



GIFTS AND ENTERTAINMENT POLICY

Function:

This policy provides procedures and guidelines for all employees that receive or provide Gifts and Entertainment within the Device Technologies Group of companies (DT).

The objectives of this policy are to:

- Ensure all employees have a clear and consistent understanding of their responsibilities in relation to Gifts and Entertainment on behalf of DT.
- Ensure compliance with relevant industry codes of practice such as the:
 - Medical Technology Association of Australia (MTAA) Industry Code of Practice.
 - Medical Technology Association of New Zealand (MTANZ) Code of Practice.
 - Asia Pacific Medical Technology Association (APACMed) Code of Ethical Conduct; or
 - other country's equivalent codes.
- Ensure compliance with legal requirements relating to bribery and corruption.
- Ensure we comply with Principal's requirements as defined within distribution agreements; and
- Reduce the risk of fraud or other illicit activities for DT.

This policy may be varied or amended from time to time at the absolute discretion of DT. Failure to comply with any part of this policy may result in disciplinary action including termination.

Scope:

This policy applies to all members of DT within Australia, New Zealand and Asia, its direct and indirect subsidiaries and joint ventures, collectively known as Device Technologies (DT) in this policy. This policy applies to all employees (including full time, part time, fixed term and casual employees), directors, officers and all persons who perform work for, or undertake work at premises owned by DT including contractors, consultants and volunteers (collectively referred to as "**employees**" in this policy). As described within this policy, when DT engages Health Care Professionals (HCPs) to provide services for us, they are bound by defined sections of this policy, including hospitality (e.g. meals), incurred whilst performing work for DT.

References: Industry Codes of Practice

The MTAA Industry Code of Practice, MTANZ Code of Practice the APACMed Code of Ethics (or equivalent other country codes for medical technology companies) set out an ethical framework which DT must comply with in our relationships with Healthcare Professionals (HCPs) and also, where relevant, with Customers, Suppliers, Government Officials and Service Providers. The MTAA Industry Code of Practice is a guide to industry best practice, and all companies within our industry are encouraged to comply



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with its provisions. DT is an active member of industry associations, and as leaders in the Medical Technology industry, we will uphold our value of 'practicing good business' and act as leaders in our commitment to the MTAA, MTANZ and APACMed codes of practice.

Definitions:

APACMed: The Asia Pacific Medical Technology Association.

Currency: All values referenced in the appendix are to be recognised in local currency.

Customer: Individuals or businesses to whom DT provides products and services. Please note, this definition *excludes Health Care Professionals (HCPs)*.

DT: Device Technologies and subsidiaries across all jurisdictions.

Entertainment: Both entertaining and being entertained includes sporting events, musicals and any other activity *not directly related* to training, education or other genuine business focused interactions.

Gift: Any item of value that is given to someone. In the context of this policy, it may be construed by an independent party that the provision of a Gift may involve an expectation of reciprocity either via Gift or other favourable business treatment. Excludes product samples.

Gifts and Entertainment Register: a repository of all eligible gifts and entertainment provided or received by DT employees.

Government Official means:

- Officers or employees of any national, regional, local or other government (whether actively employed by that government or acting in that capacity);
- Elected or appointed government officials;
- Candidates for public office;
- Political parties and their officials;
- Officers, employees or official representatives of any public international organization, or;
- State owned enterprise, central bank, regulator or company in which the government has a controlling stake, owns an interest or appoints senior management;

including, family members of the above. "Family members" include (but are not limited to) spouses living together even if not legally married (e.g. common-law spouse).

HCPs: Health Care Professionals (including healthcare customers).

MTAA Code: MTAA Industry Code of Practice in Australia

MTANZ: Medical Technology Association of New Zealand

RSC: Risk Steering Committee

Supplier: Individuals or businesses from whom DT receives products and/or services. Please note, this definition *excludes Healthcare Professionals (HCPs)*.



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Responsibility:

