

POLICY ON ACCEPTING AND GRANTING OF BENEFITS

1 PREAMBLE

The competitiveness of the Croatian Telecom Inc. (hereinafter: the Company) is largely dependent on the business integrity of the company and its workers and managing persons. 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 the Company's reputation.

The Company will not accept corruption and other forms of undue influence, either within the company itself or among its business partners.

Only if all workers and managing persons observe the strict letter of the law and act in accordance with high ethical standards will the Company be able to permanently expand its competitive position.

This Policy regulates the acceptance and granting of benefits in relation to business partners (not in relation to employer/employees).

This policy is based on Deutsche Telekom Group Policy on Accepting and Granting of Benefits and is aligned with laws of Republic of Croatia and existing internal regulations of the Company.

2 SCOPE OF VALIDITY

This Policy shall apply to all workers and managing persons of the Company and all workers and managing persons in companies where the Company holds a majority share or majority voting rights, if the Management Boards of such companies adopt the Policy by their decisions. The principles of this Policy also apply to persons who are employed under special contracts as external associates (consultants, students, workers employed through agencies, etc.), in a way that these principles are embedded in their or their companies' contracts with the Company.

3 COMPLIANCE TO BEHAVIOURAL STANDARDS

This policy intends to safeguard the Company and its stakeholders from legal risks. The Company therefore expects all workers and managing persons to act in accordance with this Policy.

4 TAX OBLIGATIONS

The Company is obliged to cover tax obligations in regard to benefits forwarded to external persons and in this matter, all internal regulations on the topic have to be carefully observed.

As stated in the Preamble, this Policy does not address awards and benefits granted to own employees.

5 TERMS AND DEFINITIONS

Workers and managing persons

As in the Labor Regulations and other documents of the Company, persons working for the Company are throughout this document addressed as “workers and managing persons”.

Employee

Further in this text, the term “employees” shall refer to all persons engaged by the Company, as a synonym to the term “workers and managing persons” used in other the Company’s documents.

Upper Management

“Upper Management” shall refer to all members of a management body (Board of Management members and Managing Directors) of a particular company and the management in the first level below. When used to address the Company, this term will refer to MB members and operative directors (based on current organization/systematization). For other companies and institutions, it will refer to the respective management board members and to their direct reports.

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 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 within the scope of his contractual obligations.

Social acceptability

Benefits shall be considered socially acceptable if customarily given as a matter of politeness, and provided that, if judged objectively 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 particular service in return is not expected.

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 (donations are exception to this rule) must be compensated for by an appropriate service in return, which, for example, may lie in establishing or cultivating a contact with a business partner, or in an advertising effect (for example, in the case of sponsoring). The boundaries of responsible entrepreneurial action, designed solely for the benefit of the company and based on careful identification of the circumstances relevant for the decision.

Business partners

For the purposes of this Policy, "business partners" shall refer to all individuals and companies with whom the Company 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. This also includes actual or potential business relationships between companies associated with the Company through ownership.

Members of the public sector

The following groups of individuals are classified as members of the public sector:

- Public office holders, as defined by the Law on Prevention of Conflict of Interest and state employees, as defined by the Law on State Officers
- Employees of state institutions and associated agencies, and employees of municipal institutions and companies owned by municipalities and their institutions
- Members of the European Parliament, national parliament (Sabor) and representative institutions on local level, as well as members of the legislative bodies of a foreign state, or members of a parliamentary assembly of an international organization
- Employees in companies owned by state or municipalities and employees in state-funded organizations
- Officeholders as defined in the legislation of the United States of America (Foreign Corrupt Practices Act - FCPA) to the extent of its applicability on a particular business relationship.

Work-related event

Work-related events are characterized by the presentations, mediations and/or discussions of professional/technical topics and provisioning of information, but without offering participants an individual benefit that may be subject to taxation. Character of particular event is determined by the relationship between the main emphasis of the event and the participant's official duties. If individual benefits are overwhelming during the particular event, it cannot be classified as "work-related". A work-related event may include socially acceptable catering. Examples of work-related events include product presentations, training events, lectures, etc.

Other events

Events mainly 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 taxes). 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 organizational unit responsible for compliance (compliance@t.ht.hr).

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 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, authorization is required from organizational unit responsible for compliance (compliance@t.ht.hr).

