

# Guideline on Gifts, Hospitalities, and Entertainment

2021

## Our position

Flying Tiger Copenhagen recognizes the importance of establishing and cultivating our business relations around the globe. Our practices are conducted responsibly and with integrity and we expect the same approach from our partners and suppliers. Hospitalities and entertainment are a common part of business and cultural interactions; however, they must be aligned with our values and be within legal limits.

Hereby gifts generally refer to items of value given to or by employees. They can be consumer goods, branded items, discounts or cash. Hospitality includes food, drink and accommodation, flights or other means of transport given to or offered by colleagues to initiate or develop business relationships. Finally, entertainment is defined as the participation in lunches, dinners or cocktail parties, sporting activities or similar business gatherings conducted for business purposes.

This policy regulates the giving and receiving of gifts, hospitalities and entertainment and applies to all Flying Tiger Copenhagen employees, partners and suppliers.

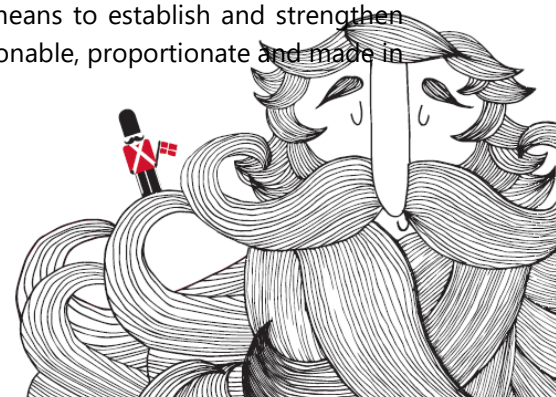
## Zero tolerance on Gifts

Gifts may express an appreciation of a business relationship. However, accepting gifts from vendors poses a risk of improperly affecting objective decision-making and/or influencing the outcome of a business transaction. For this reason, we have adopted a zero-tolerance policy on gifts that applies to all Flying Tiger Copenhagen employees and partners at all levels. Specifically:

- All gift offers from a third party must be rejected with reference to this policy. Gifts include but are not limited to: money or physical gifts of any kind; mobile phones and other electronic devices and gadgets; paid lodging of any kind; loans; job offers; gambling tokens; discounts; or coupons. The prohibition applies both for any direct exchange and for any indirect exchange via family members or other third parties.
- If a gift is received, the gift must be returned to the vendor whenever possible.
- If returning or rejecting the gift is not possible due to physical or cultural constraints, the gift must be delivered to the office management at Zebra or to the local management of Flying Tiger Copenhagen's subsidiaries or stores, in order for the gift to be donated to charity or given away in yearly Christmas raffles.

## Key Rules for Entertainment and Hospitalities

We recognize that entertainment and hospitalities legitimately serve as means to establish and strengthen business relations and we allow this type of interactions when they are reasonable, proportionate and made in



good faith. We do not, and encourage our business partners and suppliers not to, offer, accept, or participate in an event that conflicts with the following rules:

- Be reasonable and with a legitimate business purpose, e.g. cannot happen outside of a business interaction and must as a minimum include 2 Zebra A/S employees.
- Not interfere with the exercise of independent judgement in the best interest of Zebra A/S, e.g. to influence the outcome of a sourcing decision.
- Be occasional, transparent and open
- Comply with the law, e.g. must be in line with national anti-corruption law.
- Be consistent with local custom and practice, e.g. be aligned with local business traditions and not be extravagant and culturally inappropriate.
- Any entertainment must not be potentially offensive, sexually oriented, discriminatory or conflicting with Zebra A/S's values
- Not violate the giver's or receiver's policies on the matter, e.g. the Business Ethics Policy.

### **Limit for entertainment and hospitalities**

It is acceptable to participate in and offer social events and hospitalities (breakfast, lunch, dinner, courtesy events), however the amount (per occasion, per person) may not exceed **100 EUR**.

### **Registration of gifts, entertainment and hospitalities**

All gifts, offered, rejected or received, and all forms of entertainment and hospitalities must be regularly registered at the assigned local place. In Copenhagen HQ, the reception takes care of it. Ask your manager if in doubt. Line managers are responsible for the implementation of this policy and regular reporting among their employees.

### **When in doubt**

Always use your common sense to assess whether gifts and hospitalities are of reasonable value and within triviality limits. Share this policy with all your partners and vendors before any business interaction or event.

When in doubt, consult your manager(s) and/or the Sustainability & Social Responsibility team.

