



DNI Group Code of Ethics

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1. COVERAGE

This is the Business Code of Ethics (“Code of Ethics”) for DN Invest Proprietary Limited and each of its subsidiaries (each a “Company” and collectively, the “DNI Group”).

The Code of Ethics applies to all stakeholders of the DNI Group, being employees, independent contractors, shareholders, directors, agents, intermediaries, representatives, distributors, consultants, business partners, joint venture partners, clients / customers, suppliers, service providers, and any other persons associated with the DNI Group. To the extent that it is relevant and applicable, it also applies to the communities within which it operates, government agencies and officials, regulatory bodies and the general public.

2. STATEMENT OF INTENT

2.1 INTENT

This Code of Ethics outlines the acceptable moral and ethical conduct expected from every stakeholder within the DNI Group. It serves as a framework for ethical decision-making, offering guidance to each of its stakeholders in their dealings with each other.

2.2 PURPOSE

The purpose of this Code of Ethics is to:

- reinforce the DNI Group’s commitment to ethical principles;
- set out the fundamental standards of ethical conduct;
- provide channels for reporting known or suspected ethical violations; and
- help prevent and detect wrongdoing.

2.3 THE DNI GROUP’S STANCE ON VARIOUS ETHICAL MATTERS

- The DNI Group strives for excellence and professionalism in all its endeavours. In particular, it seeks to:
 - protect shareholders’ investment and to provide acceptable returns;
 - provide optimal support to its partners and clients in the context of its operating model

- and growth strategy;
 - respect its stakeholders' human rights;
 - provide decent working conditions and competitive terms of service for its employees; promote the development and best use of human talent; avoid discrimination of any nature; and, achieve employment equity targets in the context of a spirit of empowerment;
 - maintain mutually beneficial relationships with suppliers and service providers on the basis of sound business ethics;
 - conduct business as a responsible corporate member of society; observe the laws of the countries in which it operates; express support of fundamental human rights; give proper regard to safety, health and environmental concerns; and, support appropriate social responsibility programmes.
 - minimise its environmental impact and promote sustainability in its operations.
 - contribute positively to the communities in which we operate and support social initiatives. In particular, the DNI Group is committed to community development initiatives and seeks to actively engage in enterprise development programmes and mentorship.
- The DNI Group further adopts the following stance on these matters from an ethical perspective:
 - Stakeholders must engage in good faith. Honesty and integrity is expected in all dealings with all stakeholders.
 - Stakeholders must interact with fairness, dignity and respect to create and protect a trusting business and working environment free from harassment and discrimination.
 - Fraudulent, corrupt or illegal practices will not be tolerated. Bribes or any other illicit payments will neither be paid nor accepted. Refer to the Anti-bribery, Corruption and Money Laundering Policy for further detail in this regard.
 - Under no circumstances may any stakeholders give or agree or offer to give any gratification prohibited in terms of Chapter 2 of the Prevention and Combatting of Corrupt Activities Act 12 of 2004 to another person, including to obtain or retain business for the DNI Group or an advantage in the conduct or business for the DNI Group. Refer to the Anti-bribery, Corruption and Money Laundering Policy for further detail in this regard.
 - Participation in any illegal, anti-competitive activity is prohibited. The DNI Group seeks to compete in a fair, ethical and lawful manner. Stakeholders must not authorise nor participate in any illegal conduct or action (such as price manipulation or tender fixing) that restricts competition.
 - The DNI Group is non-political. It does not make contributions to political parties/organisations or allow its assets and/or services to be used in any way which

- favours any particular political grouping, other than in the provision of its normal products and services, under its standard terms and conditions and arm's length practices.
- Stakeholders must act in the DNI Group's best interests.

2.4 EXPECTATIONS PERTAINING TO STAKEHOLDERS

The DNI Group expects its stakeholders to:

- commit to conduct themselves in accordance with this Code of Ethics – in particular, the DNI Group's stance as detailed at item 2.3 above;
- observe both the intent and literal application of the law in their dealings with the DNI Group or on its behalf;
- recognise responsibility to all its stakeholders and assess priorities in the context of appropriately discharging these responsibilities; and
- conduct themselves as responsible members of society.

