5.7 Gift policy

This gift policy stipulates how PDAid gives gifts internally among colleagues as well as whether employees can accept gifts from external stakeholders.

Internal

<u>Birthdays</u>: PDAid does not, as a general rule, buy birthday gifts for employees. However, employees are welcome to create a "birthday pool" where they each pay an amount and buy a gift. Milestone birthdays are, however, a different matter as the company typically then buys a small gift for around 100 USD*. Milestone birthdays are round birthdays (20, 30, 40, 50, 60, etc. years – no limit).

<u>Other circumstances</u>: PDAid also buy a gift for employees who are leaving the company, getting married, having babies or surgeries and deaths of close relations.

<u>Anniversaries</u>: PDAid buys a small gift, for around 100 USD* for employees when they have an anniversary, including 10, 15, 20, 25 and 30 years.

<u>Holiday present</u>: Every year, PDAid gives the employees a little holiday/Christmas gift in December for around 75 USD.

Gifts for employees should be approved by either the CEO, COO or a Director.

External

PDAid does not accept personal gifts from – nor send personal gifts to – a person, people or entity that we are doing any business with or have any contractual relationships with, including partners, suppliers and clients.

Personal gifts entail a gift that an employee receives specifically for him/her. PDAid accepts "corporate gifts" for the office as well as gifts that can be shared among colleagues. These examples include, for example, mugs for the office and/or a box of chocolate.

<u>SDG merchandise</u>: While PDAid does not send personal gifts to external stakeholders, we do bring Sustainable Development Goals (SDG) merchandise items to, for example, meetings and events as well as send/share them with partners, suppliers and clients. These gifts are a professional matter, as we use them to promote the SDGs, sustainability and SDG Action Shop.

*In Denmark, there is a rule stipulating that a company is allowed to buy a gift for a maximum amount of money that is tax-free. PDAid follows this rule set by the Danish Tax Agency. This also applies for anniversary gifts of 10, 15, 20 and 30 years, while the rules are different for 25 and 35 years. The tax rules are set by the Danish Tax Agency, which PDAid follows.