



# GIFTS & ENTERTAINMENT GUIDELINES

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## **WHY THE GUIDELINES AND HOW TO APPLY THEM**

The Gifts & Entertainment Guidelines (the "Guidelines") is designed to help Whirlpool employees ("You") apply the Global Gifts & Entertainment Policy (the "Policy") to their day-to-day activities. The Guidelines is a working tool to help you clarify process and procedures, provide answers to some of your common questions, and connect you to the people who can help you get to the right answer. The Guidelines is your tool to help you continue to meet your commitment to our values and maintain integrity in business relationships.

The Guidelines apply to all Whirlpool employees, subsidiaries, and locations, and to every situation where and when the receipt, acceptance, and/or giving of gifts and entertainment between Whirlpool employees and third-parties can or does occur. In applying the Guidelines, you should remember four overarching principles: *(1) we award and earn business because of commercial considerations; (2) we never do business because of gifts, entertainment, and special favors; (3) gifts and entertainment must always be reasonable, appropriate, and serve a legitimate business purpose; and (4) we must avoid, and never create, the appearance of impropriety.* These guiding principles should always be at the forefront of your decision-making and analysis about receiving or giving gifts and entertainment.

## THE GIFT & ENTERTAINMENT MATRIX

	Receiving	Giving
<b>Gifts</b>	Generally not acceptable	Acceptable <\$50USD, or Whirlpool branded product or merchandise <sup>1</sup>
<b>Cash/Cash Equivalents</b>	Not acceptable	Cash: Not acceptable Cash Equivalents (gift cards, rebates, credits): Acceptable as part of pre-approved Whirlpool program
<b>Entertainment</b>	Requires written pre-approval from direct manager	Acceptable (within regionally or functionally defined limits)
<b>Meals</b>	Acceptable (within reason)	Acceptable (within regionally or functionally defined limits)
<b>Government Officials</b>	Requires written pre-approval from Global Compliance	Requires written pre-approval from Global Compliance

### USING THE GIFTS & ENTERTAINMENT MATRIX - The Receiving and Giving DO's and DON'Ts

#### RECEIVING

##### **DO:**

- Decline someone's offer of a gift
- Use the [Regional Gift Registry](#) to document receipt of a gift **if** and **when** you cannot decline the gift, such as:
  - **Unsolicited Gift** - a gift arrives without your knowledge or ability to refuse, such as perishables, trade/reference materials, or marketing/promotional items, etc.
  - **Refusal Inappropriate** - You cannot refuse a gift, because doing so is culturally, publically, or professionally inappropriate like when you're at a public event, celebrating or honoring a cultural holiday, or somewhere else representing Whirlpool
    - In these situations, make sure you accept the gift only on behalf of Whirlpool and, in accepting say, "Thank you for the [gift]. I accept this on behalf of Whirlpool and our team."
  - **Services for Free Business Development** - you will not be in violation of the Policy for participating in and/or attending a lunch-and-learn, consulting meeting, product demonstration, or some other educational, training, or development, or when at such a meeting or program the host offers, gives, or provides a logoed product such as a thermos, pen, calendar, flash drive, notebook, can cozy, or some other marketing/promotional item
- Accept entertainment **only if** you receive written pre-approval from your direct manager (see Pre-Approval Process for more details)

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<sup>1</sup> Gifts valued above \$50USD that are not Whirlpool branded product or merchandise require written pre-approval by a member of the Executive Committee.

- Accept a meal **if** the value/cost is neither unreasonable nor extravagant, and, if you choose, pay for your portion or split the cost (e.g., 50/50, or in whatever fraction represents the number of attendees)
  - **Reasonable/Within Reason** - the Pre-Approver should consider the factors detailed in the Pre-Approval section of the Guidelines (see below) regarding how to determine what is reasonable
- Accept a meal that is offered at and is a part of an on-site/on-premises visit or meeting at the plant, factory, warehouse, or office of a third-party
  - In accepting an on-site/on-premise meal, You must follow the Gift Registry Process outlined below

