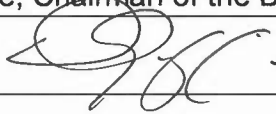




Code of Conduct

Wellard Limited and all of its subsidiaries
("Wellard")

Version	Date of adoption	Signature, Chairman of the Board
1.00	<u>20</u> November 2015	

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Our vision and values

Wellard has built its business on passion, commitment and the courage to innovate.

Our company is dedicated to the efficient, sustainable and compassionate production and export of protein throughout the world.

We want to pioneer and achieve best practice, create opportunities for our business partners and assist both our stakeholders and communities in which we operate wherever possible.

Introduction

The Code of Conduct is a framework of guiding principles for employees at Wellard Limited and all of its subsidiary companies (collectively referred to "Wellard") to ensure compliance with all legal and ethical standards in work related matters.

The Code of Conduct specifies the standards of behaviour required by employees in the performance of their duties. The following principles guide employee behaviour:

- 1) To act with integrity and professionalism in the performance of their duties and in the proper use of Wellard information, funds, equipment and facilities;
- 2) To exercise fairness, proper courtesy and consideration in all their dealings in the course of carrying out their duties; and
- 3) To avoid real, apparent or perceived conflicts of interest.

The Code of Conduct supplements the formal policies and procedures of Wellard ("Policies and Procedures"), which employees are also required to adhere to in the conduct of their roles.

For the purposes of this document, "Employee" or "Employees" refer to all directors and employees of Wellard whether or not in a full/part time, casual or permanent capacity, and all persons employed by Wellard through any joint venture or alliance project. This will also apply to contractors and agents engaged by Wellard who are required to follow the Code of Conduct.

Statement of Commitment

Commitment to the Code of Conduct

The employees of Wellard are committed to implementing the core principles and values of Wellard as stated in this Code of Conduct when dealing with customers, government authorities, suppliers, contractors, agents and the community as a whole, as well as other employees.

Wellard is dedicated to delivering efficient, sustainable and compassionate production and export protein throughout the world. Wellard aspires to pioneer and achieve best practice, creating opportunities for Wellard's business partners to assist both our stakeholders and communities, while operating openly, honestly, with integrity and responsibility and maintaining a strong sense of corporate social responsibility. In maintaining its social corporate responsibility, Wellard will conduct its business ethically and according to its values, encourage community initiatives, consider the environment and ensure a safe, equal and supportive workplace.

Commitment to our employees

The employees of Wellard are critical to the overall success of the organisation and remain its most important resource. Wellard is committed to providing a safe and healthy work environment that promotes consultation and participation at every level and ensures that its employees are kept informed of Wellard's activities. Wellard will respect its people, encourage their input and ensure that they are treated in a fair and honest manner free of harassment, bullying, hostility and offensive behaviour.

Commitment to our shareholders and the financial community

Wellard is committed to delivering value to its shareholders and to representing its growth and progress truthfully and accurately. Wellard will comply with the spirit and letter of all laws and regulations that govern shareholders' rights.

Wellard is committed to safeguarding the integrity of its financial reporting and promotes a structure of review and authorisation designed to ensure the truthful and factual presentation of its financial position. Wellard will prepare and maintain its accounts fairly and accurately in accordance with the accounting and financial reporting standards that represent the generally accepted guidelines, principles, standards, laws and regulations of the country in which Wellard conducts its business.

Commitments to our customers

Each employee has an obligation to use his or her best efforts to deal in a fair and responsible manner with Wellard's customers. Each employee will assist Wellard in the delivery of superior service and product quality to each customer and will follow the Wellard procedures to ensure animal welfare and the safety of livestock delivered, and meat products processed and delivered. Wellard regards ethics, honesty and clear communication as the cornerstones of its reputation, which enables Wellard to build successful and lasting business relationships. Wellard is committed to providing customers with value and expects to be fairly remunerated for the services it provides.

Commitments to animal welfare

The health and welfare of animals is a primary consideration for Wellard along all stages of the supply and export chain. Wellard is committed to the humane treatment of all animals under its care. All employees are responsible for treating animals with respect, and ensuring that all handling of animals does not result in unnecessary harm, neglect or suffering. Wellard's operations in livestock export will be conducted transparently and with a clear chain of accountability. Any contravention of animal welfare will be taken seriously.

