



Anti-Corruption Policy (Global)

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1. STATEMENT OF POLICY

Anti-Bribery and Corruption

Accolade Wines has a zero tolerance policy in relation to the payment or receipt of bribes.

There is a growing global consensus that corruption is harmful to societies and economies. Institutions such as the World Bank and the Organization for Economic Co-operation and Development (OECD) have identified corruption as one of the most serious obstacles to economic and social development, particularly in developing economies.

Bribery and corruption are also poor business practices. Corruptly obtained contracts lack enforceability. Furthermore, allegations of corruption could seriously damage our relationships with persons outside the business, including public officials, partners, customers and suppliers, and undermine our reputation.

In addition to preventing bribery and corruption within our own business, we are also subject to laws that require us to take certain steps to prevent bribery by our business partners.

Neither Accolade Wines nor any third parties who act on our behalf will engage in bribery or corruption in any form. In addition, we will seek to influence the policies and actions of our other business partners so that they too meet their ethical and legal responsibilities.

Criminal Finances or Taxation Evasion

Accolade Wines has a zero tolerance policy in relation to tax evasion or the facilitation of taxation evasion. Accolade Wines does not tolerate acts of criminal facilitation of taxation evasion by its Personnel, subcontractors or any other associates anywhere in the world.

In addition to preventing taxation evasion within Accolade Wines, we must take steps to prevent the criminal facilitation of taxation evasion by third parties that we deal with.

Definitions and scope

In this Policy, any reference to "we" or "Accolade Wines" means Accolade Wines Holdings Australia Pty Limited, Accolade Wines Holdings Europe Limited and each of their controlled subsidiaries.

Version No:	1
Subject:	Anti-Corruption
Policy Owner:	General Counsel
Authorised by:	Global Management Team
Distribution:	Global
Last Revised Date:	24 January 2018
Next Review Date:	24 January 2019



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This Policy applies to all of Accolade Wines' directors, officers and employees, contractors and any third parties who have agreed to comply with this Policy.

Violation of this Policy is grounds for disciplinary action up to and including immediate dismissal or termination of any contract. Violation of this Policy may also be a violation of the law and may result in civil or criminal penalties for Accolade Wines and the individual.

If you are in doubt about whether any activities would raise any issues under this Policy seek the advice of your manager, who may consult with Accolade Wines' General Counsel to determine the appropriate action to be taken.

2. DEFINITIONS

For the purposes of this Policy, the following definitions apply:

"Charitable donations" include donations to charitable organisations (including academic institutions such as universities), charitable contributions, charitable giving and philanthropic activities.

"Donations" mean small or large amounts of resources (time, financial, property or human) provided voluntarily to an organisation (charitable or otherwise) or individual person to support a cause or initiative with no expectation of commercial gain in return. Donations differ from sponsorships which provide commercial benefits.

"Expense reimbursements" are payments (sometimes calculated on a daily basis) that are a genuine estimate of the reasonable cost of travel, meals, accommodation and other reasonable costs that a third party will incur to attend an Accolade Wines business meeting or event.

"Facilitation payments" are payments (usually involving a small amount) to a public official (often at a low level) to secure or expedite a routine action or service to which an individual or company is already entitled. Facilitation payments are bribes.

"General Counsel" means the General Counsel of Accolade Wines or an individual who otherwise holds the position of head of the legal department within Accolade Wines.

"Intermediary" means any third party who is engaged by Accolade Wines to represent Accolade Wines, or to act for or on behalf of Accolade Wines, in dealings with public officials.

"Personnel" means any director, officer, employee, contractor, agent, representative or adviser of Accolade Wines.

"Public official" includes:

- (i) an official or employee of a government or government owned enterprise;
- (ii) an official or employee of a government agency or regulatory authority;
- (iii) an official or employee of a political party or a political candidate;
- (iv) any official or employee of a international public organisation such as the United Nations, World Bank or International Monetary Fund;



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- (v) state-owned enterprises (including crown corporations, sovereign wealth funds, export finance agencies, etc.);
- (vi) other companies or organisations over which governments or their instruments exercise direction and control, even if they do not hold a controlling interest;
- (vii) regulatory or judicial bodies (e.g., securities commissions, courts, etc.);
- (viii) an individual who holds or performs the duties of an appointment, office or position created by custom or convention, including some members of royal families and some tribal leaders;
- (ix) a person who is, or holds themselves out to be, an authorised intermediary of a public official; or
- (x) a relative or associate of such a public official.

