

E-COMPLY QUICK REFERENCE GUIDE

GIFTS

Rules:

- One gift given or received per year to/from same person
- ALL gifts are entered regardless of value
- <\$100 - E-Comply entry, may accept
- >\$100 - E-Comply entry, reject and return
- Gift cards are never allowed
- Gift rule does not apply to “Goodies” (promotional or nominal value items, i.e., pens, hats, shirts w/company logo)

E-Comply Instructions:

1. Gift Title
2. Gift Type: Given or Received
 - If Received, Applicant Status
3. Gift Description
4. Attach Documentation, if any
5. If Received
 - Add info for Gift Giver
6. If Given
 - Load Recipient List
7. Date of Gift
8. Gift Value (look up FMV if unknown)
9. Confirm Request

INVITATIONS

Lunch/Dinner Rules:

- One (>\$50 per person) meal invitation given or received per month to/from same person
- <\$50 per person - No E-Comply entry
- >\$50 per person - E-Comply entry
- Include tax and tip in your total amount
- No entry for meals with employees only

Sporting, Cultural or Entertainment Rules:

- One event given or received per six-month period to/from same person
- Always entered, regardless of value
- <\$300 per person - E-Comply to supervisor
- >\$300 per person - E-Comply pre-approval by supervisor, legal and corporate officer
- If you do not accompany guest to event, it is a gift and subject to lower \$100 threshold

E-Comply Instructions:

1. Invitation Title
2. Applicant Status
3. Invitation Type
4. Invitation Category
5. Invitation Description
6. Attach Documentation, if any
7. Event Date
8. If Received
 - Host information
 - Travel Expenses - should say “No”
9. If Given
 - List of Third Party Guests
 - List of Colas Guests
 - Number of Guests
10. Amount Per Guest
11. Third-Party Status (Public/Private)
12. Confirm Request

GROUP EVENTS

Rules:

- Applies to trade shows, open houses, etc. that we host
- All group events are entered, regardless of number of guests or amount per guest

E-Comply Instructions:

1. Title of Group Event
2. Applicant Status
3. Description of Group Event
4. Attach Documentation
5. Guest List
6. Third Party Guest List
7. Colas Guest List
8. Date of Group Event
9. Number of Third-Party Guests
10. Total Number of Guests
11. Amount Per Guest
12. Travel Expenses Covered - should say “No”
13. Confirm Request

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CONFLICTS OF INTEREST

Rules

- ALL potential conflicts of interest must be disclosed
- After disclosure, Ethics & Compliance Officer will discuss action plan with you and your supervisor

E-Comply Instructions:

1. Title of Conflict of Interest
2. Nature of Conflict of Interest
3. Detailed Description of Conflict of Interest
4. Attach Documentation, if any
5. Confirm Request

GENERAL RULES FOR ALL PROCESSES

- No gifts or invitations to/from public officials
- No gifts or invitations during bidding, negotiations, etc.
- 3rd parties cannot pay for your travel/lodging and you cannot pay for 3rd parties' travel/lodging
- Enter amounts in USD, not Euros
- Attach documentation examples: correspondence, brochure, receipt, etc.

PATRONAGE/SPONSORSHIP

Rules

- Patronage - charitable donation with no company recognition
- Sponsorship - company gets recognition (name on sign, brochure, uniform, website)
- All Patronage/Sponsorships require legal approval/background check

E-Comply Instructions:

1. Action Title (name of donation or sponsorship)
2. Type (Patronage or Sponsorship)
3. "In Kind" Donation - Yes/No
4. Category
5. Description (purpose, reason)
6. Duration
7. Full Legal Name of Beneficiary
8. Amount ("In Kind" donation, add FMV)
9. Attach Documentation
 - Due Diligence - Articles of Association, list of Directors, draft Agreement (if any), brochure, Google search results
 - Information Form (Required) - must be completed AND signed by you
 - Terms and Conditions (Required) - must be signed by you AND beneficiary
10. Confirm Request
11. After the event: upload supporting documents (i.e. invoices, social media posts)

PROFESSIONAL ORGANIZATIONS

Rules

- Required for ALL memberships annually when you renew your dues
- Applies to ALL levels of membership (not only board members)
- Applies whether dues are paid or not

E-Comply Instructions:

1. Type of Request (always select "New membership of the company")
2. Full Legal Name of Organization
3. Description of Organization
4. Attach Documentation
 - Articles of Association
 - List of Directors
 - Annual Report, brochure, or invoice
5. Start Date
6. End Date
7. Membership Fees
8. Employees representing Colas Group (list ALL employees representing company through membership or meeting attendance)
9. Confirm Request
10. Colas Representation Letter - Legal will send to you to sign and return after your request is approved

Note: E-Comply processes require legal approval, consisting of a Compliance Catalyst background check on third parties, such as vendors, suppliers, contractors, charities, etc. This is a part of the routine E-Comply approval process.