3. COMPONENTS OF THE CODE OF ETHICS

3.1 CONFLICTS OF INTEREST

Employees must not engage in practices or pursue personal interests which are in conflict with the interests of their Company.

A conflict of interest is any situation that may lead to financial harm or loss for the Company or damage the Company's reputation in the eyes of its business partners or the public. A conflict of interest exists when employees have direct or indirect personal interest or derive benefits from transactions to which the Company or an employee in his/her capacity as employee is also a party (indirect means any family member or close relation).

To the extent possible, such situations must be avoided and prevented in the interest of honest *bona fide* business practices. The onus rests on the employee to disclose all potentially conflicting interests as soon as they arise to their line manager **and** their Company's or the DNI Group's Human Resources Department.

Instances where conflicts of interest arise are reflected at clauses 3.1.1 to 3.1.3 below.

3.1.1 Disclosure and Annual Declaration of Appointments

- Any proposed appointment as a director of a public company, private company, public body, or as a member of a close corporation or trustee of a trust other than family trusts, must be submitted in advance to the relevant Executive for consideration prior to acceptance.
- In cases where the relevant Executive is unsure, they may at their discretion escalate the matter to the Managing Director/CEO for a decision. The Managing Director/CEO may consult with the DNI Group Executives, DNI Group Head of Legal and DNI Group Compliance Officer prior to making such decision. Approval of specific interests may be subject to certain conditions or withheld if a potential conflict of interests exists.
- Upon joining a Company and at the beginning of each calendar year, all employees, including Executives and senior management, must submit an annual declaration of holding of interests and directorship in any institution. The annual declaration of interests will be facilitated by the DNI Group online. Employees must complete the annual declaration of interests online and the contents of the declaration will be shared with the relevant Company's Human Resources Department and the Group Compliance Officer. Employees may be requested to complete an annual declaration of interests more than once a year and at any time of the year, notwithstanding having completed one when joining a Company or at the beginning of the calendar year. If there are questions / issues that need to be clarified following the submission of a declaration of interests, the Company's Human Resources Department or the Group Compliance Officer will reach out to the relevant employee(s) for feedback / clarity.
- Each director of a Company will be required to complete a declaration of holding of interests and directorship in any institution at least twice a year.
- All disclosures and declarations will be treated with the strictest confidence.

3.1.2 Alternative Employment: Conducting Business

An employee, including executive directors, must not engage in full or part-time employment with any person or business entity, or conduct business on behalf of another person or business entity, or conduct business in their own name, without their Company's knowledge and prior written consent from their Company's Managing Director/CEO. To the extent a Company' Managing Director/CEO requires consent, he or she must obtain written consent from the DNI Group CEO.

3.1.3 Supply of goods and services or contracts entered into by employees, immediate family members, relatives or close friends of an employee with the DNI Group

Unless approval is sought and granted in accordance with the Group's delegation of authority framework, no immediate family member, relative of an employee or close friend is to supply the Company with goods,

repairs or services of any kind or is to enter into contracts with the DNI Group. If any employee has a family member or relative that works for an organisation that supplies goods, repairs or services to the DNI Group, this fact must be disclosed to the relevant Executive.

An immediate family member and relative are as follows: parents, husband, wife, spouse, children, brothers, sisters, grandparents, parents-in law, brothers and sisters- in- law.

An annual declaration of supply of goods and services to the DNI Group or contracts entered into with the DNI Group by employees, immediate family member, relatives or close friends of an employee, must be made by all employees. This declaration will form part of the annual declaration of interests and directorships that is facilitated by the DNI Group online as explained at clause 3.1.1 above.

3.2 CONFIDENTIAL INFORMATION

Employees must abide by the confidentiality terms of their Employment Contract both during their tenure with the Company and after termination or expiration as specified in the contract.

In particular, stakeholders (which includes employees):

- Must not disclose, transmit or share any information related to any of the Company's activities or any company in which the Company has an interest / affiliation to with unauthorised third parties. They must also refrain from participating in any actions that would breach this condition.
- Must take reasonable measures to protect information that they are not permitted to disclose, transmit, or share. They must ensure that the confidentiality of the information is not compromised.
- Must only use information shared with them for the purpose(s) it was shared, and not for any other purpose(s), regardless of its potential benefit to others, nor allow its use by anyone else, at any point in time.
- Must take adequate precautions to ensure that all confidential information, which is not generally available to the ordinary public, will not be leaked to person/s who are not entitled to it.
- Must treat information in accordance with the requirements of the Protection of Personal Information Act 4 of 2013 at all times.

