



Gifts, Entertainment & Invitation Policy

This is a high-level summary for all staff. Full details are set out in the Gifts, Entertainment & Invitation Policy.

Purpose

This policy ensures all gifts, entertainment, and invitations are handled ethically, transparently, and in compliance with Australian laws, including the *Fair Work Act 2009*, *Corporations Act 2001*, *Criminal Code Act 1995*, and FBT obligations. It helps prevent conflicts of interest, bribery, or undue influence.

Scope

Applies to all employees, contractors, and representatives of LSH Group Australia.

Key Principles

- Only accept gifts, prizes, or invitations that are modest, reasonable, and infrequent.
- Do not accept cash or cash-equivalent gifts.
- Do not accept gifts that could influence or appear to influence business decisions.
- Gifts must never be delivered to a personal address.
- Declare and record all gifts, benefits, or invitations promptly.

Company Provided Gifts

- Milestones: Probation completion, service anniversaries, retirements, bereavement, marriage, or serious illness.
- Must comply with internal approval limits and FBT guidelines.
- Recognised gifts are modest, appropriate, and approved by HR/management.

External Gifts & Invitations

- Decline any gift or invitation that could create a conflict of interest.
- Repeated invitations or gifts from the same party require manager approval.
- During tenders or procurement, do not accept gifts from involved parties.
- Prizes from competitions require prior written approval.

Declaration & Record Keeping

- All gifts, benefits, invitations, and prizes must be declared within 5 business days.
- Record details in the Gift & Invitation Register, including:
 - Employee, manager, and provider details
 - Description, date, and value of gift
 - Business purpose and frequency
- Registers are audited regularly by Finance/HR.

Non-Compliance

- Failure to comply may result in disciplinary action, up to termination.
- Serious breaches may also result in civil or criminal liability.

Responsibilities

- Employees: Declare all gifts, seek approval when required, act ethically.
- Managers: Review and approve declarations, ensure consistency.
- HR/Compliance: Maintain registers, monitor compliance, provide guidance.

Acknowledgement

I acknowledge that:

- I have read and understood the Gifts, Entertainment & Invitation Policy – One Page Summary;
- I understand this summary does not replace the full **Gifts, Entertainment & Invitation Policy**;
- I agree to comply with the full policy and all related Group policies;
- I understand that any deviation to this policy may result in disciplinary action.

I further acknowledge that this summary should be read in conjunction with the full **Gifts, Entertainment & Invitation Policy** which is available on the intranet.