Superior (person)

“Superior” here refers to the disciplinary superior with managerial authorizations.

Companion

In the further text, term “companion” shall refer to spouses, life partners, relatives and friends.

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.

6 ACCEPTANCE OF BENEFITS

6.1 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 documentation and reporting obligations in art. 6.10)
- 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 the Company in accordance with the provisions outlined in art. 6.2 to 6.10.

6.2 HOSPITALITY INVITATIONS

(1) It is permissible to accept invitations extended by a business partner to socially acceptable (see definition in art. 5) 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, and which 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 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 66,36 EUR 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.

(3) For members of the upper management, the maximum amount of the invitation pursuant to art. 6.2, paragraph 2 should not exceed 132,72 EUR per person in each individual case.

6.3 INVITATIONS TO WORK-RELATED EVENTS

It is permissible to accept invitations from business partners to work-related events (see definition in art. 5), including socially acceptable hospitality, provided:

- Participation is in the company's interest and
- The employer bears any travel and accommodation expenses incurred in relation to the business trip (see art. 6.5) and
- Participation has been approved by the superior.

6.4 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, leisure and entertainment-related events or other events with an individual benefit component), including hospitality during the event, provided:

- Participation is in the company's interest and
- The employer bears any travel and accommodation expenses incurred in relation to the business trip (art. 6.5) and
- There are no close material and temporal correlations with a specific business decision, and
- The value of the invitation does not exceed 132,72 EUR per calendar year and per business partner, and
- Acceptance of the invitation has been approved by the superior.

(2) From an external perspective, the acceptance of partner invitations 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 partner invitations. In exceptional circumstances, different provisions may apply if:

- The invitation, including the partner invitation, does not exceed a value of 132,72 EUR or
- 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 partner invitation does not exceed a value of 199,08 EUR , and the acceptance of the partner invitation has been approved by the superior.

(3) For members of the upper management, the total value of an invitation should not exceed 265,44 EUR (with partner: 398,17 EUR) in each individual case.

6.5 FINANCING OF TRAVEL AND ACCOMMODATION EXPENSES

The financing of travel and hotel expenses is only permissible in relation to the business trip and in the case of an existing legal ground (e.g. stipulated by existing contracts) 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 organizational unit responsible for compliance (compliance@t.ht.hr).

6.6 MATERIAL GIFTS

(1) It is admissible to accept low-value tokens, advertising gifts and contact gifts with a total maximum value of 26,54 EUR per calendar year, per business partner.

(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 66,36 EUR 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.

(3) Subject to the aforementioned conditions, members of the upper management may accept gifts up to a value of 199,08 EUR per calendar year, per business partner. Farther-reaching exceptions to this rule shall require individual authorization by organizational unit responsible for compliance (compliance@t.ht.hr). In such cases, the recipient may be advised to forward the gift to the organizational unit responsible HR.

6.7 MONETARY GIFTS

The acceptance of cash, securities, shopping vouchers, etc. is inadmissible. The sole exception to this rule is for a gratuity, provided:

- The gratuity was offered of the granter's own free will, i.e. was neither directly nor indirectly requested, demanded or suggested by the employee and
- The granting of a gratuity is a customary business practice (e.g. in the case of employees with personal contact to private clients) and
- An amount of 13,27 EUR per individual case is not exceeded.

6.8 APPROVAL BY THE SUPERIOR

(1) Whenever approval by a superior is required, it shall be given in writing and shall outline the grounds (particularly with regard to nature, occasion, calibre and value) for the admissibility of accepting the respective benefit.

(2) Members of the Management Board may substitute the approval of their superior with their

own judgment and shall document the findings of their own judgment based on the criteria listed in below in art. 6.10.

6.9 REFUSAL/RETURN

If the admissibility requirements for acceptance of a benefit have not been met, the benefit shall be refused or returned.

6.10 DOCUMENTATION

(1) For reasons of transparency, the acceptance of all benefits requiring the superior's approval shall be documented without delay. Documentation shall contain the following information:

- Type of benefit
- Occasion and reason for acceptance
- Date of acceptance
- Value of the benefit (estimate, if necessary, citing the facts on which this estimate was based)
- Name of the provider of the benefit
- Role of the provider of the benefit
- Use of the benefit
- Name of superior and date of approval by superior.