3.3 USE OF COMPANY SERVICES AND PROPERTY

A Company's services and/or property which do not form part of an employee's employment benefits may under no circumstances be used for private purposes unless prior written approval has been obtained from the relevant Company Executive, unless the materiality is less than R10.00 on any given day.

Each employee must be familiar with the procedures applicable to their responsibilities and must be sure that they are followed, particularly in connection with the acquisition, use or disposition of the Company / DNI Group assets.

Employees should recognise that the Company assets are not only physical or tangible items, but also include intangibles (such as ideas, concepts or inventions which employees have access to as a result of their work responsibilities).

3.4 ACCEPTANCE OF GIFTS AND REWARDS

Employees should always act with integrity and should not allow any person to induce them by way of any reward with a monetary value to him/her or to a relative, to do or omit or do anything which is prejudicial or potentially prejudicial to the Company. Such conduct constitutes a serious offence, which may lead to dismissal and/or legal action, criminal and/or civil, being taken against the employee.

3.4.1 Publicity Gifts

Occasional small promotional gifts of a nominal value as well as business lunches and tickets to sporting events etc., which are in fact necessary or useful to promote or expedite business affairs, are not regarded as a contravention of this Code of Ethics or as constituting a conflict of interest. For the purposes of this paragraph, a cumulative amount of R5,000.00 per client / organisation a year may be regarded as a nominal value.

Employees should be aware that if gifts are given or accepted with corrupt or fraudulent intentions, or if they conflict with the rules set out in this policy, the DNI Group Procurement Policy and/or the DNI Group Anti-Bribery, Corruption and Money Laundering Policy, it constitutes a transgression.

If any employee is uncertain whether a gift or any other consideration may be accepted, they should immediately consult the relevant Executive in this regard. When in doubt, the onus for proving that a transaction is not corrupt will be on the employee.

If gift considerations of a monetary value are received by any relative, friend or acquaintance of an employee from any person, in circumstances which may give rise to a conflict of interest or influence an employee in the execution of their normal duties, then the employee concerned must immediately (within 24 hours) report such a gift or consideration to the relevant Executive who will take further action.

3.4.2 Invitations

Invitations from customers, suppliers and service providers extended as a courtesy during the normal course of business may be accepted, provided this is not being offered to influence an employee's business

decisions and are in the best interests of the Company.

Airline tickets and/or accommodation for business trips (including those for client / supplier relations) or trips for training or study purposes, paid for by a third party are not prohibited if approved by an Executive or director of the Company.

3.4.3 Unacceptable Business Courtesies

To offer clear guidance to employees, the following actions are considered unacceptable, amongst others:

- Acceptance of gifts or any considerations which would be perceived as having a value to the recipient, for example sponsored holidays, hunting trips, flight tickets for personal use, jewellery, electronic equipment, any other luxury items etc. Offers of this kind must be firmly declined or immediately returned to the sender if delivered without prior notice, unless approved by an Executive or director of the Company and where refusal would unnecessarily offend the donor.
- Acceptance of cash payments, whether large or small, must be refused under any circumstance.

3.4.4 Declaration of Offers

All such items exceeding a cumulative amount of R5,000.00 per client / organisation a year or as approved by the relevant Company Executive, must be recorded in the register maintained for this purpose on an annual basis (see Annexure A). Where a gift is received that is manufactured by the client, the estimated open market value should be used for recording it in the register and not the cost or selling price.

The following information is recorded in the register:

- Name of recipient;
- Name of organisation from whom the gift was received;
- Nature of gift;
- Estimated open market value of gift; and
- Circumstance under which gift was given.

The non-declaration of gifts or hospitality or rewards of monetary value could lead to severe disciplinary action; legal action; the termination of future dealings with the supplier or client concerned; fines; and/or, in certain instances, imprisonment.

Employees and directors should not give or accept gifts, entertainment, or any other personal benefit or

privilege that could in any way influence or appear to influence their objectivity in the execution of their duties. Employees cannot give or accept any benefit, regardless of its form, if it is tendered as a “quid pro quo” for the employee to make a favourable decision, or if it is a cash, voucher or a similar monetary item.

