

POWERLINES COMPLIANCE POLICY

GUIDELINES ON THE PREVENTION OF CORRUPTION AND CONFLICTS OF INTEREST

1. CORRUPTION

POWERLINES does not tolerate any form of bribery or corruption. Therefore, this Directive sets forth further details of POWERLINES' policy on corruption, bribery, facilitation payments, charitable donations, patronage and sponsorships (see section 5.1 of the Group Compliance Policy accordingly).

A Bribery & Granting or Receiving of Improper Advantages

POWERLINES and its representatives will not offer, give, or receive bribes or other improper advantages of any kind for any purpose, whether directly or through a third party, regardless of whether for the execution of a task in accordance with that person's duties or contrary to that person's duties and irrespective of whether in connection with a specific transaction for the benefit of POWERLINES or not.

i. What do we mean by bribery and granting or receiving of improper advantages?

The receiving or offering of an improper advantage (e.g. gifts, invitations) by or to any public official or a private individual designed to influence them to improperly exercise their duty, or to induce them to act contrary to the known rules of honesty and integrity. Please note that bribery as well as granting or receiving of improper advantages are sanctioned by criminal law.

ii. Examples for bribery not tolerated under this Directive

- An employee offers to pay an amount of money to a representative of a potential customer in exchange for that representative awarding a tender to POWERLINES.
- An agent offers a payment to a foreign public official in order to secure government approval to award a permit.
- An employee offers a payment to a tax official in order to pay less official taxes.

iii. What do we mean by improper advantage?

Improper advantage means any benefit to which the recipient has no legal entitlement, including but not limited to

- material advantages (e.g. cash payments, payments in kind, invitations to events; gifts); and
- immaterial advantages (e.g. promoting a job application or the granting of an award; extending a time-limit).

iv. What do we mean by public official?

A public official is

- a person who performs tasks of legislation, administration or justice as an employee or official of a state, a public entity or an international organization (e.g. civil servants; judges; members of parliament; employees of public universities);
- any other persons who are entitled to enforce laws on behalf of a state, a public entity or an international organization;
- any person who works as an official or employee for a company that is owned, operated or controlled by a public entity or that is subject to the auditing of the Austrian Court of Audit¹ (e.g. Wien Energie; Wiener Linien; ÖBB; Post; Flughafen Wien; ORF; Verbund, KELAG); and
- any other persons and/or entities as reflected in the applicable Country Annex.

B Facilitation Payments

Neither staff members nor other persons working for POWERLINES shall make facilitation payments. Facilitation payments are minor amounts of money usually given to public officials in order to obtain or accelerate services of such persons to which one has a legal right (e.g. for passport control, customs clearance).

POWERLINES will neither make contributions to third parties to which they are not entitled nor tolerate this being done by other persons on behalf of POWERLINES.

i. What do we mean by facilitation payments?

Facilitation payments are (usually relatively small) unofficial payments made to public officials, to secure or expedite the performance of a routine or necessary action to which the payer of the facilitation payment has legal or other entitlement. Such payments often occur due to the recipient extorting such payment by using the power of his or her official position and where the consequence of not paying may be out of proportion to the small payment demanded. Fees required by law, such as emergency / express surcharge payments and similar charges officially requested by public officials on the basis of verifiable legislation, do not constitute facilitation payments. In cases of doubt please ensure provision of an invoice / receipt for any payment and consult with your superior before any payment is made. If refusing a facilitation payment results in additional costs or delays, this will be accepted by POWERLINES as a normal consequence of strictly applying this Directive.

ii. Examples for facilitation payments not tolerated under this Directive

- An immigration official demands € 50 'entry fee' from an employee at an airport used frequently by company employees to be allowed entry to the country, even though the employee's passport and visa are all in order.
- A customs official demands € 150 to give priority clearance to goods arriving in port even though all import duties and paperwork are in order.

