

NIO INC.

GLOBAL ANTI-CORRUPTION POLICY

(Adopted by the Board of Directors of NIO Inc. and effective on November 3, 2023)

1. Scope and Applicability of This Policy

- 1.1. NIO Inc. (together with its subsidiaries and consolidated affiliated entities, the “Company”) is committed to conducting its business according to the highest ethical, moral and legal standards. In line with this commitment, this Global Anti-Corruption Policy (the “Policy”) and complementary Guidelines set forth standards and procedures to ensure anti-corruption laws are generally understood and fully complied with throughout the Company in all the countries where it operates.
- 1.2. This Policy and complementary Guidelines apply to the Company as well as to all those acting on behalf of the Company, including its officers, directors, employees (whether full-time, part-time, labor dispatch employees or other), shareholders, dealers, consultants, contractors, brokers, agents and other intermediaries or third parties acting on behalf of the Company (collectively, the “Agents”).
- 1.3. In case of inconsistency between applicable laws or regulations and the rules contained in this Policy, the stricter rules shall apply.

2. General Principles

- 2.1. **Prohibition of All Forms of Corruption.** It is critical that the Company and its Agents comply with all applicable anti-corruption laws. The Company complies fully with the letter and the spirit of all applicable anti-corruption laws, including, where applicable, the U.S. Foreign Corrupt Practices Act and anti-corruption laws in China and in all other countries and regions with jurisdiction. The Company strictly prohibits engaging in or tolerating bribery or any other form of corruption.
- 2.2. **Prohibition of Bribery.** This Policy strictly prohibits the Company and any of its Agents, from offering, promising, authorizing or giving money or Anything of Value (as broadly defined in section 3.2) to any Influential Outside Person (as broadly defined in section 3.1) or any other person or entity to secure an Improper Advantage (as defined in section 3.3) to the Company, or to obtain or retain business. Equally prohibited is the offering, promising, authorizing or giving of Anything of Value to Influential Outside Persons or other persons and entities to induce their, or any third party’s, improper discharge of official acts, duties or functions to favor the Company.
 - 2.2.1. Likewise, this Policy prohibits the Company and its Agent from soliciting or accepting Anything of Value to act improperly in the discharge of their work duties or to secure to any third party an Improper Advantage relating to a business relationship with the Company.
 - 2.2.2. For purposes of this Policy, conducts that could appear as, or cause the impression of, inappropriate behavior as described in section 2.2 should be equally avoided, even if there is no actual corrupt intent.

- 2.3. **Prohibition of Both Direct and Indirect Bribes.** This Policy prohibits conveying Anything of Value with corrupt purpose both directly and indirectly. Thus, the Policy prohibits corruptly conveying Anything of Value to an Influential Outside Person through dealers, agents, contractors, intermediaries, or other third parties. Benefits to family members of Influential Outside Persons are similarly prohibited. There is no exception if the Influential Outside Person demands or suggests the payment.
- 2.4. **Accurate Bookkeeping.** This Policy requires that the Company keep accurate books and records that fairly reflect all transactions involving the Company's assets, and that all transactions be properly authorized.
- 2.5. **No "Turning a Blind Eye".** It is important to recognize that significant fines and penalties can be imposed for violations, including substantial jail time for criminal violations. Employees will not avoid liability by "turning a blind eye" when circumstances indicate a potential violation of this Policy or applicable anti-corruption laws. If an employee has doubts or questions as to whether a certain conduct is permissible under this Policy or believes a violation of this Policy has occurred, is occurring, or will occur, he or she must contact the Company's Legal Department or compliance functions immediately.

3. Definitions

- 3.1. **"Influential Outside Persons".** Under this Policy, "Influential Outside Person" is defined very broadly, and includes:
 - (a) any Public Official (as defined in section 3.1.1 below) or his/her family members or any other person who has a close relationship with such Public Official; and
 - (b) any other individual or entity (in the private or public sector) that has the power to decide or influence the success of the Company's activities or efforts.
- 3.1.1. **"Public Official".** For purposes of this Policy, "Public Official", whether or not remunerated, means:
 - (a) any person engaged in public duty in a government entity or agency. Under this Policy, this includes any elected or appointed official or employee of a government, at any level, including national or local government entities, members of legislative, administrative, and judicial bodies, as well as low-level employees of government agencies such as office workers and any civil servants;
 - (b) any officer or employee of government-owned or government-controlled entities or institutions, including state-owned entities that operate in the commercial sector;
 - (c) any officer or employee of a public international organization (such as the United Nations, the World Bank or the International Monetary Fund);
 - (d) any person acting in an official capacity for a government, government agency, or state-owned enterprise (for example, someone who has been

given authority by a government entity to carry out official responsibilities);

- (e) any proxy of any political party, official of a political party, and any candidate for political or public office;
- (f) any member of the royal family; or
- (g) any officer or employee performing duties on behalf of the state-owned or public institutions, such as hospitals, schools and research institutions.

3.2. **“Anything of Value”.** Under this Policy, “Anything of Value” is defined broadly and is not limited to cash or cash equivalents such as gift cards, vouchers, prepaid cards and others. It also includes travel expenses, entertainment, meals, gifts, services, loans and loan guarantees, investment or business opportunities, the use of property or facilities, transportation, the payment or reimbursement of debts, political contributions, charitable donations, sponsorships, job opportunities, discounts or rebates, reimbursements, allowances or expenses, and any other tangible or intangible benefit, even if provided to the relatives of an Influential Outside Person.

3.2.1. There is no minimum threshold in determining value. Even small payments or benefits are prohibited if they are intended or operate as bribes.

3.3. **Improper Advantage.** Under this Policy the prohibitions on giving or offering of Anything of Value with the objective of “securing any kind of improper advantage” or “obtaining or retaining business” should also be broadly interpreted. A bribe could potentially aim, for example, at obtaining or expediting public acts, such as the award of a license or permit, a beneficial ruling, state aid or other benefit. It could also aim at encouraging public omissions, such as the non-application of a fine or tax, or the non-enforcement of an applicable law or regulation. Similarly, the intended benefit could have commercial or financial nature, such as the award of a sale or contract, contract renewal, more beneficial contractual terms, larger order volumes.

4. Additional Guidance

4.1. **Retention of Third-Party Agents.** This Policy prohibits indirect payments to Influential Outside Persons or other persons or entities, such as payments through a third party. Retaining the services of certain third parties, including dealers, agents, consultants, brokers, contractors, intermediaries, or other third parties may have compliance implications for the Company. Moreover, the Company may be held liable for improper acts of such third parties. Please refer to the Company’s “Guidelines on Engaging Third-Party Agents”.

4.2. **Gifts, Meals and Entertainment.** Although business meals and entertainment and business gifts may be common practices, certain benefits to Influential Outside Persons may be viewed as bribes and violate governing laws and regulations. Providing meals, entertainment or gifts with the intention or appearance of improperly influencing a third party to obtain or retain an Improper Advantage for the Company, or for any other corrupt purpose, is strictly prohibited.

- 4.2.1. **Benefits Received by Company Employees.** Gifts, meals and entertainment granted by third parties to Company employees may also raise compliance concerns. Employees are prohibited from soliciting or accepting from third parties meals, entertainment, favors or gifts if the purpose or appearance of such benefit is to improperly influence the employee in his or her work. Thus, employees may not receive Anything of Value as an improper inducement to make any decision related to their responsibilities, such as to award a contract or to favor one vendor over another.
- 4.2.2. The Company requires under certain conditions prior approval for the granting or acceptance of gifts, meals and entertainment to or from third parties. Please refer to the Company's "Guidelines on Gifts, Meals and Entertainment".
- 4.3. **Payment of Travel Expenses to Third Parties.** Paying or reimbursing travel expenses to Influential Outside Persons or other third parties, such as travel to inspect the Company's offices or facilities or to a seminar or promotional event, may under certain circumstances raise compliance concerns. It is strictly prohibited to pay or reimburse travel expenses to third parties as a benefit in exchange for an Improper Advantage for the Company, or for any other corrupt purpose. To mitigate compliance risks, the Company has introduced certain requirements, including an approval procedure, for this kind of expense. Please refer to the Company's "Guidelines on Travel Expenses for Third Parties".
- 4.4. **Donations and Sponsorships.** Although donations and sponsorships may be common and legitimate practices, they may also be misused for the payment of bribes and therefore raise compliance issues. It is strictly prohibited to make donations or grant sponsorships with the intention or appearance of improperly influencing a third party to obtain or retain an Improper Advantage for the Company, or for any other corrupt purpose. The Company has introduced a compliance procedure for approval of donations and sponsorships before they are made or granted. Please refer to the Company's "Guidelines on Donations and Sponsorships".
- 4.5. **"Grease" or "Facilitation" Payments.** It is the Company's policy that all payments to Influential Outside Persons to secure an Improper Advantage, including nominal "facilitation" payments made to Influential Outside Persons to expedite or to secure the performance of a routine governmental action, are strictly prohibited.
- 4.6. **"Kickbacks" and Other Illegal or Improper Payments.** Any kickbacks or any other payments to customers in any forms (except to the extent permitted by the Company's policies) to secure that customer's purchases of products or services are prohibited by this Policy. This prohibition applies to kickbacks paid directly by the Company as well as to payments made indirectly, such as payments made to customers by members of the sales or marketing staff using funds paid to them by the Company as sales commissions or salaries.
- 4.6.1. When promoting the Company's products and/or services, if it is necessary to offer discounts to customers, such discounts must be given openly, evidenced by supporting documents and shall be properly approved by the Company and reported to the Company's Finance Department for book entry.

5. Final Provisions

- 5.1. **Sanctions for Violation of this Policy.** Upon discovering a violation of this Policy, the Company may impose such sanctions as it deems appropriate, including, among other things, verbal or written warning, a letter of censure, or suspension or termination of the employment of the violator, or termination of the Company's agreement with a third-party violator.
- 5.2. **Training and Communication of this Policy.** All employees (whether full-time, part-time, labor dispatched employees, interns or others) are responsible for understanding and complying with this Policy and shall receive proper training. This includes but not limited to orientation training for new employees, periodic compliance trainings, along with other online and offline trainings.
- 5.3. **Obtaining Support.** This Policy cannot and is not intended to cover every aspect of governing anti-corruption laws or provide answers to all questions that might arise. Accordingly, the Company urges all employees to seek guidance from the Company's Legal Department or compliance functions on the appropriate course of conduct regarding issues arising under the Policy.
- 5.4. **Reporting Violations.** All employees and external business partners are required to report any actual or potential violations to this Policy promptly and in good faith. The report can be made to the employee's manager, to the Company's Legal Department or compliance functions, as well as to any of the whistleblower channels made available by the Company in accordance with the Company's *Ethics and Compliance Whistleblower Policy and Procedures* and disclosed on the Company's website.
- 5.4.1. Submitted reports are handled with appropriate care and sensitivity and treated confidentially to the extent possible in accordance with the Company's *Ethics and Compliance Whistleblower Policy and Procedures* and applicable laws. They are only accessed on a need-to-know basis by the Company's Ethics and Compliance Committee, Legal Department or compliance functions, being shared with other employees or external advisors only to the extent necessary to evaluate and respond to the questions or reports received.
- 5.5. **No Retaliation.** The Company's *Ethics and Compliance Whistleblower Policy and Procedures* strictly prohibits any form of retaliation against any employee or third party who reports a potential compliance issue in good faith. Therefore, anyone reporting concerns or violations must not fear negative consequences, even if the employee or third party is not absolutely certain about the facts, provided that the report is made based on reasonable belief. Intentionally misusing the Company's reporting system for abusive practice (i.e., filing reports in bad faith) is prohibited and may result in disciplinary measures.

GUIDELINES ON ENGAGING THIRD-PARTY AGENTS

1. Prohibition of Improper Payments By or Through Third Parties

- 1.1. **General rules.** The Company's Global Anti-Corruption Policy (the "Policy") prohibits the Company and any of its Agents from offering, promising, authorizing or paying bribes to any person or entity, whether public or private, in particular to any Influential Outside Person. Likewise, the Policy prohibits Company employees from using a third party or other intermediary to pay a bribe.
- 1.2. **Third-Party Agents.** This Guidelines provides further guidance and establishes procedures for dealing specifically with third parties representing the Company before Influential Outside Persons ("Third-Party Agents"). Examples of Third-Party Agents include dealers, consultants, brokers, agents, contractors, intermediaries or other representatives.
- 1.3. **Necessity of Written Agreement and Legal Review.** Agreements with Third-Party Agents must always be in writing and describe the services to be performed, the basis for any fees or compensation paid to the Third-Party Agent, the amounts to be paid, and other material terms and conditions of the representation. Such agreements must be approved by the Company's Legal Department or compliance functions. Further, payments must bear a direct relationship to the value of the services rendered, must be fully documented and must be in full compliance with governing laws.
- 1.4. **Payment Requirements.** Payments to Third-Party Agents must bear a direct relationship to the value of the services rendered, must be fully documented and must be in full compliance with governing laws. Such payments should never be made in cash and should be made to the Third-Party Agent's bank account in the country where the services are performed or where the Third-Party Agent's offices are located. Arrangements for payment to other locations must be approved in advance by the Company's Legal Department or compliance functions.

2. Due Diligence Prior to Hiring Third-Party Agents

- 2.1. Company employees responsible for engaging a Third-Party Agent shall conduct a necessary diligence and background check to ensure that the proposed Third-Party Agent possesses both the requisite qualifications and a solid reputation for business integrity.
- 2.2. A written due diligence report must be prepared and sent to the Company to be maintained in the Third-Party Agent's file. Such reports, along with the underlying documentation, must be retained for at least five years.
- 2.3. The Company's Legal Department or compliance functions may impose additional requirements for engaging specific Third-Party Agents based on the compliance risks posed by the proposed engagement and the nature or the value of the services sought to be provided.

3. “Red Flags” or Other Warning Signs

- 3.1. It is important for the Company to monitor the conduct of Third-Party Agents to ensure that they continue to comply with all applicable laws and Company policies. If any Company employee has reasons to suspect that a Third-Party Agent is engaging in potentially improper conduct, no further payments should be made until an investigation can be conducted.
- 3.2. While not exclusive, the following warning signs or “red flags” are indications that a Third-Party Agent might be engaged in inappropriate or illegal activity:
- (a) Unusual or excessive payment requests, such as requests for over-invoicing, up-front payments, ill-defined or last-minute payments, success fees, unusual commissions or mid-stream compensation payments;
 - (b) Requests for payments to an account in a jurisdiction other than where the Third-Party Agent is located or is working on behalf of the Company;
 - (c) Requests for payment to a third party, to a numbered account, in a different currency, or in cash or other untraceable funds;
 - (d) Requests for political or charitable contributions or donations;
 - (e) The Third-Party Agent is related to an Influential Outside Person, or has a close personal or business relationship with an Influential Outside Person;
 - (f) Any refusal or hesitancy by the Third-Party Agent to disclose its owners, partners or principals, or to promise in writing to abide by the Company’s Global Anti-Corruption Policy and relevant laws;
 - (g) The Third-Party Agent uses holding companies or other methods to obscure its ownership, without adequate business justification;
 - (h) Charges against the Third-Party Agent for violation of local or foreign laws, or of regulations concerning the award of contracts;
 - (i) A demand or suggestion by an Influential Outside Person that a particular Third-Party Agent should be retained;
 - (j) Reliance by the Third-Party Agent on government contacts as opposed to knowledgeable staff, sufficient infrastructure, and investment of time to promote the Company’s interests;
 - (k) The Third-Party Agent has little experience in the industry; or
 - (l) The Third-Party Agent expresses a desire to keep his representation of the Company or the terms of his retention secret.

4. Contractual Provisions and Certification

- 4.1. Agreements with Third-Party Agents must contain written provisions requiring the Third-Party Agent to comply fully with all governing laws, rules and regulations, and to refrain from giving Anything of Value to Influential Outside Persons or other persons or entities in order to obtain or retain business or secure any Improper Advantage for the Company.
- 4.2. Agreements with Third-Party Agents should equally contain an obligation on the part of the Third-Party Agent's representatives to certify periodically that it has no knowledge of any such activities, and provide that the Company may audit the Third-Party Agent's books and records to ensure compliance with the foregoing provisions, and may terminate the agreement without penalty if violations are identified.
- 4.3. Compliance commitments on the part of the Third-Party Agent in line with sections 4.1 and 4.2 may alternatively be obtained through other equally binding means signed by the Third-Party Agent's legal representatives. Examples include the Third-Party Agent's signed commitment to comply with the Company's Global Anti-Corruption Policy, codes of business conduct or equivalent documents containing comparable anti-corruption provisions.
- 4.4. Copies of the documentation and certifications described in the preceding sections 4.1 and 4.2 are to be maintained in the Third-Party Agent's file with the Company.

