

PURPOSE

At BrewHub, we want to provide an environment and service that nobody can match. We are committed to carrying out our business matters fairly, honestly, and openly without improper influence.

We're proud of the premium customer experience we deliver. So naturally, our customers value us and want to say thank you for all that we do! We are only human, so of course we love to receive gifts of appreciation from our customers, if they wish to shower us with presents. Just like we want to do the same to them to say thanks to our partners, clients, and suppliers.

This policy sets out our commitment to anti-corruption and bribery, and the way BrewHubbers can respond to offers of gifts, or issue gifts in a responsible way.

SCOPE

This policy applies to all BrewHubbers, including employees, directors, and authorised representatives such as contractors, consultants and any individuals or groups undertaking activity for or on behalf of BrewHub.

DEFINITIONS

BrewHub prohibits, and has zero tolerance for, all forms of bribery and corruption and is committed to the prevention, detection and initiatives to eliminate bribery and corruption.

This policy should be read in conjunction with [1.1 Employee Code of Conduct](#), Supplier and Client BrewWorks practices, and does not cover gifts, awards, and rewards issued internally by BrewHub to our own employees covered in [7.5 Reward & Recognition Policy](#).

All BrewHubbers are responsible for ensuring business is conducted with the utmost integrity regarding the following matters:

Bribery involves the offer, grant, promise, or acceptance of any payment, gift, benefit or favour, whether directly or through a third party such as a subcontractor or consultant. A bribe can be to or from a private individual or government official.

Facilitation payments is a bribe to a government or public official to secure or expedite the performance of a routine action to which the payer is entitled, such as delivery of services.

Gifts and hospitality may, in certain circumstances, constitute or give the appearance of bribery. All intended gifts and hospitality need to be carefully considered in accordance with criteria set out below.

Corruption involves the abuse of a position of employment, authority, or trust to gain an advantage. Examples include:

- procuring or accepting payments, gifts, or entertainment from clients, suppliers or subcontractors as reward or encouragement for preferential treatment
- providing, promising, or creating an expectation of a benefit or reward
- release of confidential information for a purpose other than a proper business purpose in exchange for some form of benefit or advantage
- giving or taking secret commissions or bribes, paid in money or other benefit in the course of business (including in the failure to win business), in order to influence the receiver to an advantage
- making a facilitation payment directly or indirectly to any government official
- payment of benefits to foreign public officials to obtain or retain business
- engaging or permitting an employee, client, or third party to do any of the above.



GIFTS & HOSPITALITY REPORTING

Gifts are free or discounted items or services that would generally be viewed by the public as a gift. These include:

- items of high value e.g. artwork, jewellery, expensive pens, beauty treatment
- items of low value e.g. a small bunch of flowers, movie tickets
- consumables e.g. chocolates, treats
- services e.g. painting, repairs
- digital items e.g. e-gift cards, vouchers, memberships

Hospitality is the reception and entertainment of guests, ranging from light refreshments at a business meeting, to expensive restaurant meals, sponsored travel and accommodation, or sport and event tickets.

Legitimate business benefit may exist if the gift, benefit, or hospitality progresses the conduct of official business or other legitimate goals of the business.

Token offer is a gift, benefit, or hospitality that is of inconsequential or trivial value to both the person making the offer and the recipient (such as basic courtesy like light refreshments during a meeting or promotional items such as pens and note pads). Token offers cannot be worth more than \$75.00.

Non-token offer is a gift, benefit, or hospitality that may be perceived by the recipient, the person making the offer, or the wider community, to be more than inconsequential value. All offers worth \$75.00 or more are considered non-token and must be declared.

FBT Implications

Hospitality costs may be subject to fringe benefits tax (FBT), a Commonwealth tax managed by the Australia Tax Office (ATO). FBT applies to benefits provided to employees (including associates of the employee) by the employer.

BrewHub is required to record hospitality costs including the purpose and duration of the hospitality, number of participants, whether alcohol is served, and the location of the event.

Guide for Receiving from External Parties

Token offers can generally be received by BrewHubbers without the need to approve or declare the offer, as long as the offer does not create a conflict of interest or lead to reputational damage. *Repeat or cumulative offers* from the same source should be considered if the acceptance of these raises potential conflict of interest. Any concerns should be reported.

Non-token offers can only be accepted if they have legitimate business benefit. They should not be accepted from any person or business that BrewHub is likely to be making a decision about e.g. clients, suppliers, or future employees.

