Accenture Gifts and Entertainment Policy

This site is administered by Accenture plc on behalf of each Accenture local operating company.

Company employees do not accept or give inappropriate Gifts or Entertainment. This Policy addresses how to provide any Gift or Entertainment to a Public Official, commercial client, business partner or other third party. This policy also addresses whether to accept any Gift or Entertainment.

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1. Five Gift & Entertainment Criteria

The Gifts and Entertainment we provide to Public Officials (including any member of their families), commercial clients, business partners and other third parties must always meet five criteria ("G&E Criteria"). To avoid even the appearance of impropriety and to preserve the integrity of our procurement processes, any Gifts or Entertainment that a Company employee accepts from a third party must also meet the five G&E Criteria.

The G&E Criteria. The five G&E Criteria are that any Gift or Entertainment must be:

1. For a proper purpose, and not intended to secure an improper advantage or otherwise inappropriately influence the recipient.
2. Permitted by law.
3. Permitted by our policies.
4. Permitted by the recipient’s policies. AND
5. Reasonable in value and appropriate under the circumstances.

Applying the G&E Criteria.

There are a number of factors to consider when applying the five G&E Criteria to a proposed Gift or Entertainment that you may want to provide or receive. For example:

- There is a current or potential sales pitch, tender or bid process, or active opportunity with the recipient’s organization
- The recipient is a decision-maker or influencer at his or her organization regarding a current or potential sales pitch, tender or bid process, or active opportunity
- The Gift or Entertainment has the potential to create a reputational concern, or a negative impression for the Company or its employees (e.g., Entertainment at gentlemen’s clubs or in gambling venues is not considered appropriate).
- A Gift or Entertainment provided to a spouse, family member or guest is generally considered inappropriate.

In the above situations you MUST consult with Legal and the Country Managing Director to determine whether a proposed Gift or Entertainment meets the five G&E Criteria.

If you are a Company employee considering whether a Gift or Entertainment being offered to you is appropriate under the G&E Criteria, you should review Section 4—Accepting Gifts & Entertainment as
a Company Employee below, which provides more detail. To help guide you through the decision of whether a Gift or Entertainment meets the five G&E Criteria, see the Decision Tree for Providing and Receiving Gifts & Entertainment. If you have any questions, consult with your Country Legal lead.

2. Gifts & Entertainment to Public Officials

Providing a Gift or Entertainment to a Public Official is permissible if (1) the Gift or Entertainment meets the five G&E Criteria AND (2) the gift is approved under this policy. Employees seeking to provide a Gift or Entertainment to a Public Official, regardless of value, must get approval prior to providing the Gift or Entertainment. The approval process is set forth in Procedure 0150.100: Gifts & Entertainment Approval Process for Public Officials. To help guide you through the decision of whether a Gift or Entertainment meets the five G&E Criteria, see the Decision Tree for Providing and Receiving Gifts & Entertainment. If you have any questions, consult with your Country Legal lead.

See Section 5—Personal Gifts & Entertainment, for personal Gifts and Entertainment to Public Officials.

It is not always easy to identify someone as a Public Official. The term “Public Official” applies to a broad range of individuals and includes any member of the Public Official’s family. For instance, “Public Officials” include: elected or appointed government officials, even if part-time; officers and employees of government agencies; employees of federal, state, regional and municipal agencies, even if only partially state-owned; employees of entities that are partially or wholly owned by federal, state, regional or municipal agencies; outside directors of state-owned entities; part-time legislators; royal family members; political candidates; relatives of a Public Official and officers of the World Bank, the United Nations or the International Monetary Fund.

To verify if a client is deemed to be a Public Official, use the Client Team Lead lookup tool on the Accenture Portal or directly through this link. If the Public Official Indicator states “yes” then any employee of the entity is considered a Public Official under Policy 0150. If you have any questions, or if an entity is not listed, consult with your Country Legal lead.

3. Gifts & Entertainment to Other Third Parties

Providing a Gift or Entertainment to individuals who are not Public Officials, such as commercial clients, business partners and suppliers, is permissible if the Gift or Entertainment meets the five G&E Criteria. No additional approvals are required under this policy (but note that there are some additional requirements described in Section 1—Five Gift & Entertainment Criteria above when consultation with Legal and the Country Managing Director is required). To help guide you through the decision of whether a Gift or Entertainment meets the five G&E Criteria, see the Decision Tree for Providing and Receiving Gifts & Entertainment.

4. Accepting Gifts & Entertainment as a Company Employee

Receiving Gifts and Entertainment from third parties as a Company employee does not require approval under this policy. Any Gift or Entertainment received, however, must meet the five G&E Criteria. You may not receive anything of value, directly or indirectly, if it might cause a conflict between personal interests and professional duties or create the appearance of such a conflict. Gifts and Entertainment accepted from those doing or seeking to do business with the Company should be limited. You may only accept Gifts and Entertainment when they are offered in good faith, designed for a bona fide and legitimate business purpose, are reasonable and proportionate in amount, and not intended to induce or reward you to act improperly. As a reminder, as described in Section 1 - Five Gift & Entertainment Criteria above, as an additional requirement, when there is a pending selection or procurement decision involving a supplier, you must consult with Legal and the Country Managing Director before accepting any Gift or Entertainment from that third party.

