

No Gift and Entertainment Policy

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Public

1. Purpose

- 1.1 DFI Retail Group is committed to ensuring relationships with our Suppliers and Business Partners are ethical, transparent and conducted with integrity.
- 1.2 The purpose of this No Gift and Entertainment Policy (“**Policy**”) is to set out rules and guidance on the following four areas from Suppliers and Business Partners:
 - (a) receipt of gifts;
 - (b) receipt of product samples;
 - (c) invitation of entertainment; and
 - (d) invitation of travel and accommodation.
- 1.3 In the event of any conflict between this Policy and DFI Retail Group’s Code of Conduct, the terms in this Policy will prevail.

2. Definitions

In this Policy, the following definitions apply:

“**DFI**” means DFI Retail Group Holdings Limited.

“**DFI Retail Group**” means DFI and its majority owned or controlled subsidiaries, affiliates and businesses.

“**Entertainment**” is described in Section 7.2 below and excludes those items described in Section 7.3 below.

“**gifts**” is described in Section 5.2 below and excludes those items described in Section 5.3 below.

“**Suppliers**” and “**Business Partners**” has the meaning given to it in Section 3.2 below.

“**Team Members**” has the meaning given to it in Section 3.1 below.

3. Who does this Policy apply to?

- 3.1 This Policy applies to all DFI Retail Group employees, including full-time, part-time, contract and temporary employees of all levels, and any person who acts on DFI Retail Group’s instructions (“**Team Members**”). Our different markets may provide further addenda to refine the local application of this Policy and/or provide supplemental guidance in light of the applicable local legal framework.
- 3.2 In addition, we expect the DFI Retail Group’s contractors, consultants, suppliers and other business partners, including its franchisees, (collectively, “**Suppliers**” and “**Business Partners**”) to follow the principles in this Policy in relation to their dealings with us. Examples of Suppliers and Business Partners are: distributors, resellers, suppliers of products or services, subcontractors, manufacturer’s representatives, landlords, law firms, audit firms, tax advisors, banks, intermediaries and consultants, recruitment firms, joint venture partners, and agents that provide products or services to the DFI Retail Group.
- 3.3 The DFI Retail Group’s direct and indirect associated companies and joint venture partners are also encouraged to adopt this Policy or incorporate its principles into their own policies.
- 3.4 **Jardines and its Business Units.** For clarification, so long as Jardines is a major shareholder of DFI, gifts provided by Jardines and/or its business units or attendance by our Team Members at their events or entertainment is permissible under this Policy.
- 3.5 **Official Capacity in Joint Ventures.** It is permissible under this Policy for our Team Members to attend joint venture meetings or events (including where meals are provided) so long as

our Team Members are acting in an official capacity of that joint venture and all costs and expenses are paid for by that joint venture. For example, attending a joint venture board meeting or an event as a director of the joint venture with meals provided. This only applies in occasions when JV partners is not acting in the capacity as a supplier of products or services to DFI Retail Group (e.g. serving as a landlord or IT service supplier for DFI Retail Group).

4. Principles of the No Gift and Entertainment Policy

- 4.1 Except where expressly permitted under this Policy, the DFI Retail Group prohibits receiving of Gifts or Entertainment, travel and accommodation paid by a Supplier or Business Partner.
- 4.2 Under no circumstances may Team Members solicit gifts, entertainment, travel and accommodation or donations from Suppliers or Business Partners. Cash or cash equivalents of any value must never be accepted.
- 4.3 For information regarding prohibited payments or offers to Suppliers, Business Partners and public officials, please refer to the DFI Retail Group's Anti-Corruption Policy.

