

RWS Group

Client Entertainment and Gifts Policy and Procedure

Author: Carla Matthews

Approver: Jane Hyde

Version: 5.0

Issue Date: 05/10/2023

Next Review Date: 05/10/2024

Classification: Confidential

Retention Period: Public

Table of Contents

1	Document history	3
2	Key terms	3
3	Scope	4
4	Associated documents	4
5	Policy	4
6	Procedure for obtaining authorisation	7
7	Policy review	8

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		

1 Document history

Name	Date	Detail	Version
Carla Matthews	10/02/2020	Document creation	0.1
Richard Thompson	10/02/2020	Approval	0.1
Carla Matthews	10/02/2020	Published	1.0
Carla Matthews	19/06/2020	Corrected paragraph reference in 4.6 to 4.7	1.1
Richard Thompson	29/01/2021	Reviewed, no amendments	2.0
Carla Matthews	23/02/2021	Changed classification to Public	3.0
Rod Day	04/03/2022	Reviewed, no amendments	4.0
Cameron Anderson	27/09/2023	Revisions	5.0
Jane Hyde	05/10/2023	Approval	5.0

2 Key terms

- **Colleagues** means individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed term or temporary), individual contractors/individuals provided by contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns, sponsors, or any other person associated with the Group, wherever located;
- **Gifts** means any tangible item(s) provided by a person or entity with which the Group has a current or tangible business relationship;
- **Group** means RWS Holdings plc, its affiliates and subsidiaries from time to time; and

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		

- **Hospitality** means all forms of entertainment where the donor is present. It includes, but is not limited to, meals, parties, sporting events, cultural events, or seminars. Entertainment provided by the Group at the Group’s office(s) is subject to this Policy.

3 Scope

- 3.1 This Client Entertainment and Gifts Policy and Procedure (the “Policy”) sets out the Group’s policy and your responsibilities on the giving and receiving of Gifts and Hospitality. This Policy should be read in conjunction with the Group’s Anti-Bribery and Corruption Policy.

4 Associated documents

- Anti-Bribery and Corruption Policy
- Charitable Giving, Sponsorship and Collections Policy
- Client Entertainment and Gifts Authorization Form

5 Policy

From time to time, it may be appropriate for Colleagues of the Group, during legitimate business dealings, to provide reasonable and proportionate client Hospitality and/or Gifts to third parties. However, you must ensure that any such entertainment does not constitute (nor risk being perceived as constituting) bribery. Please refer to the Group’s Anti-Bribery and Corruption Policy for further information on bribery and corruption.

5.1 Overview

You must never accept a Gift or Hospitality which could compromise your business judgment, could conflict with your duty to the Group, could encourage you to act improperly or which could appear to others that your business judgment has been compromised.

You must never offer a Gift or Hospitality which; could compromise the recipient’s business judgment, could conflict with their duty to their employer and/or clients, could encourage them to act improperly where it was your intention that they do so, or which could appear to others that their business judgment has been compromised.

5.2 No disproportionately lavish Gifts or Hospitality

Any form of Gift or Hospitality for third parties which might be considered disproportionately lavish, expensive, or inappropriate is prohibited in all circumstances. For the avoidance of doubt, authorization should be sought for any amounts to be spent over £150 on Hospitality, or £50 for a client Gift (or local currency equivalent) by using the Client Entertainment and Gifts Authorization Form, as set out in paragraph 6 below.

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		

You are expected to adopt a common-sense approach in this area and to consider how any Gifts or Hospitality provided on behalf of the Group might be viewed by an outsider. Trust your instincts: if it does not feel right or you would not be happy reading about it in the press, then the likelihood is that there is a risk of an adverse inference. Consideration should be given to the fact that clients often have stricter procedures. When in doubt consider this and, if necessary, ask for a copy of their rules.

Where accommodation is a necessity, reasonable accommodation expenses can be accepted/provided as part of the Hospitality, but the cost must be included as part of the approval amount under this Policy (see paragraph 6 for details of obtaining authorization).