**DON'T:**

- Accept gifts unless an exception (discussed in the *Do's* section above) applies; if you can refuse, refuse
- Accept cash (in any form) or cash equivalents, no matter the value, purpose, intent, or context
- Accept entertainment without written pre-approval from your direct manager, next-level leader, functional VP, or a member of the executive committee as applicable
- Accept any meal that is extravagant or unreasonable
- Accept or receive, directly or indirectly, anything of value, including gifts and entertainment from a Government Official **without written pre-approval** from Global Compliance
- Accept, directly or indirectly, any entertainment that involves illegal activity, nudity, sexual activity, the exploitation of others, illegal use of or abuse of alcohol and/or drugs, violence, and/or otherwise inconsistent with Whirlpool values

**GIVING**

**DO:**

- Keep any gift you give to less than \$50 USD
- Give Whirlpool branded or logoed products or merchandise (must comply with all applicable Whirlpool policies and procedures regarding ordering, acquiring, paying for, or obtaining Whirlpool products or merchandise)
- Get written pre-approval from a member of the Whirlpool Executive Committee before giving a gift that is equal to or more than \$50 USD

**DON'T:**

- Give a gift that is equal to or more than \$50 USD **without obtaining written pre-approval from a member of the Whirlpool Executive Committee**
- Give cash (in any form) no matter the value, purpose, intent, or context
- Offer or provide entertainment that is not within regionally or functionally defined limits
- Offer or provide meals that are not within regionally or functionally defined limits
- Offer or give, directly or indirectly, anything of value, including gifts and entertainment, to any Government Official **without written pre-approval** from Global Compliance
- Offer, give, or provide, directly or indirectly, any entertainment that involves illegal activity, nudity, sexual activity, the exploitation of others, illegal use of or abuse of alcohol and/or drugs, violence, and/or otherwise inconsistent with Whirlpool values

## GIFT REGISTRY PROCESS

The Regional Gift Registry Process can be used anytime to document the receipt of gifts. The requirements of the process are:

- Register the gift(s) with your [Regional Gift Registry](#)
- Immediately notify your manager in writing (email is acceptable)
  - Seek instruction and alignment from your [Regional Compliance Officer](#) or Global Compliance on the handling and disposition of the gift(s)

You should register any gift(s) received within **three (3) calendar days** from when you receive the gift or become aware that the gift was sent and delivered (e.g., the gift was sent while you were out of the office, and you did not discover or learn of the gift until you returned to the office).

Whenever registering your gift(s), use the [Regional Gift Registry](#) for the region where you normally sit. For example, if your primary office is in NAR, but you are conducting business in Italy and receive an *Unsolicited Item*, then you would use the NAR Regional Gift Registry.

## DISPOSAL AND HANDLING OF GIFTS

All perishable items, excluding alcoholic beverages, that may be received by an employee must be registered in the [Regional Gift Registry](#). After being registered, all perishable items received must be made available to that employee's team or business unit in whatever common area, kitchen, dining area, eatery, or other location where her/his colleagues can share in the item(s). Perishable items include, but are not limited to, cookies, cakes, fruits, candies, pretzels, deli trays, cheese, charcuterie, confections, flowers, plants, and other items.

All non-perishable items should be secured and stored until Global Compliance determines how to dispose of the item (make sure to check with your [Regional Compliance Officer](#) for details).

Non-perishable items include, but are not limited to, coffee mugs, wine glasses, non-technical/educational books, clothing of any kind, artwork, music, electronics, etc.

Alcoholic beverages (e.g., beer, wine, liquor, spirits) must be secured and stored until Global Compliance determines how to dispose of the item (make sure to check with your [Regional Compliance Officer](#) for details).

Any gift that is in the form of a charitable donation, or a charitable donation to be made in Whirlpool's name, must be forwarded to the Whirlpool Foundation for handling and disposal.

## PRE-APPROVAL

The purpose of written pre-approval is to document the authority given to you to receive or give gifts and entertainment. In addition, written pre-approval serves as a record of actions taken and interactions with third-parties, which can also protect you and Whirlpool should an issue arise. The following are considerations for granting pre-approval in the situations in which it is required.

