



CORPORATE POLICY

Subject	Department		Number
Gifts & Entertainment Among Customers and Suppliers	Dana Worldwide		
	Responsible Officer: Chief Compliance Officer	Date of Last Revision: March 2020	Approved By: Executive Leadership Team

1.0 Statement of Policy

- 1.1 This policy is intended to address the giving and receiving of gifts between Dana and its customers and suppliers. It is not intended to address the use of company funds for entertainment and gifts given to Dana employees.
- 1.2 Global business in the 21st century requires that we operate with a heightened sensitivity to cultural and political differences. However, we believe that honesty and integrity know no geographic boundaries. While small business courtesies bring essential humanity to business dealings, appropriate boundaries must be established and followed to avoid business risk.

2.0 Gifts and Entertainment

- 2.1 “Business gifts” refers to those customary tokens designed to build goodwill between business associates. These courtesies commonly include gifts such as hats, shirts, or other items.
- 2.2 “Business entertainment” refers to social activities involving customers, suppliers, and other business associates such as golf outings, sporting events or cultural activities. Business entertainment is sometimes useful in developing a good working relationship. While “Business Entertainment” may sometimes include meals and refreshments, note that meals and refreshments are addressed separately in Section 3.0.
- 2.3 Dana employees may not give or receive business gifts or business entertainment valued at greater than **\$100** without advance approval from his or her supervisor. At no time, however, should acceptance of a gift or entertainment compromise (or appear to compromise) the employee’s ability to make objective and fair business decisions. A useful test of the appropriateness of a proposed gift is reflected in the Business Conduct quiz included in Dana’s Standards of Business Conduct.
- 2.4 In addition, the following specific guidance should be followed when evaluating whether giving or receiving a business gift or business entertainment is appropriate:
 - 2.4.1 The restrictions on acceptance or giving of gifts apply to traditional gifts as well as discounts, credits, tickets, and access to a resort or vacation property.
 - 2.4.2 Cash and gift cards may never be accepted or given as a gift regardless of

amount.

- 2.4.3 You may not provide business entertainment or give a gift to a customer that violates the business practices or policies of the customer. Doing so places the customer representative in an awkward position and creates the potential for an appearance of impropriety. Customer policies must be strictly observed. If you are unaware of the customer's policies, ask your customer representative to confirm the policy before accepting your offered gift or entertainment.
- 2.4.4 All business entertainment (whether offered by Dana or accepted by a Dana employee) must be carefully conducted in order to assure that the activity is appropriate, reasonable, in good taste, and does not create the appearance of impropriety. The objective of any entertainment should be to advance Dana's interests and facilitate the discussion of Dana business. Employees must consider whether the location presents any security risk or would be embarrassing to the company's reputation. Adult entertainment locations are never appropriate or acceptable.
- 2.4.5 Where Dana acquires tickets to sporting events, concerts or other similar activities, an auditable record must be kept of the number and type of tickets acquired, the recipient, and the business purpose for the event. An acceptable business purpose may be customer development or employee team building. If extra tickets are made available to employees for personal use, there should be a good faith effort to distribute extra tickets in a fair and inclusive manner. Tickets are fungible and therefore should be maintained securely in locked storage with limited access.
- 2.4.6 You should never attempt to influence the form or location of business entertainment that may be offered to you.
- 2.4.7 You may not participate in business entertainment paid for by any specific company more than twice per year unless approved in advance by the employee's supervisor. Although it is permissible to accept invitations from multiple companies, keep in mind that frequent acceptance of entertainment may create the appearance of impropriety.
- 2.4.8 Occasionally, business associates may present special programs for multiple customers or suppliers at which business issues are discussed. Such events may combine business meetings with entertainment. In such cases, the agenda, travel arrangements, and accommodations must be reviewed and approved in advance by the supervisor of the invitee. Managers should use good judgment in approving the participation of employees in such events. Dana must avoid activities or locations which would reflect poorly on the company. Participation should be avoided if the agenda does not include discussion of topics relevant to Dana business or create the likelihood for uncontrolled anti-competitive activity. Please refer to Dana's Antitrust and Competition Law policy.
- 2.4.9 Because of its sensitivity, providing gifts or entertainment to Government Officials (as defined in Dana's Anti-Corruption policy) is discouraged, and

business units are authorized and encouraged to prohibit the practice altogether. In markets where this practice is not prohibited, Dana employees must exercise caution before giving any gift to a Government Official. Any gift or entertainment provided must comply with the policies and procedures set forth in Dana's Anti-Corruption policy.