Where travel is a necessity, reasonable travel expenses can be accepted/provided as part of the Hospitality, but the cost must be included as part of the approval amount under this Policy (see paragraph 6 for details of obtaining authorization).

5.3 No cash payments or Gifts

Under no circumstances are cash or cash equivalent Gifts to be given as part of any Gift or Hospitality provided by the Group. This is the case irrespective of the amount. A cash equivalent includes Gift certificates or vouchers.

You are expected to use common sense. For example, providing a small amount of cash to an individual to buy drinks from the bar for which the Group is paying and where you or a representative of the Group is present and where you receive a receipt, and any change is likely to be appropriate. Payment of cash to an individual for no specific reason and with no ability for the Group to control or account for how the money is spent will be viewed as a bribe and a breach of this Policy.

The reimbursement of a third party's expenses, or conversely accepting the reimbursement of our expenses (for example the costs of attending a business meeting in relation to a genuine Group business activity) would not usually amount to bribery and is not as such prohibited under this Policy. However, a payment in excess of genuine business expenses (such as the cost of an extended hotel stay) is not acceptable.

5.4 Hospitality to be paid for directly

The Group should pay the cost of any Hospitality provided to third parties, including customers, directly to the relevant service provider, that is, the restaurant, hotel, or any agency who is making the arrangement on behalf of the Group.

In exceptional circumstances, it may be necessary to reimburse third parties for the cost of the Hospitality. This is only permitted if the following criteria are met:

- 5.4.1 the third party is in the best position to arrange the Hospitality;
- 5.4.2 such payments must not become a matter of routine or course;
- 5.4.3 reimbursement must not be provided when there is any suggestion that the third party individuals who have been entertained are in some way connected with the Hospitality service provider or supplier to whom the Group is making payment or stands to profit as a result of any such payment; and

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		

5.4.4 original itemized receipts from the applicable Hospitality service providers or suppliers must be obtained (please note that a copy or generic receipts generated by the individual who has been entertained are not acceptable).

5.5 The Group's representative to be present

It is only appropriate for the Group to fund Hospitality at which representatives of the Group are present. The provision of specific Hospitality for specific individuals where no representatives of the Group are present is prohibited in all circumstances.

5.6 Entertainment or Gifts to be limited only to those dealing with the Group

Entertainment and/or Gifts should only be provided to those individuals with whom the Group has business dealings or, subject to paragraph 5.7 below, is looking to have business dealings (for example prospective or target clients) and should not normally extend to the family or friends of the individual in question. However, in certain circumstances, and provided that all other requirements of this Policy are met, it may be acceptable to extend some Hospitality to family members of an individual, but authorization must be obtained as outlined in the Procedure at item 6.

Again, the Group expects you to adopt a common-sense approach when deciding whether it would be appropriate to provide Hospitality and/or Gifts to family members and to refer any uncertainties to legal@rws.com. For example, providing a Group sponsored event such as a picnic to which clients and their children are invited is unlikely to result in any breach of Policy, whereas paying for a client and his/her family to go on holiday is clearly in breach of this Policy, and may amount to bribery.

5.7 Tender exercises

Under no circumstances should any Hospitality be provided (nor should any offer be made to provide Hospitality at a later date) during any formal tender exercise which the Group is participating in to any individual who has (or might be perceived by an outsider to have) any influence over the results of the tender exercise.

In addition to where the Group is providing Hospitality to a third party, the above rules apply equally where a third party offers to entertain you.

You are only permitted to accept Hospitality from third parties with whom the Group deals (or may potentially deal) which meets all of the above requirements and you must not accept any form of Hospitality where doing so might be interpreted as you accepting a bribe or result in any suggestion that you are obliged to act other than in the best interest of the Group or in breach of this Policy.

Any offer to provide you with Hospitality which, if accepted, would constitute a breach of this Policy, must be reported as soon as possible to legal@rws.com, as should any concerns or uncertainties over whether any particular offer which has been made to you is appropriate.

