

## Gifts & Benefits Policy

<b>Approved by</b>	Board of Healthia Limited
<b>Approval date</b>	May 2023
<b>Next scheduled review</b>	May 2025
<b>Covered under policy</b>	<p><b>Entities:</b> Healthia Limited, My FootDr (Aust) Ltd, Allsports (Aust) Ltd, Extend Rehab Pty Ltd, iOrthotics Pty Ltd, Access Ortho Pty Ltd, DBS Medical Pty Ltd, Natural Fit Footwear Pty Ltd, The Optical Company Pty Ltd, BIM Physiotherapy Group Holding Limited, Motion Health Group Holding Limited (NZ) and any other entity that is a subsidiary of Healthia Limited (collectively referred to throughout this policy as Healthia)</p> <p><b>Who:</b> This policy applies to all Healthia staff and to people who work within Healthia including:</p> <ol style="list-style-type: none"> <li>1. Board of Directors of any Healthia entity and Board Sub-Committee Members</li> <li>2. Executive, managers, clinic class shareholders and employees (whether full time, part time, casual, permanent or temporary), and</li> <li>3. Volunteers, students, contractors and consultants</li> </ol>
<b>Related policies</b>	<ul style="list-style-type: none"> <li>• Code of Conduct and Behaviour Policy</li> <li>• Conflict of Interest Policy</li> <li>• NDIS Code of Conduct</li> </ul>
<b>Related documents</b>	Relevant legislation is listed below
<b>Policy Owner/s</b>	Group CFO

### Purpose

Healthia Limited is committed to achieving the highest ethical standards. This policy aims to provide guidance on the ethical considerations and procedures involved in the giving and receiving of gifts and benefits for Healthia Team Members.

This policy also furthers the fundamental ethical principles stipulated in Healthia's Code of Conduct. Any breaches of the policy will be dealt with in line with actions set out in Healthia's Code of Conduct.

### Scope

Healthia's Gifts & Benefits Policy applies to all Healthia staff and to people who work within Healthia including:

1. Board of Directors of any Healthia entity and Board Sub-Committee Members
2. Executive, managers, clinic class shareholders and employees (whether full time, part time, casual, permanent or temporary), and
3. Volunteers, students, contractors and consultants.

## Policy

### 1. Definitions

**Gifts and benefits** are defined as any item of value, including goods, property, money, travel, entertainment, services or hospitality received by a team member of Healthia, as a consequence of their employment at Healthia, other than those received from Healthia as part of their employment terms. Gifts received by team members while overseas on Healthia business are covered by this Policy. Gifts and benefits may be reportable or non-reportable.

#### **Reportable gift includes:**

- any of the items listed above with a retail value that exceeds \$50; or
- a series of such gifts received from a single donor or made to a single recipient within a calendar year, where the total retail value is more than \$150.

**Non-reportable** ones are those below a retail value of \$50 that do not meet the 'reportable gift' definition above.

### 2. Principles

A gift or benefit should not be accepted if the purpose is to obtain favours from the recipient or intended to place them under some obligation.

A gift or benefit is unacceptable if the donor's aim is to influence the way a team member carries out their duties and induces them to act in a way that is contrary to the general expectations of Healthia as documented in Healthia's Code of Conduct.

When performing duties, a gift or benefit is acceptable if it is offered on the understanding that it does not place or appear to place the recipient under any obligation, and it is not offered as a payment for anything a team member would do as a Healthia employee.

In determining whether it is appropriate to accept a gift or benefit, consideration needs to be given about why the gift was made and the public perception of acceptance. Team members should discuss these matters with their direct supervisor prior to accepting or giving a gift or benefit.

Other items to consider would be the value of the gift, the frequency of gift giving as well as the relationship between the donor and the recipient, ensuring there is no conflict of interest (refer to Healthia's Conflict of Interest Policy for further details).

### 3. Receiving or acceptance of gifts

#### **(a) Receiving gifts**

A Healthia team member shall not:

- solicit any gift or benefit from any external party in connection with their official functions or duties
- accept any gift or benefit, if the gift or benefit could be perceived to create or actually creates a conflict of interest in the team member's performance of their official functions or duties;
- accept any gift of money or benefit by way of loan, or similar funding, for any functions or duties performed or not performed; or
- accept a gift of influence or any monetary gift such as cash, cheques, money orders, direct deposits and the like

#### **(b) Acceptance of gifts**

Other than gifts or benefits specified in Section 3(a) above, a Healthia team member may accept a gift or benefit subject to the following requirements:

Fair Value of Gift (i.e. Market Value)	Delegated Authority	Treatment in the Gifts and Benefits Register
\$200 and over	May only be retained or accepted by Healthia team members receiving the benefit with the agreement of a member of the Healthia Board of Directors	Reportable in the Gifts and Benefits Register
Between \$50 and \$200	The gift may be retained or consumed by the Healthia team member with the agreement of their direct supervisor or the approval of divisional General Manager	Reportable in the Gifts and Benefits Register
Up to \$50	<p>Healthia team members can retain or accept the benefit without approval (as long as the benefit is not received from a patient or customer) and it does not need to be included in the gift register.</p> <p>However, when a Healthia team member receives a number of gifts or benefits from the same donor over one financial year, with an aggregate market value in excess of \$50, then each individual gift or benefit becomes reportable and must be included in the gift register.</p>	<p>One-off gift: not reportable in the Gifts and Benefits Register</p> <p>More than once: Reportable in the Gifts and Benefits Register</p>
Any value from a patient or customer	No gifts or benefits are to be accepted from patients or customers at any time no matter the value of that gift or benefit.	

Please note the terminology used above: a gift which is something of lasting value would be 'retained' whereas a gift which comprises hospitality or entertainment would be 'consumed' or 'accepted'.

