



# **Gifts, Hospitality and Charitable Donations Policy**

Global

Version 1.0

Approved by OneJM Policy Committee

on 24 July 2019



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## 1 Purpose

Johnson Matthey's ("JM", "our", "we", "us") Gifts, Hospitality and Charitable Donations ("GH&C") Policy sets out the standards and requirements our Workers must observe when providing or receiving Gifts and Hospitality ("G&H") or Charitable Donations (collectively with G&H, "GH&C") to or from any person or entity outside JM. This policy should be read in conjunction with JM's Anti-Bribery and Corruption ("ABC") Policy.

This policy is designed to address, on a global basis, the risk that JM's GH&C may constitute a bribe or inducement. JM must comply with the anti-bribery and corruption laws that govern our corporate entities, employees and Third Parties we engage. These laws include, among others, the U.K. Bribery Act of 2010 and U.S. Foreign Corrupt Practices Act, both of which can apply to acts committed anywhere in the world. JM may face criminal penalties for engaging in acts of bribery or corruption, and JM employees or representatives may face fines and/or imprisonment. Beyond protecting our legal obligations, this policy helps to uphold JM's high ethical standards by mitigating the risk that GH&C might improperly influence the recipient's business judgement.

**When reviewing this policy, you should refer to the Definitions set out in Section 13.**

Johnson Matthey Plc's Board of Directors and its Group Management Committee ("GMC") are fully committed to this policy and to supporting your compliance with it.

## 2 Applicability/Scope

### What does this policy cover?

This policy sets out the principles and requirements you must observe when giving GH&C to, or receiving GH&C from, anyone outside JM, including but not limited to, commercial contacts and Public Officials. **(Please note the definition of Public Official is a key consideration in applying the Policy, and includes all employees of state-owned entities ("SOE") and SOE joint ventures, wherever located globally. Please refer to the Definitions in Section 13 for further information.)**

**Gift** refers to all products, services, cash or cash equivalents (such as cheques, traveller's cheques, gift cards, vouchers, loans and shares) and all business courtesies, gratuities, discounts, favours and other things of any value (including job offers, work experiences or internships)—even if nominal—for which the recipient does not pay the fair value or go through the official Human Resources ("HR") process where applicable.

**Hospitality** refers to all meals, drinks, entertainment (including, but not limited to, tickets or invitations to sporting or cultural events), recreation, travel, accommodation (such as hotel stays) and other courtesies which are of any value—even if nominal—and for which the recipient does not pay the fair value.

**Charitable Donations** refer to voluntary philanthropic contributions and non-commercial sponsorships in the form of monetary or non-monetary Gifts, for which no return payment or service is expected or made.

### Who does this policy apply to?

This policy applies to everyone who works for us whether on a permanent or temporary basis, in any of our Group businesses, anywhere in the world, including all employees, contractors and temporary staff (referred to collectively as "Workers") unless otherwise specified.

You must comply with any local supplements to this policy that might apply in your country, place of residence or place of business (whether permanent or temporary) ("Local Policy Supplements") and contact the Legal Team or Group Ethics and Compliance ("GE&C") if you have any jurisdiction specific questions.

All individuals and entities working on our behalf will be held to the same ethical standard as our Workers, including but not limited to, agents, distributors, resellers, logistics providers and government intermediaries (collectively, "TPIs").



### 3 G&H Considerations

JM permits Workers to give or receive G&H, provided it is done in accordance with this policy, **but we generally discourage the giving or receiving of Gifts that are beyond token value and not JM or counterparty-branded items.** This section provides the conditions that must be satisfied before authorising, promising, offering, giving or receiving any G&H to or from any person or entity outside of JM.

The practice of giving and receiving G&H varies between countries and regions. What may be legal, normal and culturally acceptable in one country may not be in another. If you have jurisdiction specific questions you should consult any Local Policy Supplements that might apply and contact the Legal Team or GE&C.