BrewHubbers can apply the 'GIFT' test when considering if they can accept or refuse the offer.

GIFT test		
G	Giver	Who is providing the gift, benefit or hospitality and what is their relationship to me? Does my role require me to select suppliers, clients, or determine policies? Could the person or organisation benefit from a decision I make?



I	Influence	Are they seeking to gain an advantage or influence my decisions or actions? Has the gift, benefit or hospitality been offered to me publicly or privately? Is it a courtesy or a token of appreciation or a valuable non-token offer? Does its timing coincide with a decision I am about to make?
F	Favour	Are they seeking a favour in return for the gift, benefit or hospitality? Has the gift, benefit or hospitality been offered honestly? Has the person or organisation made several offers over the last 12 months? Would accepting it create an obligation to return a favour?
T	Trust	Would accepting the gift, benefit or hospitality diminish community trust? How would the public and BrewHub community view acceptance of this gift, benefit or hospitality? What would my colleagues, family, or friends think?

Refusing on offer of Gifts, Benefits and Hospitality

BrewHubbers should politely decline the acceptance of gifts, benefits, or hospitality if it is:

- likely to influence them, or be perceived to influence them in the course of their role at BrewHub
- possible to bring them or BrewHub into disrepute
- made by a person or organisation they are likely to influence or make a decision about including current or prospective clients, suppliers, or employees
- likely to be a bribe or inducement to act in a particular way
- from or extended to their relative or friends
- money or easily converted to money
- deemed BrewHub will already be sufficiently represented at an event to meet our business needs
- made in secret.

Even if they do refuse / decline the offer, if a BrewHubber feels they may have been offered a bribe or inducement they should report it via Stopline: <https://brewhub.stoplinereport.com/>

Guide for Issuing from External Parties

Gifts, benefits and hospitality may be issued by BrewHubbers in the normal course of leading relationships, partnerships, and supply arrangements. This may occur when welcoming guests, to facilitate the development of business relationships, to further business outcomes and to celebrate achievements.

BrewHubbers can apply the 'HOST' test when deciding whether to provide gifts, benefits or hospitality, or the type of gift, benefit or hospitality to provide.

HOST test		
H	Hospitality	To whom is the gift or hospitality being provided? Will recipients be external business associates such as suppliers, clients, or partner organisation?
O	Objectives	For what purpose will hospitality be provided? Is the hospitality being provided to further the conduct of official business? Will it promote and support BrewHub objectives and priorities?



S	Spend	<p>Will BrewHub funds be spent? What type of hospitality will be provided? Will it be modest or expensive, and will alcohol be provided as a courtesy or an indulgence? Will the costs incurred be proportionate to the benefits obtained?</p>
T	Trust	<p>Will community trust be enhanced or diminished? Could you publicly explain the rationale for providing the gift or hospitality? Will the event be conducted in a manner which upholds the reputation of BrewHub?</p>

Reporting

BrewHubbers must declare all relevant gifts, benefits, or hospitality via Stoline: <https://brewhub.stolinereport.com/>

If BrewHubbers are uncertain if declaration is required, they should seek guidance from their manager or declare it anyway so it can be assessed.

RESPONSIBILITIES

All BrewHubbers – adhere to this policy and raise any concerns or questions with their manager.

Managers – ensure all BrewHubbers are adequately informed of this policy, monitor the gifts and practices within their team, and approve budget and expenses for outgoing gifts.

Senior management – set the budget for outgoing gifts, monitor the gifts and practices within their department, participate in or chair compliance committee reviews when required.

Director(s) – ensure all legal requirements and regulations are met and chair compliance committee or complaint reviews when required.

Whistleblowing – BrewHub encourages its employees, suppliers, and clients, to speak up when they observe suspected suspicious behaviour from BrewHub. BrewHub does not tolerate any form of retaliation, harassment, or intimidation of any individual as a result of reporting or declaring matters. If there are any concerns, BrewHubbers are encouraged to report them, anonymously if preferred, via Stoline: <https://brewhub.stolinereport.com/>

Failure to adhere to this policy and/or monitor the compliance with it, may result in disciplinary action including termination of employment.

End of Document

POLICY DETAILS

Policy number: 4.1	Date published: September 2024
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Policy Approved by: David Scott, <i>Managing Director</i>	Approval Signature: