



**Alliance Aviation Services Limited**

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## Gifts & Benefits Policy

Document name	Gifts & Benefits Policy
Applicability	National
Authorisation	Board of Directors
Policy date	August 2025
Policy owner	Company Secretary

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## 1 Introduction

Alliance Aviation Services Limited and its wholly owned subsidiaries (together “Alliance” or “Group” or “Company”) are committed to the highest standards of conduct and ethical behaviour in all of our business activities.

Alliance’s Code of Conduct and other policies, including the Gifts & Benefits Policy (“this Policy”) have been developed to align with the Group’s values to ensure that we observe the highest standards of fair dealing, honesty and integrity in our business by promoting and supporting a culture of honest and ethical behaviour, corporate compliance and good corporate governance.

## 2 Purpose

The Company is committed to conducting its business with honesty, integrity and in accordance with all applicable laws. Gifts or benefits must never influence, or be perceived to influence, business decisions or the independence and objectivity of the recipient.

The purpose of this Policy is to provide clear guidance to directors, officers, employees and contractors of Alliance regarding the giving and receiving of gifts and benefits. It ensures compliance with legal obligations and supports ethical and transparent business practices.

## 3 Policy Application

This Policy applies to all people who work for or with Alliance including:

- Employees;
- Directors and other officers of the Group; and
- Contractors (including contractor’s employees)
- Consultants engaged by the Group
- Suppliers (including employees of suppliers)
- Clients (including employees of clients)
- Relatives, dependants and spouses

and associates of the individuals above. Those people are referred to in this Policy as “Relevant Persons”.

## 4 Definition of Gifts and Benefits

Gift or Benefit includes any item of value (monetary or non-monetary), hospitality, entertainment, service, favour, travel, accommodation, discount, prize, or similar advantage offered or received in connection with the person’s role at the Company.

## 5 General Principles

Gifts and benefits must never be solicited.

Gifts and benefits must not be accepted or offered in circumstances that could be perceived as an inducement, bribe, or improper advantage.

Modest and infrequent gifts or hospitality of a low value (e.g. coffee, token promotional items, or business lunches) may be accepted or offered where they are customary in the context of business and not intended to influence decision-making.

## 6 Prohibited Conduct

You must not:

- Accept or offer cash or cash-equivalent gifts (e.g. gift cards, vouchers, loans).
- Accept or offer gifts or benefits during tender processes or contract negotiations.

- Accept or offer gifts from or to government officials without prior approval.
- Provide gifts or hospitality that could reasonably be perceived as lavish or inappropriate.

## **7 Reporting and Approval**

Gifts or benefits over AUD \$100 in value (either individually or cumulatively from the same source over a 12-month period) must be disclosed in writing to your manager and recorded in the Gifts and Benefits Register.

Offers that are declined but meet the threshold must also be recorded to ensure transparency.

Approval to retain a reportable gift must be obtained from:

- Line Manager – for employees
- Company Secretary or CEO – for executives
- Chair of the Board or Chair of the Audit and Risk Committee – for Directors

## **8 Gifts and Benefits Register**

The Company Secretary maintains a central register of all disclosed gifts and benefits. The register is reviewed periodically by the Audit and Risk Committee.

## **9 Breaches of Policy**

Failure to comply with this policy may result in disciplinary action, including termination of employment or contract. In some circumstances, offering or accepting gifts may constitute a criminal offence.

## **10 Interaction with Other Policies**

This policy should be read in conjunction with the Company's:

- Code of Conduct
- Anti-Bribery and Corruption Policy
- Whistleblower Policy
- Conflicts of Interest Policy

## **11 Approval and Review**

This Policy has been approved by the Board of Directors and will be reviewed annually to ensure its continued relevance and effectiveness.

[ ends ]