

Policy On Accepting and Granting Of Benefits

One Albania SHA
Version 1.0



TABLE OF CONTENTS

1. PREAMBLE	3
2. AREA OF APPLICATION.....	3
3. ACCESS RIGHTS	3
4. COMPLIANCE TO BEHAVIORAL STANDARDS.....	3
5. TAX OBLIGATIONS	3
6. TERMS AND DEFINITIONS.....	4
7. ACCEPTANCE OF BENEFITS	7
7.1 General provisions and prohibitions	7
7.2 Hospitality Invitations	8
7.3 Invitations to work-related events	9
7.4 Invitations to other events	9
7.5 Financing of travel and accommodation expenses.....	10
7.6 Material Gifts.....	10
7.7 Monetary Gifts	11
7.8 Approval by the Superior and Compliance & Corporate Governance Dep.	11
7.9 Refusal/Return	11
8. GRANTING OF BENEFITS	11
8.1 General provisions and prohibitions	11
8.2 Granting of benefits to members of the public sector	12
8.2.1 Hospitality invitations to members of the public sector.....	13
8.2.2 Inviting members of the public sector to work-related events	13
8.2.3 Inviting members of the public sector to other events	13
8.2.4 Financing travel and accommodation expenses for members of the public sector	14
8.2.5 Material and monetary gifts to members of the public sector.....	14
8.2.6 Particular features applicable to benefits extended in the political sphere	14
8.3 Granting of benefits to business partners in the private sector	15
8.3.1 Hospitality invitations to (private sector) business partners.....	15

8.3.2 Inviting (private sector) business partners to work-related events	15
8.3.3 Inviting (private sector) business partners to other events.....	15
8.3.4 Financing travel and accommodation expenses for (private sector) business partners	16
8.3.5 Material and monetary gifts to (private sector) business partners	16
8.3.6 Gratuities.....	16
8.4 Granting of benefits by the Company to ONE Albania employees	17
9. DOCUMENTATION	17
10. CASES OF DOUBT AND APPROVAL OF EXCEPTIONS	18
11. OBLIGATION TO REPORT ATTEMPTS TO EXERT UNDUE INFLUENCE	18
12. ENTRY INTO FORCE	18
13. REVIEW OF THIS POLICY	18
APPENDIX 1: OVERVIEWS: ACCEPTANCE OF BENEFITS	19
APPENDIX 2: OVERVIEWS: GRANTING OF BENEFITS	20
APPENDIX 3: SAMPLE LETTER FOR RETURNING UNACCEPTABLE BENEFITS.....	22

1. PREAMBLE

The competitiveness of the ONE Albania is largely dependent on the business integrity of its companies and its employees. Acting with integrity and in accordance with the law is the foundation for ensuring the trust of our customers and business partners, and for safeguarding ONE Albania's reputation. This makes a lasting contribution to ONE Albania business success.

ONE Albania does not accept corruption, bribery and other forms of undue influence, either within the Company or among its business partners. Only if all employees observe the laws and act in accordance with the standards of the Code of Ethical Conduct will the ONE Albania be able to permanently expand its competitive position. This Policy regulates the acceptance and granting of benefits and provides both guidelines and prohibitions that apply to the corporate transactions.

2. AREA OF APPLICATION

This Policy applies worldwide to all employees of the ONE Albania as far as the appropriate management body has decided the entry in to force of this Policy.

3. ACCESS RIGHTS

Access to the Policy is permitted to all employees of the One Albania.

4. COMPLIANCE TO BEHAVIORAL STANDARDS

The guidelines of this Policy intend to safeguard ONE Albania and its employees from legal risks. ONE Albania therefore expects all employees to act in accordance with this Policy.

Reproachable, deliberate misconduct shall be punished in accordance with the applicable provisions of the law. This particularly applies to cases of corrupt behaviour, or in situations in which the ONE Albania's assets were damaged through a criminal offence.

5. TAX OBLIGATIONS

Every change in the relevant legislation will be included in this Policy.

