

Gifts and Entertainment Policy



Department
Owner:

Legal

Policy No.:

POL-127 v.3

Date Revised:

January 9, 2026

SECTION	DESCRIPTION	PAGE
I.	Policy Introduction	1
II.	Definitions	2
III.	Gifts and Entertainment Involving Agents or Employees of Private Sector Customers, Prospects or Suppliers	3
IV.	Gifts and Entertainment Involving Government/Public Sector Officials and Employees within the United States and Canada	3
V.	Gifts and Entertainment Involving Union Officials within the United States and Canada	4
VI.	Gifts and Entertainment Involving Government Officials outside the United States and Canada	4
VII.	Gifts to Customers	4
IIIX.	Gifts Received by, and Entertainment of, Vestis Teammates	4
IX.	Charitable and Political Contributions	5

I. POLICY INTRODUCTION

Vestis teammates must adhere to high ethical standards in dealing with customers, prospects, and suppliers. To ensure compliance with laws and to avoid even the appearance of impropriety, Vestis has established restrictions on gift and entertainment activity. The cost and nature of gifts and entertainment should be planned and carried out in a way that appropriately and reasonably furthers the conduct of Vestis's business.

It is Vestis policy not to offer, directly or indirectly, any gift or entertainment to persons, firms or corporations or other entities with whom the Company does or might do business, except for modest items and reasonable entertainment. Further, Vestis teammates and their families may not accept, directly or indirectly, any gift or entertainment from persons, firms, or corporations with whom Vestis does or might do business unless the gift or entertainment is modest and reasonable under the circumstances. Gifts or entertainment that affect, or give the appearance that they could affect, the recipient's business judgment must be avoided. Only those gifts and entertainment that reflect common courtesies and responsible business practices are acceptable. All gifts and entertainment must be accurately described on teammate expense reports.

In addition, all gifts or entertainment must satisfy the following criteria:

- Must not be cash, stocks, bonds, gift cards, or any similar cash-equivalent item (regardless of amount);
- Must be given or accepted in accordance with normally accepted business practices -- not to reward the recipient's decision making or to influence future conduct or gain an unfair business advantage;
- Must comply with the gift policies of the organization employing the recipient;
- Must not be given to employees or officials of customers or prospects, or accepted by a Vestis teammate, at a time when it could be viewed as influencing a bid or contracting process in which Vestis is involved;
- Must be legal and in accordance with generally acceptable ethical practices in all governing jurisdictions;
- Must not be given to government officials or employees who exercise regulatory authority over Vestis or its operations (such as a tax auditor or health and safety inspector); and
- Must be exchanged openly and in a way that ensures that public disclosure of all facts surrounding the gift or entertainment would not be embarrassing to Vestis.

The following are additional guidelines regarding gifts and entertainment activity with respect to employees and officials of Vestis's different types of customers, prospects, and suppliers, including those in the private sector, government/public sector and unions.

Failure to comply with this policy could lead to disciplinary action, up to and including termination of employment.

II. DEFINITIONS:

For purposes of this Policy, the following terms shall have the following meanings:

- Gift:** A gift is anything of value that personally benefits an individual for which the individual does not provide payment of equal value. A gift includes, but is not limited to, tickets to sporting or theatrical events, meal vouchers, lodging, travel, marketing items with Vestis logo, items presented during Customer Appreciation events, as well as intangible benefits like access to exclusive or sold-out events. Gifts should be valued at their fair market value, even if the item is purchased at little or no cost to Vestis.
- Entertainment:** Entertainment is a type of benefit conferred on an individual where that individual joins one or more Vestis teammates as our guest for a business meal or social activity including, but not limited to, a networking or customer appreciation event, a meal or gathering hosted by Vestis during conferences, a sporting event, a musical or theatrical performance, a golf outing or other similar activity. A Vestis teammate must be in attendance for the meal or activity to be considered entertainment; if a Vestis teammate is not in attendance at the entertainment event, it is considered a gift.

