

行为准则

iwis Code of Conduct for legal, ethical and responsible business practices

伊维氏行为准则 关于合法、合乎道德和负责的商业行为

This guideline applies to all executives, management members and employees¹ at iwis. For the purposes of the present document, iwis is understood to mean iwis SE & Co. KG and all affiliated companies that are shareholders of 50 % or more.

本准则适用于伊维氏集团的所有高管、管理层成员和员工¹。在本文件中，应将伊维氏理解为是指 iwis SE & Co.KG 及 50%或以上股权归 iwis SE & Co.KG 所有的关联公司。

As a global technology leader for automotive and many other industries iwis has established itself as a system supplier at the top of the world market. This is where we want to stay.

作为汽车和许多其他行业的全球技术领导者，伊维氏已经确立了其在世界市场上的顶级系统供应商地位。我们希望保持这种地位。

This Code of Conduct represents values that must guide our activities and behavior within the company in order to achieve this ideal. It provides information on areas in which compliant behavior is essential. It is intended to serve all parties in the company as a guide to their individual behavior and encourage them to seek advice in cases of doubt.

要想实现上述目的，我们必须在本公司行为和业务活动方面遵循本行为准则提出的价值观。本行为准则提供了与必须满足合规要求的领域相关的信息。本行为准则旨在为本公司所有相关方在个人行为方面提供指导，并鼓励所有相关方在心存疑虑的情况下寻求建议。

¹ To simplify the readability of this document, the term "employee" is used to refer to male, female and x-gender employees

为便于理解本文件，术语“员工”是指男性、女性和 x 性别的员工

Our company's actions are responsible, ethically irreproachable and guided by the legal regulations and ethical standards of the various countries and regions.

本公司以负责任、合乎道德和无过失的方式行事，并遵守各国和地区的合法规定和道德标准。

We are convinced that our economic success can only be sustainably ensured by complying with legal requirements and fundamental ethical principles. Compliance comprises all measures that serve to ensure that the behavior of the whole company conforms to legal regulations and to define employee behavior with regard to all national and international laws, regulations and standards.

我们相信，只有遵守法律要求和基本道德原则，才能持续确保我们在经济上取得成功。合规包括有助于确保整个公司的行为符合法律规定，并根据所有国家和国际法律、法规和标准规范员工行为的所有措施。

In this context, all employees acknowledge the obligation, without exception, to act in an ethical, responsible and legal manner. No employee may jeopardise the reputation of iwis by violating any of the existing corporate guidelines or applicable laws or unethical business activities. We pursue a zero-tolerance policy for corruption.

在此方面，所有员工均承认他们有义务以合法、合乎道德、负责任的方式行事，不存在任何例外。任何员工均不得以违反任何现有公司准则或适用法律的方式或通过不道德的商业活动损害伊维氏的声誉。我们奉行对腐败零容忍的政策。

Our activities are determined by integrity and ethical obligations with respect to the customs and social values of the various countries in which we have business relations. Dubious or unethical behaviour can never be in the interest of iwis.

本公司业务活动的衡量标准是与本公司建立业务关系的地点所在国家的惯例和社会价值观相关的诚信和道德义务。不诚实或不道德的行为不符合伊维氏的利益。

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This Code of Conduct represents a binding framework for us and our employees so that successful and sustainable business activities can be guaranteed now and in the future. It takes precedence over any instructions from a supervisor.

本《行为准则》是对我们和我们的员工有约束力的框架，可以保证当前和将来的经营活动都得以顺利和可持续地开展。本《行为准则》的效力优先于主管的任何指示。

Munich, July 2021

慕尼黑，2021年7月



Dr. Gerd Sachs
监事会
Supervisory Board



Johannes Winklhofer
集团首席执行官
Group CEO



Antje Wieser
首席人力资源官
CHRO

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1. General Principles

iwis and its employees adhere to this Code of Conduct as well as applicable law and appreciate a trust-based and ethically correct relationship among each other and with business partners.

iwis informs its business partners about this Code of Conduct and applicable ethical standards and strives to ensure that they also comply with iwis guidelines.

This applies to all business activities both inside and outside of iwis premises.

iwis is aware of the necessity to comply with all applicable national and international laws and all iwis business parties (executives, management members, employees and external partners without exception) are committed to legislation and compliance regulations.

iwis actively pursues risk mitigation to prevent loss or damage resulting from illegal or non-compliant behavior. Beside economic damage, there is also a risk of reputational damage as well as the loss of iwis' market position. Only the appearance of unlawful conduct or illegal activities could influence the public opinion and may for example result in an adverse change in the behavior of iwis customers.

Apart from legislation, trust-based and respectful relations based on ethical values within the company and with third business parties are unquestionable. This includes behavior based on the ethical idea of morality and values which are essential for social connections and fair and respectful interactions.

Even if this Code of Conduct is unable to cover every individual situation, the iwis corporate philosophy states that all employees are supposed to act responsibly, lawfully and ethically correct as their commitment to the company's values.

1. 总则

伊维氏及其员工遵守本《行为准则》以及适用的法律，重视彼此之间以及与业务伙伴之间基于信任且道义上正确的关系。

伊维氏将本《行为准则》和适用的道德标准告知其业务伙伴，并努力确保他们也遵守伊维氏的准则。

这适用于伊维氏经营场所内外的所有商业活动。

伊维氏意识到遵守所有适用的国家和国际法律的必要性，参与伊维氏业务经营的各方（高管、管理层成员、员工和外部合作伙伴，无一例外）均承诺遵守法律和合规法规。

伊维氏积极寻求降低风险，以防止因非法或违规行为造成损失或损害。除了经济损失外，非法或违规行为还可能使伊维氏的声誉受损，以及使伊维氏丧失其市场地位。一旦伊维氏有违法行为或非法活动，就会影响伊维氏的公众形象，并可能导致伊维氏客户采取抵制伊维氏的行为。

除了法律之外，在公司内部以及与第三方业务伙伴之间基于道德价值观的信任和尊重关系是无可非议的。这包括基于对社会关系以及符合公平和相互尊重原则的互动至关重要的伦理道德思想及价值观的行为。

即使本《行为准则》无法面面俱到，但伊维氏的企业理念指出，所有员工都应该以负责任、合法和道义上正确的方式行事，以示其认同本公司的价值观。

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2. Relations with Business Partners

Today's internationalisation of businesses is very complex which consequently leads to increased corporate risk. As a result, the risk mitigation requirements for contracting parties have increased as well.

iwis considers open-minded and reliable relationships with business partners to be the basis for long-term and sustainable cooperation.

iwis employees follow clear guidelines for a standardised and objective selection process with contractual partners (customers, suppliers, distribution partners, consultants, etc.) which contains two basic principles: business partners are verified and the risk of corruption is absolutely excluded.

a) Verification of business partners

Comprehensive verification is based on valid information. In this context, the following information must be collected before establishing a business relationship:

- company name
- owner
- head office
- company activities
- financial status
- purpose of the business relationship
- business partner's activity countries and risk assessment
- business partner's reputation (reliability, involvement in corruption or criminal offences etc.): compliance check-up / Due Diligence

iwis only enters relationships with business partners who have been successfully verified during the selection process.

