

Gifts and Entertainment Policy

Endorsed by: The Sidekicker Group Pty Ltd's Board of Directors

Date: 12 May 2022

1. Background and Purpose

Gifts and entertainment of a modest value are commonly used to strengthen business relationships and are permitted by The Sidekicker Group Pty Ltd and its subsidiaries, including Lend Me A Hand Pty Ltd and Sidekicker New Zealand Limited ("Sidekicker") in certain circumstances.

This Sidekicker Gifts and Entertainment Policy (the "Policy") sets out Sidekicker's requirements in relation to offering, providing or accepting gifts and entertainment to or from Third Parties or Officials.

2. Definitions

In this Policy the following words or phrases mean the following:

Country Limit means the monetary limit for gifts and entertainment that is set for a country by the Financial Controller of Sidekicker.

Entertainment includes meals, accommodation, sporting and cultural events and other social gatherings. Entertainment should be treated as a gift if the party who made the offer does not plan on attending.

Gift means anything of value, whether given or received directly or indirectly, including prizes, promotions, tokens of appreciation, preferential discounts, services, donations to charities, use of vacation facilities, travel, tickets and gifts certificates.

Gifts and Entertainment Guidelines are guidelines specific to each entity of Sidekicker which, among other things, set the limits around the acceptance and offer of gifts and entertainment for the business and include practical examples specific to each jurisdiction.

Gifts and Entertainment Register means the register maintained by Sidekicker to record all gifts and entertainment offered and received.

Personnel means all persons acting on behalf of Sidekicker at all levels, including officers, directors, employees, temporary staff and contractors of Sidekicker.

Official means a Government Official, political party, official or officer of a political party or candidate for political office.

Third Party means any individual or organisation other than Officials, with whom Personnel come into contact during the course of their employment or business relationships associated with Sidekicker.

3. Scope

This Policy applies to all Personnel when offering and receiving gifts and entertainment to and from Officials or Third Parties (including situations where Personnel use personal funds to provide gifts and entertainment on behalf of Sidekicker).

Internal gifts and entertainment within Sidekicker are not covered by this Policy. See the Sidekicker Employee Gift Policy available at Sidekicker Confluence (intranet).

This Policy supplements the Sidekicker Anti-Bribery and Anti-Corruption Policy.

4. Responsibility for Policy Compliance

Sidekicker Head of Legal is responsible for the overall administration of this Policy. The Head of Legal will monitor the implementation of this Policy and will review this Policy in conjunction with the Sidekicker Anti-Bribery and Anti-Corruption Policy.

Sidekicker may appoint and designate an employee who is responsible for monitoring and applying this Policy for that business for each Sidekicker subsidiary outside of Australia.

5. Consequences of Breaching this Policy

This Policy supplements the Sidekicker Anti-Bribery and Anti-Corruption Policy. If Sidekicker or one of its subsidiaries is found to have taken part in bribery or any other related improper conduct addressed by this Policy and the Sidekicker Anti-Bribery and Anti-Corruption Policy, it could face a fine and suffer reputational harm. An individual may be subject to penalties or lengthy terms of imprisonment. Breach of this Policy by Personnel could be regarded as serious misconduct, leading to disciplinary action which may include termination of employment.

6. Policy

A. Giving or receiving gifts or entertainment

- Cash and cash equivalent (eg gift vouchers) must never be offered or accepted as a gift.
- Gifts and entertainment should only be offered for genuine business purposes.
- Gifts and entertainment should be appropriate to the occasion/circumstances and in proportion relative to the importance of the customer or business relationship and must not be offered, given or received in circumstances that could be considered to give rise to undue influence.
- Personnel must never request a gift or entertainment from a Third Party.
- Gifts and entertainment must only be offered or accepted in compliance with any relevant government law, regulation, rule, or code.
- If the value of a gift or entertainment exceeds the Country Limit (see below for Country Limit of Australia and New Zealand, or your local Gifts and Entertainment Guidelines, if applicable), Personnel must receive prior approval in writing (which can include email) and record it in the Gifts and Entertainment Register.

In **Australia and New Zealand**, the **Country Limit** is as follows:

- **Gifts and Entertainment exchanges** with third parties that meet one of the criteria outlined below **require pre-approval of Financial Controller**, in writing (e.g. email):
 - \geq \$300 in value
 - $<$ \$300 in value but the cumulative value of Gifts and Entertainment exchange with the same third party are $>$ \$600 a year-to-date

B. Books and records

All Gifts and Entertainment provided to, or received from, Officials or Third Parties must be accurately and transparently recorded in the Gifts and Entertainment Register retained by the Financial Controller. Accurate receipts must be obtained for all Gifts and Entertainment provided on behalf of Sidekicker, and all records must be retained in accordance with the Sidekicker policies.

C. Reporting Violations and Suspected Misconduct

If you are in any doubt as to the appropriateness of any Gift or Entertainment, you should consult the Financial Controller before it is offered, given or accepted or otherwise as soon as possible.

Any Personnel or stakeholder who believes that a contravention of this Policy or any laws has occurred, or will occur, should report the matter immediately to the Head of Legal or Chief Operating Officer, or use the procedure set out in the Sidekicker Whistleblower Policy. A copy of the Sidekicker Whistleblower Policy can be found at Sidekicker Confluence (intranet).