



Our policy on...
The Giving and Receiving
of Gifts and Hospitality

For all Kantar people

The practice of giving and receiving of gifts and hospitality varies around the world, but in most markets it is an accepted and acceptable part of doing business. However, it can be difficult to judge what level of gifting and hospitality is appropriate for a given situation, and what level could expose you and Kantar to allegations of bribery or corruption.

This short policy outlines what Kantar deems appropriate so that you can both give and receive with confidence, and what to do to protect you and Kantar when gifting or hospitality is proposed that goes beyond these parameters.



01 Kantar's position on gifts and hospitality

The giving and receiving of gifts and hospitality is permitted at Kantar when:

- It meets the criteria outlined in this policy
- It is appropriately documented
- Approval is gained when necessary
- It is in line with the applicable policies of the client or other third party.

Please note that where approval is required, this must be obtained before any expenditure is made and before any gift or hospitality is given or received.

02 What amount or equivalent value is it acceptable to give or receive?

Gifts and hospitality must only be of 'nominal value'. By this we mean an amount which will not influence, or be perceived to influence, a favourable outcome. To help ensure that we behave with this in mind, each Kantar market has a set amount that is deemed acceptable, known as the 'de minimis limit'.

Setting this limit means that we avoid the need to approve every single instance of gifts and hospitality, including for items such as normal working meals of a reasonable cost with a third party. It will not be higher than US\$150 anywhere in the world, and in many markets it will be much lower. You can find information about the limit that has been set in your market [here](#). Importantly, any spend over the de minimis limit for your market must be recorded in the Gifts and Hospitality Register in Workday and **approved by the relevant individual**. Login into your account and search for "Gifts and Hospitality Register" in the search bar.

You can find some examples of what would, and would not, be considered acceptable in section 7 of this policy.

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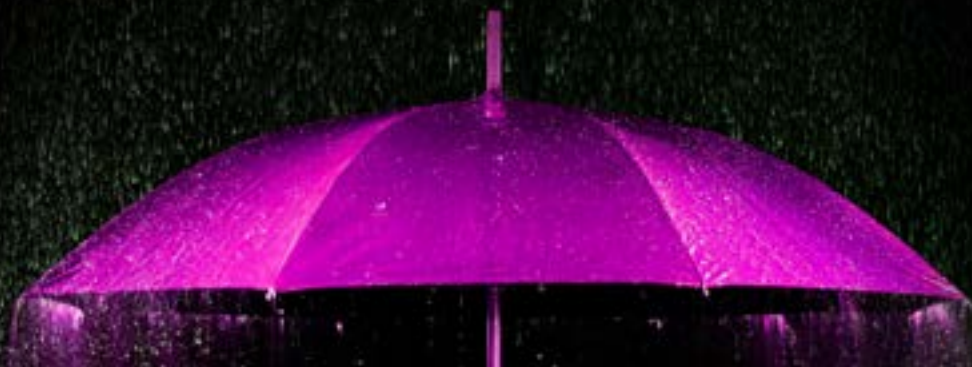
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When is it acceptable to give/receive gifts and hospitality?

Remember that one of the key principles to consider is the perceived or actual influence this may have on the individual/s involved. You must avoid any chance that you, Kantar or any parties that we work with are viewed as giving or receiving gifts or hospitality that will influence the other party:

- If a gift or hospitality package is given to substantially all participants in a market – for example, representatives of all principal media competitors to attend a media owner event – it is less likely that the gift or hospitality will influence staff. If the gift or hospitality is available just to our companies, then the likelihood that influence is sought will be higher and specific authorisation will be needed
- If gifts or hospitality are given or occur in the run up to a pitch decision, the timing may clearly be seen to be seeking influence and would not normally be permitted
- Consider who is attending. If it is just you and a partner, you must give greater consideration as to whether it is appropriate than if it was you and a person from the client or supplier – i.e. a legitimate work-related event rather than something partly for personal use. If it is just you and a partner, it would not normally be acceptable
- Is the gift or hospitality legal or contractually permitted? Some clients prohibit all gifts and hospitality and you must comply with those contracts or requirements. Some local and international laws prohibit certain gifts and hospitality. You must comply with these laws, including tax regulations
- Consider what others would think. Would your acceptance of a gift or hospitality be perceived by the average member of the public as unusual or excessive? Would you like to be named in the trade press as accepting (or giving) such a gift or hospitality? If not, it is unacceptable
- If the value of the gift or hospitality that you could benefit from is clearly more than you would pay in your personal non-business life, then it immediately has the perception of being able to influence you. This should be entered on the Register and may need to be declined. You should use the same consideration when determining if the gifts or hospitality you are giving are acceptable.



