



# Coca-Cola HBC Egypt Gifts and Entertainment Policy






## I. Obligations under this Gifts and Entertainment Policy (this "Policy"):

- All employees, directors, officers and third parties acting on behalf of Coca-Cola HBC Egypt must comply with this Policy.
- You must also comply with our Anti-Bribery and Corruption Policy (the "**AB Policy**"). The AB Policy also provides the meaning of **Public Officials**<sup>1</sup>, **Business Partners**<sup>2</sup> and other terms used in this Policy.
- Group function employees based in Egypt also must comply with this Policy. If you are based in a country where Coca-Cola HBC Egypt has no bottling or distribution operations, the Penalties Policy adopted in Switzerland shall apply to you.
- For any further questions or inquiries about this Policy or the Anti-Bribery Policy, please consult your Ethics and Compliance Officer.

## II. You can NEVER offer or accept any gift, meal, entertainment or free product in the following circumstances (notwithstanding any permission pursuant to items III, IV or V below):

- in order to obtain or receive, directly or indirectly, an **inappropriate business benefit or advantage from Coca-Cola HBC Egypt or to avoid any harm.**
- to a Public Official **who can influence an ongoing matter for Coca-Cola HBC Egypt or in order to "facilitate" or expedite government actions or services by any Public Official** (e.g., permits, approval or license applications, customs clearance, work permit or other applications or governmental inspections, contract negotiations, tenders and suppliers selection processes).
- **if excessive, not reasonable or not appropriate in the circumstances, or if prohibited by local law.**
- for any gift of **cash or cash equivalents** (such as gift cards or daily/cash allowances).
- for any meal or entertainment, unless you also attend (other than in unforeseen and exceptional circumstances).

## III. Can I offer or receive from a Public Official ("P.O.") any of the following:

<b>A gift?</b> 	Only with Prior Approval.
<b>A meal?</b> 	Yes, with <b>no Prior Approval</b> : <ul style="list-style-type: none"> <li>• in the <b>Coca-Cola HBC Egypt canteen/premises</b> during business hours.</li> <li>• for <b>up to EGP 1500</b> per person per meal <b>up to twice a year</b>.</li> </ul> Only <b>with Prior Approval</b> in all other circumstances.
<b>Entertainment?</b> 	With a Prior Approval with regard to sports events (e.g., football leagues, Olympic games, or any other major sports events) <ul style="list-style-type: none"> <li>• <b>with Prior Approval</b> for <b>other entertainment</b> events (e.g., tickets for non-premium event).</li> <li>• <b>The P.O.'s accommodation and travel should always be borne by P.O.'s employer.</b></li> </ul>
<b>Offer free product to an individual P.O.?</b> 	Yes, with <b>no Prior Approval</b> for: <ul style="list-style-type: none"> <li>• <b>up to 100 case of products per year on special occasions, Only with Prior Approval in all other circumstances.</b></li> </ul>
<b>Offer free product to a public institution?</b> 	Yes, with <b>no Prior Approval</b> for: <ul style="list-style-type: none"> <li>• <b>up to 10000 case of products per year.</b></li> </ul> Only <b>with Prior Approval</b> in all other circumstances.

### III. Can I offer or receive from a Public Official ("P.O.") continued

**Offer free product for a special/sport/ school/ public event or celebration organized by a P.O.?**



Yes, with **no Prior Approval** for:

- **up to 3000 case** of the company's products per event
- Only with Prior Approval in all other circumstances.

**Offer free product for a disaster relief operation?**



Yes, with **no Prior Approval** for:

- **up to 50000 case** of the company's products, and
- other **in-kind donations** (not free product, e.g., toys, books, etc.) of the same value.

Only with **Prior Approval** in all other circumstances.

**Offer free product to a registered not-for-profit charitable organisation/ orphanage registered not-for profit charitable organisation?**



Yes, with **no Prior Approval** for:

- **up to 25000 case** of the company's products per event.
- **in-kind donations** (not free products, e.g., toys, books, etc.) of the same value.

Only **with Prior Approval** in all other circumstances.

**Other free product?**



Only **with Prior Approval**.

### IV. Can I offer or accept gifts, meals, entertainment, or free product to or from Business Partners from The Coca-Cola Company and other brand owners whose products Coca-Cola HBC Egypt distributes?

Yes, with **no Prior Approval**.

### V. Can I offer or accept from another Business Partner ("B.P.") any of the following:

**A gift?**



Yes, with **no Prior Approval** for **up to EGP 10000** per gift per person and **up to EGP 20000** total **a year** for/from the same person.