¹ For Austria, please refer to the list of companies to be audited, published on the homepage of the Court of Audit as a first indication: <http://www.rechnungshof.gv.at/beratung/pruefobjekte.html>.

C Direct and Indirect Bribery by Third Parties

All POWERLINES Companies must be dedicated to carefully selecting our business partners, intermediaries and all other third parties supporting us or acting on behalf of POWERLINES. Adequate steps must be taken to ensure that such third parties do not pay or accept bribes or facilitation payments within the scope of their business operations (in the form of compliance clauses as recommended in Attachment 3 to the Group Compliance Policy).

D Gifts and Invitations

POWERLINES and its representatives will not offer, give or receive any gifts or invitations and other advantages (as defined above in section 1.A. subsection iii, e.g. tickets, transport, loans, accommodation, meals, etc.) which are intended, or may be seen, as a bribe or improper advantage, or which may place, or be perceived to place (directly or indirectly) the recipient under an obligation towards the party offering or giving such gift or invitation. As a matter of principle, accepting and making monetary gifts is prohibited. All other gifts and invitations are subject to transparency, adequacy, compliance with customary local business practice and the rules set forth in the attachment on “Gifts and Invitations” hereto. Furthermore, gifts and invitations exceeding a certain value are subject to registration and approval (see section iv.). It should also be noted that all gifts and invitations granted by POWERLINES, regardless of their amount, must be accurately and properly recorded in the company’s accounts.

i. Why do we need rules on gifts and invitations?

Gifts, invitations and other advantages can be problematic in commercial life because they may have an improper influence on decision taking. Such gifts, invitations and other benefits may even be prohibited under criminal law; already the mere invitation of a public official may constitute a criminal offence in certain cases.

Please note that the laws are particularly strict if a public official is involved. Therefore, whenever you plan to give a gift or issue an invitation, you have to ascertain in advance whether the recipient is a public official (as defined in section 1.A., subsection iii. above) or works in the private sector. In cases of doubt please consult with your superior and/ or the Ethics Department of EQUANS France on the appropriateness of giving a gift or invitation.

ii. Gifts/invitations prohibited in all circumstances

- Gifts to or from public officials as defined in section 1.A.iv. (with the exception of advertising objects, detailed provisions on gifts and invitations in the public sector follow in section 1.D.viii.);
- Gifts that would be granted or received at a strategic or sensitive moment, in particular in the context of a decision that could affect the interests of the company (call for tenders in progress, entry into a market, negotiation of a contract in progress, waiting for an authorisation, permits being granted etc.);
- Carrying out or taking over works (construction, repair, improvement, decoration of a property);
- Capital goods such as cars, televisions, computers, mobile phones, etc;
- Accommodation or plane/train tickets free of charge;
- Discounts, commissions, or any form of reward made or offered as a personal benefit;

- Cash or cash equivalents (e.g. gift cards, gift vouchers);
- Gifts, loans, advances and debt forgiveness;
- Shares in the capital of a company or of securities listed on the stock exchange;
- Unjustified offers of free services such as insurance, transport, school fees, or any other personal preferential treatment;
- Offers of employment outside the standard selection and hiring process;
- Scholarships or internships outside the standard selection and award process;
- Gifts to relatives (spouse, family, etc.) of co-contractors, partners or clients.

iii. Institutional events of the POWERLINES General Management

Seminars organized by a POWERLINES company are only permitted if they are held (i) for business reasons, (ii) with a minimum of 10 and a maximum of 50 external persons and (iii) an invitation value not exceeding € 150,-- per person. If these events exceed a value of € 150,-- per person or if less than 10 or more than 50 external persons are invited, they must be approved in advance by the MBU².

iv. Registration and approval requirement for grants

All gifts, invitations and other benefits to and from third parties above a certain value must be accurately and faithfully recorded in a central Gift Register kept by the **respective local management**.

