China Gift & Entertainment Policy

中国的礼品和娱乐政策

Purpose of the Policy

Giving and receiving gifts and hospitality is a normal and important part of doing business. The purpose of this Policy is to establish clear rules, so that gifts and hospitality are managed in legal and reasonable ways.

General Principles

HOERBIGER is committed to conduct its business with integrity and in compliance with legal and ethical standards. HOERBIGER opposes all forms of corrupt activities. Under no circumstances may gifts or hospitality be used to obtain an illegal or improper business advantage. Even the appearance of impropriety must be avoided. Employees must adhere to this Policy and always use good judgement.

HOERBIGER applies a zero-tolerance policy toward activities of bribery and corruption. Corrupt practices of any kind or restriction of fair competition will not be tolerated. Strict disciplinary steps will be taken against anyone found to engage in corrupt activities.

Under the laws of the People's Republic of China (PRC) bribery and corruption are severely punished. Punishments may include administrative and criminal fines, confiscation of illegal gains imposed, and criminal imprisonment of the responsible individuals.

HOERBIGER employees should never offer or accept gifts, hospitality or other benefits which are illegal, contrary to HOERBIGER company policy, or violate the compliance policies of business partners or government offices.

Examples of corrupt activities

Corrupt activities are characterized by giving or receiving a benefit to win or retain business or exploiting one's position at HOERBIGER for personal gain. In other words, a gift or entertainment may never be linked, directly or indirectly, to the award of a tender or contract, irrespective of the size of the gift or entertainment concerned.

The following are examples of corrupt activities:

- Giving or receiving bribes, commissions kickbacks or other illegal benefits
- Using third parties, such as agents or consultants, to give or receive bribes, commissions kickbacks or other illegal benefits
- Giving or receiving hospitality, travel invitations to family members or friends of the customer or HOERBIGER employees
- Providing or reimbursing or accepting payment or reimbursement of costs for rent, schooling, medical treatment or other personal expenses
- Giving or receiving cash, gift cards, checks, or loans or other benefits in the form of cash or cash equivalents
- Making contracts with persons or companies without substance or commercial justification for the purpose of providing benefits to a third party
- Submitting or accepting false tax invoices (fapiao) and other false documentation in support of reimbursements and payments
- Using company assets to obtain or provide improper benefits
- Buying or selling confidential business information

These are examples, and not an exhaustive list. HOERBIGER will evaluate potential violations of the Policy in consideration of the specific circumstances.

Applicability of the Policy
This Policy applies to all HOERBIGER business activities in China. This includes business activity by HOERBIGER companies registered in China. It also includes any business conducted by personnel visiting China. HOERBIGER companies shall ensure that contractors or agents representing HOERBIGER also follow the principles of the Policy.

Rules for giving hospitality
"Hospitality" means all social hospitality and / or hosting in connection with the Company's business, for example, visits to HOERBIGER sites in China or elsewhere. It includes lunches and dinners, invitations to lectures, conferences, and trade shows or equivalent (and any accommodation, meals, and/or travel provided in connection with such invitation).

HOERBIGER extends customary hospitality to guests from customers, vendors, industry associations, research institutions, etc. All hospitality must be in the course of business. Hospitality must not be used for corrupt or illegal purposes, or private gain.

Business lunch and dinner
The setting should be appropriate to discuss business matters. Lunch or dinner invitations to normal restaurants are acceptable. Any kind of establishment such as night clubs, KTVs, or establishments that offer sexually oriented services are strictly prohibited.

Limits on hospitality expenses including coffees, lunches, dinners, etc. are set out below:

Positions of HOERBIGER employee*	Cost per person (RMB)	Total cost for each time (RMB)**	Total cost on the same individual recipient within a calendar year (RMB)
Salesmen	250	1500	1500
Sales Director or Head of Sales	500	2500	2000
Managing Director	750	4000	2000

* companies may adapt the hierarchy levels to their organization, or include additional levels to fit their organization

For hospitality expenses incurred in Shanghai, Beijing, Guangzhou and Shenzhen, the above expense limits can be adjusted to 25% higher.