#### A When Giving or Receiving G&H is Permissible

You may provide or receive G&H to or from people or organisations outside JM that have a direct and obvious business connection to JM (eg, customers, potential customers, suppliers), if it is given/received as a legitimate and justified business courtesy. To be permissible, G&H must satisfy all the following requirements (the “**G&H Requirements**”):

- i. **The G&H is not lavish and is proportionate under the circumstances (accounting for, among other factors, the value of the G&H, frequency with which G&H has been given to or received from this party/organisation in the past and the value of past G&H);**
- ii. **There is no intention or expectation the G&H is given in exchange for a favour, advantage, or return G&H;**
- iii. **The G&H does not violate any Group travel and expense policy or requirement;**
- iv. **The G&H was not solicited by the recipient;**
- v. **The G&H will not create an actual or perceived conflict of interest;**
- vi. **G&H shall not be provided to a party with whom JM is in a live tender without the express prior written approval of the relevant Sector/Function General Counsel (“GC”), who has the authority to decline approval;**
- vii. **The G&H is appropriate, inoffensive (eg, not indecent, sexually oriented or culturally insensitive) and in line with our values;**
- viii. **Regarding Hospitality, both the provider and recipient will be in attendance (with the exception of accommodation and travel if otherwise permissible);**
- ix. **The other party’s organisation permits the giving or receiving of such G&H under the same circumstances;**
- x. **The G&H is not cash or a cash equivalent (such as cheques, traveller’s cheques, gift cards, vouchers, loans or shares);**
- xi. **You are not giving or receiving the G&H in your personal capacity to circumvent this policy;**
- xii. **The G&H does not otherwise violate the requirements of this policy, particularly those specified in Subsections 3B (“When G&H With a Public Official is Permissible”) and 5 (“Approval and Recording Requirements”) below, and meets the requirements set out in Annexes 1 and 2 of this Policy; and**
- xiii. **The G&H is not prohibited by applicable law.**

G&H may only be provided to a **Proper G&H Recipient** (that is, a recipient who meets the requirements set out above). **G&H may not ordinarily be provided to a Proper G&H Recipient’s Close Relation**—that is, the spouse,



partner, family member, or similar close acquaintance of a Proper G&H Recipient. G&H may only be provided to a Proper G&H Recipient's Close Relation if an exception is granted in accordance with Section 6 of this Policy. Please consult Annex 1 of this policy for G&H approval and recording requirements.

If you have any questions about whether specific G&H is permissible, you must consult the Legal Team or GE&C.

## **B When G&H With a Public Official is Permissible**

**G&H may be provided to or received from Public Officials only if all the G&H Requirements and the approval requirements in Annex 1 are met.**

You must consult your Legal Team or GE&C if you have any questions regarding G&H that will be provided to or received from a Public Official.

## **4 Charitable Donation Considerations**

We support many charitable causes and view this as part of our social responsibility. However, we must be mindful that even charitable acts can pose a bribery and corruption risk. Extra care should be taken when contemplating Charitable Donations to a customer's, TPI's, or other JM partner's charity of choice ("Partner's Charity of Choice"), because such Charitable Donations carry an elevated risk of being perceived as a bribe. You must consult with the Legal Team or GE&C before donating to a Partner's Charity of Choice.

To guard against these legal and reputational risks, the following precautions must be observed before making or receiving/soliciting any Charitable Donations on JM's behalf:

- i. Ensure the donation is not being made for an improper purpose or to induce an improper act;**
- ii. Consult the Community Investment at Johnson Matthey – Group Policy to ensure the donation is consistent with it if applicable;**
- iii. With the assistance of the Legal Team or GE&C, conduct due diligence on the charity to understand:**
  - a. any potential links between the charity to customers, suppliers, government entities, officers or other Third Parties who share a material connection to JM's business operations; and**
  - b. whether its operations, ownership or personnel raise any bribery or corruption, financial crime, sanctions or other compliance risks;**
- iv. Consult with the Legal Team or GE&C if your due diligence reveals any bribery or corruption risks, conflicts of interest or other red flags, to determine if the red flag(s) can be resolved such that you may proceed with the donation;**
- v. Ensure the Charitable Donation does not otherwise violate the requirements of this policy and meets the approval requirements set out in Annex 2; and**
- vi. Ensure the donation is otherwise permissible under local law.**