The following requires **informing the line manager via entry into the Gift-Register**:

- as of € 50 for Gifts & Invitations per Person per gift or invitation, the € 50 constitutes a maximum;
- Gifts and invitations of less than € 150 must be recorded no later than one month after the transaction;

The following requires prior **approval by the line manager** (or the Ethics Officer of BU Transport):

- as of € 150 for Gifts & Invitations per Person per gift or invitation ;

The following requires prior **approval by the BU CEO³** together with the **Ethics-Officer of BU Transport**:

- as of € 500 for Gifts & Invitations per Person per gift or invitation;

v. Limited number of gifts and invitations

A limited number of gifts and invitations are provided regardless of value. Only one gift may be offered or accepted by the same person per year, only one meal invitation may be offered or accepted by the same person per month, and only one event invitation may be offered or accepted by the same person every six months.

² MBU = Management or Ethics Officer Master Business Unit EQUANS France

³ BU CEO : for example BU Transport => CEO BU Transport

vi. Examples for gifts / invitations not tolerated under this Directive

- Inviting a public official (e.g. an National Rail employee) on an ‘all expenses paid’ basis to a sporting event in a distant location that would, for instance, require transport and/or accommodation.

vii. Gifts and invitations in the private sector

Private sector means that only private companies are involved and there is no relation whatsoever with a public official as defined in section 1.A. subsection iv. above.

POWERLINES’ staff members are permitted to accept or give gifts and invitations in connection with their work subject to the conditions listed hereinafter:

- Gifts of money or cash equivalents and all other gifts and invitations listed in ii. must never be given or accepted.
- Gifts, giveaways and invitations must not be linked with any sort of conditions or service in return and from an objective point of view may not place, or be perceived to place (directly or indirectly) the recipient under an obligation towards the party offering or giving such gift, giveaway or invitation.
- A small gift of low value which is given just once for reasons of local custom or market practice (such as Christmas or birthday presents) is accepted.
- Customary and typical giveaways (such as a small bouquet of flowers, chocolates, simple calendar or pen etc.) are permitted.
- The Line Manager must be informed about a benefit (gift/invitation) with a value of > € 50,-- and there must be an entry in the Gift Register.
- Invitations: invitations to a meal or to a professional, social or sports event that are in accordance with fair and customary local market practice and with the position of the recipient, are permitted to the extent described under iv. and v. (irrespective of any registration and authorisation requirements), however in any event excluding travel costs.
- The accepting and offering of customary and typical giveaways, gifts and invitations of low value which are in compliance with the above mentioned criteria are generally permitted. The Line Manager must be informed about a benefit (gift/invitation) with a value of > € 50,-- and there must be an entry in the Gift Register.

An overview of the applicable rules and conditions is provided in the Attachment “Gifts and Invitations” hereto.

viii. Gifts and invitations in the public sector

Public sector means gifts and invitations to public officials as defined in section 1.A. subsection iv. above.

Gifts to public officials or public companies are generally prohibited. Exceptions to this prohibition are, for example, calendars, ballpoint pens, etc. promotional gifts.

- Public officials may neither be influenced in their function (not even to act in accordance with their duties) nor may a generally supportive atmosphere be sought to be created by way of gifts or invitations.

- Invitations must not be linked with any sort of conditions or services in return and from an objective point of view may not place, or be perceived to place (directly or indirectly) the recipient under an obligation towards the party offering or giving such gift, giveaway or invitation.
- An invitation may only be extended to the public sector if the above principles are met and subject to the following conditions: invitation is for (i) an ordinary business meal in accordance with customary local business practice and the position of the recipient; (ii) a professional event with a broad group of invitees where a clear and objectively justified official interest exists on the side of the public official (and/or the respective authority) to participate in such event.
- **In case of invitations, we strongly recommend ascertaining that the public official is allowed to accept the invitation.**
- **Prior approval must be obtained from the Ethics Officer of the BU Transport via email for invitations to or from public officials, taking into account a reasonable lead-time.**

An overview of the applicable rules and conditions is provided in the Attachment “Gifts and Invitations” hereto.

ix. Further Guidance

POWERLINES recognizes that laws and market practices may vary across the jurisdictions in which it does business and what is considered adequate and compliant with local market practice may vary. Always adopt a common sense approach and ask yourself whether you would feel comfortable to read about the gift / invitation offered or received in the newspaper.