5. Rules for Gifts

- 5.1 **No Gift from Supplier or Business Partner:** Team Members must not solicit a gift (i.e. ask or request) nor shall they accept a gift if offered by a Supplier or Business Partner.
- 5.2 **What are Gifts?** Gifts include cash or cash equivalents of any kind, discounts, services, stock or promotional expenditure of any value. Examples of gifts include food (e.g. hampers) and bottles of alcohol.
- 5.3 **Items excluded from Gifts:**
 - (a) Prizes received by Team Members in association with DFI Retail Group's internal employment related events or competitions.
 - (b) Promotional giveaways to Team Members at a DFI Retail Group internal event.
- 5.4 **Steps to be taken on Gifts:**
 - (a) Team Members should actively promote this Policy to Suppliers and Business Partners and it must form part of the Suppliers Code of Conduct sent to Suppliers and Business Partners. Team Members are advised to send reminders of this Policy to notify Suppliers and Business Partners in writing of this Policy, preferably before key festival periods and in any event, at least once a year.
 - (b) In the event that a Team Member receives a gift from a Supplier or Business Partner, the Team Member must notify their line manager accordingly. The gift must either be returned to such Supplier or Business Partner or, if believed offence would be caused by doing so, the gift must be placed in a gift/sample store room set aside for such purpose at the line manager's discretion.
 - (c) On a quarterly basis, there should be a gift/sample sale with all proceeds (if any) going to a nominated charity and/or banner/function wide lucky draw of the gift/sample set aside for Team Members to participate in.
 - (d) The recipient Team Member must record the Gift in the form of Gifts and Entertainment Register, noting the method of disposal of the gift.
 - (e) Under no circumstances may the individual Team Member who was the recipient of the gift receive or benefit from the gift unless received in a lucky draw described in Section 5.4(c) above.

6. Rules for Samples

- 6.1 Samples provided for the purpose of assessing a product's suitability for sale by the buying teams or technical or quality assessment by the Group Technical team by DFI Retail Group are not considered Gifts as long as they are delivered to the relevant Team Member's work location and in reasonable quantities. Subject to Section 6.2 below, the amount of product samples offered or requested must be limited to the level required to make the assessment.
- 6.2 Any extensive sample requirement above this level for reasons of extended trials or giveaway of samples in a DFI Retail Group internal event pursuant to Section 5.4(c) above must be authorized in writing by respective line managers.
- 6.3 Samples received outside the buying team's or Group Technical team's scope of responsibilities must be passed to the relevant buying team or Group Technical team for such products and the line manager must be notified.
- 6.4 Buying teams and Group Technical teams are generally expected to conduct their business activities within the workplace and adhere to established policies and procedures. Taking samples out of the relevant store support centre (e.g. bringing back home) is discouraged unless testing needs to occur at home (e.g. testing shampoo or cooking required for the pasta). The amount of such sample to be taken out of the store support centre for testing must be limited to the level required to make the assessment of a product's suitability for sale or technical or quality assessment by DFI Retail Group and any excessive sample taken home above this level or for own personal consumption is prohibited.
- 6.5 For the first production of DFI Retail Group's Own Brand products, the relevant Own Brand director must approve the distribution of samples to Team Members for testing purposes, limited to one sample per Team Member. Also taking these samples out of the relevant store support centre is discouraged unless testing needs to occur at home.
- 6.6 Any leftover or excess samples from the buying teams, Group Technical team or Own Brand teams must be placed in the gift/sample storeroom set aside for the gift/sample sale and/or lucky draw, as outlined in Section 5.4 above.

7. Rules for Entertainment

7.1 No Entertainment from Supplier or Business Partner:

- (a) Team Members must not accept any Entertainment from Suppliers or Business Partners.
- (b) Under no circumstances may Team Members solicit offers to attend any Entertainment paid by Suppliers or Business Partners. This includes requesting tickets for yourself if you have not otherwise been invited, or requesting tickets for other people (including your family) who otherwise have not been invited.

7.2 **What constitutes Entertainment?** Any time spent with a Supplier or Business Partner involving meals, drinks, sporting events, theatrical or musical performances, trade shows, conferences, hospitality of any kind etc.

7.3 Items excluded from Entertainment:

- (a) **Suppliers' and Business Partners' Premises and Laboratories:** Simple luncheon meal and non-alcoholic drinks provided by a Supplier or a Business Partner during meetings only at Supplier's or Business Partner's premises or third-party laboratories where it is difficult to purchase food or where the consumption of such meals or non-alcoholic drinks are consumed during the meeting in order to save time.
- (b) **Educational Events:** Attending or presenting at events attended by attendees other than DFI Retail Group Team Members where the primary purpose is a professional,

technical or educational in nature, for example accounting breakfast briefing or attendance at keynote speech where a meal is served for all attendees not specific for DFI Retail Group Team Members only is not considered an Entertainment for the purposes of this Policy, however the line manager approval in advance is still required for attending the event.

- (c) **Pay Own or/and also Suppliers/Business Partners' Expenses:** No prior exception approval is required for short meet-ups with Suppliers and Business Partners for work purpose provided that the attendees pay for their own expenses separately or DFI Team Member(s) pay for all expenses, however the usual line manager approval is still required for the expenses reimbursement following the DFI Retail Group expense reimbursement process and policy.