## **5 Approval and Recording Requirements**

- You must comply with the relevant approval and recording requirements relating to GH&C set out in Annexes 1 and 2 of this policy.
- Where it is required by Annexes 1 or 2, GH&C must be recorded in the [GH&C Register](#) within 1 month of giving or receiving by the relevant individual. The individual giving/receiving the GH&C must ensure the record is accurate and complete.



- Where JM is providing Hospitality to others, the most senior JM attendee (who should be the individual paying the bill per the Group Travel & Expense Policy, absent exception) is required to record the event in the GH&C Register (even if they are not the organiser of the event). Other JM attendees do not need to separately record the Hospitality in the GH&C Register.
- Where individuals from JM are the recipients of Hospitality, each JM attendee must separately record their attendance at the event in the GH&C Register.
- Each Sector Finance Director and the Group Financial Controller (collectively, "Finance Director") is responsible for identifying a business unit Financial Controller or person serving in a comparable role for each Group Function (collectively, "Financial Controller") to review and monitor the GH&C Register for their business unit or functional equivalent ("Business Unit Register"). The Financial Controller may appoint a designee to perform this function so long as the Financial Controller provides appropriate oversight and recognises s/he ultimately is accountable for compliance with this requirement.
- When recording is required pursuant to Annexes 1 or 2, all individuals **must upload written evidence** of GH&C authorisations to the GH&C Register.
- If you reject any GH&C due to compliance concerns, this must be recorded in the GH&C Register.
- Financial Controllers must review their Business Unit Registers at least twice yearly to: (i) consider whether the BU Register is representative of transactions; (ii) identify overall trends and red flags; and (iii) sample entries to confirm accurate completion (collectively, "Key Requirements").
- Individual GH&C records held in the GH&C register including the associated records of approval must be kept for a period of at least 5 years
- The GH&C Register (and any reports derived from it) must comply with JM's Data Protection Policy and Data Handling Standards, particularly with respect to access, handling and security.

## 6 Exceptions

Any requests for exceptions to this policy must be referred to either the Group Head, Ethics & Compliance or the General Counsel & Company Secretary, for approval.

## 7 Accountabilities & Responsibilities

### Accountabilities

**The Chief Executive** has overall accountability for compliance with this policy.

**Each member of the GMC** is accountable for, and must be able to demonstrate compliance with this policy in relation to his/her Sector or Group Function. This includes ensuring:

- The Sector/Group Function is provided with sufficient resources and personnel, and appropriate systems and reporting requirements are in place to implement and ensure compliance with this policy;
- The Relevant Workers in the Sector/Group Function keep accurate records of all applicable GH&C in the GH&C Register, in accordance with the requirements of this policy;
- The Relevant Workers in the Sector/Group Function are provided with and complete designated GH&C training; and
- JM's systems and processes are regularly tested in the Sector/Group Function to assess compliance.

Each member of the GMC may appoint delegates to carry out the Sector/Group Function's responsibilities and to assist with their accountability for this policy.



## Responsibilities

### **All Workers** (first line of defence)

- Read this policy and, where requested, complete any related GH&C training; and
- Raise GH&C concerns and queries in accordance with this policy.

### **All Relevant Workers** (first line of defence)

- Obtain prior written approval in accordance with this policy before providing G&H to (or receiving G&H from) Public Officials;
- Must not deliberately structure GH&C to avoid the requirements of this policy;
- Must not offer, give or accept any Hospitality unless both the giver and the recipient will be in attendance (except in those limited instances when travel/accommodation might be permissible);
- Ensure that relationships with Third Parties are conducted in accordance with the principles and requirements set out in this policy;
- Communicate this policy to all Third Parties retained by, or working with or on behalf of JM;
- Raise GH&C concerns in accordance with this policy;
- Comply with the relevant approval and recording requirements relating to GH&C set out in this policy; and
- Comply with any specific Sector/Group Function procedure enacting this policy, any Local Policy Supplements and additional local law requirements.