In addition, the limits listed under point iv. must always be observed, which may result in a notification and approval requirement for the grant in question.

E Charitable Donations, Patronage and Sponsorship

We will support, sponsor and contribute to social and community activities that are aligned with POWERLINES’ business objectives and values as well as international, national, and local regulations and standards. Such donations, patronages and social investment are carried out transparently and must not be made so as to create the perception of impropriety or unfair advantages in competition, in particular when dealing with public officials, politicians and others of influence. Therefore, no financing should ever take place during a suspicious period such as the opening of an invitation to tender.

Each project selected locally must first undergo an evaluation process in which fundamental compliance risks are examined and assessed (see section E. ii.). Each project subsequently requires the prior approval of a committee consisting of the POWERLINES Group management and the head of the department concerned. The (non-)granting of this approval is recorded in an internal approval form (Attachment 3 for donations or Attachment 4 for sponsorships).

It is important that in all cases we act transparently, ethically and in good faith. In any event, contributions in the form of donations, patronages and sponsoring may not be used in order to circumvent our guidelines on the acceptance and provision of gifts, the prohibition of bribes, etc.

i. What do we mean by charitable donations, patronage and sponsorship?

Donations are voluntary contributions in cash or in kind made to third parties for scientific, social, cultural, environmental, educational purposes without provision of any services in return. Any donation must be documented transparently and may not be made to achieve any improper advantages for the benefit of POWERLINES.

Patronage means making an important contribution in the form of benefits in kind, support, etc., without receiving anything of equal value in return, even if the company may associate its name with the operation. It is therefore a symbolic support of an event, an organisation or a project by the company through the assumption of patronage.

Sponsoring means any contribution in cash, in kind or services for the benefit of an event or cause organized by a third party. In return for its contribution POWERLINES shall receive the right to publicly display its logo and to promote its brands and products, potentially also to participate as a speaker, to be mentioned in the inaugural address and/or to receive tickets for that event. Generally, sponsoring of political parties or purely political events shall be prohibited; exceptions may be permitted by Group Management Board.

ii. Recipients and Exclusions

Donations, patronages and sponsorships are limited to areas including **solidarity** (such as assistance for young children, promoting diversity, etc.), **sport** and the preservation and enhancement of **cultural and natural heritage**. POWERLINES will under no circumstances engage in any donation or sponsorship that could at any time raise suspicion of bribery or fraud and to no beneficiary who is convicted of a criminal offense by court or regulatory authorities or who is clearly seeking a personal interest or adopting a behaviour or management style that arouses fears of embezzlement of funds by its members. Donations and sponsoring are further prohibited if the employee who initiated the project derives a direct personal benefit from it or if the beneficiary is a profit-oriented organization.

iii. Evaluation Process

Before a donation, a patronage or a sponsorship is granted, an internal evaluation process must first be carried out, unless an exceptional circumstance is fulfilled which allows to waive this evaluation by way of exception (final decision of the Group Management Board).

In the evaluation process, a search in public and specific databases will be carried out, whereby a minimum of information must be identified in accordance with Attachment 2. In this course, any identified "Red Flags" must be recorded. If the Evaluation Process reveals an ethical risk, a business intelligence professional⁴ (in-house or if externally, has to be approved) must conduct a second evaluation process that includes an in-depth investigation. Including a more protective safeguard clause in the agreement and requiring a written commitment to anti-corruption can be effective measures to combat the identified risks.

⁴ See point B.iii. of the Guidelines for conduct with business partners; the infrastructure of the owner group should be used primarily; if this is not sufficient, an external consultant must be utilised.