1. All employees are required to read, understand and adhere to this policy. The successful completion of the Marketing and Regulatory Accreditation Program, HCP Engagement Tool training (as required) and relevant Anti-Bribery and Anti-Corruption training for your role is a mandatory requirement of this policy.
2. All employees are responsible for the timely entry (within 5 business days), of all Gifts and Entertainment provided or received into the Gifts and Entertainment Register.
3. People Leaders must lead by example and ensure all Gifts and Entertainment expenditure aligns with this policy and appropriate procedures. People Leaders are responsible for ensuring that their team members appropriately update the Gifts and Entertainment Register in a timely manner. People Leaders must also approve and monitor expense claims for their direct reports which includes allowable Gifts and Entertainment spend in accordance with this policy.
4. In order to evaluate the risk and exposure to DT and the individual employee associated with the occurrence, all out of policy or non-compliant exceptions must be approved in advance by the relevant General Manager, and if the expense relates to a HCP, by the General Manager – Marketing and Digital.
5. Any out of policy or non-compliant occurrences that have not been approved in accordance with clause 4, must be reported to the Compliance and Risk Manager or Legal and Compliance Manager (Asia) **immediately** upon the employee and/or People Leader becoming aware of the same. These occurrences will be escalated to the DT Risk Steering Committee.
6. Compliance with this policy will be monitored through audit and appropriate disciplinary action will be taken where deviations are deemed to have occurred.
7. The following 'Front Page Test' should be used by employees to determine if their proposed Gift or Entertainment activity is appropriate and compliant:
 - Would DT be proud if this story was front-page news?
 - Would it be seen as a good news story by the community?
 - Would you be comfortable explaining your actions and the conduct of DT to family and friends?
8. If the answer is unclear, the interaction is either not appropriate or you should seek guidance from your People Leader, General Manager and/or the Compliance and Risk Manager/Legal and Compliance Manager (Asia), before committing to a course of action.

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GIFTS AND ENTERTAINMENT WITH HEALTHCARE PROFESSIONALS (HCPs)

9. Where permissible (per below), all Gifts or Entertainment provided to/or received from a HCP must be entered into the Gifts and Entertainment Register. For clarity, Gifts and Entertainment provided as part of a specific HCP agreement (in accordance with the HCP Engagement Policy), is not required to be entered into the Gifts and Entertainment Register.
10. In all dealings with a HCP, employees must undertake ethical business practices and socially responsible industry conduct and must not use any inappropriate inducement or offer any personal benefit or advantage to promote or encourage the use of DT products.
11. *DT employees cannot provide and cannot accept a Gift from a HCP.* Occasionally DT may provide an item that benefits clinical and specific patient outcomes or serves as an educational function to a HCP. The item must have a fair market value of less than the *value expressed in the relevant Country Appendix* (except medical textbooks or anatomical models). Items with company and/or product branding must serve a genuine educational purpose. Samples may be provided to HCPs for genuine training and education, or medical technology evaluation purposes.
12. *DT employees cannot provide and cannot accept Entertainment from a HCP.* If DT provides hospitality to an HCP as part of the presentation of scientific, educational, or commercial information, the hospitality:
 - must be incidental to the bona fide presentation of scientific, educational, or commercial information and be provided in a manner that is conducive to the presentation of such information;
 - must not include Entertainment;
 - must take place in a setting that is conducive to bona fide scientific, educational, or business discussions and is not selected because of its leisure or recreational facilities;
 - must be modest in value (*value expressed in the relevant Country Appendix* per person for food and beverage);
 - must not involve DT paying for someone who did not actually participate in the meeting; and
 - must not involve DT paying for any person who does not have a bona fide professional interest in the information shared in the meeting.

Note: simply taking a HCP to dinner is not considered appropriate, as this interaction does not have a genuine educational or scientific purpose.

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GIFTS AND ENTERTAINMENT WITH A CUSTOMER, SUPPLIER OR SERVICE PROVIDER (who are not HCPs)

13. Where permissible (per below), all Gifts and Entertainment provided to or received from a Customer, Supplier or Service provided must be entered into the Gifts and Entertainment Register.
14. Gifts or Entertainment with a customer, supplier or service provider, may only be provided or accepted in limited circumstances.
15. DT may occasionally provide a Gift to a customer, supplier or service provider (who is not a HCP). Any Gift must have a fair market value of less than the *value expressed in the relevant Country Appendix and must not improperly influence (or present any perception of improper influence from an independent third party perspective), DT's business relationship with the third party.*
16. Gifts from a Customer, Supplier or Service Provider that are considered modest and have a monetary value of less than the *value expressed in the relevant Country Appendix*, may be accepted so long as the Gift is not intended (*or appear from an independent third party's perspective*), to improperly influence the business decision of the recipient. Gifts from a Customer, Supplier or Service Provider that are modest and associated with a significant life event (e.g. baby, wedding) may be accepted.
17. Gifts cannot be received or made to the same person within a Customer, Supplier or Service Provider's organisation more than twice per year. For clarity, up to two Gifts may be provided and two Gifts received.
18. DT employees may attend work related educational courses/trips provided by and paid for by a Customer, Supplier or Service Provider with appropriate approval from the relevant People Leader and an entry made into the Gifts and Entertainment Register. Educational courses/trips over \$2k (funded by third parties), must be declared in the Gifts and Entertainment Register and approved by the General Manager – Marketing and Digital prior to acceptance. For the avoidance of doubt, such "educational courses/trips" do not include product training courses / trips which fall *directly* within the scope of DT's distribution agreements with Principals.
19. Allowable authorisation limits for Entertainment (i.e. entertaining or being entertained) by a Customer, Supplier or Service Provider such as meals are set at the *value expressed in the relevant Country Appendix* per person. Any Entertainment above, potentially above or unknown, this value requires prior approval by the relevant General Manager and the General Manager Marketing and Digital.
20. Any Customer, Supplier or Service Provider Entertainment that exceeds the *value expressed in the relevant Country Appendix* per person, requires reporting to the