### **All G&H approvers (line managers, Senior Leaders, Sector/Function GCs, Sector CEOs, GMC Representatives and Board Chairman)** (second line of defence)

- Only grant pre-authorisation or approval, as applicable, for appropriate GH&C when all conditions in this policy are satisfied; and
- Request further information from intended provider or recipient where necessary to ensure that all conditions in this policy are satisfied.

### **Each Business Unit Financial Controller (or person serving in a comparable role)** (second line of defence)

- Conducts a bi-annual review of the GH&C Register in respect of the Business Unit(s) they are responsible for, in accordance with the guidance provided by GE&C; and
- Provides relevant Finance Director with confirmation that bi-annual reviews have been carried out and any issues arising have been escalated to Sector Legal.

### **Each Finance Director** (second line of defence)

- Identifies a Financial Controller or person serving in a comparable role in each business unit or equivalent in their Sector/Group Function and ensures they are trained on their role under this Policy;
- Bi-annually certify that a review of the GH&C Register for each business unit or functional equivalent that they are responsible for has been completed; and
- Provide an annual report to the relevant General Counsel on the top ten recipients of GH&C (by organisation) for their respective Sectors or Functions, including the frequency and overall value of GH&C.



#### **Each Sector/Group Function** (second line of defence)

- Identifies all Relevant Workers in the Sector/Group Function;
- Embeds the policy within the Sector/Group Function, ensures all Relevant Workers in the Sector/Group Function have completed any intended GH&C training and maintains current training records for a period of at least five years;
- Creates and maintains controls to prevent improper GH&C; and
- Establishes and maintains procedures for employees to comply with the approval and recording requirements of this policy.

#### **Each Sector/Function General Counsel**

- Advises on the applicability and requirements of this policy;
- Escalates any queries or concerns arising from the application of this policy to GE&C as needed;
- Evaluates any requests to provide G&H to a party with whom JM is in a live tender for bribery or corruption concerns and either authorises in writing or declines authorisation in advance of any G&H being exchanged;
- Evaluates requests to provide/receive G&H to/from Public Officials for bribery or corruption concerns consistent with this policy and either authorises in writing or declines authorisation in advance of such G&H being exchanged;
- Reviews any notable transactions, trends or concerns the Finance Director highlights in the GH&C Register and informs the Head, GE&C, of any entries that warrant further review from a bribery or corruption perspective;
- Coordinates within Sector/Function all GH&C training provided to Relevant Workers via webinar or face-to-face;
- Provides training for Relevant Workers as needed to ensure they are aware of the requirements of this policy; and
- Maintains records for all GH&C training provided via webinar or face-to-face for period of at least five years.

Each Sector/Function GC may appoint delegates to help them carry out their responsibilities under this policy.

#### **Group Head, Ethics & Compliance** (second line of defence)

- Informs and advises JM and its Relevant Workers of their obligations under this policy and applicable laws;
- Monitors compliance with this policy and applicable laws;
- Creates and maintains GH&C training materials and ensures trainings are available to Relevant Workers;
- Maintains records for all online GH&C training provided for period of at least five years;
- Reviews any entries in the GH&C Register the Sector/Function GCs highlight for potential bribery or corruption concerns;
- Evaluates and renders a decision on applicable requests for an exception to this policy; and
- Acts as the internal contact point for any relevant authority investigating GH&C issues potentially involving JM.



Group Head, Ethics & Compliance may appoint delegates to help them carry out their responsibilities under this policy.

**JM Corporate Assurance & Risk** (third line of defence)

- Monitors the design and effectiveness of the processes and controls in place at both the first and second lines of defence, and provides assurance to the GMC and the JM Plc Board of Directors.