Behaviours

Guideline to expected business behaviour

Wellard adheres to the basic values of fairness, honesty, respect and integrity to ensure it maintains its reputation as a solid corporate citizen. These guidelines define the expectations placed on Wellard employees and ultimately define the Company's work culture. Individual behaviour is also supported by the need for sound judgement through careful assessment, consultation with colleagues, a strong sense of obligation and a will to do the right thing.

Employees' behaviour

Wellard expects its employees to perform their duties by:

- a) Complying with any lawful and reasonable direction given by Wellard;
- b) Complying with any policies and procedures (as varied), instructions and lawful directions that relate to your employment and duties;
- c) Complying with all laws and regulations that apply wherever Wellard conducts its business, including but not limited to:
 - i. Establishing and maintaining management systems, policies and procedures that comply with the law; and
 - ii. Promoting and conducting training in Wellard's policies and procedures;
- d) Devoting the whole of your time and attention to your work;
- e) Ensuring the highest level of safe working practices are adhered to and maintained;
- f) Performing duties honestly and in a proper and efficient manner;
- g) Using your best endeavours to promote and enhance the interests, welfare, business, profitability, growth and reputation of Wellard; and
- h) Not engaging in any activities, either during or outside of working time, which:
 - i. Conflict with the business interests of Wellard;
 - ii. Harm the reputation of Wellard, its officers, employees, agents, contractors or customers; or
 - iii. Criticise the actions of Wellard, its officers, employees, agents, contractors or customers.

Conflicts

Conflict of interest

A "conflict of interest" arises when an employee has a direct or indirect, professional or personal interest in a property, investment, supplier or transaction in which the employee knows or believes that Wellard has an interest. This direct or indirect interest would either make it difficult to fulfil the employees' duties properly, or would create an appearance of impropriety that could undermine customer or public confidence. An indirect interest includes but is not restricted to:

- An interest of a close relative of an employee; and
- An interest of a corporate entity or other legal entity associated with an employee or a close relative of an employee.

Examples of potential conflicts of interest include:

- Holding business interests or employment outside of Wellard;
- Close affiliations or family link with suppliers, agents or contractors (potential for nepotism);
- Offering or accepting gifts and hospitality outside of Wellard's policy and/or failing to declare such gifts or hospitality;
- Pursuing Wellard business opportunities for personal gain; or
- Influencing business decisions concerning a partner, close relative(s) or friends.

Business dealings and personal relationships that cause or may cause conflicts of interests or create the appearance of a conflict of interest with an individual's obligations to Wellard must be avoided.

A conflict of interest may include any of the following or a combination of them:

- Actual – when the interest is known to exist;
- Potential – when the interest is believed to be under consideration or discussion.

You must avoid all situations which could result in conflicts of interest and should comply with reporting and disclosure requirements of potential, actual or perceived conflicts of interest, and disclose any matters which could reasonably be expected to interfere with your professional duties, by completing the Conflict of Interest Disclosure form (form can be located at the back of the Code of Conduct at Appendix A) and forward this onto your line manager for consideration.

Your line manager will ensure that the matter is properly reviewed. This will include considering whether it is appropriate for you to resume any discussions or activities that involve the conflict.

Wellard has adopted a Related Party Transactions Policy, in order to ensure responsible corporate governance, including compliance with any laws and regulations governing related party transactions. Particular procedures apply in regards to any transactions with Wellard Group Holdings (ACN 009 263 423) and any of its subsidiaries. Employees are required to comply with the terms of this policy in regards to related party transactions.

Information

Use of company information

In accordance with Wellard's Privacy Policy, employees must not use or disclose any personal or confidential information that they obtain through their employment with Wellard, other than in the proper performance of their duties. This includes information about personnel and customers. If unsure, employees must discuss the matter with their line manager. Information obtained at work or held in Wellard's business records, including personnel or customer information, should not be used to obtain financial reward or any other benefit, or to take advantage of another person. All documentation stored electronically or in any other form relating to the employee's work or the business or affairs of Wellard is the property of Wellard unless otherwise agreed. On termination of employment with Wellard, no documentation or information relating to an employee's work or to the business or affairs of Wellard is to be removed for any reason.

Insider trading

All employees of Wellard must ensure that any trading of Wellard securities that they are involved in complies with the Australian Corporations Act and Regulations (particularly the prohibitions on insider trading).