5.8 Timing of Gifts

Gifts must not be given in order to influence any third party to follow a particular course of action. Careful consideration should be given to when any Gift is provided and under no circumstances should Gifts be given (nor should any offer be made to provide a Gift at a later date) during the course of negotiations between the Group and any third party which the recipient of any Gift may have (or be perceived by an outsider to have) any influence.

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		

5.9 No routine Gifts

Gifts must not be given as a matter of routine or course and should not be linked to a particular occasion or event – for example, the provision of small promotional items such as branded pens, golf tees/balls, memory sticks or umbrellas is acceptable when given in conjunction with a particular event. Anything more extravagant than these examples is unacceptable.

Other than in the case of small promotional items which are being provided by the Group generally, no more than two Gifts may be provided to any person on behalf of the Group in any year. The value of the Gifts to one individual should not exceed £100 (or local currency equivalent) in one financial year, unless authorization as outlined in the procedure at item 6 has been approved.

5.10 Receipt of Gifts

Permission should be sought, as outlined in section 6, to accept a Gift presented from a third party which exceeds £50 (or local currency equivalent) or Hospitality presented from a third party which exceeds £150 (or local currency equivalent) and goes beyond what can be classified as 'usual', that is, flowers, wine or a meal. Permission also needs to be sought if the Gift or Hospitality received forms a pattern (for example, every month you receive flowers or wine from a third party).

5.11 Sponsorship, charitable and political donations

From time to time, the Group may make commercial charitable donations, either of its own volition or in response to requests from third parties. Any request from clients or third parties to make donations should be sent to legal@rws.com along with full details before any charitable donations are considered.

The Group has a Policy for Charitable Giving, Sponsorship and Collections. It can be accessed on the Group's intranet and deals with routine, non-client related matters.

Charitable donations may be made on behalf of the Group at or in connection with legitimate social or charitable events (such as the purchasing of tickets to attend charity events organized by clients, or the purchase of raffle tickets at such events). Here, donations are appropriate only if incurred in accordance with the relevant divisional expense authority mandates. Again, you are expected to use common sense to decide whether any particular payment is appropriate. The Group reserves the right to decline to reimburse any such expenditure which does not comply with the relevant divisional expense authority mandates, or if the payment does not comply with this Policy.

As a matter of Policy, the Group does not make donations to political parties and no person is authorized to make or authorize payment to political parties which purport to be on behalf of the Group.

6 Procedure for obtaining authorisation

6.1 Prior approval should be sought for any amounts to be spent over £150 on client Hospitality, or £50 for a client Gift (or local currency equivalent) by using the Client Entertainment and Gifts Authorization Form. Similarly, permission should be sought prior to accepting a Gift

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		

which exceeds £50 (or local currency equivalent) or Hospitality which exceeds £150 from a third party by using the same form. The form can be found on the Group intranet [here](#).

- 6.2 This Form must be signed by an authorized signatory. If the form is not signed and you proceed with the Hospitality, then the Group reserves the right not to pay for or participate in the Hospitality which arises, and you may not be reimbursed for personal expenses incurred. No Gifts exceeding £50 may be given or received without prior approval.
- 6.3 Once the form is signed, it must be forwarded to your line manager for authorization.
- 6.4 A copy of the form should be retained by you as you will require this should you need to claim back personal expenses. In the event of you making a claim, a copy of the form must accompany any receipts sent to the Finance department. Failure to attach a copy of the form, with your receipts, will result in your expenses claim being declined.

7 Policy review

This Policy is available on the Group's intranet. If there are amendments to the applicable legislation or regulatory requirements, the Policy will be amended to reflect these. There will be an annual review by the person responsible for the Policy to ensure the document is fit for purpose and remains effective. Any changes will be communicated by email by way of the "Regulatory and compliance update", team briefings or training, depending on the complexity of the amendment.

Author:	Carla Matthews	Version:	5.0
Approver:	Jane Hyde	Issue Date:	05/10/2023
Classification:	Public	Next Review Date:	05/10/2024
Retention Period:	Until superseded (old versions archived for three years)		