5. What to Do in Case of Questions Regarding The Guidelines

- 5.1. If you have any questions regarding this Guidelines, please contact the Company's Legal Department or compliance functions.

GUIDELINES ON GIFTS, MEALS, AND ENTERTAINMENT

1. General Principles

- 1.1. The Company's Global Anti-Corruption Policy (the "Policy") strictly prohibits the offering, promising, authorizing or giving of gifts, meals, and entertainment (collectively referred to as "Benefits") to Influential Outside Persons or any persons or entities with intention to or appearance of improperly influencing a third party in order to obtain or retain an Improper Advantage for the Company, or for any other corrupt purpose.
- 1.2. Likewise, Company employees and agents are prohibited from soliciting or accepting Anything of Value to act improperly in the discharge of their works or to secure to any third party an Improper Advantage relating to a business relationship with the Company.
- 1.3. This Guidelines applies both to:
 - (a) benefits offered, promised or given by the Company or any of its Agents to Influential Outside Persons (as defined in section 3.1 of the Policy); and
 - (b) benefits offered, promised or given by actual or potential business partners or other third parties to Company employees.
- 1.4. Even when there is no explicit intent to convey a bribe, such intent may be inferred from the surrounding circumstances. When giving or offering Benefits to Influential Outside Persons or other third parties, employees should make diligent inquiries to ensure they are aware whether an Influential Outside Person or other person or entity for whom the Company incurs gift, meal, or entertainment expenses is in a position to influence a pending business or regulatory decision.

2. Rules Applicable to Gifts

- 2.1. **Gifts That Are Never Acceptable.** The following gifts are never considered acceptable, independently of whether the beneficiary is an Influential Outside Person, any other third party, or a Company employee or agent:
 - (a) any gifts that aim at, or have the appearance of aiming at, improperly influencing an official act or decision by the recipient in the discharge of his or her duties;
 - (b) gifts in cash and cash equivalents, such as gift cards, phone cards, vouchers, prepaid cards and others;
 - (c) luxury items, wine, cigarettes, and personal electronic equipment such as cameras or smartphones, as well as any other extravagant, luxurious or lavish gifts not in line with local business practice.
- 2.2. **Gifts That Do Not Require Approval.** Gifts may be given or accepted without prior approval by the Company's Legal Department or compliance functions if all of the following circumstances are met:
 - (a) The gift does not fall under the category of non-permissible gifts listed in section 2.1 of this Guidelines; *and*

- (b) The gift is of nominal value or has a value inferior to **RMB 600 (or the equivalent in local currency)**, or the gift is a promotional item that bears the Company's logo or is otherwise generally distributed by the Company to its users, customers and vendors as a token of goodwill; *and*
 - (c) The gift is commensurate with legitimate and generally accepted local business customs, including taking into account factors such as occasion, timing, transparency, frequency and the manner in which the gift is given; *and*
 - (d) The gift is permitted by the rules of the recipient's employer and given in an open and transparent manner.
- 2.2.1. No individual Influential Outside Person or other recipient may receive more than RMB 600 (or the currency equivalent) in total in gifts each year.
- 2.2.2. Employees must exercise special caution when intending to offer any kind of gifts to Public Officials as defined in section 3.1.1 of the Policy. Public Officials are, in most countries, subject to stricter rules that prohibit or significantly restrict the acceptance of gifts or other Benefits. Please make sure you are aware of the applicable rules and, if unsure, contact the Company's Legal Department or compliance functions for advance clarification and approval.
- 2.2.3. All gifts paid or reimbursed by the Company must comply with the expense recording rules described in section 4 of this Guidelines.
- 2.2.4. The Company's Legal Department or compliance functions may review and modify the above value limit and restrictions to specific locations as appropriate to ensure compliance with local laws, regulations and business practice.
- 2.3. **Gifts That Require Prior Approval.** All gifts that do not fall specifically within the above guidelines require advance consultation and approval by the Company's Legal Department or compliance functions. The Company's Legal Department or compliance functions shall define and appropriately communicate to employees the specific procedure for obtaining approval.
- 2.4. **Additional Rules for Gifts Received by Company Employees.** In addition to the rules above, Company Employees must consider the following rules when accepting a gift offered to them by one of the Company's current or potential business partners or any other person or entity with whom the employee has established a relationship because of his or her position at the Company:
- (a) The gift may not risk resulting in unnecessary or unwanted publicity to the Company;
 - (b) The gift may not influence the Company or place the Company in any kind of dilemma;
 - (c) The gift may not oblige the employee in any way;
 - (d) Receipt of the gift must be disclosed to the head of the employee's department, who may object within reasonable time to accepting the gift.
- 2.4.1 Employees are prohibited from requesting any kind of gifts from the Company's business partners and other third parties.