III. GIFTS AND ENTERTAINMENT INVOLVING AGENTS OR EMPLOYEES OF PRIVATE SECTOR CUSTOMERS, PROSPECTS OR SUPPLIERS

Gifts to agents or employees of private sector customers, prospects or suppliers are limited to a value of no more than \$150 per year, and, in any event, must comply with applicable law and the policies of the recipient's employer. If a gift in excess of \$150 is proposed, prior approval must be obtained from the Vestis Legal Department. Proposals to make gifts valued at more than \$150 are strongly discouraged.

The form of any entertainment of private sector customers, prospects or suppliers should be compatible with what an individual would normally spend on himself or herself, or with which the individual would be comfortable if his or her business associates, friends and family were to become aware of it, or if he or she were to read an accurate account of it in the newspapers. The amount spent on any individual private sector customer, prospect or supplier entertainment activity may not exceed \$500, unless prior approval is obtained from the executive leader of your function (after such leader obtains ultimate approval from the CEO). Proposals to provide entertainment valued at more than \$500 are strongly discouraged. **Please note that payment for entertainment is a gift (and subject to the restrictions on "Gifts") if a Vestis representative is not present for the activity.**

IV. GIFTS AND ENTERTAINMENT INVOLVING GOVERNMENT OFFICIALS AND EMPLOYEES WITHIN THE UNITED STATES AND CANADA

The U.S. and Canadian federal governments, each state, provincial and territorial government, and many local jurisdictions have laws that restrict the ability of Vestis and its teammates to provide gifts or entertainment to Government Officials and employees, and in some cases to their family members. For purposes of this section of the Policy, the term "Government Official" shall include any official, employee or agent of any federal, state, provincial, territorial, or local governmental agency in the United States or Canada, as well as any official, employee or agent of any organization controlled, owned or operated, in whole or in part, by a governmental agency (such as public hospitals or public educational institutions). These laws range from absolutely prohibiting such gifts or entertainment to permitting them as long as there is no intent to influence a specific official act or decision with the gift or entertainment.

As a practical matter, it is difficult to clearly establish that a particular gift was not given with intent to influence or because of an official act or decision. To avoid any question of impropriety, Vestis has adopted a policy of strongly discouraging gifts to, and entertainment of, all Government Officials. To ensure Vestis is in compliance with these laws, you must obtain approval from the Legal Department prior to providing any gift or entertainment (including routine business meals) to a Government Official, or to his or her family member.

Please note that payment for entertainment is a gift (and subject to the restrictions on "Gifts") if a Vestis representative is not present for the activity.

V. GIFTS AND ENTERTAINMENT INVOLVING UNION OFFICIALS WITHIN THE UNITED STATES AND CANADA

The Labor Management Relations Act restricts employers, such as Vestis, from providing items of value to union officials or representatives.

To ensure Vestis is in compliance with these laws, you must obtain approval from the Legal Department or your Labor Relations Director prior to providing any gift or entertainment (including routine business meals) to a union official or representative, or to his or her family member.

VI. GIFTS AND ENTERTAINMENT INVOLVING GOVERNMENT OFFICIALS OUTSIDE THE UNITED STATES AND CANADA

A gift to a person employed directly or indirectly by a government outside the U.S. and Canada is limited to a nominal holiday remembrance unless the Vestis Legal Department grants an exception in advance.

Entertainment of a person employed directly by a non-United States and non-Canadian government is limited to routine lunches or dinners occurring during the course of regular business, which are permitted only if such lunches or dinners do not violate the applicable local laws and regulations.

Entertainment of an employee of a corporation or other entity only partly owned or sponsored by a non-United States or non-Canadian government is permitted consistent with the policy for private sector customers, but only to the extent that this does not violate applicable local laws and regulations.

VII. GIFTS TO CUSTOMERS

Vestis policy does not prohibit a gift to a customer, as distinguished from a gift to an agent or employee of the customer. For example, a gift or contribution of \$1,000 to a university to be used for educational purposes is not a violation of the Business Conduct Policy. However, all such gifts to customers should be reviewed in advance by the Vestis Legal Department to confirm that the gift does not violate applicable laws or policies of the customer. For example, gifts to United States health care providers, such as hospitals, must be approved in advance by the Vestis Legal Department in order to ensure compliance with appropriate laws, including Medicare and Medicaid laws.