8. Rules for Travel and Accommodation

8.1 **No Complimentary Travel and Accommodation from Supplier or Business Partner:** No offers of complimentary travel or accommodation may be accepted by the Team Members from Suppliers or Business Partners.

8.2 Items excluded from Travel and Accommodation:

- (a) **Visits to Suppliers and Business Partners for technical audits only:** Accommodation and travel costs (excluding Entertainment) incurred when visiting Suppliers and Business Partners (at home or abroad) by the Group Technical team in the course of normal business needs may be paid by a Supplier or Business Partner if:
 - (i) DFI Retail Group first selects the choice of travel and accommodation according to the DFI Retail Group Travel & Expenses policy;
 - (ii) Supplier pre-agrees and Group Technical Director pre-approves such choice of travel and accommodation;
 - (iii) Supplier may then proceed to book and pay; and
 - (iv) Team Members must retain and file a copy of the transportation tickets (such as air tickets and train tickets) and hotel bills (see Section 13 below).

9. Donations, Offer of Inducements and Third-Party Giveaway

9.1 **No Donation from Supplier or Business Partner.** Under no circumstances may Team Members solicit or receive donations from Suppliers or Business Partners.

9.2 **Offer of Inducements.** Any offer of a bribe or commission made by third parties or any party dealing with DFI Retail Group must be declined and reported immediately to the relevant member of the DFI Management Committee and the Legal Head of your business or function.

9.3 **Product Donation to External Parties.** Any request by third parties for product donations from DFI Retail Group requires the prior written approval of the relevant Management Committee member.

10. Exception Approval Summary

10.1 Any exception to this Policy requires written approval as set out below:

| Items Provided by Supplier or Business Partner / Other items | Value | Exception Approval | |
|--|-------|---|---|
| Gifts | Any | Not permitted and follows the procedures in Section 5.4 above if unable to return. | |
| Samples | Any | <p>Any extensive sample requirement above the level referred to in Section 6.1 above, for reasons of extended trials</p> <p>or</p> <p>giveaway of samples in a DFI Retail Group's internal event pursuant to Section 5.4(c) must be authorized in writing by respective line managers.</p> <p>Approval by the relevant Own Brand director before such first production samples may be distributed to Team Members for testing purposes.</p> | |
| Entertainment | Any | <u>Requester:</u> Group Chief Executive | <u>Approval required from:</u> Group Chief Legal Officer |
| | | Other Management Committee members | Group Chief Executive |
| | | Managing Directors or Functional Directors (i.e. MC-1) and their direct reports (i.e. MC-2) | Relevant member of the DFI Management Committee |
| | | Any other Team Member except mentioned above (i.e. MC-3 and below) | Relevant Managing Directors or Functional Directors (i.e. MC-1) And Relevant member of the DFI Management Committee |
| | | Requester must record the approval in advance on the Gifts and Entertainment Register. | |

| Items Provided by Supplier or Business Partner / Other items | Value | Exception Approval |
|--|-------|---|
| Travel and Accommodation | Any | Not permitted except for the exclusion set out in Section 8.2 above. |
| Product Donation to External Parties | Any | Any request by third parties for product donations from DFI Retail Group requires the prior written approval of the relevant Management Committee member. |

11. Breach of Policy

Any material breach of this Policy will be treated as serious misconduct and will result in disciplinary action being taken, which could include termination of employment or termination of contractual arrangements.

12. Reporting Your Concerns

- 12.1 We all have a responsibility to report any potential breach of the Policy by other Team Members. In case you are aware of any potential breach, you may raise it with your immediate supervisor or line manager, People & Culture Head or the Legal Head of your business or function. You may also raise the matter through any one of the Speak Up channels as set out in the Speak Up Policy.
- 12.2 The hotline, portal and email account are operated by an independent and reputable external provider that is committed to protecting the confidentiality of all matters reported and the anonymity of the reporter involved.

13. Filing and Retention of Records

- 13.1 For the recording of the Gift described in Section 5.4(d) and Entertainment in Section 10, the requesting Team Member has the responsibility to maintain records of the application and the decision in the form of the Gifts and Entertainment Register (Link:



<https://forms.office.com/r/5TMPLAcZrh> and QR Code:) as evidence of compliance with this Policy.

- 13.2 Records under this Policy must be maintained for not less than two years.

14. Policy Update and Interpretation

- 14.1 This Policy may be updated by the Policy Owner from time to time. Any questions related to this Policy shall be referred to the Policy Owner or the Legal Head of your business or function.
- 14.2 In case of any discrepancy, the English version shall prevail.