In general terms, insider trading occurs when a person trades in the securities of a company when they are in possession of information concerning that company which is not generally available, and which, if made public, would be likely to have a material impact on the price of those securities.

Wellard has adopted a Securities Trading Policy in regards to complying with all laws and regulations in respect of insider trading. Employees are expected to comply with the terms of this policy.

If an employee is unsure whether an activity is, or could be perceived to be, insider trading, the employee should discuss the matter with the Company Secretary.

Responsibility

Using Wellard resources

Wellard property, funds, facilities and/or services should be used efficiently, economically, and for authorised purposes only in accordance with delegated financial authority.

Use of official position

Employees must not use their position to seek or obtain any financial or other advantage for themselves, their close relatives or any other person or organisation. Employees must not use their position to harass or disadvantage another person.

Gifts and/or accepting gifts, gratuities or other benefits

Wellard avoids the appearance of paying bribes through means such as lavish meals and entertaining or excessive gift giving. In general, meals, entertainment and gifts must be appropriate and consistent with the Group Travel Policy. The following general principles apply:

- **No quid pro quo** – there must be a legitimate business purpose that justifies the expense. Under no circumstances should customary gifts, meals, entertainment, travel or lodging be given as a *quid pro quo* to improperly influence or obtain unfair advantage;
- **No cash gifts** – gifts should never be given in cash or cash equivalents (e.g. gift cards or certificates);
- **Fully and accurately documented** – all expenses must be fully and accurately documented in accordance with our policy;
- **Appropriate and approved** – all gifts, meals and entertainment must be appropriate and approved by the Chief Financial Officer if the value exceeds USD50 (or another threshold determined by the Chief Financial Officer in relation to a specific Business Unit / Department). Lavish spending or inappropriate entertaining must be avoided;
- **Gifts, meals and entertainment should be given openly** – customary gifts, meals and entertainment should be transparent to avoid the appearance of impropriety. Openness is achieved through documentation, consultation and advance approval where appropriate or required;
- **Local laws or regulations** – the gift, meal or entertainment must be legal under the laws and regulations of the country of the recipient; and
- **Gifts should be recorded and monitored** – a gifts and entertainment declaration (form can be located at the back of the Code of Conduct at Appendix B) must be completed for any gift, meal, entertainment or other personal favour or assistance given or received which has a value in excess of USD50 (or another threshold determined by the Chief Financial Officer in relation to a specific Business Unit / Department) and must be provided to the Chief Financial Officer and entered in the gifts and entertainment register. The completed gifts and entertainment declaration must be provided to the Chief Financial Officer within 14 days from when the offer was made or the benefit was given or received.

Refer to Appendix C for Quick Reference Examples related to gifts and entertainment. Employees should seek guidance in advance from the Chief Financial Officer for special situations.

Care must be taken not to obtain any perceived advantage when offering gifts, entertainment or other benefits to customers or clients, particularly if they are Public Officials.

Any gift or entertainment may be viewed as a bribe if it is not declared.

Travel and entertainment

Travel and entertainment should be consistent with the needs of the business and in line with the Group Travel Policy and Corporate Card Programme. It is the intent of Wellard that employees neither lose nor gain financially as a result of business travel and entertainment. Each item of expenditure must be supported by the appropriate voucher, invoice or receipt and submitted to your line manager for approval. No employee may approve his or her own expense claim.

Employees who approve travel and entertainment expenses are responsible for the propriety and reasonableness of expenditures, ensuring that expense reports are submitted promptly and that receipts and explanations properly support reported expenses.

Drugs and alcohol

In accordance with the Drugs and Alcohol Policy the working environment should be free from the influence of drugs or alcohol. This will help to ensure the health and safety of Wellard's employees and others with whom they come into contact, to maintain the efficient and effective operation of the business, and to ensure our customers receive from us the service they require. For those reasons, the following rules will be strictly enforced.

No employee shall:

- Report or try to report for work when unfit due to consumption of alcohol or drugs (whether illegal or not) or due to substance abuse;
- Be in possession of illegal drugs in the workplace;
- Consume illegal drugs or abuse any substance whilst at work.

Employees may consume alcohol in moderation at company functions where such consumption has been authorised by senior management.

Contravention of these rules is a very serious matter and Wellard will take disciplinary action, which may well include dismissal, in the event of infringement.