## 8 Key Controls

<b>Key Risk</b>	<b>Key Controls</b>
Provision or receipt of G&H or Charitable Donations constitutes bribery or other unethical behaviour.	<b>Approval framework</b> Workers must follow the approval framework set out in Annexes 1 and 2 of this policy and observe the key considerations set out in Sections 3 and 4 of this policy.
Failure to adhere to requirements of this policy on the giving, offering and receipt of GH&C.	<b>Maintenance and review of the GH&amp;C Register.</b> Where required by Annexes 1 or 2 of this policy, GH&C given/offered/received/declined must be recorded in the GH&C Register by the relevant individual in accordance with the requirements and approvals in this policy. The GH&C Register must be reviewed in accordance with the requirements of this policy.
Provision or receipt of G&H to/from Public Officials or contributions to charities Public Officials support.	<b>Pre-authorisation required</b> Workers must receive written authorisation from the designated individuals per Annex 1 before providing or receiving G&H to/from Public Officials.
Internal financial processes do not work together to mitigate G&H risks.	<b>Complying with JM’s Minimum Financial Controls</b> The Finance function must implement the minimum financial control standard and Relevant Workers in the Finance function must comply with the financial controls set out in JM’s Minimum Financial Controls.

## 9 Consequences of Breach

**Consequences of Breach**

Failure to comply with this policy will be a disciplinary offence and may result in disciplinary action up to and including dismissal. In extreme cases, breach by a Worker could be a criminal offence and could result in law enforcement agencies taking action against the Worker and/or JM.



### **Investigations**

Any concerns relating to a breach of this policy will be investigated. The Group Head, Ethics & Compliance, will oversee potentially more serious investigations, reporting to the General Counsel & Company Secretary.

You must cooperate fully and openly with any investigation by the Group into alleged or suspected bribery, corrupt activity or breach of this policy. **Failure to cooperate or to provide truthful information may lead to disciplinary action, up to and including termination of employment.**

### **Raising Concerns**

Concerns relating to any actual, alleged or suspected breach of this policy should be raised as described in the Johnson Matthey Group Speak Up Policy via any number of channels, including:

- your line manager or HR manager;
- any member of Group Legal or Group Ethics & Compliance;
- the Speak Up Line; or
- anonymous email.

We take seriously any claims of retaliation, reprisal or detrimental treatment against anyone as a result of them raising a concern or assisting in an investigation. We will deal with retaliation by taking disciplinary action in order to protect those who do the right thing by speaking up.

## **10 References**

Code of Ethics: Doing the Right Thing

Community Investment at Johnson Matthey – Group Policy

Data Handling Standards

Data Protection Policy

Global Anti-Bribery & Corruption Policy

Group Conflicts of Interest Policy

Group Conflicts of Interest Guidance

## **11 Policy Owner**

This policy is owned by the General Counsel & Company Secretary.

## **12 Document Control**

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### **Document Control**

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<b>Policy Author</b>	Rebekah Coleman
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**Classification** Internal

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## Revision History

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Version Number	Date of Publication	Summary of Change
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## 13 Definitions