“**Service provider**” means any third party who is engaged by Accolade Wines to provide services for or on behalf of Accolade Wines.

3. GENERAL MATTERS

3.1 **Bribery, Corruption and Extortion**

Accolade Wines prohibits its Personnel from committing, or being a party to, or being involved in bribery or corruption.

- (a) **Bribery is prohibited.** You cannot pay, offer to pay, promise to pay, request or accept:
 - (i) anything of value, directly or indirectly (through agents or otherwise), in money, property, services or any other form,
 - (ii) for the purpose of:
 - (A) influencing a person, or you, to act or refrain from acting in connection with their duties; or
 - (B) inducing a decision to obtain, retain or direct business from or to any person; or
 - (C) securing any improper advantage.

This applies whether you are dealing with public officials, private individuals representing themselves or private enterprise.

If you are asked by any person to pay something of value in return for him or her acting or refraining to act in connection with his or her duties or inducing a decision to obtain, retain or direct business from or to any person or securing any improper advantage, you must:

- decline, or state that it is not within your authority to accommodate the request; and



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- immediately report the incident to your manager, who will consult with Accolade Wines' legal department to determine the appropriate action to be taken.

If you become concerned that a person is not operating within the scope of their duties to their employer, report it to your manager. Protect yourself in any further dealings from allegations that you have offered improper consideration by bringing a witness to subsequent conversations.

- (b) **Facilitation payments are prohibited.** It is Accolade Wines' policy not to offer to make or to make facilitation payments, directly or indirectly. Facilitation payments are bribes. If you are asked to make a facilitation payment, you must report the incident to your manager, who will consult with Accolade Wines' legal department to determine the appropriate action to be taken, if any.
- (c) **Payments to protect your safety are permitted.** When you face extortion demands that involve explicit or implicit threats to your personal safety or the personal safety of others, you may make payments which would otherwise be prohibited. In such circumstances, you must ensure that such payments are:
- (i) recorded in Accolade Wines' books and records accurately as extortion payments made to preserve personal safety; and
 - (ii) reported as quickly as reasonably practicable to your manager, who will consult with Accolade Wines' legal department to determine the appropriate action to be taken.

3.2 Gifts, Entertainment, Travel and Expense Reimbursements

Gifts, entertainment, travel and expense reimbursements must not be given or received as a reward or encouragement for preferential treatment.

- (a) **Gifts, Entertainment or Travel Benefits can be bribes.** Gifts, entertainment, travel, expense reimbursements and other benefits (including gifts, entertainment and travel) must not be provided or received, directly or indirectly, with the intention or effect of improperly obtaining, retaining or directing business from or to any person or securing any improper advantage.
- (i) **Any benefit must be permitted by local law and policies of third parties.** You must not promise, offer or give to third parties any benefit that local law or the known policies of the third party's employer prohibit. Similarly, you must not accept or receive any benefit that local law or the known policies of the third party's employer prohibit.
 - (ii) **Never give cash.** You must not give or receive money or cash equivalents (such as gift cards, certificates or coupons) as gifts or in lieu of entertainment or travel. All benefits that you promise, offer or give to, or accept or receive from, third parties must:
 - be given or received in the name of Accolade Wines and not in the personal name of the employee or third party;
 - be customary, in type and value, in the relevant country and be given or received at an appropriate time or season and/or in appropriate circumstances; and
 - be given or received openly.



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- (b) **Entertainment of third parties.** All entertainment that you request, receive, promise, offer or provide to third parties must:
- (i) be provided in good faith and at a reasonable and proportionate cost having regard to the nature of the event and the relationship with the third party;
 - (ii) have the Accolade Wines host present, i.e. the employee or intermediary providing the entertainment; and
 - (iii) involve executing or performing a contract or be in the normal course of promoting, demonstrating or explaining Accolade Wines' business.
- (c) **Travel for third parties.** All travel (including accommodation and other associated expenses) that you promise, offer, provide, request or receive from third parties must:
- (i) involve executing or performing a contract or be in the normal course of promoting, demonstrating or explaining Accolade Wines' business;
 - (ii) be provided to appropriate individuals;
 - (iii) be at a level no greater than permitted for equivalent Accolade Wines employees;
 - (iv) not include travel (or accommodation) for a relative, associate or other guest of the recipient; and
 - (v) not include paid or reimbursed stopovers.