6. TERMS AND DEFINITIONS

Employee

For the purposes of this Policy, “employee” shall refer to all persons employed by the ONE Albania, including Members of the Board of Directors, CEO, Deputy CEO, Management Directors, senior executives, full-time and part-time employees, employees on any kind of leave, trainees and interns, as well as temporary employees, casual workers and seasonal employees.

Upper Management

“Upper Management” shall refer to all members of a management body (Board of Directors Members, CEO, Deputy CEO, Managing Directors and Chief Operating Officers) and the reporting level immediately below them, as well as all comparable, high-ranking company representatives irrespective of their title.

Benefit

A benefit refers to any consideration to which the recipient has no entitlement, and which objectively improves his or her financial, legal or personal situation.

The term “benefit” is a broad one, including, for example, catering, the financing of travel expenses, holiday invitations, advertising gifts, material gifts, monetary gifts, discounts, rewards, the granting of special privileges (e.g., for private transactions), the granting of disproportionately high remuneration (e.g., for private, secondary employment activities such as performing lectures or audits), etc.

Official Duties

Official duties shall include all (including actual) actions by an employee that can be ascribed to the employer. It does not include actions originating in the private sphere and which have no material relationship with the performance of the employee’s duties (private actions).

Social Acceptability

Benefits shall be considered socially acceptable if customarily given as a matter of politeness, and provided that, if judged objectively acceptable on the basis of general life experience, they are not intended to persuade the recipient to give preferential treatment to the donor, or if the benefit is normally granted with no regard for any particular service in return. The social acceptability of a benefit also depends on the recipient’s status and standard of living.

Business Appropriateness

Every employee is obliged to handle the company's assets with care. As such, generally speaking, the granting of a benefit from the company's assets must be compensated for by an appropriate service in return provided to the company. The value of a service in return may be respectively equal to the benefits gained by the business partner (for example in the case of sponsorships). The boundaries of responsible entrepreneurial action, designed solely for the benefit of the company, must not be exceeded.

Business Partners

For the purposes of this Policy, "business partners" shall refer to all individuals and companies with whom ONE Albania maintains a business relationship, conducts negotiations about commencing a business relationship, or enters into or wishes to enter into negotiations about commencing a business relationship.

Members of the Public Sector

"Public official" shall mean: (i) any person holding a legislative, executive, administrative or judicial office, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person's seniority; (ii) any other person who performs a public function, including for a public agency or public enterprise, or provides a public service, as defined in the domestic law and as applied in the pertinent area of law; (iii) any other person defined as a "public official" in the domestic law;

"Foreign public official" shall mean any person holding a legislative, executive, administrative or judicial office of a foreign country, whether appointed or elected; and any person exercising a public function for a foreign country, including for a public agency or public enterprise. "Official of a public international organization" shall mean an international civil servant or any person who is authorized by such an organization to act on behalf of that organization. Foreign Public Officials husbands or spouses are also included in the category.

It must be borne in mind that employees of nongovernmental institutions may also be "public officials," if and to the extent that these institutions perform public or sovereign tasks. This includes, for example, employees of public hospitals, public operators in the gas, water and electricity supply industries, waste collectors, public transport operators, employees of public savings banks, employees of Chambers of Industry and Commerce, architectural associations and medical councils as well as employees of companies in which the State holds at least 50% of the paid-up share capital.

Work-related Event

Work-related events are characterized by the presentation, mediation and/or discussion of professional/technical topics and information, but without offering participants an individual benefit that may be subject to taxation. A professional/technical correlation is determined by the relationship between the main emphasis of the event and the participant's official duties. A work-related event may also include socially acceptable catering in view of the framework of the event. Examples of work-related events include product presentations, training events, lectures, etc.

Other events

Events containing an individual benefit component are classified as "other events". In particular, these shall include infotainment events and leisure-based events, as well as incentives and sponsoring events as defined by the Event Policy (examples include events focused on entertainment, culture, leisure, or sports).

If an event includes elements of both work-related and "other events", the provisions on other events shall apply, unless the work-related portion clearly outweighs the rest.