A committee consisting of the Group Management Board and the head of the Corporate Communication department shall take the result of this evaluation process into account in its decision.

iv. Thresholds

A first threshold of € 500,-- per year and per beneficiary is set for the validation of a donation, patronage or sponsoring action.

Sponsorships, patronages and donations between € 500,-- and € 5.000,-- per year and per beneficiary are validated by the Manager of the Entity concerned; the Ethics & Compliance Department, the Communication Department and the Division Manager must be informed.

Actions between € 5.000,-- and € 30.000,-- per year and per beneficiary must be approved by the relevant Division Manager. Ethics & Compliance Department, Communication Department and the Division Manager must be informed.

Actions over € 25.000,-- per year and per beneficiary must be approved by the relevant Division Manager. In addition, authorisation must be requested from the EQUANS Group Communications Department.

Actions over € 30.000,-- per year and per beneficiary must be authorized by the Division Manager and by the EQUANS France's donation, patronage, and sponsoring Committee. Ethics & Compliance Department, Communication Department and the Division Manager must be informed.

v. Follow-Up

In order to ensure proper use of the donations, patronages and sponsorships, monitoring must take place. Particular attention must be paid to compliance with the agreement and the proper use of the sums allocated. An up-to-date register of donations made since the start of each calendar year must be kept and submitted to Ethics and Compliance Department on a quarterly basis. At the end of the year, this register has to be sent to the EQUANS France communication department in order to centralize and consolidate the detailed list of its actions of the previous year.

vi. Overview

- Any donation, patronage or sponsorship granted by POWERLINES must be documented and occur in a transparent, proportionate way and requires the prior approval of the POWERLINES Group Management Board.
- Any amount granted must be reasonable and proportionate to the circumstances.
- Any donation shall be given without any intention to obtain something in return (other than enhancing POWERLINES' image).
- Any sponsoring may only be made on the basis of a written sponsoring agreement which specifies the recipient of the contribution made by POWERLINES, the event, the amount of POWERLINES' contribution as well as the other conditions of the contribution made by POWERLINES.
- Before donating and before entering into a sponsoring or patronage agreement the integrity of the other party must be confirmed in the course of an evaluation process to

avoid any reputational harm to POWERLINES. In addition, such check must ensure that no conflicts of interest exist (e.g. no business decision pending with the third party concerned, no family relationship etc.).

2. CONFLICTS OF INTEREST

All employees must ensure that their personal interests do not conflict with their duties vis-a-vis POWERLINES or its customers and business partners. This Directive sets forth further details of POWERLINES' policy on conflicts of interest (see section 4.5. of the Group Compliance Policy accordingly).

Conflicts of interest may arise from close (personal) relationships between staff members and customers, representatives of business partners or other employees. In particular, potential conflicts of interest may arise in connection with gifts, invitations, awards of contracts, and other transactions. Conflicts of interest can also be linked to corruption and fraud. Any such situations of conflict must be reported to the superior, who will then decide whether a conflict of interest actually exists and what measures to take.

i. What do we mean by conflicts of interest?

Conflicts of interest occur when we find ourselves in a situation where two or more competing interests conflict and impair our ability to make objective, unbiased business decisions. A conflict of interest can take many forms:

- private and company interests are mixed;
- allowing private interests to influence business decisions; and
- financial or personal considerations may influence judgement when carrying out employment duties and responsibilities.