3.3 **When are approvals for benefits needed?**

- (a) **No approval:** If **all** the rules in paragraph 3.2 are met **AND** the benefit per individual is of a value equal to or less than the equivalent of AUD\$200, then you do not need prior approval from a manager under this Policy.
- (b) **Manager's prior approval:** If **one or more of** the rules in paragraph 3.2 are not met **OR** the benefit is of a value in excess of AUD\$200 per individual, then you must obtain the prior written approval of your relevant GMT member.
- (c) **CEO's prior approval:** In addition to manager approval, approval must be obtained from the CEO where the value of the benefit is equal to or in excess of AUD\$1000 per individual.

3.4 **Expense reimbursements to third parties**

- (a) **Payment of expense reimbursements is exceptional.** Accolade Wines discourages such payments. However, in limited circumstances, it is acceptable to make such payments.
- (b) **Payment of expense reimbursements.** The payment of expense reimbursements to third parties must:
- (i) **not** be made to influence a third party in order to improperly obtain or retain business, or for favours or benefits;



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- (ii) be permitted by local law and the known policies of the third party's employer;
 - (iii) be customary, in type and value, in the relevant country;
 - (iv) be made openly;
 - (v) be agreed in writing with the employer of the person receiving the reimbursement;
 - (vi) be evidenced by a signed receipt from the third party who received the payment attaching receipts evidencing the expenses incurred;
 - (vii) **not** include any reimbursement for a relative, associate or other guest of the recipient;
 - (viii) **not** have been otherwise paid by Accolade Wines; and
 - (ix) be in connection with executing or performing a contract or be in the normal course of promoting, demonstrating or explaining Accolade Wines' business.
- (c) **Approval for expense reimbursements to third parties is required from:**
- (i) your GMT member if in excess of AUD\$200; and
 - (ii) the CEO if in excess of \$1000.

3.5 **Personnel who receive offers of an expense reimbursement require approval**

Neither you nor your relatives nor associates can accept any expense reimbursements from third parties due to your position at Accolade Wines without the prior written approval of your manager, who will consult with Accolade Wines' legal department to determine the appropriate action to be taken.

3.6 **Make sure you record benefits and expense reimbursements.**

- (a) You must accurately record all benefits and expense reimbursements provided to, or received from, third parties in the books of Accolade Wines, unless they are of purely nominal value.
- (b) Such amounts need to be separately recorded by your department's Finance Director in a Gift, Hospitality and Expense Register if they required an approval under 3.2, 3.3 or 3.4 of this Policy.
- (c) **Information required.** Accolade Wines' records must include the following details:
 - (i) whether it is a gift/entertainment/travel/expense reimbursement;
 - (ii) its nature and purpose;
 - (iii) the date it was given or received;



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- (iv) the amount and/or value of the benefit/s (per recipient) and for expense reimbursements, the basis on which the calculation was made;
- (v) the status of the non Accolade Wines recipient/giver - a commercial entity/individual or a government/government entity/official; and
- (vi) details on the non Accolade Wines recipient/giver - full name, title, department and commercial entity/government authority.

Set out in Appendix A is the minimum detail to be captured in a Gift, Hospitality and Expense Register

- (d) **Additional information.** Where the benefit requires prior approval or the payment is an expense reimbursement, the records must also include copies of approvals required under this Policy.

3.7 **Determining the value of gifts and entertainment**

The value of a gift must be calculated as the greater of:

- (a) the actual cost (e.g. what it costs to buy the gift); and
- (b) the fair market value of the gift (e.g. what a reasonable person would pay for the gift).

The value of entertainment is the total actual cost of the entertainment divided by the number of participants. If the gift or entertainment is provided by a third party and the cost is unknown, reasonable estimates should be made as to the value.