### ***Who Can Pre-Approve:***

Pre-approval for gifts or entertainment that involve government officials must be given by the Global Compliance office.

For other gifts or entertainment, as applicable, and unless specifically stated in the Guidelines, written pre-approval can be given by the following people:

- Your direct manager
- Your next-level manager
- Your Functional VP
- Executive Committee Members

You should always start with seeking written pre-approval from your direct manager. If she/he is unavailable, then move to your next-level manager, and so on. Remember, written pre-approval for the giving of a gift(s) that is equal to or more than \$50 USD and is not a Whirlpool branded product or merchandise must be given by a member of the Executive Committee. You should seek written pre-approval from the Executive Committee member who is your regional or functional leader.

### ***How Is Pre-Approval Given:***

Pre-approval must always be given in writing and always before the receiving or giving the gift or entertainment. Pre-approval can be *written* in the following forms:

- Email
- Signed memo or letter
- Other approved pre-approval workflow process (e.g., Concur)

Written pre-approval cannot be in the form of text messages, DM, or any other electronic form that cannot be saved, transferred, and maintained. In addition, any region, business unit, or department can develop a process that it considers best, so long as it is maintained and secured for audit purposes.

### ***What Factors to Consider in Giving Pre-Approval:***

When reviewing a request for pre-approval, whether the receiving or giving of gifts and entertainment, the Pre-Approver should consider the following:

- Is there a legitimate business purpose
- Is Whirlpool in the process of (or contemplating) renewing a contract for services with the third-party or in the process of (or contemplating) an RFP/RFQ for services with the third-party
- Is the Whirlpool employee's manager or people leader aware of and willing to approve
- Is there a potential conflict of interest
- Is there the appearance of or potential for the appearance of impropriety
- Would any local, regional, or other laws be violated
- What has been, if any, the previous numbers of gifts and entertainment received and/or given between the employee (or Whirlpool) and the third-party
- If receiving entertainment or a meal, will the third-party be physically present
- What is the value or cost of the gift, entertainment, or meal

- Is the gift, entertainment, or meal extravagant or unreasonable (*i.e.*, too costly/expensive, too over-the-top, unbalanced for the purpose of reason)
  - Factors to Use in Determining Whether a Meal Is Extravagant or Unreasonable:
    - Cost of living for the city, region, or location where the meal is to be held
    - Venue of meal
    - The type of meal being provided (e.g., cultural significance, dietary concerns, etc.)
    - The number of attendees (who must attend and why)
- Is the Whirlpool employee familiar with all applicable policies
- Coach on potential perception and unconscious bias related to and/or associated with the gift, entertainment, and/or meal
- There will be no illegal activity, nudity, sexual activity, the exploitation of others, illegal use of or abuse of alcohol and/or drugs, violence, and/or otherwise inconsistent with Whirlpool values.

### **Government Officials:**

Only Global Compliance can give written pre-approval for receiving or giving gifts and entertainment, directly or indirectly, from or to Government Officials. You may seek guidance from your [Regional Compliance Officer](#), or from the Office of the Chief Compliance Officer.

## **REGION OR BUSINESS UNIT AUTHORITY**

Each Region or Business Unit within Whirlpool can develop more stringent guidelines regarding the receiving and giving of gifts and entertainment. The specific monetary value(s) of gifts and/or entertainment applicable in each region or business unit is available through regional guidelines or business unit guidelines. **A Region's or Business Unit's guidelines cannot be less restrictive than the Policy and cannot alter or modify any processes or procedures stated in the Policy or corresponding within the Guidelines. Please contact the Global Compliance office if you have questions.**

## **GOVERNMENT OFFICIALS**

Unless pre-approved in writing by Global Compliance, the giving and/or receiving of gifts and entertainment, directly or indirectly, to and/or from Government Officials is strictly prohibited. This requirement cannot be modified or otherwise changed by any Region or Business Unit.

