions and donations are not used as a camouflage for bribery or corruption and that these payments will not be seen as an attempt to influence for the benefit of Vanderlande or in any other way as being improper. The charity contribution and donation must be legitimate and will not be diverted to other beneficiaries.

Sponsoring activities aimed to assist non-commercial organizations in the area of sports, arts, culture, education and science are part of Vanderlande's communication with customers and provide a way to strengthen our brand. However, we must ensure sponsorships are not seen or linked to seeking or obtaining an improper advantage.

No charity contribution, donation or sponsoring activity should therefore be agreed without the prior approval of your manager or your local Compliance Function. Any charitable contribution, donation or sponsorship must be compliant with the following minimum standards:

- › it shall be made in accordance with the approved budget;
- › it shall be made only in favour of entities not recently incorporated, well-known, reliable and with outstanding reputation for honesty and correct business practices;
- › the beneficiary entity must show that it has all the certifications and has satisfied all the requirements for operating in compliance with applicable laws;
- › payments to the beneficiary entity must be made exclusively on the account registered in the name of the beneficiary entity; it is not permitted to make payments to numbered accounts or in cash, or to a party other than the beneficiary entity or to a third country other than the beneficiary entity's country;
- › contributions must be properly and transparently recorded in Vanderlande's books and records.

## Acquisitions, joint ventures and minority investments

In pursuing acquisition, joint venture, consortiums or minority investment opportunities, Vanderlande must, to the extent possible, conduct an appropriate review of the target's or third party's compliance with the anti-bribery and corruption laws and regulations. An intended cooperating venture needs to be subject to an appropriate review as well.

Any joint venture, acquisition or minority investment in which Vanderlande participates will be subject to this



G&H Policy. Vanderlande shall proceed in good faith to use its influence, to the extent possible under the circumstances, to cause the joint venture to maintain an anti-bribery and corruption compliance program, and to maintain accurate books and records and an appropriate system of internal accounting controls, consistent with the requirements of the anti-bribery and corruption laws.

## Books and records

This provision is intended to prevent the mislabelling of payments and the misrepresentation of expenses. Payments and other compensation to or from third parties must, also in order to comply with the accounting standards, be accurately and completely recorded in Vanderlande's books, records and accounts in a timely manner and in reasonable detail. No undisclosed or unrecorded accounts of Vanderlande may be established for any purpose. This requirement applies to all transactions and payments, whether or not they are material in an accounting sense.



## Documentation

Copies of complete third parties' due diligence review files, including the results, conclusions reached, and required written approvals, shall be maintained in accordance with Vanderlande's Document and Record Retention Policy.

# What should I do if I have a question or concern?

Integrity concerns arise and can involve anyone, even with the best of intentions. Knowing what to do can be difficult. If you are not sure, ask for help

- › Talk to your manager or your manager's manager; and/or
- › Report alleged irregularities of a general, operational and financial nature within the company in accordance with the Vanderlande Speak Up Policy; or
- › Contact the Legal Department; or
- › Send an email to [goodbusiness@vanderlande.com](mailto:goodbusiness@vanderlande.com); or
- › Call the Speak Up Line (see page 11 of the Policy on Good Business), a toll-free telephone number that anyone can call anonymously, 24/7. This handles calls in multiple languages. Use the Reporting and Helpline to report an integrity concern.

It is your responsibility to raise any integrity concerns or suspected violation of this policy on Good Business, and any other company policy or procedure immediately.

**If you see or experience something that concerns you, ask about it. Raise questions until you get answers.**

There is a reason why teams are stronger than individuals...

Vanderlande's strength lies in the combination of – and interaction between – each employee's unique talents and contributions. Together, we can achieve goals that are simply out of reach for an individual.

A key part of our success as a company is based upon our reputation as an honest, fair and respectful organisation in which people want to work, with whom suppliers want to do business and customers want to purchase our products. This reputation is built on years of employees doing the right thing each and every time. However, this can only be maintained by individuals who place personal integrity high on their list of priorities. Together, as a team, we can ensure that our reputation remains strong, but we must hold each other accountable. You can do your part by striving to do the right thing in every situation, and speaking up if you have questions, concerns, or suspect – or know of – unethical behaviour.