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04 What is never acceptable?

You must not:

- Offer any items of personal inducement to secure business
- Accept for personal benefit goods or services of more than nominal value from suppliers, potential suppliers or other third parties
- Give, offer or accept bribes, whether in cash or otherwise, to or from any third party, including but not restricted to government officials, clients and brokers or their representatives.

Any breach of this policy may result in disciplinary action being taken including, in serious cases, potential dismissal or termination of a contingent worker's engagement.

This policy is not part of your employment contract or contract for services and Kantar can change or update it from time to time.

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What should I do if I receive or plan to give gifts or hospitality over the de minimis limit?

If the gift or hospitality will be in excess of the de minimis amount for your market, **you must:**

- Complete the Gifts and Hospitality Register in Workday. Login into your account and search for "Gifts and Hospitality Register" in the search bar. You must provide accurate information and all details required by this process
- Only proceed if authorisation is obtained from the relevant party for your **market**
- Ensure the gift/hospitality received is in line with what is covered in the Register and, if it is not, contact the approver, provide updated details and seek further advice.

For clarity, if a division subscribes to season tickets or similar repeat use offerings (seats or a box at a football venue, or corporate golf club membership for example), then this expenditure needs only be recorded on the register once.

If a gift is received that is excessive (IT or other electronic equipment, cars or holidays are good examples here), you should first try to decline the gift. If this is not possible, the item could be raffled for all members of staff with the proceeds being sent to charity. The same could apply to similar items received from client or vendor prize draws.

Please note that any giving or receiving of gifts or hospitality above your local de minimis limit that is not registered or is subsequently found to not to be in accordance with information registered, may result in disciplinary action.

The Kantar Head of Global Compliance will review the registers from time to time to assess the efficacy of the management of the process, including the reasonableness of the de minimis, the approvals/refusals given, completeness and accuracy of information.



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06 Helping you determine what may or may not be acceptable

The following examples are designed to help you determine if gifts and hospitality are acceptable, and go beyond the simple application of financial limits.

Remember, the perception of the influence of gifts or hospitality is as important as the financial implication. If you have any doubt as to the acceptability of the giving or receiving of a gift or hospitality it's always better to be safe than sorry so you must consult your line manager. If doubts remain after this conversation, you should then contact your local **approver**.

Example 1: Business dinners and lunches

Business lunches and dinners are usually a perfectly proper part of business. However, they can be abused. A good measure of acceptability is to consider what you would consider excessive and would not pay for if you were paying the bill. This is not designed to preclude expensive dinners, but is a good benchmark.

Business dinners where the cost per head is over the local de minimis limit should be entered onto the gift register.

Example 2: Attendance at sporting events

You invite a prospective client to a local sports game, perhaps a football, cricket or rugby match. game. Kantar buys regular stand tickets and the venue is in the same city you both work in. There is clearly an element of entertainment involved, it is not just an event for discussing business. It does allow the chance to discuss business and most importantly it allows a better relationship to be built. This is normally perfectly permissible.

What if the match were a major fixture, for example a local derby, a cup final, for which tickets are difficult to obtain and/or expensive? Clearly the 'value' here is higher and this could be seen as potentially having undue influence or to be a bribe. This would be even more likely should the event be taking place at a time when key decisions are being made, for example, if there is a pitch due or under way, or we're negotiating changes to a contract. If that is the case, the event should not be offered.

If the match were not local, maybe it is overseas in a luxury box with all expenses paid, you must normally consider this to be excessive and not permitted. In order to proceed, there must be a sound business case that demonstrates that there is a real value exchange, removing any doubt that the event is not and will unduly or improperly influence the client. This might be acceptable, if the event is part of a widespread industry event that catered for many people and not just this client, but this would need to be properly registered and fully approved.

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Example 3: Festive giving

You have a supplier who sends you and other staff a bottle of reasonably priced wine (or similar level gift if you do not drink alcohol) at the end of the year. This is not an issue. You send a particularly relevant book to a client you know will enjoy it. This is not an issue.

A client sends you something from its own product range as a gift – maybe a low-priced camera for example. Depending on the value you would need to enter this onto the gift register.

08 Right to Speak

If you have concerns about this policy and/or its misapplications and wish to raise the issue anonymously you can do so via [Kantar's Right to Speak policy and process](#).