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<b>Charitable Donation</b>	Voluntary philanthropic contributions and non-commercial sponsorships in the form of monetary or non-monetary gifts, for which no return payment or service is expected or made.
<b>Gifts</b>	All products, services, cash or cash equivalents (such as cheques, traveller's cheques, gift cards, vouchers, loans and shares) and all business courtesies, gratuities, discounts, favours and other things of any value—even if nominal—for which the recipient does not pay the fair value.
<b>GH&amp;C Register</b>	The Register located at <a href="https://myjm.sharepoint.com/teams/GiftsandHospitality">https://myjm.sharepoint.com/teams/GiftsandHospitality</a> where all Gifts, Hospitality and Charitable Donations must be recorded.
<b>GMC</b>	Group Management Committee.
<b>Hospitality</b>	All meals, drinks, entertainment (including, but not limited to, tickets or invitations to sporting or cultural events), recreation, travel, accommodation (such as hotel stays) and other courtesies which are of any value—even if nominal—and for which the recipient does not pay the fair value.
<b>JM</b>	Johnson Matthey, as defined in Section 1 of this policy.
<b>Legal Team</b>	A legal advisor in the relevant Sector/Function Legal team.
<b>Occurrence</b>	All aspects of Hospitality or Gifts provided at an event. For example, a cocktail reception followed by a concert constitutes a single Occurrence.
<b>Partner's Charity of Choice</b>	The recipient of a Charitable Donation that is selected or preferred by a JM customer, TPI or other JM partner.
<b>Proper G&amp;H Recipient</b>	A G&H recipient who meets the requirements of JM's Global GH&C Policy.
<b>Proper G&amp;H Recipient's Close Relation</b>	The spouse, partner, family member or similar close acquaintance of a Proper G&H Recipient.
<b>Public Official</b>	Includes (but is not limited to):

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- individuals (whether elected or appointed) who hold positions of any kind (such as legislative, administrative, military or judicial) in any national, local or municipal government;
  - individuals who exercise a public function for or on behalf of any branch or public agency of any national, local or municipal government;
  - officers, employees or representatives of any wholly or partially government/state-owned or controlled commercial enterprise ("SOE"), public international organisation, non-governmental organisation or of any regulatory agency, exchange or listing authority; and
  - politicians, political candidates or employees of any political party.

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**Relevant Workers**

Workers who:

- give or receive Gifts/Hospitality;
- have responsibility for approving Gifts/Hospitality provided, received or proposed;
- have responsibility for selling JM's products/services to customers;
- have responsibility for selecting vendors/suppliers to provide products/services to JM;
- onboard and/or are involved in the due diligence of TPIs;
- have regular contact with TPIs;
- handle financial information related to TPIs; or
- have otherwise been identified as someone who may encounter bribery and corruption red flags while exercising their job function.

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**Senior Leader**

The most senior member (by position/title) of a business unit or function – ie, a GMC member, someone reporting to a GMC member or someone a GMC member specifically designates as a Senior Leader for purposes of this policy.

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**Third Party/Third Parties**

Actual or potential customers, suppliers of goods and services, Third Party Intermediaries or any other third party with whom JM has a direct relationship.

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**Third Party Intermediaries/TPIs**

Individual or group of individuals JM engages to represent, act on behalf of or provide services to JM, including but not limited to, agents, distributors, resellers, logistics providers and government intermediaries.

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**Workers**

Everyone who works for JM whether on a permanent or temporary basis, in any of our Group businesses, anywhere in the world, including all employees, contractors and temporary staff.

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## ANNEX 1 G&H Approval/Recording Requirements

The below table sets out the approval and recording requirements for the provision or receipt of G&H at various monetary thresholds. Conversions into local currency equivalents to be used for the purposes of this Policy are set out at Annex 3. If a local internal policy/procedure or local law sets forth different requirements, the most stringent standard must be followed.

**There are different requirements depending upon whether the recipient or provider is a Public Official (as defined in Section 13 of policy). Reference Section 13 of the policy for other defined terms.**

### Gifts (Given or Received)

#	Description	Financial threshold	Pre-approval <sup>1</sup> requirements for non-Public Officials	Pre-approval <sup>1</sup> requirements for Public Officials	G&H record required
i	Corporate branded Gifts	Under £20	None	None	No G&H record
ii	All Gifts other than those included in (i)	Under £50	Line manager	Line manager	✓
iii	All Gifts	Between £50 and £150	Senior Leader	Senior Leader and Legal Advisor	✓
iv	All Gifts	Above £150	GMC member	GMC member and Sector/Function GC	✓

### Hospitality (Given or Received)

#	Description	Financial threshold (per person, per occurrence)	Pre-approval requirements for non-Public Officials	Pre-approval requirements for Public Officials	G&H record required
v	All hospitality	Under £50	None	None	No G&H record
vi	All hospitality	Between £50 and £150	Line manager <sup>2</sup>	Senior Leader and Legal Advisor	✓
vii	All hospitality	Above £150	Senior Leader	GMC member and Sector/Function GC	✓