2. 与业务伙伴的关系

当今，企业的国际化是非常复杂的，因此导致企业风险增加。因此，对签约方的风险缓释要求也更加严格。

伊维氏认为：与业务伙伴之间保持坦诚和可靠的关系是维持长期和可持续业务关系的基础。

在与签约伙伴进行业务往来期间适用于员工的要求主要基于伊维氏统一客观的合作伙伴（客户、供应商、分销伙伴、顾问等）筛选流程，其中包含两个基本原则：对业务伙伴进行审查，杜绝腐败风险。

a) 对业务伙伴的审查

全面审查应以有效信息为依据。在这种情况下，建立业务关系之前，必须收集以下信息：

- 公司名称
- 所有人/负责人
- 总部
- 公司业务
- 财务状况
- 业务关系的目的
- 业务伙伴开展业务的国家与风险评估
- 业务伙伴的声誉（可靠性、参与贪污腐败或刑事犯罪的记录等）：合规检查/尽职调查

伊维氏仅与在筛选流程中顺利通过审核的业务伙伴建立业务关系

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b) Prohibition of Bribery and Corruption

iwis completely dissociates from corruption and bribery. iwis complies with the applicable legal conditions in particular the international regulations on the prevention of corruption as well as relevant criminal standards.

iwis is committed to the principle that personal benefits may not be demanded, accepted, offered or granted either directly or indirectly. This applies in particular if these are connected with business activities or the conclusion of a contract.

Bribery such as “slush money” or “kickbacks” is not part of iwis' business conduct.

iwis will also not circumvent this rule of conduct by commissioning third-parties with non-compliant activities.

The principles of legally correct and fair business practice are part of iwis culture and have an impact on iwis business activities.

--Commission and brokerage fees

Commission and brokerage fees are part of iwis contracts with reliable business partners (distribution partners, sales representatives, resellers or consultants). The conditions are agreed in consultation with the Compliance Officer. No commission or brokerage agreements may be concluded as part of business transactions with public institutions or with companies which are partly in public ownership. Exceptions are only possible if this is permitted by law and approved by iwis Executive Board.

iwis supports a transparent process for determining commissions and brokerage fees. The amount is based on industry standards, considers possible legal restrictions and is transferred as a non-cash payment to comply with iwis standards on documentation.

--Business opportunities

Business that iwis employees potentially take for themselves or refer to others although this would have been processed by iwis is damaging the economic success of iwis and cannot be accepted.

b) 禁止贿赂和腐败行为

伊维氏坚决与腐败和贿赂划清界线，并遵守适用的法律条件，尤其是关于预防腐败的国际法规以及相关的刑事标准。

伊维氏员工承诺遵循的原则是，不得直接或间接索取、接受、提供或给予个人利益，当私人利益与商业活动或合同的订立有关时尤为如此。

伊维氏的商业行为准则禁止“行贿款”、“回扣”等贿赂。

伊维氏也不会通过委托第三方开展违规商业活动的方式规避本行为规范。

在法律上准确无误的原则和公平的商业惯例构成伊维氏企业文化的一部分并贯穿本公司业务活动的始终。

--佣金和经纪费

在伊维氏与可靠业务伙伴（分销合作伙伴、销售代表、经销商或顾问）签订的合同中，可规定伊维氏可向后者支付佣金和经纪费。支付佣金和经纪费的条件应在与合规总监协商后商定。与公共机构或部分公有的公司进行商业交易时，不得签订佣金或经纪协议。仅在法律允许并经伊维氏执行委员会批准的情况下，才允许有例外。

伊维氏支持确定佣金和经纪费的透明程序。佣金和经纪费金额应根据行业标准确定，综合考虑可能存在的法律限制，并以非现金付款方式支付，以符合伊维氏的标准。

--商业机会

如果伊维氏员工为自己攫取业务机会或向他人介绍本应由伊维氏处理的业务，就会妨碍伊维氏取得经济上的成功，且不可接受。

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--Commissions

iwis requires its business partners not to offer any commissions or other payments in connection with iwis business transactions. Such payments cannot be accepted by iwis and its employees.

--Customer loyalty programs

iwis wants to maintain fair, independent business relationships. It is only permitted to participate in customer loyalty programs of iwis suppliers that offer rewards in the form of cash, goods, services or other benefits within the requirements regulated in the iwis travel policy. Programs offering cash payments are not eligible.

Activities for the benefit of a supplier are not consistent with iwis values and must not be conducted in order to obtain a discount on personal purchases through loyalty programs.

c) Gifts and hospitality

iwis is committed to a proper handling of gifts and hospitality. This means that only socially appropriate gifts, hospitality or other occasional benefits are accepted or granted. Gifts and hospitality are considered to be socially appropriate if they are within general, habitual limits or in a low-value and appropriate range.

Invitations to business meals or other events are also considered as gifts.

The granting or acceptance of gifts or personal benefits in connection with business transactions (or even during the initiation of such transactions) is not compatible with the iwis efforts to avoid corruption. This applies to gifts and personal benefits received from or offered to representatives of competitors, (potential) customers, suppliers, distributors or other business partners. This restriction also applies to the family members of the above-mentioned parties, the own family and further personally related persons.

It is prohibited to offer gifts, donations or contributions to state officials, (representatives of) public authorities, official representatives of an official party or candidates for a political office. In some cases, gifts, donations or contributions to officials may also be prohibited by local law. Should a benefit still be considered in an individual case, iwis employees, without exception, shall obtain a written approval of iwis Executive Board in consultation with the Compliance Officer.

--佣金

伊维氏要求其业务伙伴不得支付与伊维氏商业交易相关的任何佣金或其他款项。因此，伊维氏及其员工不得接受该等款项。

--客户忠诚度计划

伊维氏希望保持公平、独立的商业关系。允许参加的伊维氏供应商的客户忠诚度计划仅限于以代金券、商品、服务或其他利益形式提供奖励，并符合伊维氏差旅政策要求的客户忠诚度计划，不包括提供现金付款的客户忠诚度计划。

为了供应商的利益而进行的活动不符合伊维氏的价值观，而且不得为了通过忠诚度计划获得私人购物折扣而进行此类活动。

c) 礼品和招待

伊维氏致力于以适当的方式处理礼品和招待问题。伊维氏明确表示仅可接受符合社交习俗的礼品、招待或其他应景的礼品。只有符合一般限度，即：价值较低和合理的礼品和招待才被视为符合社交习俗。

商务宴请或其他活动邀请也视为礼品。

在洽谈商业交易（以及在商业交易启动期间）授予或接受礼品或个人利益的行为，不得与伊维氏为防止腐败所采取的措施相悖。本规定适用于从竞争对手代表、（潜在）客户、供应商、分销伙伴或其他业务伙伴收到的或向其提供的礼品和个人利益。本限制规定还适用于上述各方的家庭成员、您的家人及与您有私人关系的其他人士。

禁止向政府官员、公共当局（代表）、政党的官方代表或政治职务候选人提供礼品、捐赠或捐款。在某些情况下，当地法律也可能禁止向官员提供礼品、捐赠或捐款。如果在个别情况下仍考虑向上述人员提供礼品、捐赠或捐款，伊维氏员工应毫无例外地获得伊维氏执行委员会的书面批准，并与合规总监协商。

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The value-based culture at iwis also applies in serving suppliers. iwis informs its partners that gifts are not desired (not even to the private address of employees, regardless of their position in the company). If an employee nevertheless receives gifts that cannot be considered as socially appropriate, this should be reported immediately to a supervisor / Compliance Officer. Such gifts must be provided to iwis.

If it is unclear whether a gift, hospitality or benefit may be accepted or offered, the situation must be discussed with a superior or the Compliance Officer.