Value limits

Value limits refer to gross prices (i.e. including sales tax). If the gross price of a benefit is not known or can only be ascertained with a disproportionately high amount of effort, its value is to be carefully and conscientiously estimated using the available information and starting points, and the factors used for this purpose to be documented. In case of doubt, authorization must be obtained from the ONE Albania Compliance & Corporate Governance Department and/ or ONE Albania Compliance Officer (complianceoffice@one.al).

Close material and temporal correlations with a specific business decision

The risk of criminal liability in conjunction with the acceptance/granting of a benefit is primarily determined by its material correlation with a specific business decision. Such a material correlation is considered to exist if the business decision has or will acquire the character of a direct or indirect service in return for the benefit. The objective suitability for influencing such a decision depends primarily on the material and immaterial value of a benefit; the position, role and decision-making competence of the recipient; and the external circumstances under which a benefit is granted. In particular, a close temporal correlation between the acceptance/granting of a benefit and a specific business decision is considered to be indicative of a material correlation. As a rough guide, a **period of three months** before until three months after a business decision is made is considered to constitute a close temporal correlation. The only situations where temporal correlations with a business decision do not apply are when any

material correlation between a business decision to the detriment of a competitor and the acceptance/granting of a benefit can reliably be excluded, after careful and objective consideration of the situation.

Examples where close material and temporal correlations with a specific business decision can generally be assumed include the following: at the stage of ongoing contractual negotiations; during a tendering process; or when attempting to establish a business relationship, win a customer back, or settle contractual disputes in a business relationship. In case of doubt and in the event of deviations, an advanced authorization is required from the competent Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).

Superior in the ONE Albania

“Superior” here refers to the disciplinary/ hierarchically superior.

Superior at a business partner

The superior of an employee of a business partner is defined as:

- In the case of members of the public sector, the competent office as set out in the relevant civil service and/or administrative law provisions;
- In all other cases, the disciplinary/ hierarchically superior.

Closely Associated Persons

Closely Associated Persons shall refer to spouses, life partners, companions and relatives up to 1st degree.

Written form

For the purposes of this Policy, the written form shall refer to a personally signed document, a fax (with signature), or an e-mail with either a complete digital signature or which is clearly identifiable in some other way.

7. ACCEPTANCE OF BENEFITS

7.1 General provisions and prohibitions

- 1) Irrespective of the nature and value of the benefit:

- Employees must never explicitly demand any benefits from a business partner in conjunction with their official duties, or give the business partner to understand that they expect a benefit to be granted;
 - Benefits (invitations, gifts, etc.) must not be accepted if sent by a business partner to an employee's private address. Such benefits must be returned without delay (please refer to the section 7.9);
 - Benefits must not be accepted if the employee knows or anticipates that, by offering or promising a benefit, the business partner expects or is hoping for preferential treatment from the employee in a business decision or official action;
 - Benefits must not be accepted if, from the viewpoint of an impartial third party, the nature, value and timing of the benefit being offered or promised could give rise to the suspicion of unduly influencing a business decision or official action.
- 2) If there are no grounds to exclude the acceptance of benefits pursuant to paragraph 1, benefits may be accepted by employees of ONE Albania in accordance with the provisions outlined in sections 7.2 to 7.8.

7.2 Hospitality Invitations

- 1) It is permissible to accept invitations extended by a business partner to **socially acceptable** (see definition in section 6) hospitality offered by a business partner in conjunction with a business activity or event outside of the hospitality invitation and which the employee is attending in the company's interest by virtue of his/ her position, provided the invitation is considered customary and appropriate to the occasion (business lunch or dinner). Examples include hospitality that is considered customary and polite in conjunction with the presentation of products or services; official/ business meetings/ negotiations; as well as receptions or social events that are attended by the employee in the company's interest, such as factory tours, etc.
- 2) It is permissible to accept other hospitality invitations (e.g. invitations where the main emphasis of the invitation is on the hospitality itself), provided the invitation:
- Does not exceed a value of 100 euros per person in each individual case, and
 - There are no close material and temporal correlations with a specific business decision, and
 - Participation has been approved by the superior, who shall submit it then for authorization to the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).