## **CHARITABLE CONTRIBUTIONS**

The Policy does not apply to giving or receiving charitable contributions on behalf of or in Whirlpool's name. Any and all charitable contributions pertaining to Whirlpool must be pre-approved in writing by the Whirlpool Foundation either President Jeff Noel or Executive Director Candy Garman.

## **WHIRLPOOL PRODUCTS & PROGRAMS**

The Policy does not apply to, and does not restrict, Whirlpool employees participation in, or receiving the benefit from, Whirlpool authorized and approved programs, campaigns, contests, or other employee activities that are specifically open to, aimed at, or for the benefit of Whirlpool employees. This

includes, but is not limited to, programs and activities such as, Inside Pass, Bravo Awards, using airline mileage points as part of the travel program (in compliance with the Travel & Expense policy), approved activities at The World of Whirlpool, and other activities.

## KEY TERMS & DEFINITIONS

**“Anything of Value”** means any item or benefit including, but not limited to, cash, cash equivalents (such as gift cards, gift certificates, credits, rebates, and merchandise discounts), loans, gifts, entertainment, meals, transportation, lodging, per diems, favors, business or employment opportunities.

**“Entertainment”** means any event or activity, including any hospitality, such as business meals, tickets to sporting events, concerts/theater, golf, and other events or activities. This includes, social events, sporting events, and any other form of entertainment.

**“Gifts”** means anything of value, including but not limited to, money, cash, cash equivalents (such as gift cards, gift certificates and merchandise discounts), merchandise, personal favors, transportation, travel or vacation accommodations, rebates, business or employment opportunities, or promotional sponsorships. This includes anything that might be given in connection with a local custom, holiday or religiously significant date, as well as all perishable items such as food, beverages, candy, and flowers.

**“Government Official”** means (1) an officer or employee of a government or any department, agency, or instrumentality thereof including state-owned or controlled companies (e.g., hospital, radio station, bank); (2) an officer or employee of a public international organization such as the United Nations, World Bank, etc.; (3) a person acting in an official capacity for or on behalf of any such government, department, agency, instrumentality or public international organization; or (4) a political party, political party official or candidate for political office.

**Note:** A family member of any of the individuals listed in this definition may be considered a “government official” for purposes of this policy, and applicable U.S. and global laws, rules, and regulations.

**“Third-Party(ies)”** means any supplier, customer, distributor, person, company, joint venture, business, or other legal entity that produces products and/or components used in Whirlpool products, provides goods and/or services to Whirlpool, purchases products and/or services from Whirlpool, and/or has, had, or is seeking a business relationship with Whirlpool. This policy applies to current and/or potential third-parties.

## FAQs AND SCENARIOS

### Top 10 FAQs

**1) Will I be in violation of the Policy if a supplier sends me holiday cookies or foods? What should I do with them?**

**A. No.**

When any third-party (e.g., supplier, vendor, trade customer, etc.) sends you a gift that you did not know in advance was being sent, or you could not otherwise decline, you will not be in violation of the Policy when it arrives or because you physically received it. The key to not being in violation is to document the receipt of the *Unsolicited Item* using the [Regional Gift Registry](#). And since the gift was a perishable item, you can automatically place the item in a common area for you and your colleagues to share.

A “Perishable Item” is any food, flower(s), deli-tray, pre-made food(s), dairy product(s), candy(ies), cookie(s), meat, poultry, fruit(s), vegetable(s), and/or any other item that has a shelf-life, life-cycle, or period of time before it’s not healthy to eat or it rots. **Remember, a Perishable Item doesn’t include alcohol in any form.**

**2) I am in a region where wine/alcohol is a common gift of appreciation and for the holidays. What do I do if a supplier sends a bottle of wine?**

**A. Use the [Regional Gift Registry](#) and contact your [Regional Compliance Officer](#) for guidance and instructions.**

Assuming the wine/alcohol was sent as an *Unsolicited Gift*, then follow the Regional Gift Registry Process outlined in the Guidelines. However, you should not put the wine/alcohol out for sharing. Instead, secure the wine/alcohol until you can either send it to or align with your [Regional Compliance Officer](#) for handling and disposition. If your Region or Business Unit has designated a Gifts Custodian (*i.e.*, someone who is designated as being responsible for collecting and storing unsolicited gifts), you can give the wine/alcohol to that person **after** you have followed the Regional Gift Registry Process, which includes documenting the receipt of the gift in the [Regional Gift Registry](#). The Gifts Custodian will align with Global Compliance on what to do with the wine/alcohol.

