

SPONSORSHIP AND DONATIONS GUIDELINES

1. Introduction

1.1 The purpose of this document is to reduce the risk of fraud in the area of sponsorship and donations. The guidelines supplement the provisions of the "Anti-corruption Policy".

1.2 The rules apply to the Marketing Director/Manager if such position is established in the Company. In case there is no such position the rules apply to the Financial Director/Manager of the Company. In case there is no such position the rules apply to the Country Leader/General Manager of the Company.

1.3 The guidelines apply to all sponsored events and donations made by the companies belonging to Asseco South Eastern Europe Group.

2. Definitions

Company – entity belonging to Asseco South Eastern Europe Group (ASEE)

Compliance Officer - a designated person within the Company whose responsibility it is to ensure compliance with law and the best standards of the company's operation

Donation – form of agreement in which the donor undertakes to provide a free benefit to the recipient at the expense of his or her property

Gift - material gain, expressed in money, goods or services, made by a specific entrepreneur (sponsor) to a selected natural person, organization, institution or other legal structure (sponsored entity) in order for that person to perform the activities specified in the sponsoring agreement and aimed at strengthening or consolidating the reputation of the sponsor

Marketing Director/Manager – a person responsible for providing direction, guidance and leadership to a marketing department of the Company

3. Responsibilities

Compliance Officer or
the Management Board if the
Compliance Officer is not appointed

Developing and monitoring the application of
policies on sponsorships and donations



Marketing Director/Manager or
Financial Director/Manager or
Country Leader/General Manager

Implementing and overseeing the application of
policies regarding sponsorships and donations

4. General principles

4.1 Sponsorships/donations may not directly or indirectly involve political organizations, public officials, or persons holding public office.

4.2 A sponsorship/donation may be made on the understanding that through it the Company does not create an obligation on the part of the sponsored person/entity to provide a financial or non-financial benefit to the Company.

4.3 The donation is for charitable purposes and is not directed to the financial or non-financial benefit of the Company.

4.4 Both sponsorship and donation activities are carried out on the basis of an annual plan and budget approved by the Management Board of the Company.

4.5 Sponsorship activities have a defined level of sponsorship effectiveness.

4.6 A monetary donation can only be made in non-cash form by wire transfer to a bank account belonging to the recipient.

4.7 For each sponsorship and donation an agreement is to be signed. This rule does not apply to the conferences organized by the Companies for clients / potential clients where the event is carried out in accordance with the bylaws.

4.8 At a minimum, the sponsorship/donation agreement must include:

4.8.1 clauses that allow monitoring of the sponsored entity's expenditures,

4.8.2 a catalog of expenditures for which the funds received will be available for use,

4.8.3 the right to inspect the documentation relating to the performance of the contract in question (right of audit),

4.8.4 the ability to immediately cease funding the sponsored entity's activities in the event of a reasonably suspected violation of law within the scope of the agreement, the existence of a conflict of interest or the occurrence of corruption, and the possible demand for repayment of all payments related to the execution of the sponsorship agreement in the event of a reasonably suspected violation of law by the sponsored entity.

4.9 Sponsorship of conferences/meetings with customers or potential customers may only involve activities necessary to promote the Company's brand or products.

5. Records of sponsorships and donations

5.1 The Marketing Director/Manager and if there is no such position the Financial Director/Manager:

- 5.1.1. maintains a list of sponsored entities and sponsorship terms and a list of donation agreements,
 - 5.1.2 monitors the implementation of the sponsorship agreement and the donation agreement,
 - 5.1.3 reports annually to the Compliance Officer and/or the Management Board on the implementation of sponsorship/donation activities,
 - 5.1.4 establishes a budget for sponsorship/donation activities for the year and obtains the Management Board's approval,
 - 5.1.5 obtains the Country Leader/General Manager's approval for any deviation from the Management Board-approved sponsorship/charity budget for the year.
- 5.2 At a minimum, the list of sponsored entities and donation agreements should include:
- 5.2.1 ordinal number,
 - 5.2.2 the date of the donation/sponsorship,
 - 5.2.3 name/type (donation/sponsorship),
 - 5.2.4 the name of the Company sponsored/to which the donation was made,
 - 5.2.5 value of sponsorship/donation.