- 3) For members of the upper management, the maximum amount of the invitation pursuant to point 7.2, paragraph (2) should not exceed 300 euros per person in each individual case.

7.3 Invitations to work-related events

It is permissible to accept invitations from business partners to work-related events (see definition in section 6), including socially acceptable hospitality, provided:

- Participation is in the company's interest and
- The employer bears any travel and accommodation expenses incurred (cf. point 7.5) and
- Participation has been approved by the superior, who shall submit it then for authorization to the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).

7.4 Invitations to other events

- 1) It is permissible to accept invitations from business partners to other events with an individual benefit component (such as cultural, sporting and entertainment-related events), including hospitality during the event, provided:

- Participation is in the company's interest and
- The employer bears any travel and accommodation expenses incurred (cf. point 7.5), and
- There are no close material and temporal correlations with a specific business decision, and
- The value of the invitation does not exceed 150 euros per calendar year, per business partner and
- Acceptance of the invitation has been approved by the superior, who shall submit it then for authorization to the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).

- 2) From an external perspective, the acceptance of invitations by closely associated persons could be construed as an indication that private interests were taken into account when extending the invitation. As such, it is generally inadmissible to accept invitations for closely associated persons. In exceptional circumstances, different provisions may apply if:

- Attendance at the event without the accompaniment of a partner would be considered socially inappropriate (e.g. in the case of dances), the invitation including the closely

associated person's invitation does not exceed a value of 280 euros, and the acceptance of the closely associated person's invitation has been approved by the superior, who shall submit it then to the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).

- 3) For members of the upper management, the total value of an invitation should not exceed 250 euros (with closely associated person: 400 euros) in each individual case.

7.5 Financing of travel and accommodation expenses

The financing of travel and hotel expenses is only permissible in the case of an existing legal ground or an official lecture and discussion events at which the employee himself/ herself is an active contributor in the company's interest. Any exceptions to this rule shall require individual authorization by the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).

7.6 Material Gifts

- 1) It is admissible for employees to accept benefits given by business partners customarily or in the framework of the business context, such as flowers, sweets, drinks, coffees, music CDs/DVDs with no maximum value and which the recipient would not be polite to deny.
- 2) Above and beyond this, the acceptance of material gifts is only permissible if:
 - The value of the gift(s) does not exceed a total value of 150 euros per calendar year, per business partner and
 - There are no close material and temporal correlations with a specific business decision, and
 - Acceptance has been approved by the superior, who submit it then to the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10).
- 3) Subject to the aforementioned conditions, members of the upper management may accept gifts up to a value of 250 euros per calendar year, per business partner. Exceptions to this rule shall require individual authorization by the Compliance & Corporate Governance Department and/or Compliance Officer (please refer to the section 10). In cases of non-permissible benefits, the recipient is obliged to forward the gift to the Compliance &

Corporate Governance Department and/or Compliance Officer in order to be returned to the sender with a letter enclosed (see Appendix 3).

7.7 Monetary Gifts

The acceptance of cash, securities, shopping vouchers, etc. from a business partner is inadmissible.

7.8 Approval by the Superior and Compliance & Corporate Governance Dep.

- 1) Whenever approval by a superior and the Compliance & Corporate Governance Department (please refer to section 10) is required, the request shall be given in writing and shall outline the grounds (particularly with regard to nature, occasion, caliber and value) for the admissibility of accepting the respective benefit.
- 2) Members of the upper management may substitute the approval of their superior with their own judgment.

7.9 Refusal/Return

If the admissibility requirements for acceptance of a benefit have not been met, the benefit shall be refused or returned, using the sample letter enclosed as Appendix 3.