The following guideline applies:

--Gifts

It is not contrary to the iwis corporate philosophy to accept or offer low-value gifts that are generally acknowledged to be advertising gifts or tokens of respect. Nevertheless, even in the case of low-value gifts, it should be considered whether frequency and timing of the gifts arise the impression of influence.

--Hospitality

Business meals and hospitality should be compatible with usual business practices, might not be in an excessive dimension and should not be regarded as too frequent. It is also expected that a representative of both companies is present. iwis employees will not take part in events that have no business connection and can be assessed as luxury events.

--Travel

Travel expenses, such as transport and accommodation, are reimbursed according to the iwis travel policy. Only in exceptional cases and with the prior approval of the Compliance Officer travel expenses may be paid by third parties (customers, suppliers, other business partners).

--National customs

National customs or other exceptional circumstances in the context of business with foreign companies may allow the exchange of more valuable gifts. In order to support iwis' anti-corruption efforts, such gifts may only be accepted or offered on behalf of iwis and with the approval of the responsible Executive / Managing Director. Such gifts are to be given to iwis for further disposition for example for use as a donation to charity. But if this is prohibited by local anti-corruption or other law iwis will refuse such gifts.

伊维氏的文化价值观也适用于其与供应商的业务往来。伊维氏向供应商表示不接受礼品（包括寄送至员工私人地址的礼品，无论该等员工在本公司担任什么职位）。如果某员工收到了被视为不符合社交习俗的礼品，应立即向主管/合规总监报告。此类礼品必须上交给伊维氏处理。

如果不清楚是否可以接受或提供礼品、招待或利益，则必须与上级或合规总监讨论这一情况。

以下准则应予以适用：

--礼品

接受或提供价值较低的礼品并不违背伊维氏的企业理念，因为此类礼品被普遍认为是广告品或用于表示尊重。尽管如此，即使是价值较低的礼品，也应当考虑送礼的频繁程度和时间是否会影响送礼者的形象。

--招待

商务宴请和招待应符合通常的商业惯例，不得太过奢华，也不应被人认为太过频繁。发出邀请和接受邀请的公司都应当派代表出席此类商务宴请和招待活动。伊维氏员工不应参加与业务无关的、可被认为超规格的活动。

--差旅

交通费和住宿费等差旅费用根据伊维氏的差旅政策报销。只有在遇到特殊情况，并经合规总监事先批准时，方可由第三方（客户、供应商、其他业务伙伴）支付差旅费用。

--国家习俗

与外国公司开展业务时，外国公司所在国家的习俗或其他特殊情况可能允许互送价值较大的礼品。为了支持伊维氏的反腐工作，此类礼品只能以伊维氏的名义接受或提供，并应得到对口的执行董事/总经理的批准。此类礼品应交给伊维氏作进一步处置，例如，捐给慈善机构。但是，如果当地反腐败法或其他法律禁止此类礼品，伊维氏将拒收此类礼品。

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3. Avoidance of Conflicts of Interest

The growth and success of iwis group are based on the conduct of its employees. All iwis employees accept that conflicts of interest are not part of a trusting cooperation. In the context of business activities, the business interest of iwis must precede private interests of employees.

For the purposes of this guideline, a conflict of interests occurs when the private interest of an employee directly or indirectly conflicts or might conflict with the interests of iwis. Such a conflict may arise when employees pursue interests that affect their work in a way that is detrimental to iwis. This may occur, for example, if employees, close relatives or acquaintances receive unauthorised personal benefits due to their position. Corporate decisions such as strategic sales decisions or HR-related issues must also not be guided by private interests.

To avoid conflicts of interest, iwis employees:

- must not close any private transactions with business partners or former employees of iwis or benefit from such transactions if undue influence could or threatens to arise in this process.
- must not enter into business relationships on behalf of iwis in which they, close relatives or acquaintances personally benefit from the agreement.
- must not hold shares in a competitor or any other company that has business relationships with iwis with the exception of shareholdings in publicly owned companies.

All business partners are selected in accordance with a uniform, objective process that considers the following indicators: price, quality, reliability, technology and quality management, certification, product suitability. Private interests are not taken into account. Consultancy services or recommendations by iwis employees must not be motivated by material or immaterial benefits.

Before entering into business transactions on behalf of iwis with companies in which relatives or close acquaintances are employed a supervisor or Human Resources Department must be informed.

3. 避免利益冲突

伊维氏集团的成长和成功取决于其员工的行为是否合规。所有伊维氏员工均认可，要开展基于信任的合作，就不能存在利益冲突。在商业活动中，伊维氏的商业利益必须优先于员工的个人利益。

为了实现本准则的目的，当员工的个人利益与伊维氏的利益直接或间接冲突或可能冲突时，就会发生利益冲突。当员工追求的利益影响到他们的工作，因此对伊维氏不利时，就可能出现利益冲突。例如，如果员工及其近亲属或熟人因员工的职位而获得未经授权的个人利益，就可能出现这种利益冲突。公司决策，如战略销售决策或针对人力资源相关问题的决策，也不得以个人利益为导向。

为了避免利益冲突，伊维氏员工应遵守以下规定：

- 如果在与业务伙伴或伊维氏前员工进行任何私人交易过程中出现或有可能出现不正当的影响，则伊维氏员工不得完成此类交易或从此类交易中获益。
- 伊维氏员工不得以伊维氏的名义建立其本人、近亲属或熟人可从中获益的业务关系。
- 伊维氏员工不得持有竞争对手或与伊维氏有业务关系的任何其他公司的股份，但在国有公司持有的股份除外。

伊维氏按照统一、客观的程序选择所有业务伙伴，并综合考虑以下指标：价格、质量、可靠性、技术和质量管理、认证、产品适用性。私人利益不在考虑范围内。伊维氏员工不得以获得物质或非物质利益为动机提供咨询服务或建议。

在代表伊维氏与亲朋好友在其中任职的公司进行商业交易之前，必须通知主管或人力资源部门。

行为准则

Furthermore, every employee must notify the Human Resources Department of an intended additional remunerated activity and obtain written approval. This also applies to freelance work, entrepreneurial activity and work as a member of the executive body of a client or other business partner of iwis.

iwis welcomes the private commitment of its employees e.g. as members of associations, parties or other institutions as long as their contractual duties are not jeopardised and no conflict of interest is triggered. iwis employees must be aware of the distinction between private interests and iwis interests, including public statements they might make.

4. Signatory Power

iwis is committed to lawful and professional conduct when entering into contractual obligations and other business relations. This is an essential condition for the corporate success and the reputation of iwis.

Therefore, provisions regarding signing authorisations for internal and external business transactions are set in corresponding guidelines on signatory power.

iwis adheres to the dual control principle in all external correspondences as well as in all other operations including internal processes that bind the company either directly or indirectly by contract, e.g. requirement notifications, purchase orders, non-disclosure agreements or employment contracts, iwis always requires documents to be verified by two persons.