3.4.5 Exchange of Gifts and Entertainment

Where there is a need to give a gift to a business partner, such gift should be confined to taking the business partner to lunch or giving them Company branded pens, ties, diaries etc.

Giving of gifts which cumulatively exceed R5,000.00 per person per year should be avoided. For gifts in excess of this amount, prior approval from the relevant Managing Director/CEO needs to be obtained.

All gifts given must be recorded in the register maintained for this purpose on a monthly basis (see Annexure B) and declared on a quarterly basis. The completed register must be submitted to the Group’s Chief Operations Officer and Compliance Officer on a quarterly basis or when requested.

When issuing gifts to customers, adhere to the guidelines in this policy, and where applicable, the DNI Group Procurement Policy.

To eliminate any uncertainty, the DNI Group makes the distinction between appropriate and inappropriate giving and receiving of gifts and entertainment, as per the following:

STRICTLY PROHIBITED	ACCEPTABLE, BUT REQUIRES PRIOR APPROVAL FROM THE RELEVANT MANAGING DIRECTOR	ACCEPTABLE AND DOES NOT REQUIRE PRIOR APPROVAL
The giving and receiving of cash or cash equivalent, e.g. vouchers.	Any gift or entertainment that could result in a conflict of interest should be declined.	Provided that – <ul style="list-style-type: none"> • no obligation is created or expected; • the gift or entertainment is reasonable and the cumulative gifts each year do not exceed R5 000.00; • always mention it to your line manager and peers to ensure your actions

		are transparent.
<p>The giving or receiving of any gift or entertainment that would contravene any law, e.g. bribery, corruption etc.</p>	<p>Should any such gift have been accepted, it should be declared.</p>	<p>Typical examples:</p> <ul style="list-style-type: none"> • modest and occasional meals with a business acquaintance; • occasional attendance at ordinary sport, theatre and other cultural events; • gifts of limited and promotional value such as pens, calendars and other inexpensive items; and • gifts that are considered as reasonable and not excessive and given widely in full public view.

<p>The giving or receiving of anything that creates an obligation to give in return.</p>	<p>Some examples of entertainment that have an inherent potential for creating conflict of interest –</p> <ul style="list-style-type: none"> • It includes partners, family members, close friends, or employees. • It is often repeated. <p>Expensive meals, sought after entertainment such as high-profile shows, sporting events or recreational opportunities away from the employee's work environment.</p>	
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4. ETHICAL DECISION-MAKING GUIDELINES

It is an absolute requirement that the decisions and actions of the DNI Group are governed by a clear understanding of what comprises right or wrong behaviour. To achieve this, all stakeholders must be able to consistently make the right ethical choices in a variety of situations, some of which may be ambiguous. The following guidelines (not being an exhaustive list) that stakeholders should consider if there is any doubt about the ethics associated with a contemplated decision or action, include:

1. Is this decision/action legal?
2. For stakeholders, other than employees: Does this decision/action comply with this policy and the DNI Group Anti-Bribery, Corruption and Money Laundering Policy?
3. For employees: Does this decision/action comply with the other policies and procedures of the DNI Group or relevant Company concerned?
4. Is this decision/action consistent with the values and ethical principles of the DNI Group or the Company concerned?
5. Does this decision/action feel right?
6. For employees: Would I be happy if my manager knew about this decision/action?
7. Would I be happy to have this decision/action published on the front page of the

newspaper or online?

If the answer to each of the above questions is "yes", then the decision or action that is under consideration is likely to comply with this Code of Ethics. If, however, there is still uncertainty after you have applied these guidelines, then it is imperative that you seek additional guidance from the relevant Human Resources department, contact person within the DNI Group or use the DNI Group Fraud and Ethics Hotline (i.e., whistleblower hotline).

5. REPORTING OF WRONG-DOING: TIP OFFS ANONYMOUS

5.1 Framework for Tip-offs

Globally, it is recognised that the most effective source of information to combat fraud is a whistle blowing hotline. Having an independent hotline to report unethical or criminal behaviour helps to strengthen an organisation's first line of defence in combatting fraud.

Fraud, crime and theft is an increasing problem in South Africa. Too often, it is undetected and goes unreported, resulting in reputational and financial losses to organisations, eventually to the detriment of all stakeholders.