Definitions
- Cost per person refers to the maximum cost per person attending the event; this limit also applies to HOERBIGER employees
- Total cost refers to the total cost of the event. This includes the costs for all participants and the costs for HOERBIGER employees.
- Total cost on the same individual limits the value of hospitality that may be extended to a business partner during one calendar year.

Whenever possible, payments at restaurants must be made by credit card. The transaction receipt shall be attached to the expense claim.

Expense claims and approvals shall be submitted to the Finance Department for reimbursement. All claims shall be accompanied by an official tax invoice and an itemized list of expense details showing date, name of the restaurant, items, quantities, costs, etc. The expense claim must list the names of all persons attending the event, including their position, company association and the purpose of the hospitality

The Finance Department can reject expense claims that do not meet the above requirements or escalate any questionable claim to the Business Unit/Division Controller.

Rules for giving gifts
"Gifts" include anything that is given or received in connection with HOERBIGER's business. They can be monetary or in the form of an object or service of any value. Gifts include any presents given during festivals and other occasions such as the Mid-autumn festival or Chinese New Year.

Gifts may be made to show goodwill to the customer and to promote the HOERBIGER brand. Therefore, it is preferable to give HOERBIGER branded gift items of nominal value (e.g., inexpensive items bearing a corporate logo such as calendars, pens or notebooks with HOERBIGER logo). Employees must make sure that the nature, style, and tone of the gift giving is reasonable, and that it is not prohibited by the receiver's organization.

Corporate Communications will advise on the types of articles with HOERBIGER brand.

The purchase cost of each gift may not be more than RMB 500. The total value of all gifts to any individual recipient must not exceed a value of RMB 500 per year (cumulative value). Gift cards, cash or reimbursement of customer expenses are strictly prohibited.

The company shall maintain a list of recipients shall be maintained (date, name, function, company of the recipient, gift article, purchase cost).

Gifts may be made to customers only within the sales and marketing plan and budget. Costs shall be charged to the salesperson's cost center.

Receiving gifts and hospitalities
HOERBIGER employees must not accept gifts or hospitality if the person offering the gift or hospitality intends to influence a business decision, or to reward a previous business decision or action. Employees must even avoid the appearance of improper gifts or hospitality. Therefore, before accepting or agreeing to receive any gift or hospitality, employees must consider whether it could be perceived to be inappropriate in the circumstances.

Supervisor approval
All receipt of hospitality or gifts from third parties (vendors, service providers, etc.) are subject to supervisory approval. If the supervisor decides that a gift or hospitality could be regarded as inappropriate or an improper inducement, then approval is not given, gifts or hospitality cannot be accepted. Employees shall politely decline the gift or offer of hospitality and make it clear that the company compliance Policy does not permit it.

Hospitality: Business lunch or dinner
Employees are allowed to accept invitations to a business lunch or dinner in the value of up to Rmb 250 per person up to two times a year (i.e. with total value of RMB 500) per year. Therefore, before accepting an invitation for hospitality, employees should confirm the venue and/or the cost of the hospitality with the host. Employees must not accept invitations to KTVs, nightclubs, or establishments offering sexual services.

Gifts
Employees are not allowed to receive gifts from third-party business partners such as suppliers and vendors. Exceptions are small gifts of low value for advertisement purpose such as pens, calendars, and similar items that bear the logo of the other company. Employees must not accept any gifts or benefits of cash value, including gift cards, jewelry, cash, loans, or paying of invoices. Violations of this policy will be subject to disciplinary measures, up to and including termination of employment.

Marketing events and technical trainings
Customers may be invited to attend technical training, company visits, and product demonstrations. Other marketing activities include company events, association meetings, company site visits, technical conferences and trade shows which support HOERBIGER's business activities.

Invitations must be authorized by the Head of Sales together with the Managing Director in writing. Any invitations to customers involving overseas travel must be approved in writing by the Divisional CEO.

The application for approval must be accompanied by

- commercial justification (including justification of the location of the event);
- a detailed agenda;
- details of transportation and hotel accommodation;
- list of people invited and their positions/employer; and
- budget for the invitation.