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Compliance and Risk Manager/ Legal and Compliance Manager (Asia) and will be notified to the Risk Steering Committee.

GIFTS AND ENTERTAINMENT WITH GOVERNMENT OFFICIALS

21. Where permissible (per below), all Gifts or Entertainment provided to or received from a Government Official must be recorded in the Gifts and Entertainment Register. Additionally, all interactions with Government Officials must be recorded in the Government Interactions Log.
22. *DT employees cannot provide a Gift to a Government Official. Any exceptions (e.g. educational items), must have prior approval by the Compliance and Risk Manager / Legal and Compliance Manager (Asia).*
23. DT employees may only accept a Gift from a Government Official where it is considered modest and has a monetary value of less than *value expressed in relevant Country Appendix*. It may be accepted provided the Gift is not intended to improperly influence the business decision of the recipient. Gifts from Government Officials that are modest and associated with a significant life event (e.g. baby, wedding) may be accepted.
24. No Gifts can be received from or made to the same Government Official more than once per year.
25. Allowable authorisation limits for providing hospitality to Government Officials such as meals are set at *value expressed in relevant Country Appendix* per person. Any hospitality above this level requires prior approval by the relevant General Manager and the General Manager Marketing and Digital.
26. Hospitality to Government Officials must always have prior approval by the relevant General Manager and the General Manager Marketing.
27. Any Government Official hospitality that exceeds *value expressed in relevant Country Appendix* per head requires reporting to the Compliance and Risk Manager/ Legal and Compliance Manager (Asia) and will be notified to the Risk Steering Committee.

GIFTS AND ENTERTAINMENT WITH DT EMPLOYEES

28. Gifts and Entertainment provided to DT employees (by DT, or by fellow DT employees), are *not required* to be recorded in the Gifts and Entertainment Register.
29. Allowable authorisation limits for gifts to DT employees are set out in the relevant Country Appendix. Any gifts above the CEO's limit shall be reviewed by the Ethics and Compliance Committee. Value limits are outlined in the relevant Country Appendix.

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30. No employee can receive two or more Gifts from DT per financial year with an accumulative value of more than the *value expressed in relevant Country Appendix* without the prior approval of the relevant General Manager.
31. The agreed Gift value payable for recognition of long service is set out in the *value expressed in relevant Country Appendix*. Only, 10, 20 and 30 years of services are acknowledged by financial recognition.
32. Allowable authorisation limits for employee entertainment such as meals and team activities are set out in the relevant Country Appendix. Any Entertainment above the CEO's limit shall be reviewed by the Ethics and Compliance Committee.
33. Proper accounting practices must be followed and accurate books and records must be kept for Entertainment of any kind as required to satisfy DT tax and governance obligations including MTAA/APACMed/MTANZ annual and HCP engagement reporting. These records include the invoice/tax receipt, attendees, venue details and purpose of entertainment.

This policy may be varied or amended from time to time at the absolute discretion of DT. Failure to comply with any part of this policy may result in disciplinary action.

Related Policies

- DTP- 2801 Health Care Professional (HCP) Engagement Policy
- DTP- 1607 Doing the Right Thing Policy
- DTP- 0001 Code of Conduct
- DTP- 2803 Whistle blower Policy
- DTP- 2218 Anti-Bribery and Anti-Corruption Principles
- DTP- 0119 Anti-bribery and Corruption Policy



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Appendix - Country Value Limits

(All amounts displayed in local currency)