The DNI Group is no different. We are committed to conducting healthy business practices with honesty and integrity, which will not only ensure a stable environment for everyone but also ensure the continued future success of the business. For this reason, the DNI Group has a Fraud and Ethics Hotline ("Hotline") through which an employee's concerns, as detailed in the Whistle Blowing Policy, can be confidentially and/or anonymously reported. The Hotline is independently managed by an external service provider ("Service Provider").

The Hotline service is available to employees in English every day of the week, day or night, throughout the year (i.e., 24/7). Between 8am and 5pm (CAT), the service is provided in South Africa's 11 official languages; Setswana in Botswana; French in Mauritius; and, Afrikaans in Namibia. In Namibia, the service is also provided in Oshiwambo & Otjiherero during Namibian business hours.

Employees are also encouraged to approach their line managers, senior managers or someone who works in a supporting function, such as the DNI Group Compliance Officer, Group Legal Counsel, Group Human Resources or Group Health and Safety to report any breaches of the Code of Ethics.

Other stakeholders (including persons associated with the DNI Group and members of the public) may report their concerns directly to the DNI Group's Compliance Officer, Chief Financial Officer ("CFO") or

Legal Counsel by contacting them by:

- e-mail at tipoffs@dninvest.co.za; and/or
- telephone on 011 100 3800.

If the concern pertains to any one or all of these individuals, stakeholders may report their concerns directly to the DNI Group's Board by e-mail at dni-tipoffs@sabvest.com. Stakeholders must not report concerns to the Board, unless it involves the DNI Group's Compliance Officer, CFO or Group Legal Counsel.

5.2 How does the Hotline work?

- All employees can lodge their concerns through the Hotline using any of the channels detailed in the Whistle Blowing Policy.
- The Service Provider's operators will seek to obtain as much information as possible.
- Thereafter, the Service Provider will compile a report that is sent to the DNI Group's Compliance Officer and CFO. If the reports pertain to either of these designated people, the reports will be sent to the DNI Group's Legal Counsel.
- If the employee wants to remain anonymous or partially anonymous, a report analyst from the Service Provider shall remove their identity from the report and send the report to the designated people within the DNI Group.
- If the report relates to any of the designated people within the DNI Group, the report will be sent to a member of the DNI Group's Audit and Risk Committee, who is a non-executive director.
- After the employee lodges a report with the Hotline, they will obtain a unique reference number for their personal records.
- To receive feedback, the employee may contact the Hotline through the prescribed channels and provide their unique reference number.

6. DNI GROUP'S UNDERTAKING TO STAKEHOLDERS

All suspected violations of this Code of Ethics will be thoroughly investigated, based on the quality and integrity of the information provided, after which, appropriate remedial actions will be implemented. When there is good cause to suspect that a breach of this Code of Ethics has occurred, the remedies may include any combination of the following actions:

- initiating an internal disciplinary procedure; and/or
- initiating legal proceedings with the appropriate authorities; and/or
- suspending or terminating relationships with stakeholders who do not demonstrate the same level of

commitment to organisational integrity; and/or

- instituting appropriate actions and controls to prevent the breach from reoccurring.

Any breach of this Code of Ethics that occurs, as well as general levels of compliance, will be disclosed to stakeholders and other relevant parties fully, fairly, accurately and in a timely manner (to the extent that it does not compromise any investigation and/or legal obligations). In addition, the DNI Group will implement measures that will seek to protect those who speak out against unethical practices from retribution and will seek to safeguard the rights and reputation of those falsely or maliciously accused.

7. ENHANCEMENT AND MONITORING

The overriding objective of the DNI Group is to institutionalise ethical behaviour as an essential component of the DNI Group's culture. This can only be achieved with the full co-operation of all employees and stakeholders, whom we expect to:

- become familiar with and comply with this Code of Ethics, as well as applicable laws and other policies and procedures of the DNI Group or Company concerned;
- proactively report any suspected or known violation of this Code of Ethics; and
- protect those who report violations from retribution.

8. LOCAL ADAPTATION

In order for this policy to be effective, it is necessary for it to be applied across the DNI Group, taking into consideration the diverse regulatory environments in which the DNI Group operates. A Company within the DNI Group may, from time to time, adapt certain sections of this policy in order to align with in country legislation, regulations and standards.