Costs that can be covered include economic airfare, up to 4-star hotel accommodations, and business-style hospitality consistent with the entertainment guidelines contained in this policy.

Contracts with vendors or event organizers must contain details of the services or products to be provided or purchased by the vendors or the event organizer, their value and the amount of the event organizer's commissions (if the services or products are to be purchased by the organizer from third parties). It is recommended that tickets are purchased from professional travel agencies (e.g. C-trip) which adhere to anti-corruption principles.

Expense claims or payment requests must be accompanied by tax invoices issued to HOERBIGER, detailed itineraries and itemized expenses lists, and proof of participation by each participant, including

- list and contact information of all participants (if they are different from the invitee list);
- photos and / or videos showing all the participants at the venue;
- sign-in and sign-out sheets for the event;
- check-in and check-out records of each participants issued by the hotel (if applicable);

- copies of e-tickets or boarding passes of each participant (if flight are paid by the Company); and
- meeting minutes or presentation slides (if applicable) showing the content of the event.

The Finance Department will verify the above documents with the third-party vendor or participants, if necessary.

If the event is conducted through an event organizer (e.g. through a travel agency), photocopies of tax invoices and a list of expense details issued by other vendors to the event organizer (e.g. tax invoice and hotel expense details issued by a hotel to a travel agency engaged by HOERBIGER) shall be attached to the tax invoice issued by the event organizer to HOERBIGER. When possible, the contract between HOERBIGER and the event organizer should include anti-corruption provisions and specify the event organizer's responsibilities and liabilities.

Donations
HOERBIGER may support charitable causes that promote the wellbeing of people, the community, or the environment. Donations must follow applicable laws and must not be made to win or retain business.

A donation contract setting out the purpose and intended use of the donation must be signed, stamped, and must warrant that the charitable organization receiving the donation is qualified and legally registered with the Ministry of Civil Affairs. For all donations, a donation tax invoice must be obtained from the charitable organization.

HOERBIGER exercises strict political and religious neutrality. It is not allowed to make donations to holders of or candidates for political office, political parties, or their associates. It is not allowed to make donations at a government official's or customer's request.

Donations up to RMB 5,000, together with the relevant contract, must be approved by the Managing Director and the Controller. The approval application should disclose any known relationship between the charity organization and HOERBIGER customers or government agencies. Donations greater than Rmb 5,000 and up to a limit of Rmb 10,000 must be authorized by the Divisional CEO.

Donations must be paid by bank transfer to an account held by the charitable organization. It is prohibited to make donations in cash or make payments to individuals.

HOERBIGER may sponsor cultural events or industry conferences. Such must be authorized by the Divisional CEO.

Government relations
HOERBIGER supports government agencies in the execution of their duties. HOERBIGER employees must not make gifts or extend hospitality to government officials to influence them in the execution of their duties. Invitations to government representatives to attend official company functions (e.g. inaugural or anniversary events) must be approved in writing by the Managing Director.

“Government Officials” include:

(a) any person engaged in public duties in a government agency. This includes any elected or appointed official or employee of a government, at any level, including national or local government entities or any member of a royal or governing family;

(b) any officer or employee of government-owned or government-controlled entities, including state-owned entities that operate in the commercial sector (e.g., state-owned airlines, oil companies, healthcare facilities, insurance companies, or banks);

(c) any person acting in an official capacity for a government, government agency, or state-owned enterprise (e.g., someone who has been given authority by a government entity to carry out official responsibilities);

(d) any candidate for political office (e.g., a candidate running for governor, mayor, etc.), official or employee of a political party, or a political party itself; and

(e) any officer or employee of a public international organization (such as the United Nations, the World Bank or the International Monetary Fund).

If you have any questions about whether an individual is a government official under this policy, please contact Group Legal & Compliance.

HOERBIGER may use third parties to consult or liaise with government officials or offices on behalf of HOERBIGER (e.g. on tax, customs matters). Such engagements must be based on a reasonable commercial justification and a written contract which defines the scope of the services and the fees, and which must include a reference to HOERBIGER’s strict anti-corruption principles.