**3) How does our Gifts and Entertainment Policy affect our business partners such as, suppliers, trade customers, distributors, or other business relationships?**

**A. We expect our business partners to comply with our policy.**

Our business partners (e.g., suppliers, trade customers, distributors, joint venture partners, etc.) are required to comply with all applicable laws, their own company policies, and as applicable, Whirlpool policies that are specific to Whirlpool’s business relationship (e.g., Supplier Code of Conduct, Contracts/Agreements, Purchase Orders, or Statements of Work). Each year Whirlpool sends all of its suppliers and business partners a communication reminding them of our No Gifts policy and asks them to not send gifts. We expect our business partners to honor our values.



**4) If I am offered entertainment or a meal, how can I determine the value so I can determine if its within reason or extravagant?**

**A. Use your best judgment - and common sense.**

We do not expect any employee to know the value of every gift, entertainment, or meal that she/he may be offered. We do expect you to use common sense and good judgment in determining the value of any gifts/entertainment received. If it is unclear, consider contacting a store or checking online for similar items. If it can be done delicately, and is appropriate, speak with the third-party about our Gifts and Entertainment Policy and ask about a range of value, or an estimation. When in doubt, seek pre-approval and/or contact Global Compliance.

**5) How does an employee know if a gift is prohibited by the gift giver's organization?**

**A. Use your best judgment.**

It is not necessary to research the issue, but gifts, entertainment, and meals should not be accepted when it is clear that it is prohibited by the gift giver's organization, or Whirlpool wouldn't approve it. If it is not practical to decline the gift because it would be *Culturally, Publically, or Professionally Inappropriate* use the [Regional Gift Registry](#) to document the gift, entertainment, or meal. Additionally, and as soon as practical promptly discuss how to respond with your manager/people leader, or contact Global Compliance for help.

**6) Q: When do I need to obtain pre-approval?**

**A: Always before.**

Pre-approval should always be obtained prior to the receiving or giving of any gifts and entertainment. However, if a situation arises when pre-approval cannot be obtained, then the employee should use the [Regional Gift Registry](#) immediately following the conclusion of the entertainment/meal, and contact their manager and follow the Pre-Approval Process.

**7) Can I use/keep accumulated airline miles earned on business trips?**

**A. Yes.**

Whirlpool authorized and approved programs, campaigns, contests, and activities are exempt from the Policy. Therefore, employee participation in those programs, consistent with applicable rules and regulations (e.g., the Travel & Expense Policy), is also exempt and unrestricted. Remember, employees must properly participate in those programs and activities and follow all applicable rules, regulations, and policies.

**8) Should I decline an invitation to Seder or Hanukkah in a business partner's home?**

**A. No.**

An employee is not prohibited from participating in religious services or events when invited by a third-party. The employee should be mindful whether the invitation is made with good-intentions and not for improper purposes.

**9) If someone wants to make a charitable contribution in the name of Whirlpool or on Whirlpool's behalf, is that a gift? Can I accept that - or is that a gift?**

**A. Charitable contributions can be gifts. All charitable contributions made on Whirlpool's behalf or in Whirlpool's name must be approved by the Whirlpool Foundation.**

A Charitable Contribution is considered a gift whether made on behalf of Whirlpool or in Whirlpool's name. All Charitable Contributions must be approved by the Whirlpool Foundation and meet very specific criteria under their policy. All questions and issues surrounding Charitable Contributions should be directed to either the President of the Whirlpool Foundation or the Executive Director.