3. Rules Applicable to Meals and Entertainment

3.1. **Prohibited Meals and Entertainment.** Meal and entertainment expenses are never permissible, regardless of the amount of the expense, if the purpose of incurring them is to improperly influence an official act or decision by the recipient in the discharge of his or her duties, whether the recipient is an Influential Outside Person, another third party or a Company employee.

3.2. **Meals and Entertainment That Do Not Require Approval.** Meals and entertainment may be offered or accepted without prior approval by the Company's Legal Department or compliance functions if all of the following circumstances are met:

- (a) The purpose of the meal or entertainment is discussion of specific projects or opportunities or education regarding the Company's services, and it is attended by appropriate Company representatives. In this case, the meal or entertainment is merely incidental to the business purpose of the meeting or event; *and*
- (b) The cost of the meal or entertainment is within the maximum amount of **RMB 600 (or the equivalent in local currency)** per person and per time, being offered no more than four times a year to the same recipient and totaling no more than RMB 2,400 per recipient in the calendar year; *and*
- (c) The meal or entertainment is permitted by the rules of the recipient's employer.

3.2.1 Employees must exercise special caution when intending to invite Public Officials as defined in section 3.1.1 of the Policy for meals and entertainment. Public Officials are, in many countries, subject to stricter rules that prohibit or significantly restrict the acceptance of Benefits. In case of questions, please contact the Company's Legal Department or compliance functions.

3.2.2 All meals and entertainment paid or reimbursed by the Company must comply with the expense recording rules described in section 4 of this Guidelines.

3.2.3 The Company's Legal Department or compliance functions may review and modify the above value limit and restrictions to specific locations as appropriate to ensure compliance with local laws, regulations and business practice.

3.3 **Meals and Entertainment That Require Prior Approval.** Advance consultation and approval by the Company's Legal Department or compliance functions is required for:

- (a) any meal expense that does not fall specifically within the above guidelines, including those exceeding the permissible value threshold of RMB 600 (or the currency equivalent) per person and per time;
- (b) any expense at all that is incurred for entertainment unrelated to a business meeting.

3.3.1 The Company's Legal Department or compliance functions shall define and appropriately communicate to employees the specific procedure for obtaining approval.

3.4 **Additional Rules for Invitations for Meals or Entertainment Received by Company Employees.** In addition to the rules above, Company Employees must consider the

following rules when accepting invitations for meals or entertainment from one of the Company's current or potential business partners or any other person or entity with whom the employee has established a relationship because of his or her position at the Company.

- (a) The meal or entertainment may not risk resulting in unnecessary or unwanted publicity to the Company;
- (b) The meal or entertainment may not influence the Company or place the Company in any kind of dilemma;
- (c) The meal or entertainment may not oblige the employee in any way;
- (d) Acceptance of the invitation to meal or entertainment must be disclosed to the head of the employee's department, who may object within reasonable time to accepting the invitation.

4. Record of Expenses for Gifts, Meals and Entertainment

- 4.1. Expenses for Benefits incurred by Company employees on behalf of the Company must be supported by receipts and must be accurately and completely recorded in the Company's records and approved in accordance with Company policies.
- 4.2. In the event that a cash advance is obtained to pay for a permissible Benefit, appropriate documentation of the expense, including original receipts and invoices, shall be maintained and submitted pursuant to the Company's reimbursement procedures, as outlined in the Company's reimbursement policy.
 - 4.2.1. The reimbursement request must identify the recipient of the Benefit (in the case of meals or entertainment, all attendees) for purposes of tracking the frequency of Benefits given to specific Influential Outside Persons or other third parties.