In no event, should any third party be used as an intermediary to provide bribes or other illegal benefits to government officials.

Record keeping

Tax authorities set requirements for the contents of invoices and other documents for hospitality, gifts, and donations. Under PRC law, any failure to accurately maintain accurate records may potentially be regarded as an act of commercial bribery with regard to the unrecorded expenses or income. HOERBIGER is committed to compliance with these requirements.

HOERBIGER maintains all business records in a complete and truthful manner. Altering or destroying business records is a serious offence. HOERBIGER will take strict disciplinary steps against any person that falsifies or destroys business records. Business records include paper documents or electronic data.

All tax invoices submitted for reimbursement or payment must comply with PRC laws and the requirements of the tax authorities. The description of service or goods purchased on a tax invoice must accurately reflect the true nature of the expense or payment. The Finance Department will check tax invoices with the Tax Bureau for correct VAT numbers. Intentional submission of falsified or inaccurate tax invoices will be punished, up to and including immediate termination of employment.

Implementation

Companies shall formally include this Policy in the company policies and employee handbooks. Employees shall acknowledge receipt of the Policy and the handbook in writing. The receipt shall be placed in the employee’s personnel file.

政策目的

在进行业务的过程中，提供和接受礼品和招待是正常且重要的一部分。本政策制定了明确的规则，用于以合法和合理的方式管理礼品和招待相关事宜。

一般原则

HOERBIGER 致力于诚信经营，严格遵守法律和道德标准。HOERBIGER 反对一切形式的腐败活动。在任何情况下均不得通过礼品或招待获取非法或不当的商业优势。即使只是看似不恰当的行为，也应该尽力避免。员工必须遵守本政策，始终保持良好的判断力。

HOERBIGER 对贿赂和腐败活动采取零容忍政策。绝不容忍任何形式的腐败行为或限制公平竞争。如果发现任何人从事腐败活动，将对其予以严格处分。

根据中国法律，贿赂和腐败将受到严惩。处罚可能包括行政和刑事罚款、没收违法所得以及对责任人进行刑事监禁。

HOERBIGER 员工不得提供或接受违反 HOERBIGER 公司政策、或违反业务合作伙伴或政府机构合规政策的非法礼品、招待或其他利益。

腐败行为举例

腐败活动的特征是：通过提供或接受利益的方式赢得或留住业务，或利用个人在 HOERBIGER 的职位谋取个人利益。换而言之，无论礼品或招待的程度如何，礼品或招待都不得直接或间接地与招标或合同结果有联系。

以下是腐败行为的举例：

- 提供或接受贿赂、佣金回扣或其他非法利益
- 利用代理人或顾问等第三方给予或接受贿赂、佣金回扣或其他非法利益
- 向客户或 HOERBIGER 员工的亲朋好友提供或接受招待以及旅行邀请
- 提供、报销或接受钱款，或报销租金、教育、医疗或其他个人费用
- 以现金或现金等价物的形式给予或接受现金、礼品卡、支票或贷款或其他利益
- 为了向第三方提供利益，在没有实际或商业理由的情况下与个人或公司签订合同
- 为帮助进行报销和提供钱款提交或接受虚假税务发票（发票）和其他虚假文件
- 利用公司资产获取或提供不正当利益
- 购买或出售机密商业信息

以上示例仅供参考，并不详尽。HOERBIGER 将根据具体情况评估可能违反本政策的行为。

政策的适用性

本政策适用于 HOERBIGER 在中国进行的所有商业活动。包括在中国注册的 HOERBIGER **公司所开展的商**业活动。还包括到中国出差员工开展的任何业务。对于代表 HOERBIGER **的承包商或代理商**，HOERBIGER **也**应确保其遵守本政策的规定。

招待相关规定

"招待"即与公司业务有关的所有社交招待和/**或招待**，**例如**访问 HOERBIGER **在中国或其他地点的所有工厂。招待包括提供午餐和晚餐、邀**请演讲、会议和商业展览或同等**性**质活动（以及与此类邀请相关的任何住宿、膳食和/**或旅行**）。

