

# **Business Gift Policy**

## By Jawa Corporate Real Estate Solutions B.V.

Effective Date: November 10th, 2024 Review Date: November 10th, 2024

#### 1. Purpose

The purpose of this Business Gift Policy is to ensure that all employees of Jawa Corporate Real Estate Solutions B.V. understand the guidelines surrounding the giving and receiving of business gifts. Gifts should never create a conflict of interest, appear to influence business decisions, or lead to expectations of favoritism.

#### 2. General Principles

- Transparency and Integrity: Gifts, meals, or entertainment should never be used to gain an unfair advantage or create an obligation. All gifts, if exchanged, must be reasonable, appropriate, and transparent.
- No Bribery or Corruption: Employees must not give or receive gifts that could be
  perceived as a bribe or inducement. Gifts should not be given with the intention to
  influence or reward any decisions or actions.
- Modest and Appropriate: Gifts should be of modest value and appropriate for the business context. They should not be extravagant or excessive in nature.

#### 3. Acceptable Gifts

- Promotional Items: Small promotional items of nominal value, such as branded pens, notebooks, or calendars, may be exchanged.
- Meals and Entertainment: Business-related meals and entertainment are acceptable
  as long as they are reasonable in nature, do not exceed local customs or limits, and
  do not occur in situations where they could create a conflict of interest.
- Donations: Charitable donations may be acceptable if they are made in the name of the company and are not intended to influence any decision-making.

### 4. Prohibited Gifts

- Cash or Cash Equivalents: The giving or receiving of cash, loans, or cash-equivalent items (e.g., gift cards, checks) is strictly prohibited.
- Lavish or Excessive Gifts: Gifts that are extravagant or could be construed as an attempt to influence business decisions are prohibited.



 Gifts from Contractors/Clients with Business Interests: Gifts from contractors, suppliers, or clients involved in a current business transaction with Jawa may not be accepted unless approved by senior management.

## 5. Reporting and Record-Keeping

Employees must report any gifts received above a nominal value (e.g., over €50) to the Ethics Committee or designated compliance officer. All gifts, including those exchanged, must be accurately recorded in the company's financial records.

## 6. Policy Enforcement

Employees who violate this policy may be subject to disciplinary action, including termination. Any violation that involves illegal activity may also result in legal action.

#### Conclusion

At Jawa Corporate Real Estate Solutions B.V., we are committed to maintaining a culture of ethics, integrity, and transparency. This policy provides clear guidelines to ensure that we maintain the highest standards of professional conduct in our business relationships and daily operations.

Jeroen Lubbers
Managing Director

Jawa Corporate Real Estate Solutions B.V.

Date: November 10th, 2024 Place: Arnhem, The Netherlands