5. What to Do in Case of Questions Regarding the Guidelines

- 5.1. If you have any questions regarding this Guidelines, please contact the Company's Legal Department or compliance functions.

GUIDELINES ON TRAVEL EXPENSES FOR THIRD PARTIES

1. Applicability of The Guidelines

- 1.1. This Guidelines is applicable to expenses incurred or reimbursed by the Company resulting from the following:
 - (a) all travel and lodging arrangements for Influential Outside Persons (as defined in section 3.1 of the Company's Global Anti-Corruption Policy) or other persons or entities, including travel to conferences, business meetings, or visits to Company facilities for educational or promotional reasons directly related to the Company's business; and
 - (b) any meals and entertainment given to Influential Outside Persons or other persons or entities associated with the travel.

2. General Principles

- 2.1. **No Bribery.** In line with section 4.3 of the Company's Global Anti-Corruption Policy, it is strictly prohibited to pay for or reimburse travel expenses of any third parties if the purpose or appearance of such benefit is to improperly influence a third party (whether the recipient or not) in order to obtain or retain an Improper Advantage for the Company.
 - 2.1.1. Even when there is no explicit intent to convey a bribe, such intent may be inferred from the surrounding circumstances. Employees must take the time to ensure they are aware whether an Influential Outside Person or other person or entity for whom the Company incurs travel and associated expenses is in a position to influence a pending business or regulatory decision.
- 2.2. **Permitted Travel Expenses.** Payment by the Company of certain third-party travel expenses that are directly related to the promotion or demonstration of the Company's services, or are necessary for the Company to fulfill its obligations under a contract, are permitted, provided that all requirements set forth in section 3 below are fulfilled.

3. Requirements for the Payment of Third-Party Travel Expenses

- 3.1. **Prior approval.** Because of the compliance issues that travel expenses associated with Influential Outside Persons and other third parties can raise, these expenses must be approved in advance by the Company's Legal Department or compliance functions.
- 3.2. **Business Purpose.** Travel expenses for an Influential Outside Person or other person or entity may be incurred only if the main purpose of the trip is to attend a conference or business meeting sponsored by the Company, or to visit Company facilities, for educational or promotional reasons directly related to the Company's business.
 - 3.2.1. Sponsoring travel of an Influential Outside Person or other third party when no Company employee is present for the associated business activity is not permitted.
- 3.3. **Transparency.** Invitations to conferences, meetings, or other permissible events that require travel of an Influential Outside Person or other third party should be open and transparent. Where possible, the Influential Outside Person's or third party's supervisor or employer should be notified of the invitation.

- 3.4. **Reasonable expenses.** The Company may pay only reasonable expenses that are actually incurred and are directly related to the business purpose of the trip. In general, the following types of expenses will be approved and may be reimbursed as reasonable expenses:
- (a) flight arrangements and hotel expenses that are in line with the Company's travel policies;
 - (b) appropriate ground transportation;
 - (c) meals and entertainment costs that are reasonable and in line with the Company's reimbursement policy, if they are arranged as part of a business event and are of subordinate importance and value to the business purpose.
- 3.5. **No Expenses for Family Members.** The Company may not pay any expenses for spouses and other family members of Influential Outside Persons or other third parties. If family members accompany an Influential Outside Person or other third-party person or entity, the Company will not advance or reimburse any travel expenses incurred by the family members.
- 3.6. **Direct Payment.** Wherever possible, expenses should be incurred directly by the Company, rather than reimbursed to the Influential Outside Person. Thus, the Company should pay airfares, ground transportation, hotel expenses, and meal expenses directly to the relevant travel service providers.
- 3.7. **No Cash Advance.** The Company may not pay a cash advance to an Influential Outside Person or third party for any purpose. In the event that the Influential Outside Person incurs permissible expenses during an approved trip, expenses must be submitted in a manner consistent with the Company's disbursement/reimbursement policy and supported by valid receipts.
- 3.8. **No Per Diems.** Per diems may not be paid for any reason. All incidental expenses (for example, taxis, coffee and tea) must be documented and supported by valid receipts or invoices.
- 3.9. **Documentation.** Receipts, other supporting documentation, and trip-related correspondence must be collected and maintained. The agreed purpose of the trip should be carefully documented in the Company's files and, when appropriate, the recipient's superior or employer should be notified of the trip. All such documentation must be maintained according to the Company's document retention policy.
- 3.10. **Frequency.** No individual Influential Outside Person or other third party may receive travel more than 12 times per year or more than RMB 50,000 (or the local currency equivalent) in total in travel expenses per year.
- 3.10.1. Subject to the prior approval of the Company's Ethics and Compliance Committee, local compliance teams, officers and departments where the Company has operation may review and modify the thresholds applicable to specific locations if appropriate to ensure compliance with local laws and regulations and alignment with local practice.