8. GRANTING OF BENEFITS

8.1 General provisions and prohibitions

- 1) The only way for ONE Albania to establish and maintain lasting, valuable business relationships is to convince business partners of the quality of its products and services over its competitors.
- 2) Irrespective of the nature and value of the benefit:
 - Business partners must not be offered, promised or granted any benefits in conjunction with their role if they have previously explicitly requested benefits or given to understand that they expect benefits to be granted,
 - Benefits (invitations, gifts, etc.) shall be sent to the recipient's business address (in case of business partners of private/public sector),

- Benefits must not be offered, promised or granted to business partners with the aim, expectation or hope of influencing them in a business decision or an official action in favour of ONE Albania,
 - Benefits must not be promised, offered or granted to business partners in contravention or circumvention of the business partner's known in-house regulations/policies. In case of doubt, the ONE Albania employee should make suitable enquiries before extending an invitation. This applies in particular to the granting of benefits to public sector employees.
 - Benefits must not be offered, promised or granted to business partners if the nature, value and timing of the benefits being offered, promised or granted could be construed by an impartial third party as unduly influencing a business decision or official action.
- 3) The granting of a benefit must be within the boundaries of business appropriateness.
- 4) Where there are no grounds for exclusion in accordance with paragraphs 2 and 3, it is permissible to grant benefits to business partners in accordance with the provisions of sections 8.2 to 8.3. The requirements of the Event Policy shall additionally be observed.

It is noted that the provisions of this Policy do not include the cases regarding the offering or granting of products/services to residential/corporate/business customers in the framework of promotional activities or offers (e.g. disposal for the management of poor experience, management of complaints of VIP customers, loyalty activities, etc.) in accordance with the applicable Commercial Policy.

8.2 Granting of benefits to members of the public sector

With regard to specific risks relating to criminal law, the granting of invitations to members of the public sector is permissible only within very strict limits and under no circumstances are they granted or offered with the intention of influencing the invitee.

Only the granting of invitations which is social acceptable (social acceptable contribution) is permissible. A social acceptable granting is, for instance, the granting of invitations to events or benefits within the framework of these events (catering, gifts, etc.), provided this granting complies with the customary standards of hospitality and/or if it is deemed customary regarding the type of the event, location, group of invitees or other circumstances. As a rule, the granting of invitations to an event outside the limits of social etiquette and in accordance with the relevant provisions is permissible without risk if the invitee receives approval by his/her superior prior to the acceptance of the invitation.

8.2.1 Hospitality invitations to members of the public sector

- 1) It is permissible to invite members of the public sector to hospitality events, provided they are customary and commensurate with the occasion, and provided the value of the hospitality does not exceed an amount of 50 euros¹ per person in each individual case.
- 2) Higher-value hospitality invitations must be approved by the Compliance & Corporate Governance Department (please refer to the section 10).

8.2.2 Inviting members of the public sector to work-related events

It is permissible to invite members of the public sector to work-related events (as defined in section 6), including socially acceptable hospitality. For hospitality associated with a work-related event, a value limit of 50 euros² per person shall generally apply (including all other individual benefits granted). If this value is exceeded, authorization from the Compliance & Corporate Governance Department (please refer to the section 10) shall be required.

8.2.3 Inviting members of the public sector to other events

- 1) It is generally inadmissible to invite members of the public sector to other events with an individual benefit component (e.g. cultural, sporting, leisure and entertainment-type events). Invitations to sports and cultural events and to official representative events are permissible, provided:
 - The member of the public sector is invited for reasons of representation rather than to maintain business contacts and
 - The approval of the competent authority or the invitee's superior has been obtained.

Any exceptions to this rule shall require authorization by the Compliance & Corporate Governance Department (please refer to the section 10).

- 2) It is inadmissible to extend invitations to the partners of members of the public sector. Any exceptions to this rule shall require authorization by the Compliance & Corporate Governance Department (please refer to the section 10).

¹ Unless the business partner's in-house regulations/policies contain more stringent provisions, cf. Point 8.1, Par. 2, 4th bullet point.

² Unless the business partner's in-house regulations/policies contain more stringent provisions, cf. Point 8.1, Par. 2, 4th bullet point.

8.2.4 Financing travel and accommodation expenses for members of the public sector

Appropriate travel and hotel expenses for members of the public sector may only be borne in the case of lecture and discussion events at which the member of the public sector, at the instigation of the ONE Albania, is an active contributor.