ii. Conflicts of interest

- We at POWERLINES consider loyalty as our staff members' key responsibility. Acting loyally means to take any business decisions in the best interest of POWERLINES.
- You must inform your superior in case of a potential conflict of interest and obtain his/her prior approval in writing before taking any action or business decision that could be affected by such a conflict of interest.
- In any event, the following circumstances are subject to prior authorization by your superior:
 - Becoming personally involved, whether directly or indirectly, in any transaction involving POWERLINES;
 - Negotiating or contracting on behalf of POWERLINES with an entity in which the employee, a relative or friend or other third party with whom the employee has a close relationship has an involvement from which any or all of these parties may benefit;
 - Accepting any employment, consultancy, directorship, partnership or joint-venture interest or anything similar outside POWERLINES;
 - Directly or indirectly acquiring shares of a competitor of POWERLINES;
 - Accepting or continuing employment within POWERLINES if the persons accepting or continuing employment have a close relationship with each other

and by acceptance or continuation could get in conflict with the duties they owe to the POWERLINES. In particular, actions which are subject to the principle of dual control must not be performed jointly by employees who have a close relationship with each other.

iii. Examples for conflicts of interest not tolerated under this Directive

- An employee does not disclose a second job in a third party corporation which is a customer, competitor or potential business partner of POWERLINES.
- Recruiting a close family member or close friend or such persons performing services for POWERLINES' customers, suppliers or business partners.
- Serving on the board of directors in a corporation that is not part of POWERLINES.

Attachment 1:
GIFTS AND INVITATIONS

	THRESHOLDS in EUR or its equivalent in local currency				Recurrence per profit center	Comments
	No compulsory declaration in the register	Mandatory declaration in the register				
	Less than € 50 (threshold A)	Between € 50 (threshold A) and € 150 (threshold B)	Between € 150 (threshold B) and € 500 (threshold C) (1)	Above € 500 (threshold C) (1)		
Gift offered	N.A	Informing the line manager via the register	Prior approval from the line manager (or the Ethics – Officer of the BU Transport)	Prior approval by the BU CEO ** and the Ethics-Officer of the BU Transport	max. 1 gift per year from or to the same person	Prohibition on gifts (with the exception of advertising objects): - to Public Officials or Public Enterprises; - to relatives of Third Parties
Gift received	N.A					
Invitation "restaurant" offered or received	N.A. but declaration of guests in expense reports				max. 1 invitation per month (offered or received) from or to the same person	<p><u>If the guest or invitee is a Public Official/Public Company</u>: prior approval by the Ethics Officer of the BU Transport (plus entry into the register independent of the value)</p> <p><u>Invitation of relatives</u>: may be authorized by the BU CEO ** and limited to one accompanying person per event.</p>
Event invitation offered or received	N.A	max. 1 event every 6 months (paid for or received from the same individual)				
Event organised by a branch	Must meet the following requirements: (i) business justification; (ii) minimum 10 external persons and maximum 50; (iii) invitation value max € 150 /pers.	Prior approval is required from the MBU* If ≥€ 150EUR or < 10 pers or > 50 pers. :			N.A	
Travel and accommodation expenses	The payment of a Third Party's travel/accommodation expenses is prohibited, unless it is contractually provided for or made necessary for the performance of a contract (the same applies to the expenses of a manager or employee paid by a Third Party).				N.A	<p>It is possible to cover the travel and accommodation costs of a third party, if the latter is taking part in an event organized by the inviting Group Entity (seminar, symposium, jury, working meeting or equivalent).</p> <p>For public bodies: the assumption of responsibility is prohibited unless it results from a contractual provision in the context of the performance of a contract or is authorized by the supervisory ministry.</p>

Thresholds B and C may be modified in accordance with the conditions set out in this policy

*MBU - Management or Ethics-Officer Master Business Unit EQUANS France

**BU CEO: e.g. BU Transport => CEO BU Transport GmbH

**Attachment 2:
„RED FLAG“-ASSESSMENT FOR CHARITABLE DONATIONS, PATRONAGES AND SPONSORSHIPS**

OVERVIEW

Audited Party (name/company name)	
PWL-company concerned	
Project	
Date	
Employee responsible	

CONCLUSION	Comment / Explanation
<input type="checkbox"/> Red Flag(s) identified <input type="checkbox"/> No Red Flag(s) identified	

