



P E R F E C T W A L L

**Rules for Accepting  
and Giving Gifts at  
CreoConcept  
Sp. z o.o. Sp. k.**





The employees of CreoConcept Sp. z o.o. Sp. k. are bound by the Rules for Accepting and Giving Gifts.

## Main rules

It is permitted to accept or give the following gifts:

- those customarily recognised in business relations, the giving of which results from the promotion or advertising of the giver's entity, including in particular advertising gadgets with a gross value not exceeding PLN 200, given during ceremonies or business meetings, which, due to their value and nature, do not oblige reciprocation in any form;

- both the giver and the receiver of a gift are required to exercise due diligence in assessing whether the gift complies with the rules in force, in particular regarding its value and type, the frequency with which it is accepted or given to the person concerned, and the circumstances and motives behind it.

Accepting or giving a gift requires informing the immediate superior and obtaining permission to accept it if the gift has a gross value of more than PLN 200.

## It is forbidden to accept the following gifts:

- those infringing applicable laws or internal company regulations;
- those contrary to good morals and ethical standards;
- those that have or may have the effect of creating an informal obligation to a business partner on a 'favour for a favour' basis;
- those adversely affecting the interest and image of the company and the group in which it operates;
- those giving rise to a conflict of interest or any form of abuse;
- those that affect or could be perceived as affecting decisions and the integrity or timeliness of assigned tasks and business decisions;
- those whose value or form may give the appearance of corrupt behaviour, for example:
  - cash, irrespective of the amount and form of its transfer,
  - collectibles or investment items, holiday or tourist trips,
  - wyjazdów wycieczkowych lub turystycznych,
  - discounts on products and services or the right to use an asset (unless this results from the terms and conditions of an agreement between the parties).

Zabronione jest wręczanie prezentów funkcjonariuszom publicznym, osobom pełniącym funkcje publiczne, urzędnikom administracji państwowej i samorządowej (poza sytuacjami na różnego rodzaju spotkaniach okolicznościowych, gdy wręczane są gadżety reklamowe).

W przypadku prezentów o wartości powyżej 200 zł brutto, wręczającego i przyjmującego prezent obowiązują stosowne przepisy i obowiązki podatkowe.



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**THINK CREO**