2.4.10 The restrictions on acceptance of gifts also apply to members of an employee's household.

3.0 Meals and Refreshments

- 3.1 Dana people may give and accept refreshments offered during business meetings and meals from business associates (including customers or suppliers) without advance approval if such meals are reasonable in cost and magnitude in light of the business level of the participants. You should never request that a business associate provide entertainment or attempt to influence the form or location of a meal that a business associate may offer.
- 3.2 Although it is permissible to give and accept meals and refreshments from multiple business associate companies, keep in mind that frequent acceptance of meals may create the appearance of impropriety.
- 3.3 As with business entertainment and business gifts, any meals or refreshments offered by Dana must conform to the customer's policies.
- 3.4 Employees should use good judgment when accepting or offering invitations for meals. Employees must consider whether the location presents any security risk or would be embarrassing to the company's reputation. Restaurants that include adult entertainment are never appropriate nor acceptable.
- 3.5 Lavish meals involving Government Officials can be viewed as corrupt and, at a minimum, can create the appearance of impropriety. Therefore, any meals provided to Government Officials must comply with the standards set forth in Dana's Anti-Corruption policy.

4.0 Application

- 4.1 Any employee who buys goods or services for Dana should be particularly sensitive to the appearance of impropriety and should therefore exercise special adherence to both the letter and spirit of this policy. Employees must adhere to any specific additional restrictions or policies that may be implemented by the Purchasing Team or their Business Unit leadership.

5.0 Compliance

- 5.1 Business Entertainment given to customers may never involve secret commissions, kickbacks, hidden gratuities, or payments to third parties who might have influence on such customers. Of particular legal sensitivity are gifts and entertainment offered to foreign governmental officials. Please refer to Dana's Anti-Corruption policy.
- 5.2 Safety and security of employees and our business associates is always paramount. Therefore, if an extraordinary circumstance arises involving a threat to the safety or security of an employee or business associate that requires a Dana

employee to give or receive goods or services such as secure transportation, guard service or medical attention, those involved in the situation should proceed in an appropriate manner and fully disclose the situation to his or her supervisor as soon as practical under the circumstances.

- 5.3 All gifts and entertainment must also conform to the Dana Travel, Business Expense and Credit Card Policy.
- 5.4 If you believe that you have violated this policy, or you observe other Dana employees in violation of this policy, you should immediately report this to your Manager, Human Resources Representative, or to the Office of Business Conduct helpline.
- 5.5 Dana’s Director of Internal Audit, in consultation with Dana’s Executive Leadership Team and the Chief Compliance Officer shall regularly assess that the measures in use to achieve compliance with Dana’s Standards of Business Conduct and this policy are sufficient and sustainable.
- 5.6 Any employee who fails to comply with this policy may be subject to discipline.

6.0 Exceptions

- 6.1 All questions or exceptions regarding the receiving or giving of business entertainment or business gifts should be directed to the employee’s manager, Human Resources, and/or the Ethics and Compliance Helpline. If any employee is in doubt as to whether any offered gift or entertainment is appropriate, the employee should always obtain his/her manager’s advance approval. Managers should also review and respond to requests for approval of gifts or entertainment in a timely manner in accordance with the principles set forth in this policy. The overall objective of this policy is to assure that Dana employees comply with applicable law and that the business independence and objectivity of those giving and/or receiving business gifts or entertainment is not compromised.

7.0 Related Documents

Dana Travel, Business Expense and Credit Card Policy
 Dana Global Anti-Corruption Policy
 Dana Travel and Expense Report Policy
 Dana Antitrust and Competition Law Compliance Policy

Version	Issue/ Revision Date	Description	Approved By
0.0	July 2012	Initial Release	Strategy Board
1.0	December 2015	Revision	Strategy Board
2.0	October 2016	Revision	Executive Committee
3.0	May 2017	Revision	Executive Leadership Team
4.0	March 2020	Revision to Section 2.4	Chief Compliance Officer