8.2.5 Material and monetary gifts to members of the public sector

- 1) Material gifts must not be granted to members of the public sector, with the exception of customarily benefits, advertising gifts and contact gifts that can be used at work with a maximum total value of 50 euros³ per person, per calendar year, and provided there is an official justification for granting such a gift (e.g. product presentation, trade fair stand, or for the customary cultivation of contacts, etc.). Gifts that, by virtue of their nature, will typically become the permanent private property of the recipient are inadmissible.
- 2) Monetary gifts to members of the public sector are inadmissible.

8.2.6 Particular features applicable to benefits extended in the political sphere

- 1) Cash payments and donations in kind or sponsorships by the ONE Albania to political parties are inadmissible, without the recipient's offering an acceptable and proper or customarily imposed service in return. If a sponsorship significantly exceeds the market value of the service given in return, this is generally a non-admissible donation/sponsorship to a political party. This shall also apply to the working groups, youth organizations and associations, etc. of political parties, but not to independent institutions not affiliated to any party and which use donations/ sponsorships for their own charitable purposes, such as independent political foundations.
- 2) Cash payments and donations in kind to members of Parliament and official officeholders are inadmissible.

Every donation/ sponsorship shall require the advance authorization by the Compliance & Corporate Governance Department and/or Chief Legal, Regulatory & Compliance Officer (please refer to the section 10).

³ Unless the business partner's in-house regulations/policies contain more stringent provisions, cf. Point 8.1, par. 2, 4th bullet point.

8.3 Granting of benefits to business partners in the private sector

8.3.1 Hospitality invitations to (private sector) business partners

- 1) It is permissible to offer hospitality to business partners from the private sector, provided it is considered customary and appropriate to the occasion, and provided the value of the hospitality does not exceed an amount of 100 euros per person in each individual case.
- 2) If a hospitality invitation is extended to a member of the upper management, the maximum value of the invitation should not exceed 200 euros per person in each individual case.

8.3.2 Inviting (private sector) business partners to work-related events

- 1) It is permissible to invite business partners from the private sector to work-related events without an individual benefit component, including socially acceptable hospitality associated with the event. For hospitality associated with a work-related event, a value limit of 100 euros per person shall apply in each individual case.
- 2) The maximum value of hospitality may also be increased to 200 euros per person in individual cases. For invitations to a member of the upper management, the latter value should not be exceeded (200 euros).

8.3.3 Inviting (private sector) business partners to other events

- 1) It is admissible to invite business partners from the private sector to other events with an individual benefit component, including socially acceptable hospitality associated with the event, provided the total value of the invitation does not exceed a maximum of 150 euros per person. Such events and the invitations thereto must not have any close material and temporal correlations to a specific business decision. The cited value limit may only be exceeded following authorization by the Compliance & Corporate Governance Department (please refer to the section 10).
- 2) The existing policies governing such relationships (e.g. Event Policy) must also be observed.
- 3) From an external perspective, invitations to partners could be construed as an indication that private interests were considered when extending the invitation. For this reason, it is generally inadmissible to extend invitations to closely associated persons. In exceptional cases, alternative provisions may apply to business partners from the private sector, provided:
 - A maximum value of 150 euros including the closely associated person's invitation is not exceeded, or

- Attendance at the event without the accompaniment of a closely associated person would be socially inappropriate (e.g. in the case of dances), and a maximum value of 200 euros, including the closely associated person's invitation, is not exceeded.

8.3.4 Financing travel and accommodation expenses for (private sector) business partners

In general, business partners from the private sector should bear their own travel and accommodation expenses so that the business partner does not feel indebted to the person extending the invitation. Appropriate travel and accommodation expenses for business partners from the private sector may be borne in the following exceptional cases:

- In the case of lecture and discussion events at which the business partner, at the instigation of the ONE Albania, is an active contributor.
- If the company of ONE Albania has a particular interest in bearing the travel and accommodation expenses, provided there are no close material and temporal correlations with a specific business decision by the business partner.

Any exceptions to this rule shall require individual authorization by the Compliance & Corporate Governance Department (please refer to the section 10).

8.3.5 Material and monetary gifts to (private sector) business partners

- 1) Material gifts up to a value of 150 euros per calendar year may be given to business partners from the private sector, provided there is an official justification for doing so (e.g. at product presentations, trade fair stands or for the customary cultivation of contacts, etc.).
- 2) Higher value gifts up to a value of 300 euros per calendar year may be given to a member of the upper management of the business partner, provided there are no close temporal and material correlations with a specific business decision. This value limit may only be exceeded following authorization by the Compliance & Corporate Governance Department (please refer to the section 10).
- 3) Material gifts to business partners' closely associated persons are inadmissible.
- 4) Giving cash, securities, shopping vouchers, etc. to business partners from the private sector is prohibited.

8.3.6 Gratuities

Suitable gratuities (up to a maximum of 5-10 % of the invoice amount) are permissible, provided this is considered socially acceptable and polite (for example, when dining in restaurants, taxi

journeys, etc.). Gratuities are not to be included in the overall total and must instead be disclosed separately and openly on the bill.

8.4 Granting of benefits by the Company to ONE Albania employees

The Company may offer material gifts to employees in case a special personal event occurs [flowers/plants for child birth, for diseases, for funerals (or, alternatively, may offer an amount to a non-profit charitable organization)] up to a value of 150 euros per calendar year, per employee, and if this value limit is exceeded, the individual approval per event by the ONE Albania Chief Compliance Officer is required.

The Company may also offer gifts as an honorary recognition of an employee's contribution in the company's interest, or to employees working shifts on Christmas Day, New Year's Day, Resurrection or Easter Day as well as in case of an emergency and unsurpassed employee's personal or family need. In these cases of granting of benefits to ONE Albania employees, the recommendation of CEO and Chief Human Resources Officer is required to be submitted in advance and then the gift will be approved by the ONE Albania Chief Compliance Officer jointly with Head of Corporate Affairs Department.

9. DOCUMENTATION

For reasons of transparency, the acceptance/ granting of all benefits, requiring the superior's approval and the Compliance & Corporate Governance Department or not, shall be documented without delay. Documentation shall contain the following information:

- Type of benefit
- Occasion and reason for acceptance/ granting,
- Date of acceptance/ granting,
- Value of the benefit (in case of acceptance the value is estimated, if necessary, citing the facts on which this estimate was based)
- Name of the provider/ recipient of the benefit (brand name of business partner, name)
- Role of the provider/ recipient (hierarchical position) of the benefit
- Use of the benefit (usefulness)
- Name of superior and date of approval by superior and the Compliance & Corporate Governance Department.

The relevant documentation will be kept by the secretary of the upper management members.

10. CASES OF DOUBT AND APPROVAL OF EXCEPTIONS

Questions relating to the interpretation of this Policy and for the authorization of deviations from the Policy text (e.g. in the case of special occasion and event formats, etc.), shall be forwarded to the ONE Albania Compliance & Corporate Governance Department to complianceoffice@one.al.

11. OBLIGATION TO REPORT ATTEMPTS TO EXERT UNDUE INFLUENCE

Employees shall notify their superiors immediately and without delay of any attempts by business partners to exert undue influence on business decisions by offering, promising or granting benefits. The superior shall be notified in writing and then shall report the incident to the Compliance & Corporate Governance Department via the communication channels of “Tell me!” process.

Moreover, if an employee wishes to report an incident/ incidents of undue influence concerning his/ her colleague or his/ her superior, shall report it to the ONE Albania Compliance & Corporate Governance Department via email complianceoffice@one.al or anonymously via the Electronic Whistleblowing Form. It is noted that ONE Albania is committed that relevant measures are adopted in order to ensure the protection of the individuals who report complaints in good faith.

In any case, all complaints shall be documented (required information: description and value of the benefit, details of the circumstances, business background, information on the person offering the benefit and the employee) and shall be investigated according to the Case Management procedure, by the ONE Albania Compliance & Corporate Governance Department.

12. ENTRY INTO FORCE

This Policy enters into force for the ONE Albania by decision of its Board of Directors.

13. REVIEW OF THIS POLICY

If a need for modification or adjustment is needed, the provisions of Corporate Processes Approval Policy shall apply.

APPENDIX 1: OVERVIEWS: ACCEPTANCE OF BENEFITS

I. Principles

Under no circumstances should a benefit be accepted if it is offered, promised or granted with the intention of bribery (cf. point 7.1). The text of this Policy shall prevail.

II. Hospitality invitations

	Value limit (including sales tax)	Approval of superior & Compliance & Corporate Governance Department required?
Business meals (point 7.2 par. 1)	Without limit when socially acceptable	No
Other hospitality (point 7.2 par. 2)	100 euros ⁴ per individual case	Yes ⁵

III. Invitations to events

	Value limit (including sales tax)	Participation in the company's interest & Travel/accommodation costs by employer	Approval of superior required?	Acceptance possible in the case of close material and temporal correlations to a specific business decision?
Work-related events (point 7.3)	None	Required	Yes ⁶	Yes, exceptionally under special circumstances.
Other events (point 7.4)	150 euros per business per year ⁷	Required	Yes ⁸	No

⁴ Guideline value for members of upper management: 300 euros.

⁵ Not applicable to members of the upper management.

⁶ Not applicable to members of the upper management.

⁷ Guideline value for members of the upper management: 250 euros per individual case.

⁸ Not applicable to members of the upper management.

IV. Material gifts

	Value limit (including sales tax)	Approval of superior required?
Customarily gifts (point 7.6, par. 1)	No	No
Other material gifts (point 7.6 par. 2)	150 euros per individual, per calendar year ⁹	Yes ⁹

APPENDIX 2: OVERVIEWS: GRANTING OF BENEFITS

I. Principles

- 1) Under no circumstances should a benefit be offered, promised or granted with the intention of bribery (cf. point 8.1, par. 2).
- 2) The granting of a benefit must not violate the business partner's in-house compliance regulations (point 8.1, par. 2).
- 3) Every benefit granted must be appropriate in a business context (point 8.1, par. 3).
- 4) The text of this Policy shall prevail. The provisions of the Event Policy shall additionally apply.

II. Hospitality invitations

	Value limit (including sales tax)
Customers from the private sector (point 8.3.1, par. 1)	100 euros
Upper management of private sector customers (point 8.3.1, par. 2)	Guideline value: 200 euros
Public sector (point 8.2.1, par. 1)	50 euros

⁹ Not applicable to members of the upper management.

III. Invitations to events

	Value limit (including VAT)	Invitation possible in the case of close material & temporal correlations to a specific business decision?	Invitations to members of the public sector
Work-related events	None For hospitality: 100 euros (up to 200 euros with internal approval). (point 8.3.2)	Yes, exceptionally under special circumstances.	Yes, Value limit for hospitality (including other benefits) generally 50 euros (point 8.2.2)
Other events	150 euros (point 8.3.3)	No	No (point 8.2.3)
Partner invitations	In general, not permissible. (Exceptions pursuant to point 8.2.3 par. 2 and 8.3.3 par. 3)		

IV. Material gifts

	Value limit
Business Partners from the private sector (point 8.3.5, par. 1)	150 euros per calendar year
Upper management of private sector customers (point 8.3.5, par.2)	300 euros per calendar year (Exceptions only with the approval by the Compliance & Corporate Governance Department and/or Chief Legal, Regulatory & Compliance Officer)
Public sector (point 8.2.5, par. 1)	50 euros per calendar year (Only if it can be used at work!)

ONE Albania Employees (point 8.4)	For special personal events, 150 euros per calendar year. Exceptions only with the approval by the ONE Albania Chief Compliance Officer.
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APPENDIX 3: SAMPLE LETTER FOR RETURNING UNACCEPTABLE BENEFITS

Date:

Dear Ms. /Mr.,

I would like to thank you for the item(s) offered to me by your company as a gift. However, kindly understand that, due to the internal compliance regulations at ONE Albania, I am unable to accept this/these gift[s], therefore please find it/them enclosed hereto.

Kind regards,

(Signature)