此外，员工若打算进行额外的有偿活动，其必须通知人力资源部，并获得书面批准。这也适用于自由职业者的工作、创业活动以及客户的执行机构成员或伊维氏其他业务伙伴的工作。

伊维氏不反对其员工作为协会、党派或其他机构的成员作出的私人承诺，只要他们的合同职责不受影响且不引发利益冲突即可。伊维氏员工必须意识到私人利益与伊维氏利益之间的区别，包括他们可能发表的公开声明。

4. 签字人的权力

伊维氏致力于以合法和专业的方式承担合同义务和建立其他业务关系。这是企业取得成功和维护伊维氏声誉的基本条件。

因此，关于内部和外部商业交易签字授权的规定应以相应的签字人权力准则的规定为准。

伊维氏在所有对外通信以及所有其他操作（包括通过合同（如需求通知、采购订单、保密协议或劳动合同）直接或间接约束公司的内部流程）中坚持双重控制原则，即始终要求文件由两人核实。

行为准则

5. Fair Competition - Behavior in the Market

iwis is committed to fair contractual conditions with its business partners and follows the principles of fair and open competition.

iwis respects all applicable anti-trust and competition law and acknowledges the prohibition of cartels.

iwis and its employees do not make any agreements with competitors and do not exchange information about business partners, customers, prices or products, contract terms, iwis's markets or requests for proposal for which iwis is tendering.

Any exchange of information in informal discussions which has the purpose or could have the effect of restricting of competition (referred to as “coordinated behavior”) is also excluded from iwis's business conduct.

These competition rules do not only determine behavior with regard to formal agreements. They apply equally to loose, informal arrangements, confidential agreements and so-called “gentlemen's agreements”.

Benchmarking (comparative analysis) with competitors is generally permitted. In such cases, however, iwis adheres to accepted practices, which means anonymising sensitive information in such a way that its origin can no longer be identified and thus, any impact on current market activities can be excluded.

iwis also understands fair competitive behavior to mean that no customers, suppliers or other business partners are unreasonably disadvantaged. Business partners are not induced to agree to contractual conditions considered unfair according to legal criteria which are damaging or unjustifiably exclude business partners from business opportunities. The structuring of iwis's business relationships is based on factual and objective criteria.

If it is not clear whether a business activity is in conformity with competition law, iwis employees have to consult their supervisor or the Compliance Officer.

5. 公平竞争-市场环境中的行为

伊维氏遵守公平公开的竞争原则，致力于与其业务伙伴签订公平的合同条款。

伊维氏遵守所有适用的反垄断和反不正当竞争法律，并致力于遵守卡特尔禁令。

伊维氏及其员工不与竞争对手签订任何协议，也不会交换与业务伙伴、客户、价格或产品、合同条款、伊维氏的市场或伊维氏投标报价申请相关的任何信息。

伊维氏也不会营业过程中实施以下行为：在非正式讨论期间交换任何试图或可能施加任何竞争限制（被称为“统一行为”）的信息。

上述竞争规则不仅适用于与正式协议有关的行为，而且适用于非强制性、非正式的安排、保密协议和所谓的“君子协定”。

参照竞争对手的基准（对竞争对手进行比较分析）通常是允许的。但是，在这种情况下，伊维氏坚持公认的做法，即对敏感信息进行匿名化处理，使其来源无法再被识别，从而排除对当前市场活动的任何影响。

伊维氏也理解，公平竞争行为意味着客户、供应商或其他业务伙伴不会从中获得不正当好处。伊维氏不会诱使业务伙伴同意法律标准视为不公平、对业务伙伴有害或使业务伙伴无故丧失商业机会的签约条件。伊维氏以事实和客观标准为基础构建业务关系。

如果不清楚某项商业活动是否符合竞争法，伊维氏员工必须向其主管或合规总监咨询。

6. Protection of Assets, Safety, Environment, Information and Social Rights

iwis is responsible for protecting humans and the environment are protected and conserving resources all company locations. In this respect, iwis is fully committed to environmental protection, occupational health and safety and follows relevant regulations.

This means, on the one hand, that iwis and its employees treat the company's property responsibly and use it efficiently and cost-consciously for the intended purpose. On the other hand, that iwis respects environmental laws and guidelines and acts in an environmentally responsible manner. iwis only uses products and services that meet safety-conscious and ecological standards.

a) Hazardous substances

If hazardous substances are used, the responsibility for their handling is clearly regulated. This means that hazardous substances may only be stored in correspondingly labelled containers in proper storage facilities. Access must be denied to all unauthorised third parties. The relevant regulations and technical requirements are observed when handling hazardous substances. Prohibited substances are not produced or brought into the company. iwis adheres to the provisions of the EU chemicals regulation "REACH".

b) Occupational safety

iwis contributes to a safe working environment and sets up workplaces that ensure occupational safety for employees.

In addition, all iwis employees are responsible for occupational safety at their workplace. Accidents, injuries, hazardous working equipment, practices or working conditions are reported to the direct superior or the Safety Officer.

Special attention is required when dealing with of sources of danger. Therefore, iwis employees are responsible for observing this absolutely necessary level of care and consistently complying with the safety regulations in their own interest, the interest of their colleagues and the entire company. In this context, superiors assume an important role model function.

6. 对资产、安全、环境、信息和社会权利的保护

伊维氏负责确保本公司所有经营场所的人员、环境和资源都受到保护。因此，伊维氏完全致力于谨慎地解决环境保护、职业健康和安全问题并遵守与之相关的规定。

一方面，这意味着伊维氏及其员工必须对其使用公司财产的行为负责，并以高效和节约成本的方式将公司财产用于明确规定的目的。另一方面，伊维氏遵守环境法律和准则，以对环境负责的方式行事，而且仅使用符合安全意识和生态标准的产品和服务。

a) 有害物质

在使用有害物质或有害物质流通的情况下，则需要对有害物质的处理和使用责任进行明确规定。这意味着有害物质仅可存放在有相应标签的容器中，而这些容器仅可存放在授权存放地点。未经授权，第三方不得接触有害物质。在处理有害物质时，伊维氏遵守相关规定和技术要求。本公司不会制造或引入禁用物质。伊维氏遵守欧盟化学品管制条例-《关于化学品注册、评估、许可和限制法案》(REACH) 的规定。

b) 职业安全

伊维氏为安全的工作环境做出了贡献，建立了保障员工职业安全的工作场所。

此外，所有伊维氏员工均负责各自业务领域内的职业安全。一旦发现事故、人身伤害、危险的工作设备、实践或工作条件，向直属上级主管或安全总监上报。

处理危险源时，需要特别小心谨慎。因此，伊维氏员工有责任达到这一绝对必要的谨慎程度，并为了自己、同事和整个公司的利益而始终遵守安全规定。在此情况下，上级承担着重要的模范带头作用。

行为准则

c) Environmental protection

iwis is committed to environmental protection and has established a comprehensive environmental management system. iwis aims to respect the relevant environmental regulations and to promote the further development of environmentally responsible and sustainable management.

Environmental protection also includes - in particular in the case of noise pollution - consideration of co-existence with neighbours.

In addition to the company's assurance of environmental protection, employees also pay attention to environmentally conscious and resource-saving behavior.

d) Protection of assets

All employees protect the assets of iwis. Theft as well as carelessness or wastage in handling iwis property have a direct impact on economic success and are incompatible with iwis values. Property of iwis including funds and office equipment is only to be used for business or other legitimate purposes.

e) Handling files and records, protection of information

All iwis employees are aware of their obligation to protect the property of iwis. This also includes confidential information and business secrets. Such information may be in the form of data, guidelines, software, etc.

Employees agree to maintain confidentiality concerning all relevant information entrusted to them in the course of their employment as well as other business information (e.g. business strategies, information about assets or the financial position, etc.) of which they may become aware during their business activities. This requirement can be waived if disclosure is authorised or required by court order.