### Notes on the tables above:

- 1. Pre-approval is expected to be obtained where JM is providing a Gift (other than corporate branded Gifts under £20). However, pre-approval is not a requirement for Gifts received and, in this instance, approval following the acceptance of a Gift is sufficient. If approval is not received, the Gift must be returned.**
- 2. For Hospitality given to or received from non-Public Officials between £50 and £150 in value, the line manager approval need not be obtained before the event, but approval must form part of the GH&C Register record.**



- 3. Where Senior Leaders or GMC members require approval, this should be obtained from their line manager and, consistent with the tables, either a Legal Advisor or Sector/Function GC if the financial threshold ordinarily requires their approval.**
- 4. Where the CEO requires approval, this should be obtained from the Chairman and the General Counsel & Company Secretary (where Legal approval is required).**
- 5. The recording requirements set out above are in addition to those provided in JM's Travel and Expenses Policy or other controlling travel and expense policy.**



## ANNEX 2 Charitable Donation Approval/Recording Requirements

The below table sets out the approval and recording requirements for the provision of Charitable Donations at various monetary thresholds. For the avoidance of doubt, due diligence must be conducted on all recipient charities in addition to adherence with the below approval and recording requirements.

Monetary values should be converted to local currency equivalents to determine applicable approval requirements. If a local internal policy or procedure or local law sets forth different requirements, the most stringent standard must be followed.

**Reference Section 13 of the policy for any defined terms.**

### Charitable Donations

#	Description	Financial threshold	Pre-approval requirements for	G&H record required
viii	All Charitable Donations	Under £500 <sup>1</sup>	Line manager	✓
ix	All Charitable Donations	Between £500 and £1000	Senior Leader	✓
x	All Charitable Donations	Above £1000	GMC member	✓

Notes on the table above:

- For Charitable Donation under £500 in value, the line manager approval need not be obtained before the event, but approval must form part of the GH&C Register record.**
- Where Senior Leaders or GMC members require approval, this should be obtained from their line manager.
- Where the CEO requires approval, this should be obtained from the Chairman.
- The recording requirements set out above are in addition to those provided in the Community Investment at Johnson Matthey – Group Policy if applicable.



### ANNEX 3 G&H Currency Conversions

This table must be used in conjunction with Annex 1 to assess the recording and approval threshold requirements for the countries listed – whether by employees located in these countries, or by those travelling to these countries. The amounts provided in the table are not intended to be an exact conversion of the GBP values provided in Annex 1 but a reasonable equivalent for that country.

Country	Currency	£20 equivalent	£50 equivalent	£150 equivalent
United Kingdom	GBP	20	50	150
Argentina	ARS	Apply exchange rate to UK GBP values		
Australia	AUD	40	100	300
Bahrain	BHD	10	25	75
Brazil	BRL	100	300	850
Canada	CAD	40	100	250
China	CNY	200	500	1,500
Eurozone	EUR	20	75	175
India	INR	2,000	5,000	14,000
Indonesia	IDR	350,000	875,000	2,500,000
Israel	ILS	100	200	650
Japan	JPY	3,000	7,000	21,500
Macedonia	MKD	1,500	3,500	11,000
Malaysia	MYR	100	250	800
Mexico	MXN	500	1,200	3,600
New Zealand	NZD	40	100	300
Norway	NOK	250	600	1,800
Poland	PLN	100	250	750
Russia	RUB	1500	4,000	12,000
South Africa	ZAR	400	1,000	3,000
South Korea	KRW	30,500	75,000	230,000
Sweden	SEK	250	600	1,800
Switzerland	CHF	25	60	200
Taiwan	TWD	750	2,000	6,000
Thailand	THB	800	2,000	6,000
United Arab Emirates	AED	100	250	750
United States	USD	25	75	200