

**GIFT AND ENTERTAINMENT POLICY****SCOPE:**

This policy applies to all members of DT within Australia, New Zealand and its direct and indirect subsidiaries (Group Companies) and joint ventures, collectively known as Device Technologies Group (DT Group) 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 Group including contractors, consultants and volunteers (collectively referred to as “employees” in this policy). As described within this policy, when DT engages with 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 Group.

**FUNCTION:**

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

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 Group.
- 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 Group.

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.

**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

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ethical framework which DT Group 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 with its provisions. DT Group 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 Group provides products and services. Please note, this definition *excludes Health Care Professionals (HCPs)*.

DT Group: Device Technologies and group companies 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 Group 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

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RSC: Risk Steering Committee

Supplier: Individuals or businesses from whom DT receives products and/or services.

Please note, this definition *excludes Healthcare Professionals (HCPs)*.

**RESPONSIBILITY:**

1. All employees are required to read, understand and adhere to this policy. The successful completion of the Marketing and Regulatory Accreditation Program or MTAA Code of Practice training (as applicable to your role), 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 Group 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 Director of 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 Group 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 Group 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 Group 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.

**GIFT AND ENTERTAINMENT POLICY****GIFTS AND ENTERTAINMENT WITH HEALTHCARE PROFESSIONALS (HCPs)**

9. Where permissible (per below), all Gifts or Entertainment provided to/or received from 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 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 Group products.
11. *DT Group employees cannot provide and cannot accept a Gift from a HCP.* Occasionally DT Group 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 Group employees cannot provide and cannot accept Entertainment from a HCP.*

If DT Group 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 Group paying for someone who did not actually participate in the meeting; and
- must not involve DT Group 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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13. Without prejudice to the above, no form of Gifts, Entertainment and/or hospitality may be given / provided to a HCP (i) upon becoming aware of on an ongoing, pending or potential public hospital tender; until (ii) at least 3 months after the conclusion of such tender, if DT Group is participating in such tender and such HCP has any form of influence or potential influence (whether directly or indirectly) on the outcome. There shall be strictly no deviation on (i), and approval for deviation for (ii) must be sought from Compliance & Risk Manager or Legal & Compliance Manager (Asia).

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

14. 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.
15. Gifts or Entertainment with a customer, supplier or service provider, may only be provided or accepted in limited circumstances.
16. DT Group 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 Group's business relationship with the third party.*
17. 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.
18. 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.
19. DT Group 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 Director of 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 Group's distribution agreements with Principals.

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20. 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 Director of Marketing and Digital.
21. Any Customer, Supplier or Service Provider Entertainment that exceeds the *value expressed in the relevant Country Appendix* per person, 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 GOVERNMENT OFFICIALS**

22. 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.
23. *DT Group 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).*
24. DT Group 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.
25. No Gifts can be received from or made to the same Government Official more than once per year.
26. 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 Director of Marketing and Digital.
27. Hospitality to Government Officials must always have prior approval by the relevant General Manager and the Director of Marketing and Digital.
28. 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.
29. Without prejudice to the above, no form of Gifts, Entertainment and/or hospitality may be given / provided to a Government Official (i) upon becoming aware of on an ongoing, pending or potential business tender, negotiation or contract renewal;



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until (ii) at least 3 months after the conclusion of such business tender, negotiation or contract renewal, if such Government Official has any form of influence or potential influence (whether directly or indirectly) on the outcome of such business tender, negotiation or contract renewal. There shall not be any deviation allowed for this.

**GIFTS AND ENTERTAINMENT WITH DT GROUP EMPLOYEES**

30. Gifts and Entertainment provided to DT Group employees (by DT Group, or by fellow DT Group employees), are *not required* to be recorded in the Gifts and Entertainment Register.
31. 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.
32. No employee can receive two or more Gifts from DT Group 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.
33. 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.
34. 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.
35. Proper accounting practices must be followed and accurate books and records must be kept for Entertainment of any kind as required to satisfy DT Group 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 Group. Failure to comply with any part of this policy may result in disciplinary action.

**GIFTS AND ENTERTAINMENT POLICY****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

DTP- 0827 Travel Policy

DTP- 2807 Supplier Code of Conduct

**Appendix - Country Value Limits***(All amounts displayed are in local currency and inclusive of tax and tips)*

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)	Indonesia (IDR Rp)	Taiwan (TWD)	United States (USD)
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	1,038,069	2,182	70
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 50 Lunch 75 Dinner 170	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 750 Lunch 1100 Dinner 2279	Breakfast 301 Lunch 502 Dinner 396	Breakfast 175,000 Lunch 350,000 Dinner 850,000	Breakfast 1100 Lunch 2000 Dinner 4200	Breakfast 50 Lunch 75 Dinner 150



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Clause 16	Gifts to a Customer, Supplier or Service Provider (not a HCP) <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541	1,038,069	2,182	70
Clause 17	Gifts/Items from Customer, Supplier or Service Provider (not a HCP) <i>(conversion)</i>	<100	<100	<305	<2370	<1,639,635	<3800	<541	1,038,069	2,182	70
Clause 20	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	1,297,586	2,728	85
Clause 21	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	2,076,138	4,365	140
Clause 23	With Compliance	<100	<100	<305	<2370	<1,639,635	<3800	<541	1,038,069	2,182	70