Members of the Management Board shall document the findings of their own judgment pursuant to art. 6.8, paragraph 2, based on the criteria cited above.

6.11 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 incident shall be documented (required information: description and value of the benefit, occasion and details of the circumstances, business background, information on the person offering the benefit and the employee) and the superior notified in writing. The superior shall report the incident to organizational unit responsible for compliance or via the "Tell me!" portal.

7 GRANTING OF BENEFITS

7.1 GENERAL PROVISIONS AND PROHIBITIONS

- (1) The only way for the Company 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
 - 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 the Company
 - Benefits must not be promised, offered or granted to business partners in contravention or circumvention of the business partner's upfront communicated or published in-house regulations/policies; in case of doubt, the individual concerned 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, i.e. it must not be inappropriate in relation to circumstances.
- (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 articles 7.2 to 7.3. The requirements of the Event Policy shall additionally be observed.

7.2 GRANTING OF BENEFITS TO MEMBERS OF THE PUBLIC SECTOR

7.2.1 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 66,36¹ EUR per person in each individual case
- (2) Higher-value hospitality invitations must be authorized by organizational unit responsible for

¹ Valid if rules related to recipient are not stricter.

compliance (compliance@t.ht.hr).

7.2.2 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 5), including socially acceptable hospitality. For hospitality associated with a work-related event, a value limit of 66,36² EUR per person shall generally apply (including all other individual benefits granted). If this value is exceeded, authorization from organizational unit responsible for compliance (compliance@t.ht.hr) shall be required.

7.2.3 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 organizational unit responsible for compliance (compliance@t.ht.hr).

(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 organizational unit responsible for compliance (compliance@t.ht.hr).

7.2.4 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 Company, is an active contributor and the approval of the competent authority or the invitee's superior has been obtained. Any exceptions to this rule shall require authorization by organizational unit responsible for compliance (compliance@t.ht.hr).

7.2.5 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 low-value tokens, advertising gifts and contact gifts that can be used at work with a maximum total value of 13,27³ EUR per person, 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.).

² Valid if rules related to recipient are not stricter.

³ Valid if rules related to recipient are not stricter.

(2) Monetary gifts to members of the public sector are inadmissible.

7.2.6 Particular Features Applicable to Benefits Extended in the Political Sphere

(1) Cash payments and donations in kind by the Company to political parties are inadmissible. 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 for their own purposes, such as independent political foundations.

(2) Cash payments and donations in kind to members of Parliament and official officeholders are inadmissible, unless the relevant donations in kind are explicitly permitted by the code of conduct applicable to the respective person.

7.3 GRANTING OF BENEFITS TO BUSINESS PARTNERS IN THE PRIVATE SECTOR

7.3.1 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 66,36 EUR per person in each individual case

(2) If a hospitality invitation is extended to a member of upper management, the maximum value of the invitation should not exceed 132,72 EUR per person in each individual case.

7.3.2 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 66,36 EUR per person shall apply in each individual case.

(2) With the written approval of the cost center owner's superior, the maximum value of hospitality may also be increased to 132,72 EUR per person in individual cases. For invitations to upper management, the latter value should not be exceeded.

7.3.3 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 132,72 EUR 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 organizational unit responsible for compliance (compliance@t.ht.hr).

(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 partners. In exceptional cases, alternative provisions may apply to business partners from the private sector, provided:

- A maximum value of 132,72 EUR including the partner invitation is not exceeded, or
- Attendance at the event without the accompaniment of a partner would be socially inappropriate (e.g. in the case of dances), and a maximum value of 199,08 EUR, including the partner invitation, is not exceeded.

7.3.4 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 Company, is an active contributor, or
- If the company 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 organizational unit responsible for compliance (compliance@t.ht.hr).

7.3.5 Material and Monetary Gifts to (Private Sector) Business Partners

(1) Material gifts up to a value of 66,36 EUR 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) With the written consent of the cost center manager's superior, higher value gifts up to a value of 199,08 EUR in each individual case may be given to members of upper management, 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 appropriate organizational unit responsible for compliance (compliance@t.ht.hr).

(3) Material gifts to the partners of business partners are inadmissible.

(4) Giving cash, securities, shopping vouchers, etc. to business partners from the private sector is

prohibited.