In addition, possession of or dealing in illegal drugs on company premises will, without exception, be reported to the Police.

Equal opportunity and diversity

All employees must be aware of the Equal Opportunities, Discrimination and Harassment Policy and the responsibility it places on employees to respect the rights of individuals. All Wellard employees are responsible for upholding this policy and eliminating any practices and behaviour which are discriminatory or which could lead to discrimination, workplace bullying or harassment in the workplace.

Outside employment

Employees are not to seek or accept employment from any business other than Wellard.

Employees wishing to serve on the board of an external company or government body must receive approval from the Chief Financial Officer and the Chairman.

Conducting business overseas

It is Wellard's policy that its business affairs and operations should at all times be conducted legally, ethically, and in accordance with community standards of integrity and propriety. Wellard recognises that in some countries generally accepted business practices are different from those in Australia. However, Wellard requires that all its employees and representatives comply with this Code of Conduct no matter what country they are in or what local practices may be.

For international business dealings, the following standards of conduct and legal requirements must be observed:

- a) All applicable laws must be followed. If there is a conflict between applicable local law and applicable Australian law, legal advice must be sought in order to resolve the conflict.

- b) In particular, business dealings must be conducted in accordance with Australian and other applicable anti-bribery laws. These laws generally provide that it is a criminal offence to bribe a public official to obtain an advantage that is not legitimately due to you.
- c) The making of other types of payments to public officials in their personal capacities to induce them to perform their official duties in a particular way is also not allowed by Wellard. This includes 'grease payments' or 'facilitation payments' (small, non-official payments to expedite routine actions), and applies whether the payment is made directly or through agents. However, where there is a legitimate business purpose, it may sometimes be acceptable to provide travel, entertainment, hospitality or meals to public officials provided this occurs in accordance with the requirements of this Code of Conduct. The value and nature of such expenditure must always be modest and appropriate to the circumstances.
- d) Business books and records must be maintained in proper, responsible and honest manner which will allow Wellard to comply with the laws applicable to it.

Refer to Wellard's Anti-Bribery and Corruption Policy for further information.

Health, Safety & Environment

Health & safety

Wellard is committed to a zero accident philosophy providing a safe and healthy working environment for its employees. The emphasis of this commitment is identification of potentially unsafe practices and the prevention of incidents and injury. Wellard has a very strict safety culture; all of the Company's policies and procedures relating to safety are mandatory.

- a) To ensure that safety comes first, Wellard will: Comply with all workplace health and safety laws and apply standards of best practice to ensure that all people in its workplaces are protected from harm;
- b) Provide sufficient resources to establish and maintain safe systems of work;
- c) Use and promote safe work practices;
- d) Continuously look for ways to identify and reduce risks to the health and safety of its employees;
- e) Promote a positive health and safety culture that is based on the principle that all accidents and incidents can be prevented;
- f) Measure its success and that of its contractors by how safely business is conducted; and
- g) Maintain regular reporting of its health and safety performance, through senior management, to the Board.

All employees must report any hazards, incidents or near misses to their line manager immediately. Any injuries resulting from incidents must be reported to the line manager immediately. The line manager will report these incidents to Wellard's safety representative immediately.

You are required to comply with the relevant workplace health and safety laws, all relevant Wellard Health Safety and Environment policies and procedures, and take all practicable steps to ensure a safe workplace for yourself and others.

Environmental Responsibility

Wellard will conduct its business activities with proper regard to the protection of the environment. Wellard will use its best endeavours to conduct its operations in a manner that is environmentally responsible and sustainable.

Wellard's objectives in protecting the environment are to:

- a) Meet all legal and regulatory requirements for environmental management and protection applying to each of its operations and consistently apply, throughout all of its operations, uniformly high standards of environmental management to ensure that the environment is protected;
- b) Maintain an awareness within the company of the need to protect the environment;
- c) Continuously review its operations to identify and assess the environmental impact associated with those operations;
- d) Produce and maintain management systems, policies and procedures to ensure the environment is protected, including control of discharges and other waste emissions that may harm the environment; and
- e) Maintain regular reporting of its environmental performance, through senior management, to the Board.

Communications

Electronic communications

Wellard laptop/desktop computers, mobile phones, tablets and associated peripheral devices (communication equipment) are issued to Employees for the purposes of supporting the fulfilment of their duties and responsibilities as identified by their job description and terms of employment. Wellard is responsible for the operational integrity of all computers, mobile phones and tablets and may at any time request that communication equipment issued to an employee be returned for regular maintenance and security checks.