**(c) Tax and reporting obligations**

Reportable gifts must be recorded in the Reportable Gifts and Benefits Register. It is the responsibility of the Healthia team member concerned to provide the details of reportable gifts received to the Healthia's General Manager of Finance for recording in the gift register. The Healthia team member will provide information about the item itself and any additional details about the item to the General Manager of Finance to determine whether it requires entry into the Healthia's Register.

Fringe Benefits Tax ('FBT') applies to all gifts and / or hospitality benefits received that exceed the relevant FBT threshold and will be included in Healthia's FBT return. The applicable FBT liability amount will normally be borne by the individual Healthia team members. However, the Chief Financial Officer has discretion to approve the FBT being borne by Healthia. FBT is payable regardless of the fact that the gift was provided by a third party. It is the responsibility of the Healthia team member to provide details of the gifts to the General Manager of Finance to ensure that the appropriate FBT amount is costed into Healthia's FBT return.

Where a Healthia team member is uncertain whether a particular gift exceeds a valuation threshold, the details should be forwarded to the Chief Financial Officer for review.

**(d) Gift form: recording of reportable gifts**

Gifts or benefits received or given with a retail value of more than \$50 must be recorded in Healthia's Gifts and Benefits Register. A Healthia team member receiving or giving a reportable gift shall complete either a Gifts and Benefits Approval Form (Received from an external party) or a Gifts and Benefits

Approval Form (Given by Healthia) and forward it to the General Manager of Finance within fourteen days of receipt or giving of the gift.

The General Manager of Finance will update the Gifts and Benefits Register. The Gifts and Benefits Register comprises the following information:

- Date the reportable gift or benefit was made or received;
- Persons or organisations involved in making or receiving the gift or benefit;
- Description of the gift or benefit;
- Custodian and location of the gift or benefit;
- Whether the gift or benefit will be retained by the staff member; and
- Value of the gift or benefit or an estimate of the value.

Gifts or benefits accepted by an employee with a retail value of more than \$50 remain the property of Healthia unless the delegated authority determines it is appropriate for the recipient to retain the gift or benefit. Where the appropriate approval has been received for the personal retention of a gift or benefit by a Healthia team member, the General Manager of Finance will retain a copy of this approval on file with the Gifts and Benefits Register.

The General Manager of Finance will also ensure that any gift is recorded as an asset of Healthia is done in accordance with the current asset recognition threshold.

**(e) Giving of gifts or benefits to external parties**

Gifts or benefits other than those of nominal value (not more than \$50) shall not be given to any external party without prior approval of the relevant Divisional General Manager. Gifts or benefits for external parties that are valued above \$300 require the prior approval of the Chief Financial Officer. Gifts or benefits given that have a value above \$50 must be recorded in Healthia's Gifts and Benefits Register. Any gift or benefit provided must be for official purposes and be linked to a benefit or strategy of Healthia. Consideration must also be given to why the gift is being offered and the public perception of the giving of the gift or benefit.

**(f) Giving of gifts or benefits to Healthia team members**

A Healthia team member may give or accept an occasional gift offered in accordance with social or cultural practice. The table below prescribes maximum gift values:

<b>Gift categories</b>	<b>Prior approval of Head of Element required</b> <b>Maximum \$ value</b>	<b>Authority to exceed</b>
Healthia team member farewell gift on retirement or resignation	Up to \$150	Chief Financial Officer
Births, bereavements, illness of staff members or their immediate family members	Up to \$50	Divisional General Managers

In no circumstances may Healthia's assets be given as a gift.

**(g) Farewell gifts for Healthia team members exceeding \$150**

On the recommendation of the Chief Financial Officer, the Board of Directors may approve the giving and acceptance of a farewell gift of greater than \$150 to a Healthia team member. The giving or acceptance of a gift previously given may be ratified by the Chief Financial Officer.

In approving or ratifying the giving and acceptance of such a gift, the Chief Financial Officer may have regard to the value of the gift in the context of the following matters:

- Service as a member of Healthia;
- Seniority of the position;
- Length of service;
- Success of Healthia in achieving its objectives during the period of service and the personal contribution made to that success;
- Any other gifts made to the retiring or outgoing person during their service;
- The transparency and openness of the gift;
- The financial position of Healthia.

## Related Documents

Each employee that is governed by a professional association or body must also be aware of their obligations under each the associations/ organisation/ agent or statutory obligations. These may include, but are not limited to the following:

- Good Medical Practice: A Code Of Conduct For Doctors In Australia - <https://www.medicalboard.gov.au/Codes-Guidelines-Policies/Code-of-conduct.aspx>
- Occupational Therapy Board Code Of Conduct - <https://www.occupationaltherapyboard.gov.au/Codes-Guidelines/Code-of-conduct.aspx>
- Physiotherapy Board Code Of Conduct- <https://www.physiotherapyboard.gov.au/Codes- Guidelines/Code-of-conduct.aspx>
- Podiatry Board Code Of Conduct - <https://www.podiatryboard.gov.au/Policies-Codes-Guidelines/Code-of-conduct.aspx>
- ESSA Professional Code of Conduct and Ethical Practice - [https://www.essa.org.au/Public/Professional\\_Standards/ESSA\\_Code\\_of\\_Professional\\_Conduct\\_\\_\\_\\_Ethical\\_Practice.aspx](https://www.essa.org.au/Public/Professional_Standards/ESSA_Code_of_Professional_Conduct____Ethical_Practice.aspx)

## Relationship with Other Policies

Other Healthia policies that should be read in conjunction with this policy are:

- Code of Conduct and Behaviour Policy
- Conflict of Interest Policy
- NDIS Code of Conduct