Our commitment is to listen, answer your questions and make sure that every employee acts in an ethical manner. Your immediate supervisor is a key member of our team, and they should always be the first person you think of when you have any concerns or questions about ethics

in our company. In addition, we have an open-door policy that allows you to reach out to any member of the management team, your local Compliance Function, or the Legal Department with your concerns. If, however, you believe that speaking with someone directly within our company would not be appropriate in a particular situation, you can ask questions, report violations of our company rules or Code of Conduct, or simply get more information, by calling anonymously our Reporting and Helpline or accessing our website.

The Reporting and Helpline and website are confidential and easy to use. They are operated by Navex, a leading provider of this type of service. If you would prefer to ask a question, raise a concern or make a report via the internet, you can simply log on to the website and provide information in the requested fields. If you prefer to speak with a live operator, you can dial the helpline number. Calls are toll-free and both methods are available, 24/7. Regardless of which method you choose, a report is prepared that will be forwarded to the appropriate person for review and, if necessary, investigation.

With each method of reporting, you have the option of providing your name and contact information, or you may remain anonymous. All persons calling and providing a report to the operator or filing a report via the website will be assigned a report number, a PIN and a contact date. If you learn additional information or would like to supplement your initial report, you can call or log back in with your report number and PIN, and provide this.

The Reporting and Helpline, and website are not meant to replace your day-to-day communication with your supervisor or manager. Operators will not be able to answer your questions directly or immediately. You are always encouraged to speak with your immediate manager regarding questions, concerns or suggestions about normal operating procedures or concerns of an ethical nature.



# Sanctions

Vanderlande considers violations of anti-bribery and corruption rules a serious breach of this G & H Policy and Vanderlande's Policy on Good Business. Vanderlande will take disciplinary actions against the offender if this occurs. Disciplinary actions may include termination of employment and liability for damages incurred. Any third parties involved in violations during acting for or on behalf of Vanderlande will be subject to contractual remedies and, where appropriate, termination of the business relationship.

# Effective date

This G & H Policy is approved by the Board of Management of Vanderlande and takes effect on June 1, 2018 and replaces previous rules or policies concerning anti-bribery and corruption.

**External research:**

Information regarding global corruption can be obtained from the website [www.transparency.org](http://www.transparency.org).





# Appendix A - potential risk scenarios: “red flags”

The following is a list of possible red flags that may arise during the course of you working for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly to Legal:

- (a) you learn that our policies, guidelines or procedures (including payment procedures) are not being followed, or encounter unexpected or illogical decisions on the award of contracts;
- (b) you learn that our customer centres, project teams or other employees are claiming for reimbursements of unexpected or poorly explained amounts;
- (c) the fee requested on an application for a license or permit is higher than that quoted in the official price list, or the agency in charge of issuing the license of permit refuses to provide you with an official price list;
- (d) a Public Official indicates there is a defect in an application for a permit or license and offers to overlook it in exchange for an Advantage;
- (e) a Public Official refuses to approve an application for a permit or license but indicates (directly or indirectly) that the application may be approved in exchange for an Advantage;
- (f) an Agent, consultant or other Third Party indicates that our business proposal has a higher likelihood of success if we make payments or offers hospitality to the decision maker, a Public Official or another individual;
- (g) a Public Official enters a premise where we operate and demand a free Advantage for overlooking a license violation;
- (h) a Public Official or business contact requests that you provide employment or some other Advantage to their friend or relative;