Local Management is responsible for reporting and confirming any local adaptations to this policy with the DNI Group Head of Humans Resources, Chief Operations Officer and the Group Compliance Officer.

9. COMMUNICATION, EDUCATION AND TRAINING

Each Company must seek to:

- Communicate this policy to all stakeholders;

- Ensure that that this policy and the DNI Group Anti-Bribery, Corruption and Money Laundering Policy are reviewed and understood by employees;
- Conduct ongoing education and training for employees on how to comply with this policy and the DNI Group Anti-Bribery, Corruption and Money Laundering Policy; and
- Remind stakeholders to report any suspected violations of this policy to the designated persons / channels reflected under clause 5 above.

10. POLICY VIOLATIONS

Any employee who does not comply with this Code of Ethics or abuses any privileges afforded to them in terms of this Code of Ethics will be subject to disciplinary action, which may include dismissal. Similarly, the DNI Group reserves the right to take legal action against any stakeholder (including employees) who does not comply with this Code of Ethics.

The DNI Group or Company concerned also reserves the right, should it be considered necessary, to advise the appropriate authorities or officials of any illegal activities relating to any misconduct in terms of this Code of Ethics.

RELATED LAWS

(In alphabetical order)

1.	Basic Conditions of Employment Act 75 of 1997
2.	Broad-based Black Economic Empowerment Act 53 of 2003
3.	CIPC Guideline 1 of 2018
4.	Consumer Protection Act 68 of 2008
5.	Companies Act 71 of 2008
6.	Competition Act 89 of 1998
7.	Constitution of the Republic of South Africa, 1996
8.	Employment Equity Act 55 of 1998
9.	Financial Intelligence Centre Act 38 of 2001
10.	Foreign Corrupt Practices Act of 1977 (as amended)
11.	General Data Protection Regulation 2016/679
12.	Judicial Matters Amendment Act 15 of 2023
13.	International Labour Organisation's protocol on decent work and working conditions
14.	King IV™
15.	Labour Relations Act 66 of 1995
16.	National Environmental Management Act 107 of 1998
17.	Organisation for Economic Co-operation and Development's publications concerning corruption
18.	Prevention and Combating of Corrupt Activities Act 12 of 2004

19.	Prevention of Organised Crime Act 121 of 1998
20.	Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
21.	Protected Disclosures Act 26 of 2000
22.	Regulation 43 of the Companies Regulations, 2011
23.	UK Bribery Act 2010
24.	United Nations Global Compact Principles

Version	Approved By	Date of version	Date of implementation of changes
1	Social, Ethics & Transformation Committee	22 February 2021	22 February 2021
2	Social Ethics & Transformation Committee	7 June 2021	7 June 2021
3	Social Ethics & Transformation Committee	18 November 2021	18 November 2021
3	Social Ethics & Transformation Committee	23 April 2024	13 May 2024

ANNEXURE A

GIFTS REGISTER – 20[insert year] - 20[insert year]

The register below shows the nature and value of gifts, entertainment and hospitality that has been accepted by the Company / its employees (including its directors and executives) between 1 July [insert year] and 30 June [insert year].

This register is updated on an **annual** basis.

[INSERT COMPANY'S NAME]						
Gifts, entertainment and hospitality received by the Company / its employees						
Name of Recipient	Date of Receipt of Offer	Description of gift, entertainment and/or hospitality offered	The circumstances under which it was given	Person / Organisation offering the gift, entertainment and/or hospitality	Estimated market value of the gift, entertainment and/or hospitality	If accepted, reason for acceptance

ANNEXURE B

GIFTS REGISTER – [insert date] - [insert date]

The register below shows the nature and value of gifts, entertainment and hospitality that has been offered / given by the Company / its employees (including its directors and executives) to business partners / third parties between [insert date] and [insert date].

This register is updated on a **monthly** basis.

[INSERT COMPANY'S NAME]					
Gifts, entertainment and hospitality given by the Company / its employees					
Name of Recipient	Date of Offer	Description of gift, entertainment and/or hospitality offered	The circumstances under which it was given	Name of person who offered the gift, entertainment and/or hospitality	Estimated market value of the gift, entertainment and/or hospitality