

## Guidelines for accepting and giving gifts, invitations and other benefits

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Dear business partner,

Our Code of Conduct stipulates that FORMAT Software Service GmbH does not tolerate bribery and corruption in any form. The following guidelines serve to avoid even the appearance of dishonesty by addressing this issue directly.

The granting of gifts and other benefits, as well as invitations to entertainment events and general social occasions to and for employees of FORMAT Software Service GmbH, may in some circumstances call into question the professional independence of those involved.

Gifts are therefore only permitted in exceptional circumstances and must be socially appropriate – they also require the prior approval of the Compliance Officer of FORMAT Software Service GmbH if their gross value exceeds £30.

Cash gifts and transfers are not permitted under any circumstances.

Invitations must remain within reasonable and socially acceptable limits and must not be intended to influence the recipient's freedom of decision. Therefore, invitations to entertainment events and general social occasions should not normally be extended to employees of FORMAT Software Service GmbH. Exceptions require the prior approval of the Compliance Officer, in consultation with the management of FORMAT Software Service GmbH if necessary.

Gifts and invitations must be sent to the business address of FORMAT Software Service GmbH and under no circumstances to the private address of the employee.

Finally, it should be noted that FORMAT Software Service GmbH also complies with the applicable guidelines when giving gifts and invitations to business partners and generally endeavours to minimise the granting of such benefits and instead, as in previous years, to make donations to charitable institutions.

Kind regards  
FORMAT Software Service GmbH

Horst Scharf  
Managing Director