HOERBIGER
还会向来自客户、供应商、行业协会、研究机构等各方的客人提供符合商业惯例的招待。所有**招待活**动必须在业务进行的过程中提供。招待活动不得用于腐败、非法目的或谋取私人利益。

商务午餐和晚餐

就餐环境应该适合商讨业务。可以接受在普通餐厅中的午餐或晚餐邀请。严格禁止选择夜总会、**KTV 或提供性服**务的场所。

咖啡、午餐、晚餐等餐饮项目的报销费用限制如下：

HOERBIGER 岗位员工*	人均费用（人民币）	每次总费用（人民币）**	同一个招待对象在一个日历年内的总费用（人民币）
销售人员	250	1500	1500
销售总监或销售负责人	500	2500	2000 年
总经理	750	4000	2000 年

***公司可能会**对组织采用这样的分级方式，或根据组织情况增加其他级别

如果招待行为发生在上海、北京、广州和深圳，上述报销限额可上调**25%**。

定义

- <u>**人均**费用</u>是指参加活动的人均最高费用；此限制也适用于HOERBIGER 员工
- <u>总费用</u>是指活动的总体开销。包括所有参与者的开销和 HOERBIGER 员工的开销。
- <u>**同一人**总费用</u>限制了在一个日历年内对一名业务合作伙伴招待的价值。

在餐厅中支付餐费时，请尽可能使用信用卡付款。请将交易收据附在费用报销单上。

必须向财务部提交费用报销申请并进行审批。所有报销申请必须附有正式的税务发票，还需提**供一个逐**项列出的费用明细表，显示日期、餐厅名称、用餐项目、数量和价格等。报销申请必须列出所有参加活动的人员的姓名，包括他们的职位、公司协会和招待目的

如报销申请不符合上述要求，财务部可以拒绝申请，或将有问题的申请上报战略业务部门的主**管**。

礼品赠送规定

"礼品"包括与 HOERBIGER 业务有关、任何赠与或收到的物品。礼品可以是货币，也可以为有价值的对象或服务。礼品包**括在**节日和其他场合（例如中秋节或农历新年）中赠送的任何物品。

赠送礼品的目的，可能是为了向客户表示善意并宣传HOERBIGER **品牌。因此，** 应赠送价值不高的 HOERBIGER **品牌礼品（例如**带有公司标志、价格不昂贵的物品，如带有 HOERBIGER 标志的日历、钢笔或笔记本）。员工必须确保送礼的性质、风格和表达方式合乎情理，赠礼对**象的**组织不会禁止此类礼品。

企业传媒部可对显示 HOERBIGER **品牌的物品**类型提供建议。

每件礼品的购买成本不得超过人民币500元。**向任何个人**赠送的所有礼品，其总价值不得超过**每年人民**币 500 元（**累**计价值）。严禁使用礼品卡、现金或报销客户费用。

公司应保存一份收件人名单（日期、姓名、职位、收件人公司、礼品、采购成本）。

必须在销售和营销计划及预算的范围内，向客户赠送礼品。费用应记入销售人员的费用汇总。

接受礼品和招待

如果提供礼品或招待的人员试图以此行为影响业务决策或奖励之前的业务决策或行动，HOERBIGER 员工不得接受此类礼品或招待。即使只是看似不恰当的行为，员工也应该尽力避免。因此，在**接受或同意接受任何礼品或招待之前，** 员工必须考虑这种情况是否会被视为不恰当。

主管批准

接受第三方（供应商、服务提供商等）的招待或礼品，必须经监管部门批准。如果主管认为礼**品或招待可能被**视为不适当或不当诱导，将不予批准，员工不得接受此类礼品或招待。员工应**礼貌地拒**绝此类礼品或招待，明确表示公司的合规政策不允许这样做。

招待：商务午餐或晚餐

允许员工每年接受最多人民币 250 元的商务午餐或晚餐邀请，每年最多两次（即总价值为人民币 500 元）。因此，在接受招待邀请之前，员工应与主办方确认场地和/或招待费用。员工不得接受在 KTV、夜总会或提供性服务场所进行的招待邀请。