VIII. GIFTS RECEIVED BY, AND ENTERTAINMENT OF, VESTIS TEAMMATES

Gifts from any current or prospective supplier or customer to a Vestis teammate must be modest, reasonable under the circumstances, and not intended to influence improperly the Vestis teammate. Cash gifts (including cash equivalents such as gift cards) are not permitted at any time. Gifts with a market value of \$100 or less are considered modest and may be accepted; however, in no event should a Vestis teammate receive gifts with an aggregate value of more than \$500 per year from any individual supplier. Any gift that exceeds those limits must be approved in advance by the Vestis Legal Department. Gifts that are not in accordance with this policy should be returned to the donor; however, if the return of a gift is impractical or could be detrimental to Vestis interests, the Vestis Legal Department should be consulted for a decision.

as to the proper course of action.

Vestis teammates may not accept entertainment or social invitations from customers or suppliers where "excessive" costs to a host would appear to be involved; all entertainment accepted should be moderate, occasional and in good taste. Entertainment is considered "excessive" if the cost is inconsistent with what the receiving teammate would normally spend on himself or herself, or with which the receiving teammate would be comfortable if his or her business associates, friends and family were to become aware of it, or if he or she were to read an accurate account of it in the newspapers. If there is a question as to whether entertainment would be considered excessive, the Vestis Legal Department should be consulted for guidance and approval. **Please note that payment for entertainment is a gift (and subject to the restrictions above on "Gifts") if a supplier or customer representative is not present for the activity.**

From time to time, a customer or supplier may offer to pay for, or reimburse, travel costs incurred by a Vestis teammate. Vestis teammates may accept such an offer provided that there is a legitimate business reason for the travel and the cost is not "excessive" (as defined above). All offers by a customer or supplier to pay for, or reimburse, travel costs (transportation, lodging, etc.) incurred by Vestis teammates must be disclosed to, and approved by, your immediate supervisor. If there is a question as to whether the travel costs would be considered "excessive", the Vestis Legal Department should be consulted for guidance and approval.

Vestis teammates should not solicit samples, discounts, or complimentary goods from suppliers for personal purposes. The only discounts available to Vestis teammates from current or prospective suppliers and customers are those formally arranged by the Vestis Benefits Department. If samples are received in the normal course of business, they should be used for the business purpose for which they were received (e.g., to analyze product performance), retained for as long as required, and then disposed of as determined by the teammate's immediate supervisor. Even when samples are received in the normal course of business for legitimate business purposes, Vestis teammates should not accept any sample worth more than \$500 or, in any single year, a group of samples having a total value of more than \$1000 unless prior approval had been obtained from your immediate supervisor *and* the Vestis Legal Department.

IX. CHARITABLE AND POLITICAL CONTRIBUTIONS

Generally speaking, monetary and in-kind contributions (e.g., donations of products or services) to charitable 501(c)(3) organizations and political recipients (e.g., candidates, parties, PACs, etc.) are not covered by this Policy. However, to the extent that a charitable or political contribution is being made in connection with an event (e.g. golf outing, reception, etc.) to which Vestis will invite a customer or supplier to join them as a guest of Vestis, this Policy does apply and should be consulted prior to providing any such entertainment.

Additionally, to the extent that a charitable contribution is being made at the request or suggestion of a customer or supplier who is in a position of leadership at the charitable organization receiving the contribution or who is personally, or has a family member who is, a direct financial beneficiary of the charitable organization, please consult the Vestis Legal Department in advance as this Policy may be implicated.

Please review Vestis's Political Contribution Policy and Vestis's Charitable Contribution Policy to familiarize yourself with the rules governing charitable and political contributions.

This policy is periodically reviewed and updated on an ongoing basis as appropriate. Please contact the Legal Department at Legal@Vestis.com with any questions related to this policy.