7.3.6 Gratuities

Suitable gratuities (up to a maximum of 5-10 % of the invoice amount) are permissible, provided this is considered customary 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 CASES OF DOUBT AND APPROVAL OF EXCEPTIONS

In case of 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.), the following advice is available:

Interpretation of the Policy and approval of exceptions: organizational unit responsible for compliance (compliance@t.ht.hr)

9 REVIEW OF THIS POLICY

After two years at the latest, the provisions of the Policy will be reviewed with regard to the need for modification and adjustment by organizational unit responsible for compliance.

APPENDIX 1

OVERVIEWS: ACCEPTANCE OF BENEFITS FROM BUSINESS PARTNERS

1 PRINCIPLES

Under no circumstances should a benefit be accepted if it is offered, promised or granted with the intention of bribery (art. 6.1).

The text of this Policy shall prevail.

2 HOSPITALITY INVITATIONS

	Value limit (including sales tax)	Approval of superior required?
Business meals (6.2, paragraph 1)	Social acceptability	No
Other hospitality (6.2, paragraph 2)	66,36 EUR ⁴ per individual case	Yes ⁵

3 INVITATIONS TO EVENTS

	Value limit (including sales tax)	Participation in the company's interest and travel and accommodation costs borne by employer	Approval of superior required?	Acceptance possible in the case of close material and temporal correlations to a specific business decision?
--	-----------------------------------	--	--------------------------------	--

⁴ Guideline value for members of upper management: 132,72 EUR.

⁵ Not applicable to members of the upper management.

Work-related events (6.3)	None	Required	Yes ⁶	Yes, if material correlations can be ruled out in the event that a temporal correlation exists.
Other events (6.4)	132,72 EUR per individual, per calendar year ⁷	Required	Yes ⁸	No

4 4 MATERIAL GIFTS

	Value limit (including sales tax)	Approval of superior required?
Advertising gifts, contact gifts, etc. (6.6, paragraph 1)	26,54 EUR per individual, per calendar year ⁹	No
Other material gifts (6.6, paragraph 2)	66,36 EUR per individual, per calendar year ¹⁰	Yes ¹¹

APPENDIX 2

OVERVIEWS: GRANTING BENEFITS TO BUSINESS PARTNERS

1 PRINCIPLES

- 1 Under no circumstances should a benefit be offered, promised or granted with the intention of bribery (art. 7.1, paragraph 2).
- 2 The granting of a benefit must not violate the business partner's in-house compliance regulations (art. 7.3, paragraph 2).
- 3 Every benefit granted must be appropriate in a business context (art. 7.1, paragraph 3). The text of this Policy shall prevail. The provisions of the Event Policy shall additionally apply.

⁶ Not applicable to members of the upper management.

⁷ Guideline value for members of the upper management: 265,44 EUR per calendar year.

⁸ Not applicable to members of the upper management.

⁹ For members of the upper management: 199,08 EUR.

¹⁰ For members of the upper management: 199,08 EUR.

¹¹ Not applicable to members of the upper management.

2 HOSPITALITY INVITATIONS

	Value limit (including sales tax)
Customers from the private sector (7.3.1, paragraph 1)	66,36 EUR
Upper management of private sector customers (7.3.1, paragraph 2)	132,72 EUR
Public sector (7.2.1, paragraph 1)	66,36 EUR

3 INVITATIONS TO EVENTS

	Value limit (including sales tax)	Invitation possible in the case of close material and temporal correlations to a specific business decision?	Invitations to members of the public sector
Work-related events	None For hospitality: 66,36 EUR (up to 132,72 EUR with internal approval). (7.3.2)	Yes, if material correlations can be ruled out in the event that a temporal correlation exists.	Yes, Value limit for hospitality (including other benefits) generally 66,36 EUR (7.2.2)
Other events	132,72 EUR (7.3.3)	No	No (7.2.3)
Partner invitations	Not possible. (Exceptions pursuant to 7.2.3, paragraph 2 and 7.3.3, paragraph 3)		

4 MATERIAL GIFTS

	Value limit
Customers from the private sector (7.3.5, paragraph 1)	66,36 EUR
Upper management of private sector customers (7.3.5, paragraph 2)	199,08 EUR (Only with internal approval)
Public sector (7.2.5, paragraph 1)	13,27 EUR (Only if it can be used at work)