Information on the assessed Party

Legal Form	
Registration number	
Address (registered office and business address)	
Contact person(s)	<ul style="list-style-type: none"> • phone: • e-mail:
Activity	
Company structure	
Management Board	

Please tick the appropriate boxes:

1. EASE OF ACCESS TO INFORMATION & REPORTS	
<input type="checkbox"/>	No proof of registration or real existence
<input type="checkbox"/>	Inability to access financial statements or failure to comply with financial obligations; e.g. <ul style="list-style-type: none"> • Failure to publish financial statements despite legal obligation to do so; • Auditor's refusal to approve the financial statements; • Suspicions, ongoing investigations or sanctions related to financial obligations (e.g. accounting fraud, tax evasion, insider trading, etc.)
<input type="checkbox"/>	Supervision and management bodies not identified
<input type="checkbox"/>	Shareholders and beneficial owners not identified
2. GOVERNANCE	
<input type="checkbox"/>	No governance policy
<input type="checkbox"/>	Non-compliance with governance standards and regulations
<input type="checkbox"/>	Other governance problems
3. PRIOR LEGAL PROCEEDINGS, CORRUPTION AND MONEY LAUNDERING	
<input type="checkbox"/>	Issues related to corruption or money laundering, e.g. <ul style="list-style-type: none"> • Ongoing investigations or legal proceedings in cases of corruption, conflicts of interest, or money laundering (in the counterparty's country or internationally); • Cases of potential corruption that have not been followed up on because of a lack of judicial independence; • Strong suspicions (e.g. serious allegations made by an NGO or an investigation); • Practice repeated by the third party.
<input type="checkbox"/>	The shareholding or corporate structure includes tax havens,⁵ trusts, or foundations⁶, e.g. <ul style="list-style-type: none"> • The shareholding structure is designed solely to hide who the real beneficial owners are, or for tax evasion or money laundering purposes; • anonymous trust: unknown settlor/beneficiaries; • Nested holding companies in tax havens (see footnote 5); • Serious accusations that offshore companies are used and that could cause reputational problems.
<input type="checkbox"/>	Politically Exposed Persons (PEP) or public entities are involved <ul style="list-style-type: none"> • PEP (or family member of a PEP) who can influence the award of a contract in the country where the donation/sponsorship will take place; • PEP who can cause problems in terms of illegally acquired assets/money laundering; • PEP who can cause serious reputational problems (e.g. family member of a dictator or of politicians known to be corrupt or involved in human rights violations).
<input type="checkbox"/>	The counterparty or its shareholders is on a sanctions/embargo list or exclusionary list <ul style="list-style-type: none"> • listed on the U.S., EU, or UN sanctions/embargo list in the country where the planned donation/sponsoring will be; • Prohibition to submit bids in the country where the donation/sponsorship will be; • Prohibition by the regulatory authorities to engage in an activity (e.g. prohibition to offer the certain services).

⁵ See as indicator the respective list of the EU, status 27.02.2020, available in different languages under [https://eur-lex.europa.eu/legal-content/de/TXT/?uri=CELEX:52020XG0227\(01\)](https://eur-lex.europa.eu/legal-content/de/TXT/?uri=CELEX:52020XG0227(01)).

⁶ Exception: family trusts or foundations or trust/foundations whose founder and beneficiaries are known.

<input type="checkbox"/>	Activities in countries under embargo/on a sanctions list
<input type="checkbox"/>	Other violations of national and international standards

4. CORPORATE SOCIAL RESPONSIBILITY AND HUMAN RIGHTS	
<input type="checkbox"/>	No code of conduct or ethics and human rights policy
<input type="checkbox"/>	Issues related to Human Rights
<input type="checkbox"/>	Issues related to the environment
<input type="checkbox"/>	Issues related to health/safety/security

5. REPUTATIONAL ISSUES	
<input type="checkbox"/>	Negative information about the counterparty
<input type="checkbox"/>	Negative information about the counterparty's shareholders and beneficial owners
<input type="checkbox"/>	Negative information about the counterparty's directors (or supervisory board members)

6. NONE OF THE MENTIONED CASES	
<input type="checkbox"/>	None of the mentioned cases apply

_____, on _____
[Place] *[Date]*

 Signature responsible employee

The completed and signed document must be forwarded to POWERLINES Group GmbH for final decision making by the committee comprising the management board and head of the Corporate Communication department.