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09 Guidance for Gift and Hospitality approvers

Kantar has appointed a number of **approvers** who will determine if it is appropriate to authorise Gifts/Hospitality via the Workday Register on a case-by-case basis. This will be in accordance with the de minimis threshold that has been set for the market where the individual requesting approval is based. There will be gifts and hospitality that are clearly excessive, but there will be a band between clearly acceptable and clearly unacceptable that must be adjudicated.

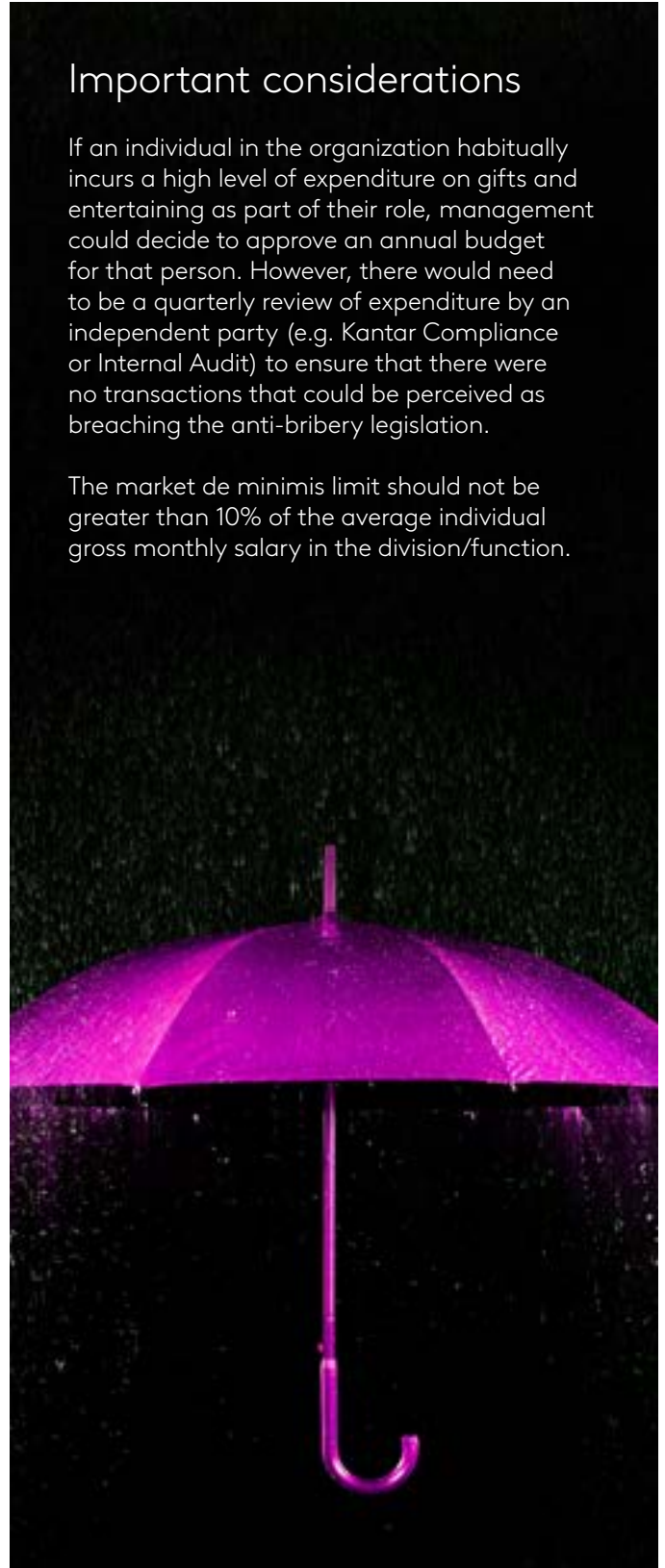
Whether or not authorisation is given will take into account:

- That the details have been registered correctly and in full
- Which parties are involved e.g. client, supplier
- The amount over and above the de minimis limit
- If the gift/hospitality will unduly influence an outcome e.g. of a pitch, the selection of a supplier, or another key decision
- That there is confirmation that the third party is not a government agency or employee/representative thereof.

Important considerations

If an individual in the organization habitually incurs a high level of expenditure on gifts and entertaining as part of their role, management could decide to approve an annual budget for that person. However, there would need to be a quarterly review of expenditure by an independent party (e.g. Kantar Compliance or Internal Audit) to ensure that there were no transactions that could be perceived as breaching the anti-bribery legislation.

The market de minimis limit should not be greater than 10% of the average individual gross monthly salary in the division/function.



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