The communication equipment and software assigned to employees' remains the property of Wellard and shall be used in accordance with the "Conditions of Use" as set out in the Computer Policy and Mobile Phone, Tablet and Data Card Policy. By using such equipment employees agree to comply with these conditions. Wellard does not expect these resources to be used inappropriately.

Accessing, storing or disseminating any information or material that is illegal, obscene, discriminatory, defamatory, hateful or that may annoy, harass or intimidate another person is prohibited.

The downloading of any unauthorised software or attachment of authorised peripheral devices is not permitted.

Employees are provided the Computer Policy and Mobile Phone, Tablet and Data Card Policy at the time of employment and failure to comply with these conditions will result in their system access being restricted or disabled and, in some cases, disciplinary action being taken. Wellard has a legal obligation to report any illegal violations to the appropriate authorities.

It is not Wellard's policy to regularly monitor the content of electronic communications. However, the content of electronic communications and the usage of electronic communications systems may be monitored to support operational, maintenance, auditing, security, and investigative activities. Employees should structure their electronic communications in recognition of the fact that Wellard may from time to time examine the content of electronic communications.

Wellard reserves the right to examine electronic mail messages, files on personal computers, and other information stored on or passing through Wellard's computers or electronic communications systems at any time and without prior notice. The purpose of such access is to assure compliance with internal policies, assist with investigations and assist with the management of Wellard's Information Systems.

Continuous Disclosure

Wellard has a Continuous Disclosure Policy that must be complied with. Wellard must ensure that all matters that a reasonable person would expect to have a material effect on the price or value of Wellard securities, are disclosed in a timely and balanced manner. Wellard wants to promote fair markets, honest management and full and fair disclosure.

For more information, please refer to the Continuous Disclosure Policy.

Breaches of Rules

Breaches of the Code of Conduct

All employees have a responsibility to observe the letter and spirit of the Code of Conduct and to ensure its requirements are not breached.

Failure to comply with the Code of Conduct and the associate policies may result in one or more of the following actions:

- a) Training;
- b) Performance management;
- c) Disciplinary action;
- d) Termination of employment or contractual arrangements; or
- e) Civil or criminal prosecution.

What to do if you suspect a breach of the Code of Conduct or need to disclose something?

Employees are strongly encouraged to report any suspected breach, or any other ethical issues raised by the Code of Conduct. Wellard has established a Whistleblower Policy to ensure that employees who make such reports are supported, and wherever possible, are protected from any detrimental consequence as a result of their disclosure. A copy of the policy is located on Wellard's Intranet and is also linked to the corporate governance section of Wellard's website.

How to make a report or disclosure

Employees have several options for reporting breaches of this Code of Conduct. In summary, you can raise any issue with the Group Human Resources Manager, or the Chief Financial Officer.

Wellard will make the details available to all employees.

Procedure after a report or disclosure is made

Any employee who in good faith makes a complaint about a suspected breach of the Code of Conduct by someone else, and follows the reporting procedure should not be disadvantaged or prejudiced because they came forward. Any report made by an employee will be acted upon, and wherever possible, kept confidential.

An investigation will take place to address the complaint or disclosure made and the employee will be informed of the outcome to the extent possible and practical. The investigation will follow Wellard procedures for handling a compliant or disciplinary issue.

Responsibility for the administration of the procedures relating to the Code of Conduct resides with the Chief Financial Officer. Any complaints or disclosures relating to the Code of Conduct that are received by Line managers should be forwarded to the Chief Financial Officer for further action.

Training and awareness

Letter of Offer / Employment / Contracts

Prospective directors, employees, contractors, agents and business partners will be provided with a copy of Wellard's Code of Conduct with their letter of offer / employment / contract. By signing the letter of employment you demonstrate your understanding, acknowledgement and acceptance of Wellard's policies and procedures which includes the Code of Conduct.

Induction program

As part of Wellard's induction process, directors, employees, contractors, agents and business partners will be required to participate in an Ethics, and Anti-Bribery and Corruption awareness training session.

Ongoing training program

On a regular basis, Wellard will conduct Ethics, and Anti-bribery and Corruption refresher training sessions.