Policy Ref	Specific Area of Expenditure – all are fair market value	Australia & New Zealand (AUD)	Singapore (SGD)	Malaysia (RM)	Thailand (THB)	Vietnam (VD)	Philippines (PHP)	Hong Kong (HKD)
Clause 11	Gift/Item that benefits patients or serves as an educational function to a Health Care Professional <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541
Clause 12	Hospitality to a HCP as part of the presentation of scientific, educational or commercial information, per person for food and beverage <i>(indexed)</i>	Breakfast 45 Lunch 75 Dinner 150	Breakfast 45 Lunch 74 Dinner 148	Breakfast 85 Lunch 141 Dinner 299	Breakfast 912 Lunch 1520 Dinner 1999	Breakfast 567,061 Lunch 945,102 Dinner 1,890,203	Breakfast 1193 Lunch 1989 Dinner 2279	Breakfast 301 Lunch 502 Dinner 396
Clause 15	Gifts to a Customer, Supplier or Service Provider (not a HCP) <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541
Clause 16	Gifts/Items from Customer, Supplier or Service Provider (not a HCP) <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541
Clause 19	Entertainment (entertaining or being entertained) limits with a Customer, Supplier or Service Provider (not a HCP), unless prior approval granted <i>(conversion)</i>	<125	<125	<382	<2963	<2,049,543	<4750	676



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Clause 20	Excessive Customer, Supplier or Service Provider Entertainment (not a HCP) expense per person that requires reporting to the RSC <i>(conversion)</i>	>200	>200	>611	>4740	>3,279,270	>7601	1082
Clause 22	With Compliance approval, item that benefits patients or serves an educational function to a Government Official <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541
Clause 23	Gifts/Items received from a Government Official <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541
Clause 25	Hospitality expenditure limits for Government Officials such as meals per person <i>(indexed)</i>	Breakfast 45 Lunch 75 Dinner 150	Breakfast 45 Lunch 74 Dinner 148	Breakfast 85 Lunch 141 Dinner 299	Breakfast 912 Lunch 1520 Dinner 1999 AND in no one day can the total hospitality exceed 3,000	Breakfast 567,061 Lunch 945,102 Dinner 1,890,203	Breakfast 1193 Lunch 1989 Dinner 2279	Breakfast 301 Lunch 502 Dinner 396
Clause 27	Hospitality expenditure limit for Government Official per head that requires reporting to the RSC. <i>(conversion)</i>	>150	>150	>458	>3000	>2,459,452	>5700	>811
Clause 30	Employee authorising the Gift/item <i>(conversion)</i>	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee
	CEO	3,000	3,000	9167	71100	49,189,050	114,015	16,230



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	CCO/CFO//MD Asia	1,000	1,000	3056	23700	16,396,350	38,005	5410
	Other Executive/General Manager	500	500	1528	11850	8,198,175	19,002	2705
	Business Manager	300	300	917	7110	4,918,905	11,401	1623
	Sales Manager/Product Manager	200	200	611	4740	3,279,270	7601	1082
	FITOPS Manager	200	200	611	4740	3,279,270	7601	1082
	Other employees not in management	0	0	0	0	0	0	0
Clause 30	Value limit of Gifts/Items an employee can receive from DT per financial year <i>(conversion)</i>	600	600	1834	14220	9,837,810	22,803	3246
Clause 31	Long Service Recognition <i>(conversion)</i>							
	10 Years	2000	2000	6112	47400	32,792,700	76,010	10,820
	20 Years	3000	3000	9168	71100	49,189,050	114,015	16,230
	30 Years	4000	4000	12223	94800	65,585,400	152,020	21,640
Clause 32	Employee authorising the Entertainment <i>(conversion)</i>	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee
	CEO/CCO/CFO//MD Asia	150	150	458	3555	2,459,452	5700	811
	All other managers	125	125	382	2962	2,049,543	4750	676



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Disclaimer

The Company may amend any of its policies at any time at its absolute discretion. These policies will be updated and available on the Company Intranet. Employees must ensure they regularly familiarise themselves with any changes to policies from time to time.

Unless otherwise expressly stated any policies or procedures issued by the Company do not form part of an employee's employment contract with the Company and are not otherwise binding on the Company. To the extent that a policy or procedure of the Company requires employees to do or refrain from doing something, it constitutes a direction from the Company with which employees must comply.

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The electronic version of this procedure, saved on the QA HUB is the latest revision. It is the responsibility of the document owner to ensure that any paper material is the current revision.

Document History Log:

Revision Number	Date	Description of Changes	Author/Editor	Communication of Change
00	2020 06 05	First edition of document	Nicole Lesnik	Mail
01	2020 06 20	Service Provider details added	Nicole Lesnik	Mail
02	2023 03 23	Introduction of G&E Register, Govt Interactions Log, amended country value limits, HCP engagement and customer practices.	Stewart Nicotra	Email to General Managers for cascade