All company documents and data media are protected in such a way that they cannot get into hands of unauthorised persons and are always kept under lock and key. Special attention is paid to compliance with the provisions of data protection legislation. For example, computers are protected by assigning passwords and changing them frequently. No employee makes transcripts or copies of business documents or files other than for business purposes.

c) 环境保护

伊维氏致力于环境保护，并建立了全面的环境管理体系。伊维氏的目标是遵守相关的环境法规，促进以对环境负责和可持续的方式进行经营管理。

环境保护还包括与邻居和谐共存，特别是控制噪音污染。

除了公司对环境保护的保证外，员工也应注意其行为应体现环境意识和资源节约要求。

d) 资产保护

所有员工均应保护伊维氏的资产。监守自盗以及粗心大意或铺张浪费地对待伊维氏的财产，会直接影响到伊维氏经济上的成功，并且不符合伊维氏的价值观。伊维氏的财产，包括资金和办公设备，仅可用于商业或其他合法目的。

e) 对文档和记录的处理、信息保护

伊维氏全体员工意识到其负有保护伊维氏财产的义务。伊维氏财产也包括机密信息和商业秘密。该等信息可能以数据、指南、软件等形式存在。

员工承诺对在工作范围内委托其保管的所有相关信息，以及其在业务活动期间知晓的任何其他商业信息（例如：经营战略、资产信息或财务状况等）保密。在授权披露或根据法院披露上述信息的情况下，可放弃本要求。

所有公司文件和存储数据的介质都受到保护，以使其不会落入未经授权的人员手中，并在任何情况下对该等公司文件和数据媒介上锁保管。此外，还需特别注意遵守数据保护法律的规定。例如，计算机通过设置密码和频繁更换密码的方式予以保护。任何员工均不得出于业务目的以外的目的转载或复制公司业务文件或文档。

行为准则

Except in the case of personnel replacement, non-managerial employees only have the right to access information that relates to their own activities. Any access to communications addressed to others that is not justified for business reasons is not permitted. The secrecy of correspondence is respected for all personally addressed mail.

iwis employees are aware that any written piece of paper and any data medium can fall into the hands of a competitor or an opposing party and can then be used against iwis. This possibility is already taken into account when documents including e-mails are created.

All records and files are managed in such a way that administration is always guaranteed, even by a substitute.

All employees comply with the following rules:

- important documents must be identified and their safety and confidentiality must be ensured.
- Documents must be retained for the minimum period required by law.
- Documents must be destroyed in a secure and environmentally friendly way when the retention periods have expired and the documents are no longer needed for operating or legal purposes.

f) Social rights

iwis is committed to fundamental social rights and principles as stated in the relevant conventions of the United Nations International Labour Organisation.

--Human rights

iwis respects and supports efforts to adhere to internationally recognised human rights.

--No discrimination

Equal opportunities and equal treatment are ensured regardless of skin colour, gender, ethnic origin, religion, nationality, sexual orientation, social origin or political convictions. In all cases, employees are recruited, hired and trained on the objective basis of their qualifications and skills, unless national law does not expressly prescribe other criteria.

除非发生人事变动，否则非管理层员工仅有权访问与其业务有关的信息。员工不得以非业务理由访问发给他人的信函。员工应对所有个人邮件保密。

伊维氏员工意识到，任何书面文件和任何数据媒介可能在不利情况下被竞争对手或敌对人员掌握，从而可能被该等竞争对手或敌对人员以不利于本公司的方式利用。在草拟文件（包括电子邮件）时应当考虑到上述可能性。

伊维氏员工应以总是能够确保安全的方式管理所有记录和档案，即使是由代班员工来管理记录和档案，也应做到这一点。

所有员工均遵守以下规则：

- 必须对重要文件进行确认，并确保重要文件的安全性和保密性。
- 必须在法律规定的最短期限内保留文件。
- 在保留期限到期时，必须以安全和对环境友好的方式销毁文件。届时相关文件就不再对实现经营目的或合法目的有必要。

f) 社会权利

伊维氏致力于维护联合国国际劳工组织相关公约规定的基本的社会权利和原则。

--人权

伊维氏注重并认可维护国际公认人权的工作。

--禁止歧视

确保机会平等和待遇平等，不考虑肤色、性别、种族血缘、宗教、国籍、性取向、出身或政治信仰。在所有情况下，伊维氏根据员工自身具备的客观资质和能力物色、招聘和提拔员工，前提是国家法律未明确规定其他标准。

行为准则

--Free choice of employment

iwis rejects any conscious use of forced or compulsory labour, including bonded labour or non-voluntary prison labour.

--No child labour

iwis is unambiguously opposed to child labour. The minimum age for admission to employment in accordance with applicable national regulations is observed. However, iwis is not bound to observe this if it can be considered to be too low on the basis of objective criteria. The safety and health of children are not affected and their dignity is respected.

--Remuneration

Remuneration and benefits paid or performed for a normal working week are at least equal to the applicable national legal minimum standards and the principle of “equal pay for equal work” applies.

--Working hours

Working hours and paid leave are at least equal to the relevant national legal requirements.

--Occupational health and safety

iwis follows the relevant national standards for a safe and healthy working environment and, in this context, takes appropriate measures to ensure health and safety in the workplace in order to ensure that working conditions comply with legal requirements. If iwis considers a higher standard than the national standard to be necessary then this higher standard is taken into account.

--Qualification

iwis supports the qualification of its employees in order to enable a high level of performance and high-quality work.

--Relations with suppliers and customers

iwis expects business partners to respect the social rights of employees in their own corporate policies. For iwis, this is a good and beneficial basis for mutual relations.

--自由选择职业的权利

伊维氏拒绝有意地强迫或强制工人劳动，包括抵债劳动或非自愿监狱劳役。

--不得雇佣童工

伊维氏明确反对雇佣童工。伊维氏遵守适用的国家法规规定的最低法定就业年龄要求。但是，如果本要求依据客观标准被视为太低，伊维氏没有义务遵守本要求。不得损害儿童的安全和健康并且必须保护儿童的尊严。

--薪酬

在正常工作周内支付或提供的薪酬和任何其他福利至少达到适用的国家法律标准并适用于“同工同酬”的原则。

--工作时间

工作时间和带薪休假天数至少应与相关的国家法律要求的工作时间和带薪休假天数相等。

--职业健康与安全

伊维氏遵守适用于安全和健康工作环境的相关国家标准，并对此采取适当的措施，以确保员工在工作场所内的健康和 safety，从而确保工作条件符合法律要求。如果伊维氏认为有必要实施高于国家标准的标准，则应当考虑该等较高的标准。

--资质

伊维氏支持其员工参加各种资格认证，以使员工能够实现高水平的绩效和取得高质量的工作成绩。

--与供应商和客户的关系

伊维氏希望业务伙伴在自身的公司政策中考虑各自员工的社会权利。这会是构成双方良好互惠关系的有利基础。

7. Interaction within the Company: Fairness and Respect

The behavior of our employees is primarily attributed to the company and affects its reputation both externally and internally. For this reason, every employee is committed to behave in a way that is compatible with the company's values and in particular, to behave objectively and fairly towards colleagues and third parties.

In the event of permanent conflicts, the superior and the Human Resources department must be consulted with a view to finding an appropriate solution. Sexual harassment, threats of physical violence and intimidation have no place in the iwis corporate philosophy and are not permitted. This right exists irrespective of whether the harassing employee considers the own behavior to be acceptable or whether the affected person has a possibility to escape from the harassment. The interaction of all employees is first and foremost characterised by respect and trust.