礼品

员工不得接受来自第三方业务合作伙伴（例如供应商和供货商）的礼品。用于广告目的、低价值的小礼品除外，例如钢笔、日历和带有其他公司标志的类似物品。员工不得接受任何有现金价值的礼品或福利，包括礼品卡、珠宝、现金、贷款或支付发票。违反本政策将受到纪律处分，严重者可能会终止雇佣关系。

营销活动和技术培训

可能会邀请客户参加技术培训、公司参观和产品演示活动。其他营销活动包括：支持 HOERBIGER 业务活动的公司活动、行业组织会议、公司实地考察、技术会议和贸易展览。

邀请必须由销售主管和总经理进行书面授权。如果客户邀请需要海外出差，必须得到部门首席执行官的书面批准。

批准申请必须附有

- 商业理由（包括活动地点的理由）；
- 详细行程；
- 交通和酒店住宿详情；
- 受邀人员名单及其职位/雇主；和
- 邀请预算。

可报销的费用包括：经济舱机票、最高 4 星级酒店住宿以及符合本政策中所述娱乐指南的商务招待。

与供应商或活动组织方签订的合同，必须包括供应商或活动组织方将提供或购买的服务或产品详细信息、其价值以及活动组织方的佣金金额（如果主办方购买的服务或产品来自第三方）。建议从遵守反腐败规定的专业旅行社（例如携程旅行）购买机票。

在费用报销或付款申请中，必须附有开具给 HOERBIGER 的税务发票、详细行程和费用明细清单，以及每位参与者的参与证明，包括

- 所有参与者的名单和联系方式（如果与受邀者名单不同）；

- 显示会场所有参与者的照片和/或视频；
- 活动签到表和签出表；
- 酒店出具的每位参与者入住和退房记录（如适用）；
- 每位参与者的电子机票或登机牌副本（如果机票由公司支付）；和
- 显示活动内容的会议记录或演示幻灯片（如适用）。

在必要的情况下，财务部将与第三方供应商或参与者核实上述文件。

如果活动是通过某个活动组织方（例如通过旅行社）进行，在活动组织方向 HOERBIGER 开具的税务发票上，应附有税务发票的复印件，以及供应商向活动组织方提供的费用明细清单（例如酒店向 HOERBIGER 所聘请旅行代理机构开具的税务发票和酒店费用明细）。如果可能，HOERBIGER 与活动组织方之间的合同应包括反腐败条款，明确活动组织方的责任和义务。

捐款

HOERBIGER 可能会支持促进人类、社区或环境福祉的慈善事业。捐赠必须遵守适用法律，不得用于赢得或保留业务。

捐赠合同必须列明捐赠的用途，必须签字盖章，保证接受捐赠的慈善组织有相应资格，已在民政部依法登记。所有捐赠必须获得慈善组织提供的捐赠税收发票。

HOERBIGER 严格保持政治和宗教中立。不得向政治部门、政治党派或其相关机构中拥有政治头衔或候选人捐款。不得在政府官员或客户的要求下进行捐赠。

任何捐款的金额不得超过人民币 5,000 元，需签订相关合同且必须由董事总经理和财务总监批准。在批准申请中，应陈明慈善组织与 HOERBIGER 客户或政府机构之间的任何已知关系。如捐赠金额高于人民币 5,000 元但不超过人民币 10,000 元，捐赠必须获得事业部 CEO 的授权。

捐赠必须通过银行转账支付到慈善组织持有的账户。禁止以现金形式捐赠或向个人付款。

HOERBIGER 可能会赞助文化活动或行业会议。此类行为必须获得部门首席执行官的授权。

政府关系

HOERBIGER 支持政府机构履行其职责。HOERBIGER 员工不得通过向政府官员提供礼品或招待的形式，影响其履行职责。如需邀请政府代表参加正式的公司活动（例如就职典礼或周年纪念活动），必须得到常务董事的书面批准。