Only **with Prior Approval** in all other circumstances.

**A meal?**



Yes, with **no Prior Approval**:

- for **up to EGP 5000** per person per meal and **up to EGP 10000** total **a year**.
- in the **Coca-Cola HBC Egypt canteen/premises** during business hours.

Only **with Prior Approval** in all other circumstances.

**Entertainment?**



Yes, with **no Prior Approval** for entertainment (incl. tickets, but excluding accommodation and travel) for **up to EGP 3000** per person per event and only **up to EGP 6000** total **a year** for/from the same person.

Only **with Prior Approval** in all other circumstances, including for all accommodation and travel, regardless of amount.

**Offer free product?**



Yes, with **no Prior Approval**, **except** to an individual in its **personal capacity**, which is a **gift**.

## VI. Procedures: Prior Approval, Tracking Records of AB Expenses, Other Coca-Cola HBC Egypt Procedures and Processes, Reporting and Violations

- **Prior Approval Procedures:** A “Prior Approval” from the Ethics and Compliance Officer in the situations set out above or not specifically exempted from Prior Approval in this Policy **should be requested via the Code of Business Conduct Approval Portal** [https://cchellenic.sharepoint.com/sites/COBC\\_Portal](https://cchellenic.sharepoint.com/sites/COBC_Portal). **If you cannot practicably submit for Prior Approval through the Code of Business Conduct Approval Portal, Prior Approval also can be given via e-mail or even verbally** as long as it is **well documented** in a memorandum that will be reported into this Portal at the first opportunity.
- **Periodic Approvals for Free Products to P.O.s** for events at regular intervals, for example national and religious holidays, can be obtained **periodically in advance on an annual basis**. The approval request must describe the maximum amounts of free products that may be offered to P.O.s during the relevant period. E.g. One case of Coca-Cola to the local Police Station's Public Officer for Christmas and one case of Coca-Cola to the same Public Officer for Easter.
- **Track Records of AB Expenses:** All invoices or receipts for reimbursement for the above, regardless of Prior Approval, must be submitted under **[Easy Travel or similar service] [insert link]** by selecting the dedicated AB field. Any P.REQ/P.O. process for the above, other than for free products, must be submitted using the appropriate Anti-Bribery GL accounts, information of which is provided on **[insert link for country GL accounts information]**.
- **Other Coca-Cola HBC Egypt Procedures and Processes** (e.g. RFA and SAP approvals for free goods) **must always be followed**.
- **Reporting and Violations:** If you become aware of conduct or contemplated or requested conduct that you believe or suspect may violate this Policy or the AB Policy, you must **contact your Ethics and Compliance Officer or use the Speak-Up! line**, which may be accessed **anonymously**, and which is available online at: [www.coca.colahellenic.ethicspoint.com](http://www.coca.colahellenic.ethicspoint.com). Any such reporting will be treated as confidential to the extent permitted by law. No employee will ever be penalised for applying this Policy or the AB Policy or for reporting concerns in good faith about possible breaches of this Policy or the AB Policy. Violation of this Policy or the AB Policy or failing to disclose violations of this Policy or the AB Policy you are or should have been aware of will result in disciplinary proceedings (up to and including termination of employment).

### 1. Public officials

'Public Officials', whether appointed or elected, can include the following persons:

- public officeholders at the national, state, provincial or municipal level, including members of legislative bodies, executive office holders, members of administrative bodies and members of the judiciary whether appointed or elected;
- employees or representatives of any government, government-owned, or government-controlled entity anywhere in the world, including both high- and low-ranking employees. 'Government-owned or -controlled entities' include, but are not limited to: central banks; sovereign wealth funds; state-run hospitals, universities or airlines; charitable enterprises; and any other business venture that is owned or controlled by a government entity. 'Government control' can be exercised in many ways and is not restricted to situations where the government is the majority shareholder;
- individuals who exercise a public function for a foreign country, territory, public agency or public enterprise, whether appointed or elected;
- officials and employees of political parties; any candidate for political office; government employees, including employees of ministries, government agencies, administrative tribunals and public boards;
- officials, employees, individuals, and agents working for, or on behalf of, public international organisations such as the World Bank, United Nations, International Monetary Fund, European Union, etc.;
- members of a royal family; and
- any child, spouse, parent, sibling or other familial relation or any individuals acting in official capacity or on behalf of any of the above.

When in doubt, you should consult with your Ethics and Compliance Officer.

### 2. Business Partners

Customers, distributors, suppliers, consultants, contractors, agents and representatives, other business partners.

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