Further information about cooperation and iwis culture can be found in the iwis corporate, management and staff philosophy as well as in the "Ten golden rules for people striding ahead".

7. 公司内部的互动：公平与尊重

本公司员工的行为代表着公司的行为，也将影响公司内外部的声誉。因此，所有员工承诺以符合本公司价值观的方式行事，主要是以客观公平的方式对待同事和第三方。

在出现持续冲突的情况下，必须征求上级主管和人事部的意见，以找到适当的解决方案。伊维氏的公司理念禁止性骚扰、体罚威胁和恐吓等行为。无论实施骚扰的员工是否认为其自身的行为可以接受或受影响的人员是否有办法躲避骚扰，本要求都存在。尊重和信任是所有员工互动的首要特征。

与合作和伊维氏文化有关的更多信息也体现在伊维氏的企业、管理和员工理念以及“十条让人大步向前迈进的黄金守则”中。

行为准则

8. Communication

iwis takes its ability to communicate seriously and protects the company's reputation. Only the Executive Board and authorised press speakers communicate with the media regarding issues concerning iwis. The same applies to communications with supervisory authorities or self-regulating organisations, law enforcement agencies or other public bodies.

All non-authorised employees who receive a press inquiry forward it immediately to the Executive Board or the authorised contact person.

iwis employees who wish to participate in discussion platforms that are related to iwis in any way must obtain their supervisions approval in advance.

If iwis employees use social media tools in private (e.g. Facebook, Twitter, Instagram etc.), they are not permitted to make any comments that might have a negative ethical or moral impact on the company's reputation or would affect the confidentiality of information.

iwis employees must comply with the following principles when communicating verbally, electronically or in writing about matters concerning iwis:

Communication is to be made “with the media in mind”. Thoughts are to be formulated professionally and possible consequences for iwis due to the actions of employees must be considered in advance. Unnecessary exaggerations, negative comments of any kind and any non-factual characterisations of people and companies are to be avoided and to be refrained from.

iwis employees consider that all information and documents could be taken out of context and easily be misunderstood or misinterpreted. The simple expression of a personal opinion can under certain circumstances even be used as evidence for conclusions and decisions.

8. 通信

伊维氏重视其沟通和维护公司声誉的能力。只有执行委员会和经授权的新闻发言人才可以与媒体就有关伊维氏的问题进行沟通。这也适用于与监督机构或自律组织、执法机构或其他公共机构的沟通。

所有未经授权的员工收到新闻调查函后，必须立即将该新闻调查函转发给执行委员会或经授权的联系人。

希望参与和伊维氏有任何关系的研讨平台的伊维氏员工必须事先获得上级主管的批准。

伊维氏员工私下使用社交媒体工具（如 Facebook、Twitter、Instagram 等）时，不得发表任何可能对公司声誉产生负面伦理或道德影响或可能影响信息保密性的言论。

伊维氏员工在就有关伊维氏的事项进行口头、电子或书面交流时，必须遵守以下原则：

交流时应“牢记对媒体保密的原则”。应以专业方式理顺思路，必须事先考虑到员工的行为可能给伊维氏带来的后果。应避免不必要的夸张、任何类型的负面评论以及对人和公司的任何非事实性描述。

作为伊维氏员工，请记住：任何信息或文件都有可能被断章取义，以致被轻易误解或曲解。您单纯表达的个人意见可能在特定情况下被视为相关结论和决策的证据。

行为准则

9. Data Protection and IT Compliance

Information Technology (IT) such as email systems, internet services and other telecommunications systems provided by iwis is used to enable employees to do their daily work. All employees are personally responsible for communicating professionally and using this technology effectively for permitted business purposes in compliance with legislation.

In general, all EDP resources and equipment are for internal or business purposes only and not for private use. EDP equipment provided to employees may not be used for personal benefit or profit and must not be misused during working hours. Electronic devices provided by iwis remain the property of iwis.

IT compliance within this guideline relates to legal and contractual requirements regulating the IT landscape. IT compliance primarily includes the aspects of data security, availability and data protection.

iwis employees do not use EDP resources and equipment in any way that is unethical or illegal or that damages the reputation, defames or misrepresents iwis or its business partners or gives an incorrect or unfavourable impression. Unauthorised access to information and information systems is prohibited. Access must be authorised by the information owners and must be compatible with the user's job description.

iwis recognises the importance of protecting personal data and is committed to global data protection.

iwis only processes personal data for specific purposes and in accordance with data protection regulations. Personal data comprise for example name, date of birth, residential address, social security number and performance evaluation data.

The publication or disclosure of confidential or proprietary information concerning iwis, products, employees, suppliers or customers outside of the official communication structure is prohibited.

9. 数据保护与 IT 合规

伊维氏提供的信息技术（例如：电子邮件系统、互联网服务和其他通信系统），确保我们能够完成日常工作。所有员工均各自负责以专业方式沟通交流，并以高效和合法的方式将本技术用于许可的商业目的。

一般情况下，所有电子数据处理（EDP）资源和设备仅可用于内部目的或商业目的，不得用于个人目的。不得将伊维氏向员工提供的 EDP 设备用于获取个人利益，也不得在工作时间内滥用 EDP 设备。伊维氏提供的电子设备所有权归伊维氏所有。

本准则中的 IT 合规规定与规范 IT 领域的法律和合同要求有关。IT 合规主要包括数据安全、可用性和数据保护等方面。

本公司的员工不会以任何以下方式使用 EDP 资源和设备：不道德或非法，或有损伊维氏或其业务伙伴声誉，或对伊维氏的业务伙伴进行诽谤、虚假陈述或使他人对伊维氏的业务伙伴产生不正确或不良印象。禁止擅自访问信息和信息系统的行为。在访问之前必须获得信息所有人的授权，访问行为必须符合对用户活动的说明。

伊维氏认识到保护个人数据的重要性并致力于全球数据保护工作。

伊维氏仅出于明确的目的，以符合数据保护法律的方式处理个人数据。个人数据包含（例如）姓名、生日、住址、社会保障号码和与绩效评估有关的数据。

禁止公布或披露官方通信范围外的与伊维氏公司、产品、员工、供应商或客户有关的机密信息或受保护信息。

行为准则

To prevent theft, loss or unauthorised use of information and systems, users must take measures to ensure the physical security of provided hardware such as laptops, phones, tokens, USB sticks, etc. Information systems can be protected by personal passwords and/or additional identification methods such as hardware tokens. Users must use these responsibly, keep them secret and protect them against any misuse.

All employees comply with the information security rules and the procedures applicable to their department or location.

The prohibited or unauthorised use of e-mail systems, internet services and other telecommunications systems may result in liability for employees or iwis itself or may lead to other legal and practical problems, e.g. for workplace discrimination, infringement of copyrights, violation of legal regulations, antitrust violations, violations of trade secrets, etc. Recipients of material that violates this policy, inform their supervisor and ensure that their name is removed from the distribution lists for such material.

Incidents that relate to information security or violate the principles of information security need to be reported to the supervisor or the IT Security Officer.