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	approval, item that benefits patients or serves an educational function to a Government Official (conversion)										
Clause 24	Gifts/Items received from a Government Official (conversion)	<100	<100	<305	<2370	<1,639,635	<3800	<541	1,038,069	2,182	70
Clause 26	Hospitality expenditure limits for Government Officials such as meals per person (indexed)	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 750 Lunch 1100 Dinner 2279	Breakfast 301 Lunch 502 Dinner 396	Breakfast 175, 000 Lunch 350,000 Dinner 850,000	Breakfast 1100 Lunch 2000 Dinner 4200	Breakfast 50 Lunch 75 Dinner 150
Clause 28	Hospitality expenditure limit for Government Official per head that requires reporting to the RSC. (conversion)	>150	>150	>458	>3000	>2,459,452	>3140	>811	1,557,103	3,274	100
Clause 31	<b>Employee authorising the Gift/item</b> (conversion)	Limit per employee	Limit per employee	Limit per employee	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	31,142,070	65,483	2000

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	MD Au, Director, /CFO//MD Asia	1,000	1,000	3056	23700	16,396,350	38,005	5410	10,380,690	21,827	700
	Other Executive/Gener al Manager	500	500	1528	11850	8,198,175	19,002	2705	5,190,345	10,913	350
	Business Manager	300	300	917	7110	4,918,905	11,401	1623	3,114,207	6,548	200
	Sales Manager/Produc t Manager	200	200	611	4740	3,279,270	7601	1082	2,076,138	4,365	150
	FITOPS Manager	200	200	611	4740	3,279,270	7601	1082	2,076,138	4,365	150
	Other employees not in management	0	0	0	0	0	0	0	0	0	0
Clause 32	Value limit of Gifts/Items an employee can receive from DT per financial year (conversion)	600	600	1834	14220	9,837,810	22,803	3246	6,228,414	13,096	400
Clause 33	<b>Long Service Recognition</b> (conversion)										
	10 Years	2000	2000	6112	47400	32,792,700	76,010	10,820	20,761,380	43,655	1400
	20 Years	3000	3000	9168	71100	49,189,050	114,015	16,230	31,142,070	65,483	2000
	30 Years	4000	4000	12223	94800	65,585,400	152,020	21,640	41,522,760	87,310	2750
Clause 34	<b>Employee authorising the Entertainment</b> (conversion)	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per employee	Limit per Employee	Limit per Employee	Limit per Employee
	CEO/Director, CFO//MD Asia, MD Australia	150	150	458	3555	2,459,452	5700	811	1,557,103	3,274	100
	All other managers	125	125	382	2962	2,049,543	4750	676	1,297,586	2,728	90

**GIFTS AND ENTERTAINMENT POLICY****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.

This policy is the property of Device Technologies. It must not be reproduced in whole or in part or otherwise disclosed without prior written consent.

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	05 JUN 2020	First edition of document	Nicole Lesnik	Mail
01	20 JUN 2020	Service Provider details added	Nicole Lesnik	Mail
02	23 MAR 2023	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
03	08 JAN 2025	<ul style="list-style-type: none"> <li>Country Value Limit table amended to include additional countries and updated rates</li> <li>Clauses 13 and 29 added</li> <li>DT Group branding and wording</li> <li>Updates to Scope and Function sections</li> <li>Aligned as per the current Policy template</li> </ul>	Stewart Nicotra	All employees and external Training via Learning Management System (LMS)

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**APPROVAL SIGNATURES:**

	<b>Name and Job Title:</b>	<b>Signature:</b>	<b>Date:</b>
<b>Approved By:</b> (Process Owner)	<b>Stewart Nicotra</b> Compliance and Risk Manager		09/01/2025
<b>Approved By:</b> (Quality Management)	<b>Vibhuti Tanna</b> Senior QA Manager	 <small>Vibhuti Tanna (Jan 9, 2025 16:22 GMT+11)</small>	09/01/2025









# DTP-0120A-03 Gifts and Entertainment Policy

Final Audit Report

2025-01-09

Created:	2025-01-08
By:	Ragendu Raveendran (rraveendran@device.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAAuEZWVsJGaHryC8GujKpE-jhAeNF38BbB

## "DTP-0120A-03 Gifts and Entertainment Policy" History

-  Document created by Ragendu Raveendran (rraveendran@device.com.au)  
2025-01-08 - 9:36:59 PM GMT
-  Document emailed to Stewart Nicotra (snicotra@device.com.au) for signature  
2025-01-08 - 9:37:05 PM GMT
-  Email viewed by Stewart Nicotra (snicotra@device.com.au)  
2025-01-08 - 10:08:49 PM GMT
-  Document e-signed by Stewart Nicotra (snicotra@device.com.au)  
Signature Date: 2025-01-08 - 10:45:25 PM GMT - Time Source: server
-  Document emailed to Vibhuti Tanna (vtanna@device.com.au) for signature  
2025-01-08 - 10:45:27 PM GMT
-  Email viewed by Vibhuti Tanna (vtanna@device.com.au)  
2025-01-09 - 5:21:38 AM GMT
-  Document e-signed by Vibhuti Tanna (vtanna@device.com.au)  
Signature Date: 2025-01-09 - 5:22:21 AM GMT - Time Source: server
-  Agreement completed.  
2025-01-09 - 5:22:21 AM GMT