4. **POLITICAL INVOLVEMENT**

Accolade Wines does not make payments to political parties or individual politicians, except as otherwise approved by the Chief Executive Officer (**CEO**) in writing.

- (a) **Accolade Wines personnel may engage in politics but only in their own capacity.** Accolade Wines must not restrict its personnel or other parties from participating in the political process where they act purely as individual citizens and where the participation does not involve Accolade Wines' funds, assets, resources, time or personnel.
- (b) **Exercise caution when engaging public officials.** Accolade Wines must not, without the prior written approval of the CEO:
 - (i) engage a politician or public official as a consultant; or
 - (ii) appoint a politician or public official (or a politician or public official who has retired or resigned from office within the previous 12 months) to an Accolade Wines position.

You must **not**, in the absence of written approval from the CEO:

- (a) use Accolade Wines' funds, assets, resources, time or personnel, including in-kind contributions of supplies, equipment or services, to make any political contribution, or assist any political party, individual politician or political candidate;

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- (b) use Accolade Wines' funds to make payments, loans, donations, or gifts to political parties, individual politicians or political candidates;
- (c) use Accolade Wines' funds to pay admission fees to conferences, dinners, or similar events organised by political parties, individual politicians, political candidates or their supporters, or to purchase their publications, where there is a fund raising element involved;
- (d) provide politicians or political candidates or their staff with travel and accommodation other than in accordance with this Policy;
- (e) use Accolade Wines' funds to match contributions to political parties, individual politicians or political candidates;
- (f) during Accolade Wines' time or by using Accolade Wines' funds, assets, resources or personnel, suggest to other employees or intermediaries – directly or indirectly – that they support or contribute to political parties, individual politicians or political candidates; or
- (g) use Accolade Wines' funds to make payments to organisations which are fronts for political parties, individual politicians or political candidates, or which provide means to channel funds to them.

5. CHARITABLE DONATIONS AND SPONSORSHIPS

Charitable donations must be for legitimate purposes; they cannot be a bribe in disguise.

- (a) **Charitable donations must not be made to individuals.** Accolade Wines must only make charitable donations (and the associated payments) to incorporated community groups, clubs, associations, not-for-profit organisations, non-government organisations, other community related commercial organisations and/or academic bodies such as universities.
- (b) Charitable donations must be:
 - (i) permitted by local law;
 - (ii) accurately recorded in Accolade Wines' books and records;
 - (iii) for charitable or community purposes; and
 - (iv) pre-approved in writing by the CEO.

6. TAXATION EVASION OR FACILITATING TAXATION EVASION

Definitions

Associated Persons means an employee, agent, officer, worker, subcontractors or other person who performs services for or on behalf of Accolade Wines.

Facilitation means facilitating taxation evasion by another person through aiding, abetting, counselling or procuring the taxation evasion offence.

Relevant Body means Accolade Wines.

Taxation Evasion means (as opposed to taxation avoidance which is legal exploitation of the taxation system to decrease current or future taxation liabilities) the illegal practice of

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not paying taxes which includes behaviour such as not reporting income, reporting expenses not legally permitted, failing to pay taxes owed or fraud, deceit or omission of information to taxation authorities.

6.1 Corporate offence of facilitation of Taxation Evasion

It is a corporate criminal offence for Accolade Wines to fail to prevent the facilitation of Taxation Evasion. This applies where Accolade Wines fails to prevent associated persons from assisting the evasion of taxation by another party.

Accolade Wines, if found guilty, could face an unlimited fine, exclusion from tendering for public contracts, a public record of the conviction and damage to its reputation.

6.2 Policies and Procedures

Accolade Wines must have policies and procedures in place to prevent associated persons from committing Taxation Evasion.

Some examples of aiding and abetting criminal Taxation Evasion include, but are not limited to:

- (a) deliberately falsifying documents;
- (b) colluding to make supplies and not recording supplies;
- (c) helping a staff member to claim a payment due to them as an expense rather than another type of payment that would be subject to taxation;
- (d) buying personal items on an Accolade Wines credit card; and
- (e) a manager signing off an employee's expense claims whilst suspecting the employee will also claim a deduction in their personal taxation return.

