

# Gifts, Hospitality and Business Expenses Policy

GreenSpark permits modest and proportionate business courtesies only where they have a legitimate business purpose, are transparent, and cannot reasonably be seen to influence a decision or create an obligation.

**Status:** Final — Approved and Published **Version:** 1.0

**Approved:** 1 July 2026 **Published:** 1 July 2026

**Policy owner:** GreenSpark Consulting — Management **Next review:** 1 July 2027

## Policy statement

GreenSpark permits modest and proportionate business courtesies only where they have a legitimate business purpose, are transparent, and cannot reasonably be seen to influence a decision or create an obligation.

## 1. Scope

This policy applies to gifts, meals, entertainment, event invitations, travel, accommodation, discounts, sponsorships and business expenses offered or received in connection with GreenSpark work.

## 2. Core rules

Cash and cash-equivalent gifts, including gift cards, are prohibited.

Gifts and hospitality must be reasonable, infrequent, appropriate to the relationship and capable of being openly disclosed.

- No gift or hospitality may be used to influence a procurement, tender, contract, permit, investment or regulatory decision.

Additional caution is required for public officials, public-sector employees and employees of state-owned entities. The recipient's own rules must also be respected.

Lavish, discriminatory or otherwise inappropriate entertainment is prohibited.

## 3. Approval and recording

Management approval limits apply. Until a specific threshold is set in writing, obtain prior written approval for any non-trivial gift or hospitality and record all items involving public officials.

- Do not split or structure gifts, meals or event costs to avoid approval or recording requirements.

The register should record the date, giver and recipient, organisations, description, estimated value, business purpose, relevant tender or decision context, approval and final disposition.

Travel or accommodation paid for another party requires prior approval, a documented business rationale and confirmation that the arrangement is lawful and consistent with the recipient's policies.

## 4. Expenses

Expenses must be necessary, proportionate, incurred for a legitimate business purpose and supported by receipts or equivalent evidence where available.

Claims must identify the business purpose and attendees where relevant. Personal expenses must not be claimed as business expenses.

Managers must review claims fairly and challenge unusual patterns, duplicate claims, missing evidence or expenses inconsistent with this policy.

## 5. Unexpected gifts

If an item is received unexpectedly and refusal would be impractical or discourteous, declare it promptly and follow management instructions. The item may need to be returned, shared, donated or otherwise disposed of transparently.

## 6. Responsibilities and review

All covered persons must use good judgement and seek approval when uncertain. Managers and finance personnel must ensure approvals and records are complete.

Suspected attempts to influence a decision improperly must be reported under the Anti-Bribery and Corruption Policy.

This policy will be reviewed annually and when business risks or applicable requirements change.

## Related guidance

Read alongside the Anti-Bribery and Corruption Policy, Conflicts of Interest Policy and any client-specific rules.

## Approval and document control

This is the published version 1.0 of this policy, with approval and publication dates recorded as 1 July 2026. It forms part of the GreenSpark Consulting — Governance, Integrity & Responsible Business framework and should be read with other relevant policies and applicable law.

**Approved status:** Approved **Effective date:** 1 July 2026 **Review date:** 1 July 2027