10. Consequences of Violations

Given its obligation to ensure a commitment to lawful and legally compliant conduct, iwis cannot tolerate violations of law. iwis employees must therefore note that infringements may be sanctioned by warnings, the enforcement of claims for damages or the termination of their employment contract. In the event of doubt, all employees can and must seek advice from the competent bodies in the company mentioned above. All employees are to consider their own behaviour in the light of iwis standards set in this Code of Conduct and to become aware of areas where improvements can be made.

All superiors must organise their area of responsibility in such a way that reports of legal infringements can always reach them. It must be possible to actively address abuses. Superiors must spontaneously check compliant behaviour on a regular basis and encourage dialogues with their employees. There is an obligation either to seek for and to disclose relevant information.

为防止信息和系统被盗、丢失或被他人擅自使用，用户必须采取措施确保伊维氏向其提供的硬件，如便携式电脑、电话、令牌、U 盘等的物理安全。信息系统可通过设置个人密码和/或额外的身份认证方法，如（硬件令牌）加以保护。用户必须以负责任的方式使用上述信息和系统，对其进行保密并防止其被任何人滥用。

所有员工遵守适用于其所在部门或经营场所的信息安全和程序规则。

禁止或擅自使用电子邮件系统、互联网服务和伊维氏的其他通信系统可能由于（例如）工作场所歧视、侵犯版权、违反法律规定、违反反垄断规定、违反商业保密要求等，导致员工或伊维氏自身承担相关责任，或导致其他法律或实际问题。如果收到违反本原则的材料，您应当通知您的上级主管，并确保您的姓名（如有可能）从该等材料的分发名单中删除。

一旦发现与信息安全有关的或违反信息安全事故，必须向您的上级主管或 IT 安全总监举报。

10. 违规的后果

鉴于伊维氏有义务确保员工工作出以合法和合规方式行事的承诺，伊维氏不能容忍违法行为。因此伊维氏员工须注意，如果其有违法行为，其可能受到警告、支付损害赔偿金或终止劳动合同的处罚。如果有疑问，所有员工可以且必须向本公司的上述主管机构寻求建议。所有员工均应根据本《行为准则》中规定的伊维氏标准评价自身行为，并查找可以改进之处。

所有上级均须在各自的职责范围内，使违法行为的举报渠道畅通无阻，并且必须积极解决职权滥用问题。上级必须定期自发地进行合规检查，并鼓励与员工进行对话。上级有义务寻求和披露相关信息。

Obligation of disclosure

In order to reveal abuses such as corruption, fraud, etc. information from within the company is very important. Therefore, all employees are required to report violations of this policy immediately to the Executive Board, the Human Resources department or the Compliance Officer. Such reports can also be sent anonymously to the above-mentioned offices.

All superiors are obliged to act as good examples and to observe the activities of their employees with regard to any infringements of this policy. Any identified violations must be reported immediately to the Executive Board, the Human Resources department or the Compliance Officer. The company will ensure that no employee is disadvantaged in any way as a result of acting in good faith. If the complainant himself or herself has been involved in infringements of this policy, the company will, after considering all circumstances, take into account whether the report or timely cooperation in the disclosure of infringements has helped to prevent damage to the company.

Compliance Officer

The Compliance Officer is responsible for ensuring that all business processes and practices are conducted in accordance with the law and that employees are properly advised regarding all questions concerning correct behaviour in all their business activities.

The contact details of the Compliance Officer are as follows:

Johannes Winklhofer

Phone: +49 89 76909-1100

E-Mail: Johannes.Winklhofer@iwis.com

披露义务

为了揭露腐败、欺诈等违规行为，来自公司内部的信息十分重要。因此，所有员工均须立即向执行委员会、人力资源部门或合规总监举报违反本政策的行为。此类举报函也可以匿名寄至执行委员会、人力资源部门或合规总监办公室。

所有上级主管均有义务以身作则并注意其下属员工是否存在任何违反本准则的行为。若发现任何违规行为，必须立即向执行委员会、人力资源部门或合规总监举报。本公司将确保任何员工都不会因善意的举报而处于不利情况。如果举报方自身也卷入违反上述计划的行为，本公司将在考虑所有情况后，考虑举报或及时配合披露侵权行为是否有助于使本公司免受损害。

合规总监

合规总监负责确保所有业务流程和行为均符合法律，并且所有员工均已适当了解与在业务活动中的正确行为相关的所有问题。

合规总监的联系方式如下：

Johannes Winklhofer

电话： +49 89 76909-1100

电子邮件： Johannes.Winklhofer@iwis.com

行为准则

In general, the following applies:

“Rely on your common sense in combination with the principles of this policy. Ask your supervisor or the Compliance Officer for advice or assistance if you are unsure about how to act in a specific situation.”

一般而言，以下条款均适用：

“根据常识和本政策中的原则作出判断。如果在特定情况下不确定应当如何行事，请向您的主管或合规总监寻求建议或帮助。”

Appendix:
附录：

Guide for Handling Gifts and Hospitality 礼品和招待处理指南

Cash gifts are generally not permitted.
一般情况下，不允许赠送现金礼品。

Objects given as gifts must be of an appropriate and customary value so that they cannot be misunderstood as an attempt to influence the recipient. If iwis employees offer gifts to other persons, it is necessary to find out the compliance regulations in the recipient's company. Recipients possibly have to inform their supervisor about gifts. If a gift is more expensive than permitted, recipients may have to relinquish the gift. This can place iwis in a negative light.

作为礼金赠送的物品必须适度且价值合乎习俗，以防被误解为送礼者试图影响收礼者。如果伊维氏员工向他人送礼，其有必要查明收礼者公司的合规规定。此举原因在于：对于任何收礼者而言，凡是收到比许可价值昂贵的礼品，必须向其上级主管报告情况并拒收礼品。这种情况可能会对伊维氏造成负面影响。

In detail, the following applies: The more personal a gratuity, the more problematic it is. A gift from an executive to a business partner on the occasion of the 100th anniversary of his or her company must be assessed differently than a personal gift to a specific person without any official occasion.

具体而言，以下条款均适用：礼金越具有私人性质，问题就越大。一位高管在其公司成立 100 周年之际送给业务伙伴的礼品与在任何非正式场合送给特定人士的私人礼品之间必须有本质上的区别。

Some gratuities are socially acceptable to be permissible without written approval. Others, however, require written approval of a supervisor or the Compliance Officer.

某些符合当地礼节的特殊礼金无需书面批准就可以赠送。其他礼金则需要主管或合规总监的书面批准。

The following applies:
以下规定应予以适用：

Gratuities permissible without written Approval 允许在未经书面批准的情况下赠送的礼金

Gifts:

礼品:

If gifts do not exceed the iwis guideline value set in the table, it is not necessary to obtain approval. This is often the case for:

如果礼品价值不超过礼品价值表中规定的伊维氏指导价值，则无需获得批准。这种情况往往发生在：

- Items that have no nominal value such as small advertising articles (pens, calendars, diaries, notepads, umbrellas, caps, etc.)
赠送没有标称价值的物品，如小型广告品（笔、日历、日记本、记事本、雨伞、帽子等）时。
- Objects that have a ceremonial or symbolic character (e.g. small product models)
赠送具有仪式性或象征性的物品（如小型产品模型）时。
- Objects of no excessive value to show appreciation (e.g. bouquet of flowers, chocolates, etc.)
赠送价值不过分的物品以示感谢（如花束、巧克力等）时。
- Occasions on which personal gifts are habitually offered subject to reasonable limits (e.g. birthday, anniversary, retirement, farewell, etc.)
在受合理限制约束的前提下照例赠送私人礼品的场合（如生日、周年纪念、退休、告别等）。

Hospitality and Entertainment:

招待和娱乐:

Expenses for hospitality and entertainment do not require approval as long as they are appropriate, compatible with local customs and consistent with the recipient's business function, personal circumstances and the type and value of the hospitality or entertainment provided (appropriate value and frequency). Since an invitation is intended to strengthen the business relations between the inviter and the invited, both parties should be present at the event and the invitation should be of direct professional relevance.