6.3 Accolade requirements

At Accolade Wines we must mitigate the possibilities of facilitating criminal Taxation Evasion whether intentionally or unintentionally. This will be conducted in accordance with this Policy by facilitating reporting of offences or possible offences, conducting compliance training, updating contracts to include compliance warranties and undertaking due diligence screening of third parties; in each case as set out in the following sections of the Policy.

7. REPORTING BRIBERY, CORRUPTION AND VIOLATIONS

In this Policy, a warning sign, or red flag, is any evidence suggesting bribery or non-compliance with this Policy. Everyone at Accolade Wines has a responsibility to report suspected violations of this Policy.

- (a) **Be alert and speak up.** You must be alert to warning signs in relation to bribery and corruption and raise such warning signs with your manager, more senior management or to Accolade Wines through the confidential reporting service described in the Whistle Blower Policy.
- (b) **Reporting is key to compliance.** If you are aware of, or are concerned about, an act or suspect activity that may be a violation of this Policy you must report the



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matter. Any person in a management position who receives a report from Accolade Wines personnel must report the matter to:

- (i) the business unit's most senior executive, who will report the matter to the General Counsel; or
 - (ii) directly to the General Counsel if the senior manager is suspected to have been involved in the activity.
- (c) **Always report if you are asked to engage in illegal activity.** If you:
- (i) are approached, directly or indirectly, to be involved in activity relating to bribery or corruption, or
 - (ii) suspect activity relating to bribery or corruption,
- you must immediately report the matter.
- (d) **How to report.** You can:
- (i) talk to your manager – this is often the best person to contact first; or
 - (ii) talk to a more senior manager than your manager; or
 - (iii) contact a member of Accolade Wines' legal department; or
 - (iv) report the matter under Accolade Wines' Whistleblower Policy.
- (e) Nothing in this policy should be interpreted as restricting or seeking to restrict a right to refer a matter to a regulator rather than report it internally.

8. REPORTING TO SENIOR LEVELS AND INVESTIGATIONS

Suspected violations must be investigated.

- (a) **Notify the right people when issues arise.** Accolade Wines must ensure that managers escalate matters reported by Personnel. Managers must report any suspicion, allegation, report or occurrence of violation of this Policy to more senior management, who must report the matter to Accolade Wines' General Counsel. Alternatively, the manager may report the matter directly to Accolade Wines' General Counsel.
- (b) **Investigations by Accolade Wines.** Accolade Wines must conduct an investigation of any actual or suspected breach of this Policy. This investigation may be conducted in consultation with external legal counsel and other experts, if thought necessary or desirable.

9. BOOKS AND RECORDS AND INTERNAL CONTROLS

- (a) **Always record payments correctly and transparently.** Accolade Wines must have an effective system of internal controls, including financial, accounting and tax accounting systems, to ensure accurate books and records and a true and fair view of their business affairs and to prevent:
 - (i) bribery and corrupt practices;



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- (ii) Taxation Evasion or facilitating Taxation Evasion;
 - (iii) unrecorded, misidentified or secret accounts; or
 - (iv) the creation of records which do not properly and fairly record the transactions to which they relate or which omit transactions that should be recorded.
- (b) **Management is responsible for compliance.** Management of each business unit must ensure that there are appropriate internal controls in place to prevent and detect violation of this Policy.
- (c) **Always consider corruption risks in new projects and new countries.** Accolade Wines, must, before it commences any project or any new activity in a nominated country, undertake a compliance risk analysis with a particular emphasis on business integrity and the matters covered in this Policy, and document the risk analysis in accordance with usual business practices.

10. COMPLIANCE RISK REDUCTION TRAINING

Employees: Employees at risk of being exposed to corruption or facilitation of taxation evasion must undertake annual training to reduce the risks of non-compliance with this Policy. These employees include:

- (a) all Personnel who may confront significant corruption issues in their work, such as those involved in marketing decisions, procurement decisions, customs clearance, buying and selling of businesses or significant assets, legal advisers and members of teams who interact with regulatory authorities not previously dealt with;
 - (b) the managers of those Personnel; and
 - (c) senior management (being any GMT member and 2 reporting levels below that person), regardless of location or role,
- ("at risk individuals").