Attachment 3:
FINAL APPROVAL FORM FOR CHARITABLE DONATIONS

POWERLINES may support, sponsor and contribute to social and community activities that are aligned with POWERLINES’ business objectives and values. Such donations and social investment must not be made so as to create the perception of impropriety or unfair advantages in competition, in particular when dealing with public officials, politicians and others of influence.

Donations are voluntary contributions in cash or in kind made to third parties for scientific, social, cultural, environmental, educational purposes without provision of any services in return. Any donation must be documented transparently and may not be made to achieve any improper advantages for the benefit of POWERLINES.

Applicant / Internal contact person:	
Date:	
Name of concerned subsidiary:	
Beneficiary/Recipient of Donation:	
Amount of the Donation:	

Description of the organisation including a link to the website:

- One-time donation: Yes No
- Conflict of interests: Yes No
- Is the organisation a political organisation or party? Yes No

Date, Name, Signature of Managing Director of the subsidiary:

- Integrity confirmed* : Yes No

Conclusion Due Diligence*:

Date, Name, Signature of Head of Corporate Communications:

Date, Name, Signature of the CEO, POWERLINES Group:

Compliance Policy POWERLINES Group:

https://www.powerlines-group.com/spl/powerlines.nsf/sysPages/compliance_de.html

* Check and confirmation by Head of Corporate Communications

**Attachment 4:
FINAL APPROVAL FORM FOR SPONSORING**

POWERLINES may support, sponsor and contribute to social and community activities that are aligned with POWERLINES' business objectives and values. Such sponsoring and social investments must not be made so as to create the perception of impropriety or unfair advantages in competition, in particular when dealing with public officials, politicians and others of influence.

Sponsoring means any contribution in cash, in kind or services for the benefit of an event or cause organized by a third party. In return for its contribution POWERLINES shall receive the right to publicly display its logo and to promote its brands and products, potentially also to participate as a speaker, to be mentioned in the inaugural address and/or to receive tickets for that event. Generally, sponsoring of political parties or purely political events shall be prohibited; exceptions may be permitted by Group Management Board.

Applicant / internal contact person:	
Date:	
Name of concerned subsidiary:	
Sponsored Party	<input type="checkbox"/> An Organisation <input type="checkbox"/> An Event <input type="checkbox"/> Others (→ Explanation):

Description of the organisation or event including a link to the website:

Amount of Sponsoring:

Duration of Sponsoring:

Is the reputation of the organisation/event known: Yes No

Conflicts of interests: Yes No

Is the organisation a political organisation or party? Is it a political event? Yes No

Are there any services in return: Yes No

If yes, please specify:

- Presentation of the company logo (website, event, print publications)
- Being mentioned as Sponsor
- Presentation of the company (Roll-Ups, Flyer, Folder)
- Event tickets
- Presentation/Speaker Slot
- Presentation of products or services
- Others

Is there a written agreement/sponsorship contract : Yes No

Date, Name, Signature of Managing Director of the subsidiary:

Integrity confirmed*: Yes No

Conclusion Due Diligence*:

Written agreement/contract concluded: Yes No

Date, Name, Signature of Head of Corporate Communications:

Date, Name, Signature of the CEO, POWERLINES Group:

Compliance Policy POWERLINES Group:
https://www.powerlines-group.com/spl/powerlines.nsf/sysPages/compliance_de.html
* Check and confirmation by Head of Corporate Communications