

## **No Gift and Entertainment Policy**

Effective Date: 1 July 2024

### **1. Purpose**

- DFI Retail Group Holdings Limited and its affiliates (“DFI”) are committed to ensuring relationships with our suppliers and business partners are ethical, transparent and conducted with integrity.
- 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 DFI etc.
- 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.

In the event of any conflict between this Policy and DFI’s Code of Conduct, the terms in this Policy will prevail.

### **2. Policy**

- DFI prohibits receiving of gifts or entertainment, travel and accommodation paid by suppliers or business partners in circumstances which could be considered to give rise to undue influence or being placed in a position where offers might be misconstrued as being offered for personal gain.
- Under no circumstances can 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.
- For information regarding prohibited payments or offers to suppliers and public officials, please refer to DFI’s Anti-Corruption Policy.

### **3. Who does this Policy apply to?**

All DFI employees including full-time, part-time, contract and temporary employees of all levels and any person who acts on DFI's instructions in DFI and its majority owned or controlled subsidiaries and affiliates.

- **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.
- **Official Capacity in Joint Ventures.** It is permissible under this Policy for our team members to attend joint venture meetings or events (including where meal is 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 (e.g. serving as a landlord or IT service supplier for DFI).

#### 4. Rules for Gifts

- **No Gift from Supplier or Business Partner:** team members should not solicit a gift (i.e. ask or request it) nor should accept a gift if offered by a supplier or business partner.
- **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.

#### Items excluded from Gifts:

- Prizes received by team members in association with DFI's internal employment related events or competitions.
- Promotional giveaways to team members at a DFI internal event.

#### Steps to be taken on Gifts:

- Team members should actively promote this Policy to suppliers and business partners and it should form part of the Suppliers Code of Conduct sent to the supplier and business partners. Team members are advised to send reminders of this Policy to notify suppliers in writing of this Policy, preferably before key festival periods and in any event, at least once a year.
- In the event that the team member received an unsolicited gift from a third-party donor, the team member should notify their line manager accordingly. The gifts should either be returned to such donor or, if believed offence would be caused by doing so, the gift should be placed in a gift/sample store room set aside for such purpose at the line manager's discretion.
- 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.
- The recipient team member must record the Gift in the form of Gifts and Entertainment Register, noting the method of disposal of the gift.

- Under no circumstances the individual team member who was the recipient of the gift can receive or benefit from the gift unless received in a lucky draw described above.

## 5. Rules for Samples

- 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 are not considered Gifts as long as they are delivered to the relevant team member's work location and in reasonable quantities. The amount of product samples offered or requested should be limited to the level required to make the assessment.
- Any extensive sample requirement above this level, for reasons of extended trials, business-initiated charity donations or giveaway of samples in a DFI internal event should be authorized in writing by respective line managers. Samples received outside the buying team's or Group Technical team's scope of responsibilities should be passed to the relevant buying team or Group Technical team for such products and the line manager should be notified.
- 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 (for 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 should be limited to the level required to make the assessment of a product's suitability for sale or technical or quality assessment by DFI and any excessive sample taken home above this level or for own personal consumption is prohibited.
- For the first production of DFI'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 member. Also taking these samples out of the relevant store support centre is discouraged unless testing needs to occur at home.
- Any leftover or excess samples from the buying teams, Group Technical team or Own Brand teams should be placed in the gift/sample storeroom set aside for the gift/sample sale and/or lucky draw, as outlined in Paragraph 4 – "Steps to be taken on Gifts" above.

## 6. Rules for Entertainment

- **No Entertainment from Supplier or Business Partner:**
  - Team member should not accept any Entertainment from suppliers or business partners.
  - Under no circumstances can 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.

- **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..
- **Items excluded from Entertainment:**
  - **Remote Suppliers' Premises and Laboratories:** Simple luncheon meal and non-alcoholic drinks provided by a supplier during meetings only at supplier's premises or third-party laboratories when they are remote and where access of food purchase is not possible.
  - **Educational Events:** Attending or presenting at events attended by attendees other than DFI 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 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.
  - **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 attendee(s) pay for all expenses, however the usual line manager approval is still required for the expenses reimbursement following the DFI expense reimbursement process and policy.

## 7. Rules for Travel and Accommodation

- **No Complimentary Travel and Accommodation from Supplier or Business Partner:** No offers of complimentary travel or accommodation can be accepted by the team members from suppliers or business partners.
- **Items excluded from Travel and Accommodation:**
  - **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 can be paid by a supplier or business partner if:
    - DFI first selects the choice of travel and accommodation according to the DFI Travel & Expenses policy;
    - Supplier pre-agrees and Group Technical Director pre-approves such choice of travel and accommodation;
    - Supplier can then proceed to book and pay;
    - DFI team members must retain and file a copy of the air tickets and hotel bills (see Paragraph 9 below).

**8. Donations, Offer of Inducements and Third-Party Giveaway**

- **No Donation from Supplier or Business Partner.** Under no circumstances can team members solicit or receive donations from suppliers or business partners.
- **Offer of Inducements.** Any offer of a bribe or commission made by third party parties or any party dealing with DFI must be declined and reported immediately to the relevant member of the DFI Management Committee and the head of the local or Group DFI Legal Department.
- **Product Donation to External Parties.** Any request for product donation to any third parties requires the prior written approval of the relevant Management Committee member.

**9. Exception Approval Summary**

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

Items Provided by Supplier or Business Partner / Other items	Value	Exception Approval	
<b>Gifts</b>	Any	Not permitted and follows the procedures in Paragraph 4 above if unable to return.	
<b>Samples</b>	Any	<p>Any extensive sample requirement above the level described in Paragraph 5, for reasons of extended trials or business-initiated charity donations or giveaway of samples in a DFI’s internal event should be authorized in writing by respective line managers.</p> <p>Approval by the relevant Own Brand director before such first production samples can be distributed to team members for testing purposes.</p>	
<b>Entertainment</b>	Any	<b>Requester:</b> Group Chief Executive	<b>Approval required from:</b> Group Chief Legal Officer
		Other Management Committee members	Group Chief Executive
		Any other team member except mentioned above	Relevant member of the DFI Management Committee
		Requester should record the approval in advance on the Gifts and Entertainment Register.	

<b>Items Provided by Supplier or Business Partner / Other items</b>	<b>Value</b>	<b>Exceptional Approval</b>
<b>Travel and Accommodation</b>	Any	Not permitted except for the exclusion set out in Paragraph 7 above.
<b>Product Donation to External Parties</b>	Any	Any request for product donations to any third parties requires the prior written approval of the relevant Management Committee member.

#### **10. Breach of Policy**

Any breaches 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.

#### **11. Reporting Your Concerns**

- We all have a responsibility to report any potential breach of the Policy. In case you are aware of any potential breach, you can raise it with your immediate supervisor or line manager, People & Culture Head or the Legal Head of your business unit/department or of the Group. You can also raise the matter through any one of the Speak Up channels as set out in the Speak Up Policy.
- 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.

#### **12. Filing and Retention of Records**

- For the recording of the Gift described in Paragraph 4 and Entertainment in Paragraph 6, 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](#) and also share with the People & Culture's Business Partners for records.
- Records under this Policy must be maintained for not less than two years.

#### **13. Policy Update and Interpretation**

This Policy shall be updated by the DFI Group Chief Legal Officer from time to time. Any questions related to the interpretation or application of this Policy shall be referred to the DFI Group Chief Legal Officer.

In case of any discrepancy, the English version shall prevail.