Directors, employees, contractors, agents and business partners will be required to attend a refresher training session on a periodic basis and attendance will be recorded in a training register.

Annual certification

On an annual basis, directors, employees, contractors, agents and business partners are required to sign an annual certification confirming their understanding and compliance with the Code of Conduct and Anti-Bribery and Corruption policies and procedures.

Responsibilities and oversight

Monitoring and compliance

The Company Secretary will bear overall responsibility for monitoring compliance with this Code of Conduct.

Appendix A – Conflict of Interest Disclosure form

Please complete your answers in block letters.

I, _____
(insert full name)

of _____
(insert business unit / department)

Hereby declare the following conflict of interest:

ACTUAL ☐ POTENTIAL ☐ APPEARANCE ☐

Please tick all applicable boxes.

Nature of relationship resulting in the conflict of interest:

PERSONAL ☐ BUSINESS ☐ FAMILY ☐

Please tick all applicable boxes.

Please provide a brief outline of the nature of the conflict of interest:

Please detail the arrangements proposed to resolve / manage the conflict of interest:

I hereby agree to:

- Update this disclosure throughout the period of my employment with Wellard on an annual basis or until such time as the conflict of interest ceases to exist.
- Co-operate in the formulation to a “plan to manage the conflict of interest” as required.
- Comply with any conditions or restrictions imposed by Wellard to manage, mitigate or eliminate any actual, potential or the appearance of a conflict of interest.

Signed.....

Date.....

Appendix B – Gifts and Entertainment Disclosure form

From:			
Department:			
Email:		Tel:	
Date:			

1)	Requestor's Name:	
2)	Date Received	
3)	Description of Gift	
4)	Estimated Value in Local Currency / AUD (individually and in aggregate)	
5)	Purpose of Gift, Meal or Entertainment	
6)	Recipient of Gift, Meal or Entertainment / Position and Title of Recipient	
7)	<p>Is the gift, meal or entertainment valued above USD50 per person?</p> <p><i>If yes, please obtain prior written authorization for the amount above the threshold.</i></p>	

Submitted By:	Approved By:
[Name / Title]	[Name / Title]

Appendix C – Quick reference gift and entertainment examples

Gifts

	Types	Occasions	Individuals
Appropriate	<ul style="list-style-type: none"> • Company logo items • Items with no market value • Token gifts • Courtesy gifts 	<ul style="list-style-type: none"> • When culturally appropriate (i.e. during Spring Festival or Mid-Autumn Festival) • In exchange for hospitality 	<ul style="list-style-type: none"> • Representatives with whom no bid (contract/s) or deal is pending
Inappropriate	<ul style="list-style-type: none"> • Cash, stocks, other negotiable instruments • Any other instruments of value, such as gift coupons • Jewellery • Alcohol • Cigarettes or cigars • Reimbursement of expenses • Forgiveness of debt • Promise of employment or personal favours 	<ul style="list-style-type: none"> • Before/during submission of bids • Before contract signing • Frequent giving to one individual • When overall situation gives an appearance of impropriety • Receipt of gifts is prohibited by the law or recipient's employer 	<ul style="list-style-type: none"> • Representatives of government departments or organisation with whom a bid or deal is pending • Receipt of gifts is prohibited by the law or recipient's employer

Entertainment

	Types	Occasions	Individuals
Appropriate	<ul style="list-style-type: none"> • Business meals • Non-meal refreshments as part of hospitality • Cultural or sporting events 	<ul style="list-style-type: none"> • Where business is conducted during or immediately after/before the entertainment 	<ul style="list-style-type: none"> • Representatives of government departments or organisation with whom no bid or deal is pending
Inappropriate	<ul style="list-style-type: none"> • Massage parlours • Adult entertainment and adult movies • Illegal activities • Recreational events where an Company employee does not attend with the customer 	<ul style="list-style-type: none"> • Before/during submission of bids • Before contract signing • Frequent entertaining of one individual • When overall situation gives an appearance of impropriety • Receipt of entertainment is prohibited by the law or recipient's employer 	<ul style="list-style-type: none"> • Representatives of government departments or organisation with whom a bid or deal is pending • Receipt of entertainment is prohibited by the law or recipient's employer

NOTE: The above examples are not exhaustive. Be mindful of the value and type of the gifts and entertainment and seek the appropriate pre-approvals before proceeding.