



Meal & Entertainment Policy

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

Purpose

This policy provides guidance on the appropriate use of Company funds for meals, travel, and entertainment. All expenses must be reasonable, business-related, and compliant with Company policy and Australian legal requirements.

Key Principles

When incurring expenses, you must ensure:

- There is a clear business purpose;
- Costs are reasonable and not excessive;
- You act with integrity and avoid conflicts of interest;
- Expenses could withstand review by auditors or the Australian Taxation Office.

Approval Requirements

- Expenses must be pre-approved in line with delegation levels (where practical).
- All claims must be submitted via the Company expense system (e.g. SAP Concur).
- You must provide:
 - Itemised receipt (tax invoice);
 - Business purpose;
 - Names of attendees (for group meals/entertainment).

Meals While Travelling

- When travelling for work, employees may claim up to **\$75** per day for meals.
- If meals are provided by a third party, you cannot claim for that portion.
- Any business entertainment while travelling should be pre-approved where possible.
- Employees are not allowed to use the allowance for more than 2 standard alcoholic beverages.

Employee Events

Christmas Function

- Annual Company event open to all employees (and partners if approved).
- Spend limits are set and approved by senior management.

Team Celebrations

- Permitted up to once per quarter for significant business achievements.
- Must include all team members and be pre-approved.

Team Building

- Permitted up to once per quarter.
- Must be inclusive and within approved spend limits.
- Cannot be held in the same quarter as a team celebration.

Learning & Development

- Meals/refreshments may be provided where there is a genuine training or business purpose.

Farewells

- Supported for employees with 10+ years of service, within approved guidelines.

What You Can't Claim

The following will not be reimbursed:

- Personal or private expenses;
- Excessive or lavish spending;
- Unapproved expenses;
- Cash expenses without receipts;
- Any expense that could be perceived as a bribe or inappropriate benefit.

Tax & Compliance

- Some meal and entertainment expenses may be subject to Fringe Benefits Tax (FBT).
- Accurate information must be provided to ensure compliance with the Australian Taxation Office.

Record Keeping

- Receipts and supporting information are required for all claims.
 - Information is managed in line with the *Privacy Act 1988*.
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Breaches

Failure to comply with this policy may result in:

- Rejected claims;
- Disciplinary action in line with the *Fair Work Act 2009*.

Acknowledgement

I acknowledge that:

- I have read and understood the Meal & Entertainment Policy – One Page Summary;
- I understand this summary does not replace the full **Meal & Entertainment 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 **Meal & Entertainment Policy** which is available on the intranet.