**10) Can I offer to take someone to an event like a football game, golf outing, or some other form of entertainment?**

**A: Yes, as long as the expense is within regionally or functionally defined limits.**

You may offer to take someone to a sporting event, golf-outing, or other form of entertainment as long as it is within regional or functionally defined limits. This means that whatever limits your region of business unit set for the costs/value of such entertainment, you must comply. It is important to remember that some of the factors to consider include, but are not limited to, a legitimate business purpose, no appearance of impropriety, no current or immediate contract negotiations or RFQs with the third-party, and the cost/value is not extravagant.

### ***Top 5 SCENARIOS WITH THIRD-PARTIES***

**1) Employee Being Pressured to Accept a Gift because of Cultural Considerations ("this is how things are done in our country")**

Local customs or practices can be difficult to understand and navigate. They can be made more difficult when a third-party uses them as a reason or basis to offer or give a gift or entertainment. The pressure not to offend can be overwhelming. However, local practices may not be acceptable internationally. For example, in some countries, it is common for suppliers to offer "thank you gifts" to staff or team members to say thank you or show appreciation for the business relationship. Whirlpool does not accept these practices. Our Policy applies to all third-parties regardless of time, context, purpose, or value. However, if you are in a situation where it's culturally, publically, or professionally inappropriate to refuse a gift, you can accept the gift and then immediately use the [Regional Gift Registry](#) to document what happened and report it.

**2) A Business Partner drops a hint that a particular favor might make him/her look on Whirlpool more favorably, and, therefore, be more lenient with negotiating prices.**

A request for a favor can be the same as request for a gift. It's important to remember that a gift can be anything of value. Therefore, doing a favor would be giving a gift to a third-party. Further, accepting a favor might compromise, or appear to compromise, an employee's judgment or create an actual or apparent conflict between an employee's personal interest and his/her loyalty. We should avoid and never create the appearance of impropriety. Whirlpool does not do business because of gifts, only because of commercial considerations. Finally, a "favor" in this form can also be considered a bribe, and

Whirlpool doesn't tolerate bribery in any form. When faced with situations like this you should immediately discuss the matter with your people leader and contact Global Compliance.

### **3) "But it would be impolite to refuse..."**

You may encounter situations where you feel social pressure to accept a gift that is unreasonable, but you do not wish to offend the donor. In such case, you have to make a decision on the spur of the moment and must use your best judgment. In practice, a polite refusal, by referring to the Policy may well be understood. If you feel obliged to accept, then immediately document the gift using the [Regional Gift Registry](#), and report the incident to your people leader and Global Compliance.

### **4) "Surely there is no problem with a seasonal gift..."**

Similar dilemmas can apply to seasonal gift-giving, for example at Christmas or, in some cultures, during the New Year period. The Policy applies all year round. As such, it's important to ensure that you do not offer or accept anything inappropriate during such seasonal periods, and work out strategies accordingly. Remind third-parties that we do not accept gifts and follow the [Regional Gift Registry](#) if *unsolicited items* arrive.

### **5) "But he's a personal friend of mine!"**

In some cases, it may turn out that a business partner is a personal friend, or they may become a friend as a result of a long professional relationship. Even so, the same principles apply. The Policy is applicable to all third-parties. Third-parties are those persons and/or entities that have, had, or are seeking a business relationship with Whirlpool for the provision or some goods and/or services. All third-parties, even if you're friends with an owner, officer, or employee of a third-party, should comply and respect our Policy, and you must apply the Policy and Guidelines to your professional relationship with them. In the event that a personal relationship entails frequent exchanges of gifts of a personal nature, the relationship should be documented as a conflict of interest or as a potential conflict of interest.

In those circumstances where your personal friend has no business relationship with Whirlpool, but through their company they include you on their mailing list for a gift, you can accept that gift. However, if the nature of the relationship between your friend's company and Whirlpool changes, then you must follow the Policy.

## **REPORTING SUSPECTED VIOLATIONS - WHIRLPOOL INTEGRITY LINE**

If you have information regarding potential non-compliant conduct, whether an employee or a third-party, you can report that conduct by sending an email to [globalcompliance@whirlpool.com](mailto:globalcompliance@whirlpool.com) or contact the Whirlpool Integrity Line at [www.whirlpoolintegrityline.com](http://www.whirlpoolintegrityline.com).