“政府官员”包括：

(a) 在政府机构中履行公共职务的任何人员。包括任何级别的民选或任命的政府官员或雇员，包括国家或地方政府实体、王室或具有统治地位家族的任何成员：

(b) 政府所有或政府控制实体中的任何官员或雇员，包括在商业领域运营的国有实体（例如国有航空公司、石油公司、医疗机构、保险公司或银行）；

(c) 代表政府、政府机构或国有企业、以官方身份行事的任何人（例如政府实体授权履行官方职责的个人）；

(d) 任何政治职位候选人（例如竞选州长、市长等职位的候选人）、政党中的官员或雇员或政党本身；以及

(e) 国际公立组织（例如联合国、世界银行或国际货币基金组织）中的任何官员或雇员。

如果您不清楚某人是否属于本政策中所述的政府官员，请联系公司合规部。

HOERBIGER 可能会聘用第三方，代表 HOERBIGER 与政府官员或办公室进行磋商或联络（例如进行税务或海关事务）。此类聘用必须拥有合理的商业理由并附有书面合同，合同中应规定服务范围和费用，条款中必须包括 HOERBIGER严格的反腐败原则。

在任何情况下，都不得利用任何第三方作为中间人，向政府官员提供贿赂或其他非法利益。

记录保存

税务机关对招待、礼品和捐赠的发票及其他文件的内容有明确的要求。根据中国法律，如果出现未准确保存正确记录的情况，未记录费用或收入的活动可能会被视为商业贿赂行为。HOERBIGER 承诺严格遵守这些要求。

HOERBIGER 完整且真实地保存所有业务记录。更改或销毁业务记录是一种严重的违法行为。HOERBIGER 将对任何伪造或破坏业务记录的人采取严格的纪律处分。业务记录包括纸质文件或电子数据。

所有报销或支付的税务发票必须符合中国法律和税务机关的要求。税务发票中显示所购买服务或商品的描述，必须准确反映费用或付款的真实性质。财务部将与税务局核对税务发票，确保增值税号准确。故意提交伪造或不准确税务发票将会受到处罚，严重者可能会被立即终止雇佣关系。

实施

各公司应将本政策正式纳入公司政策和员工手册。员工应以书面形式确认收到本政策和手册。这份书面确认应保存在员工的人事档案中。

Rules of Procedure

HOERBIGER China Gift and Entertainment Policy

Document management

No.:	**21110**	
Date:	**2026-07-01**	**Version 005**
Replaces:	**Version 004**	**of 2023-02-08**

Distribution list
This document is accessible to and binding for all employees of the HOERBIGER Group via the page "compliance policies" of the internal SharePoint Site "Group Legal & Compliance". A printout is only valid on the respective print date.

Other applicable documents and files
n/a

Storage
This document and the other associated files will be electronically archived in the HOERBIGER contract database. Invalid versions will be archived after the expiration of their validity for 30 years. Associated files will be archived for 30 years.

Updating
Group Legal & Compliance is responsible for updating. Group Legal & Compliance regularly reviews the content of this document to ensure that it remains up-to-date, valid, and complete.

These Rules, including Appendices, shall take effect upon their adoption by the Executive Board. Any amendment to or cancellation of these Rules must be initiated and/or approved by Group Legal & Compliance and must be authorized by the Executive Board.

Maelle Grimaud Group Legal & Compliance	Dr. Michael Stelzel Group General Counsel & Chief Compliance Officer HOERBIGER Holding AG	Dr. Thorsten Kahlert CEO HOERBIGER Holding AG
Reviewed: 2026-06-29	Reviewed 2026-06-29	Released: N/A

ANNEX 1: Amendments to the policy

Version	Type of amendment	Section / Page	Release
02	Updating of expenditure levels; Editorial changes		Yes
03	Deletion of special provisions for SBU D		N/A
04	Change to the new Altronic logo + Add of the NewsonGale logo	Front page Footer	N/A
05	Deletion Altronic logo + Add logos of ACS and PI	Front page Footer	N/A
05	Change of “Corporate Compliance” into “Group Legal & Compliance”	Section “Rules for giving hospitality”	N/A
05	Change of “SBU” into “Business Unit / Division”	Section “Rules for giving hospitality”	N/A