



Gifts and Hospitality Policy

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1. Policy Outline

We are committed to undertaking business fairly, with honesty and transparency. This commitment must be reflected in every aspect of our business conduct, including the offering and acceptance of gifts and hospitality. This Policy provides guidance on what is, and is not, acceptable. It applies to all Mpac employees, together with others acting for or on behalf of Mpac.

Providing gifts and hospitality can, in appropriate circumstances, assist in building and maintaining good business relationships. However, offering or accepting excessive gifts or hospitality can compromise our integrity, giving rise to conflicts of interest and increasing the risk of actual or perceived bribery or corruption. Mpac operates a zero-tolerance policy against bribery and corruption in any form and in any jurisdiction in which we operate.

This Policy aims to set the spirit of what is allowable. It is not possible to give an exhaustive list of every possible scenario. We expect a common-sense, practical approach to be adopted in interpreting this Policy.

2. Statement

Mpac employees may offer, give or accept occasional, business-related gifts or hospitality provided that:

- they are modest in value;
- they are appropriate and proportionate in all the circumstances; and
- that no benefit or advantage is expected or obliged in return.

All Mpac employees must:

- Apply this policy in good faith to ensure gifts and hospitality are never considered excessive, confer improper advantage or create an actual or perceived conflict of interest.
- Record all gifts and hospitality given or received, which exceed a value of £50 per head, in the gifts and hospitality register (see section 4 below for how to use the register).
- Exercise extra caution in relation to gifts or hospitality during any tender process with a new or existing customer or supplier (until the final decision has been made and contracts have been signed and awarded). Carefully consider whether the gift or hospitality could erode our integrity, give rise to a conflict of interest or a perception of bribery or corruption.
- Make sure that both Mpac and representatives from the inviting/invited organizations are present for the duration of a hospitality event.
- Obtain approval from your managing director before offering or giving gifts and hospitality, or any charitable donation, during a tender process or to any Public Official. A Public Official is anyone elected or appointed to a position of official administrative, judicial, or legislative public authority.

Mpac Employees must not:

- Offer, give or accept gifts or hospitality if there is any suggestion or expectation that something will be done in return, the recipient's behaviour or decisions will be influenced in any way or it gives rise to a conflict of interest.



- Offer, give or accept gifts of cash or cash equivalents (e.g. loans, gift vouchers, shares or options).
- Offer or accept entry to adult entertainment clubs or other inappropriate events or locations.

Acceptance of Travel or Accommodation:

The costs of travel and accommodation for Mpac employees should be incurred and reclaimed in line with Mpac's company expenses policy.

Situations where it is acceptable to have air travel or accommodation costs paid for by a third party are very rare and require approval from your managing director.

3. In applying this Policy, ask yourself...

- “Would I be comfortable with this if it came to the attention of the Mpac Board or the general public?”
- “What would I think if a colleague offered or accepted the same gift or hospitality?”
- “Would I be embarrassed to tell a colleague or friend about the gift or hospitality?”
- “Is the giving and receipt of the gift or hospitality being done openly?” (If it is being done secretly, it is more likely to give rise to a suspicion of bribery.)
- “Will my receipt of a gift or entertainment influence my behaviour or decisions in any way?”
- “Will the giving or offer of a gift or entertainment influence the behaviour or decisions of the recipient in any way?”
- “Could my actions be misinterpreted, either by the donor/recipient or by a third party observer, even if my intentions are good?”

4. Using the Gifts and Hospitality Register

Mpac Group maintains a central Gifts and Hospitality Register through SAP Concur. This must be used by all sites who are on the SAP Concur system. For those sites which are not yet on SAP Concur, each site must maintain its own register.

If you have not received, or feel you need additional, training on how to properly record a gift or hospitality, please speak to your manager.

Gifts and hospitality offered, given or received and over £50 in value per head must be entered in the Register as soon as possible after the event, and in any case within seven days. Please make sure you fill in all relevant fields of the Register.

Where a group of Mpac employees are present at a single event, or share one gift between them, only one entry need be made in the Register (but the entry must identify all Mpac staff who have benefitted). In this scenario, the most senior Mpac attendee must take responsibility for making the entry in the Register (unless delegated in writing to one of the other attendees).

5. Out of Policy Gifts and Hospitality

Declining Gifts & Hospitality:

If you are offered any gift or hospitality that is not in keeping with this Policy, you should politely reject it, explaining that accepting it would be against Mpac's Corporate Policy.



Asking for Guidance and Reporting Concerns:

To report a concern (in confidence) or to seek further guidance on the application of this policy, please speak to your managing director or Mpac General Counsel. Concerns can also be reported via the Mpac Speak Up Policy.

Dealing With Policy Breaches:

Breach of this Policy will be regarded as a serious matter and may result in disciplinary action including potential dismissal.

6. Training Videos

There are three training videos online that will show you how to correctly record gifts and hospitality.

1. Hospitality to customer or supplier
2. Gifts to customer or supplier
3. Gifts from customer or supplier