4. Exceptions to This Guidelines

- 4.1. Any exception to this Guidelines requires prior written approval from the Company's Legal Department or compliance functions.

5. What to Do in Case of Questions Regarding This Guidelines

- 5.1. If you have any questions regarding this Guidelines, please contact the Company's Legal Department or compliance functions.

GUIDELINES ON DONATIONS AND SPONSORSHIPS

1. General Principles

- 1.1. **No Bribery.** The Company's Global Anti-Corruption Policy (the "Policy") strictly prohibits making donations or granting sponsorships with the intention or appearance of improperly influencing an Influential Outside Person or any third party in order to obtain or retain an Improper Advantage for the Company, or for any other corrupt purpose.
- 1.2. **Definitions.** For purposes of this Guidelines, the following definitions apply:
 - 1.2.1. **"Donations"** are unilateral provisions of funds, equipment, Company products or services by or on behalf of the Company to third parties for charitable or philanthropic purposes. The objective of the contribution is to support purposes of a defined area, such as education, research, science, social concerns (social welfare, charitable and humanitarian projects, disaster aid). The Company does not receive any consideration in return for a donation, except if negligible in value, e.g., the recipient organization offers to mention the donation in its website.
 - 1.2.2. **"Sponsorships"** are contributions made by the Company to a third party based on a contractually agreed consideration with the purpose of promoting its brand or reputation. The contribution can be monetary or made in the form of benefits and it supports purposes of a defined area, such as education, research, culture, economy and sports. In return for the contribution made, the Company receives advertisement opportunities or promotion of its products and services.

2. Compliance Procedures for Donations and Sponsorships

- 2.1. **Approval Required.** Due to the compliance risks involved, Donations and Sponsorships must be previously approved by the Company's Legal Department or compliance functions, in addition to any further internal approvals required to assess the Company's business interest in granting the contribution.
- 2.2. **Inadmissible Donations and Sponsorships.** The following Donations and Sponsorships are inadmissible and will not be approved:
 - (a) donations and sponsorships that could damage the reputation of the Company, such as contributions to recipients whose reputation or aims are incompatible with the Company's ethical values and the Global Code of Business Conduct & Ethics;
 - (b) donations and sponsorships provided with the aim of facilitating certain business or operational decision or in appreciation or as a reward for such a decision;
 - (c) donations and sponsorships requested by an Influential Outside Person (as defined in section 3.1 of the Policy) explicitly or implicitly in exchange for an undue business advantage;
 - (d) politically motivated donations and sponsorships, in particular contributions to Public Officials (as defined in section 3.1.1 of the Policy), candidates for political office and political institutions (such as political parties, organizations, foundations or linked to parties or organizations with close ties to these);

- (e) religiously motivated donations and sponsorships, in particular contributions provided to churches, religious institutions, clergy, religious communities or organizations with close ties to these;
- (f) donations and sponsorships paid in cash;
- (g) donations and sponsorships to individuals or paid to private bank accounts;
- (h) donations to for-profit organizations or for which no donation receipt is provided;
- (i) sponsorships that are not provided on the basis of a written sponsoring agreement;
- (j) sponsorships that do not serve a legitimate commercial purpose or that are not reasonable, considering both the Company's contribution and the consideration received in return.

3. Record of Expenses

- 3.1. Expenses for Donations and Sponsorships granted by the Company must be documented comprehensibly, transparently and in line with applicable laws.
- 3.2. Documentation must include at a minimum the recipient entity's identity, purpose and justification for the Contribution.

4. What to Do in Case of Questions Regarding The Guidelines

- 4.1. If you have any questions regarding this Guidelines, please contact the Company's Legal Department or compliance functions.