To help guide you through the decision of whether a Gift or Entertainment meets the five G&E Criteria, see the Decision Tree for Providing and Receiving Gifts & Entertainment. If you have any questions, consult with your Country Legal lead.

5. Personal Gifts & Entertainment
A personal gift is a Gift or Entertainment to a personal acquaintance provided (1) at the Gift-giver's own expense, (2) with no business purpose, (3) with no expectation of any business benefit, and (3) wholly outside the business relationship. Employees may provide personal Gifts or Entertainment to Public Officials or employees at commercial clients, business partners or other third parties if the Gift or Entertainment meets the five G&E Criteria. If the Gift or Entertainment is to a Public Official (who is not a family member) and exceeds US$250, you must seek approval following Procedure 0150.100: Gifts & Entertainment Approval Process for Public Officials.

6. Personal and Company Charitable Contributions

A personal charitable contribution is a Gift or Entertainment provided (1) at the Gift-giver’s own expense, (2) with no expectation of any business benefit, and (3) wholly outside the business relationship. Employees may provide personal charitable contributions to or on behalf of or in support of Public Officials or employees at commercial clients or business partners if the Gift or Entertainment meets the five G&E Criteria.

A Company charitable contribution is a Gift or Entertainment provided to or on behalf of or in support of Public Officials or employees at commercial clients or business partners. Company charitable contributions must meet the five G&E Criteria and comply with Policy 0099—Charitable Activities.

7. Political Contributions

Contributions made by employees from their personal funds, property or services to a political party or candidate for political office, either directly or indirectly or through an employee organization such as a political action committee, are not governed by this policy, but governed by Policy 1221: Contacts with Public Officials (and its accompanying Procedures).

8. Spouses, Family Members and Other Guests

The Company prohibits providing Gifts or Entertainment to the spouses, family members or guests of Public Officials. However, in situations where the Gifts or Entertainment are shared inseparably with the Public Official—for example, a limousine ride—then the Gifts or Entertainment are appropriate, so long as they meet the five G&E Criteria.

The policy for providing Gifts or Entertainment to the spouses, family members or guests of commercial clients, business partners, or other third parties is currently under revision. Please contact Dan Seltzer, Senior Director of Anticorruption Law or the relevant Geographic/OG Marketing Lead with questions.

9. Prohibition of "Facilitating Payments" to Public Officials

No Company employee may make a Facilitating Payment to any Public Official except in an emergency situation as described below. The Company prohibits making Facilitating Payments directly or indirectly (through others), regardless of whether such payments are customary, nominal in amount or permitted by local law.

The only exception to this prohibition against Facilitating Payments to Public Officials is in the rare case when the safety and well-being of our employees or their families are at risk. An emergency payment necessary to address an imminent threat to the health or safety of an individual is permitted. Where possible, consult with and obtain approval from the appropriate Country Managing Director or Legal before making or agreeing to make any emergency payment. Any approved emergency payment must be recorded promptly, clearly and accurately, and must be reported to the appropriate Country Managing Director and Legal as promptly as possible if prior consultation was not possible. The expense report must also include a detailed description of the extenuating circumstances surrounding the emergency payment, including the need for, purpose of and manner of the payment—for example, a $US100 payment to local medical hospital staff to expedite receipt of urgently needed prescription medication.
Sanction Statement

Failure to comply with the requirements of this policy or its procedures will result in disciplinary action up to and including termination of employment. Any expense of a Gift or Entertainment made in violation of this policy may not be reimbursed.

REPORTING SUSPECTED WRONGDOING
To report a possible violation of this policy or the Company's Code of Business Ethics, employees are encouraged to raise your concern directly to your career counselor, Legal or Human Resource representative, or to any member of management. In addition, if employees are not comfortable raising their concerns directly through any of these channels, they may report a possible violation of the Company’s Code of Business Ethics or any good faith claim about the Company’s financial affairs, accounting practices, internal accounting controls, auditing matters, corruption or fraud—or other serious matters where the vital interest of the Company or the moral or physical integrity of Company people are at stake—by using the Accenture Business Ethics Line globally at:

- +1 312 737 8262, or in India at +1 888 276 6226 with access code: 000-117, available 24 hours a day, seven days a week (employees can reverse the charges), or
- Visit the encrypted website at https://businessethicsline.com/accenture

Employees may remain anonymous, but the Company may require or request additional information to resolve some cases. The reporting scope and/or anonymity requirement of the Accenture Business Ethics Line may be restricted in some geographies. These restrictions are described on the Accenture Business Ethics Line website.

As stated in Policy 0301, "Reporting Unlawful or Unethical Activity - Prohibition Against Retaliation" the Company will not tolerate retaliation against any employee because he or she reported an ethical or legal concern. Employees who do retaliate violate our ethical standards and will be subject to discipline including termination of employment. We take all allegations seriously and we resolve them in a standard, impartial process. We respect the privacy of our people. We will use your personal information in accordance with Policy 0090 - Data Privacy.

Application of other Policy Statements

All contact with Public Officials
local laws, rules, and regulations. These contacts also must comply with any other applicable Company policies, which you should review, and which include:

- The Company Code of Business Ethics
  Policy 0032: Conflicts of Interest: Individual
  Policy 0108: Illegal Activities
  Policy 0144: Events and Sponsorships
  Policy 0966: Work on Behalf of Governments
  Policy 1064: Business Meetings and Events
  Policy 1221: Contacts with Public Officials
  Policy 1327: Business Intermediaries