招待和娱乐费用不需要获得批准的前提是：金额适当、符合当地习俗和收礼者的业务身份、收礼者的个人情况，所提供的招待或娱乐的类型和价值适当（价值和频率适当）。由于发出邀请的目的是增进邀请人和受邀人之间的关系，双方均应在场，且邀请应当与工作直接相关。

Examples of this are:

这方面的例子有：

- **Inviting the mayor to the opening of a new factory**
邀请市长参加新工厂的开业仪式
- **Business meals up to a reasonable level and regularity with a legitimate business purpose (not accompanied by relatives or spouse)**
出于合法商业目的举行的消费水平合理且不过于频繁的商务宴请（无亲属或配偶陪同）
- **Transport within the event place (e.g. taxi, rental car, train) for moderate distances in order to facilitate a business trip**
在活动举行地点的适度距离内乘坐交通工具（例如：打车、租车、火车），以方便商务旅行。

Approval and Documentation:

批准和记录:

Even though approval of the acceptance or granting of a gift or invitation is not required for the above-mentioned, there should nevertheless be transparent documentation of who invited whom, when and for what purpose. 即使在上述情况下无需批准即可收礼或送礼或发出邀请，但还是应该有记录邀请人、被邀请人、收礼或送礼时间和目的的公开透明文件。

Gratuities permitted with written Approval

经书面批准提供的礼品或招待

If gifts or hospitality are not exempt from the requirement for approval it must be carefully assessed in advance whether they are permissible. In any case, before offering or accepting such a gratuity, it is necessary to obtain approval of the supervisor or the Compliance Officer and, in the case of gifts to officials, the approval of the Executive Board is required. For example, the following gifts and hospitality require prior written approval:

如果礼品或招待不在批准要求豁免的范围内，则必须事先仔细评估是否允许接受或提供礼品或招待。在任何情况下，在提供或接受此类礼品或招待之前，均须获得主管或合规总监的批准。如果是向官员送礼，则需要获得执行委员会的批准。例如，提供或接受以下礼品和招待前需要得到书面批准：

Gifts:

礼品:

- **that exceed the iwis guideline value**
超过伊维氏礼品指导价值的礼品
- **charitable donations**
慈善捐款

Hospitality and entertainment:

招待和娱乐

- **Business meals beyond a normal level whose approval is justified for a special reason (e.g. celebration of a business success)**
超过正常消费标准，且需要有特殊理由（如庆祝商业成功）才能获得批准的商务宴请。
- **Participation at entertainment, sport, theatre and other cultural events (e.g. company anniversary with overnight stay and evening programme, soccer/football matches as part of a company-related event)**
参加娱乐活动、体育比赛、露天大型活动和其他文化活动（例如与公司相关的活动，包括提供过夜住宿的公司周年纪念活动、晚会节目、足球比赛）
- **Transregional travel and accommodation expenses**
会发生跨区域差旅和住宿费用的招待和娱乐

《行为准则》—附录：对礼品和招待的处理

Approval and Documentation:

批准和记录:

The written approval of the supervisor or the Compliance Officer must be obtained in advance. Above-mentioned gifts or hospitality must be documented transparently.

若要接受或提供上述礼品或招待，必须事先获得主管或合规总监的书面批准，并且必须以透明方式记录上述礼品或招待。

Prohibited Gifts and Hospitality

禁止接受或提供的礼品和招待

In addition, there are gratuities that are generally prohibited. The following gifts and hospitalities or invitations may neither be offered nor accepted:

此外，有一些礼品和招待通常受到禁止。以下礼品和招待或邀请既不得提供，也不得接受：

- **Gratuities that are prohibited by national laws, regulations or other legal opinions**
国家法律、法规或其他法律规定禁止的礼品
- **Gratuities that would lead to a conflict of interests or integrity and would affect the loyalty of the beneficiary towards his or her employer**
可能导致利益冲突或信用问题并影响受益人对其雇主的忠诚度的礼品
- **Any gratuity that is intended to, or could be perceived as, improperly influencing a decision-making process related to business relationships (including future relations) or administrative processes**
任何旨在对与业务关系（包括未来的关系）有关的决策过程或管理过程产生过度影响或被视为有该等影响的礼品
- **Any gratuity that provides a direct personal benefit to iwis employees and/or their relatives or a close acquaintance (e.g. acceptance of a vehicle for private use at the weekend by a car dealer with which iwis has a business relationship)**
任何使伊维氏员工和/或其亲朋好友获得直接个人利益的礼品（例如，接受与伊维氏有业务关系的汽车经销商提供的供在周末私用的车辆）。

- **Gifts that would involve stakeholders (customers, suppliers) in a request for proposals or a contract award**
将使利益相关方（客户、供应商）参与招标或授予合同的礼品
- **All gifts in the form of cash or cash equivalents (cheques, bank transfers, debt relief, vouchers)**
所有现金或现金等价物形式（支票、银行转账资金、债务减免、代金券）的礼品
- **Any offers of loans and/or personal services**
任何优惠贷款和/或个人专属服务
- **Any type of entertainment that can be considered inappropriate or improper for moral principles (e.g. invitation to a night club, reimbursement of holiday expenses)**
任何可能被视为不适当或不道德原则的娱乐活动（例如，邀请参加夜总会、报销度假费用）
- **Events or meals at which iwis or the external business partners are not present**
伊维氏或外部业务伙伴未出席的活动或聚餐

Approval and Documentation:

批准和记录:

In all above-mentioned cases, gratuities must be refused and the refusal needs to be documented in written form. Such cases need to be immediately reported to the supervisor or Compliance Officer.

在上述所有情况下，必须拒绝接受礼品和招待，并且需以书面形式记录该情况。若发生上述情况，必须立即向主管或合规总监报告。

iwis Guideline Values

伊维氏礼品指导价值

Country		Currency		Permitted Hospitality	Permitted Gift
国家		货币		允许的招待价值	允许的礼品价值
德国	Germany	欧元	EUR	50	30
荷兰	Netherlands	欧元	EUR	50	30
比利时	Belgium	欧元	EUR	50	30
法国	France	欧元	EUR	50	30
意大利	Italy	欧元	EUR	40	25
罗马尼亚	Romania	列伊	RON	200	150
丹麦	Denmark	丹麦克朗	DKK	400	250
匈牙利	Hungary	福林	HUF	10.000	7.000
捷克共和国	Czech Republic	捷克克朗	CZK	1.000	650
波兰	Poland	兹罗提	PLN	150	90
英国	Great Britain	英镑	GBP	50	30
美国	USA	美元	USD	70	40
加拿大	Canada	加元	CAD	80	50
巴西	Brazil	雷亚尔	BRL	140	80
中国	China	人民币	CNY	300	300
印度	India	印度卢比	INR	1.300	800
韩国	South Korea	韩元	KRW	50.000	30.000
日本	Japan	日元	JPY	5.500	3.400
南非	South Africa	南非兰特	ZAR	570	340