Legal Department Responsibility: The Legal Department will maintain and run training for "at risk individuals".

11. CONTRACT CONSIDERATIONS

- (a) **General considerations:** In addition to the services to be performed, the fees to be paid and other standard contract provisions, material contracts with intermediaries, agents and other third parties must contain:
- (i) strict prohibition on bribery; and
 - (ii) include compliance representations (including in relation to Taxation Evasion).

The Accolade Wines legal team will provide guidance on material contract inclusions.

- (b) **Audit and notification and termination provisions.** Third parties should be contractually required to notify Accolade Wines if they become the subject of an investigation with respect to allegations of impropriety involving bribery, money-

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laundering or anti-kickback laws, or Taxation Evasion. The contract should also permit Accolade Wines to terminate the agreement in the event of an investigation, a conviction or the imposition of a fine, or if the third party fails to comply with applicable legal requirements

12. DUE DILIGENCE CONSIDERATIONS

- (a) **Requirement for due diligence.** Personnel who are authorised to engage intermediaries, agents and other third parties must undertake sufficient due diligence to satisfy themselves that the individual or organisation is reputable, competent and will comply with applicable laws.
- (b) **Extent of due diligence:**
- (i) After commencement of this Policy, preliminary due diligence screening will be conducted on all customers, suppliers and third parties with whom Accolade Wines proposed to contract.
 - (ii) For any third party engaged by Accolade Wines prior to the commencement of this Policy, due diligence will be conducted according to a risk matrix set out in the Anti-Corruption Procedure, with such due diligence to be completed within one year of the adoption of this Policy.
 - (iii) Where a third party contract is renewed, or extended, due diligence must be refreshed, unless due diligence was last undertaken within 2 years of the renewal or extension.
 - (iv) Further due diligence required after initial screening will be determined in accordance with this Policy, the relative corruption of the country in question and the results of the initial screening.
- (c) **Due diligence red flags.** If any "red flags" are raised as part of preliminary due diligence activities, these must be escalated to the General Counsel for investigation. These include:
- (i) A government entity or public official has an interest in or exerts influence over the third party.
 - (ii) A director, officer or owner of the third party is a politically exposed person or politically exposed foreign person (i.e., a public official considered by national and intergovernmental authorities to be higher risk with respect to bribery and money laundering offenses).
 - (iii) The third party is seeking a commission or level of compensation greater than the normal market rate for comparable work, or is requesting unusual payment terms (e.g., payments being made to another jurisdiction, or through a third party or made only in cash).
 - (iv) A search of the World-Check database, local media or the internet reveals allegations that the third party has engaged in bribery, or other illegal, unethical or corrupt conduct including taxation evasion.
 - (v) The third party requests that some or all of its contractual arrangement be kept secret from their employer.
 - (vi) The third party refuses to agree to contract provisions relating to anti-bribery/corruption.



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- (vii) The third party cannot provide appropriate references, or does not appear to have commercial relationships with other companies similar to Accolade Wines.



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Appendix A – Register Template

No	Name and Business Unit	Date	Type	Nature & Purpose	Amount/ and or value per person	Status of non-Accolade Wines entity	Details of non-Accolade Wines entity	Any other benefit in previous 12 months	Copies of Approvals
1.	Person A from Sales	21/08/2017	Entertainment	Networking function – dinner at ABC restaurant	\$80	Commerical entity	Person 1 and Person 2, directors of ZZZ Pty Ltd ACN 000 000 000 a potential new distributor for Accolade Wines of ###.	No	Attached
2.									
3.									
4.									
5.									
6.									
7.									

- **Date** is the date given or received
- **Type** is whether it is a gift/entertainment/travel/expense reimbursement
- **Amount/and or value person person** is the amount and/or value of the benefit/s (per recipient) and for expense reimbursements, the basis on which the calculation was made
- **Status of non Accolade Wines entity** is a commercial entity/individual or government entity/official
- **Details of non-Accolade Wines entity** is the recipient/giver full name, title, department and commercial entity/government authority
- **Any other benefit in previous 12 months is where the benefit require prior approval or the payment is an expense reimbursement payment, details of any other benefit that you provided to, or received frim, the non-Accolade Wines recipient/giver in the previous 12 months**