## Agents

- (i) you are offered an unusually generous gift or offered lavish hospitality by an Agent;
- (j) you learn that an Agent has a previously undisclosed relationship with a Public Official, or a decision maker working for a prospective customer, and there was no legitimate commercial reason for failing to disclose the relationship at an earlier stage;
- (k) you learn that an Agent has a reputation for paying bribes (or requiring that bribes are paid to them) or for having a “special relationship” with Public Officials;
- (l) an Agent makes statements that should put one on notice, such as boasting about his connections or recommending that Vanderlande not ask how he/she is able to get things accomplished;
- (m) an Agent requests that its relationship with us be kept a secret from our (prospective) customer;
- (n) an Agent refuses to agree to anti-corruption provisions in agreements, insists on the use of side letters or refuses to put agreed-upon terms in writing;
- (o) an Agent requests payment in cash, cash equivalents or bearer instruments, or to a country different from where he conducts business, or refuses to provide an invoice or receipt for a payment made;
- (p) an Agent requests urgent payment before his or her contractual obligations are completed where there is no plausible legal and commercial reason for this request;
- (q) an Agent’s invoice lacks transparency regarding the details of the charges;
- (r) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- (s) you notice that an Agent’s invoice has been overpaid without explanation; and
- (t) you notice that an Agent has been paid commission(s) where no services have been rendered to us.

## Third Parties (other than an Agent)

- (u) you are offered an unusually generous gift or offered lavish hospitality by a Third Party;
- (v) you learn that a Third Party has a previously undisclosed relationship with a Public Official, or a decision maker working for a prospective customer, and there was no legitimate commercial reason for failing to disclose the relationship at an earlier stage;
- (w) you learn that a Third Party has a reputation for paying bribes (or requiring that bribes are paid to them) or for having a “special relationship” with Public Officials;
- (x) a Third Party makes statements that should put one on notice, such as boasting about his connections or recommending that we do not ask how he/she is able to get things accomplished;
- (y) a Third-Party requests that its relationship with us be kept a secret from our (prospective) customer;
- (z) a Third-Party refuses to agree to anti-corruption provisions in agreements, insists on the use of side letters or refuses to put agreed-upon terms in writing;
- (aa) a Third-Party requests payment in cash, cash equivalents or bearer instruments, or to a country different from where he conducts business, or refuses to provide an invoice or receipt for a payment made;
- (bb) a Third-Party requests urgent payment before his or her contractual obligations are completed where there is no plausible legal and commercial reason for this request;
- (cc) a Third Party’s invoice lacks transparency regarding the details of the charges;
- (dd) you notice that we have been invoiced for a commission or fee payment that appears incorrect given the service stated to have been provided, that a Third Party’s invoice has been overpaid without explanation or that a Third Party has been paid where no services have been rendered to us.

# Appendix B - Take the gift test

## To offer a gift, benefit or hospitality

<b>G</b>	Giving to	To whom is the gift or hospitality provided? Providing gifts or hospitality to Public Officials is generally prohibited and punishable by law or at least subject to strict legal restrictions.
<b>I</b>	Improper	For what purpose will hospitality be provided? Will it be provided in relation to a business meeting? Am I seeking to influence any decision or action from them? Is there a new contract or renewal for Vanderlande at stake?
<b>F</b>	Frequency and value	Within six months to the same recipient? Is the purpose of the gift or hospitality to make Vanderlande guests feel welcome and to provide a reminder of the visit? Is the gift of symbolic, rather than financial, value?
<b>T</b>	Transparency	Is it visible and auditable? Am I prepared, if necessary, to be held responsible for this benefit? Would I be happy for all the parties involved to know about the gifts given to them?

## To accept a gift, benefit or hospitality

<b>G</b>	Giver	Who is providing the gift or hospitality and what is their relationship to me? Does my role require me to select contractors? Could this person or his organization benefit from a decision I make?
<b>I</b>	Improper	Are they seeking to influence my decision or action? Has the gift or hospitality been offered to me in line of business or privately? Is it a courtesy, a token of appreciation or highly valuable? Does the timing of the gift coincide with a decision I am about to make?
<b>F</b>	Frequency and value	Has the person or organization made several gifts over the last 6 months? Would accepting it create an obligation to return a favour? Is the purpose of the gift or hospitality to make me feel welcome and to provide a reminder of the visit? Is the gift of symbolic, rather than financial, value?
<b>T</b>	Transparency	Is it visible and auditable? Am I prepared, if necessary, to be held responsible for this benefit? Would I be happy for all the parties involved to know about the gifts received by me?

If in doubt, always seek guidance from your principal/manager, your local Compliance Function or the Legal Department or send an email to [goodbusiness@vanderlande.com](mailto:goodbusiness@vanderlande.com).

