# **Corporate Forms and Policies**

# Business & Personal Conduct Anti-Bribery Policy

Geographic Coverage

Global

**Document Owner** 

EVP, Chief Legal Officer

Effective Date

GVP, Chief Compliance Counsel

**September 18, 2025** 

# Policy Philosophy & Purpose

Gartner is committed to conducting business consistent with the highest ethical standards and in compliance with the law. Many countries where Gartner does business have laws that make bribery in both the public and private sectors a crime. This Anti-Bribery Policy ("Policy") establishes Gartner's policy for ensuring compliance with anti-bribery laws, including the United States Foreign Corrupt Practices Act ("FCPA"), the United States Foreign Extortion Prevention Act, the United Kingdom Bribery Act ("U.K. Bribery Act"), legislation enacted under the Organisation for Economic Co-operation and Development Convention on Combating Bribery of Foreign Public Officials in International Business Transactions ("OECD Convention"), and similar laws of other countries.

# **Scope & Applicability**

This Policy applies to all activities conducted by all individuals working at Gartner Inc. and its subsidiaries and affiliates ("Gartner") around the world ("Associates"). This Policy may be supplemented by policies applicable to a particular country or region or a particular business unit. Should there be a conflict between this Policy and a supplemental policy, the supplemental policy controls. As specified in our <u>Supplier Code of Conduct</u>, third parties doing business with Gartner are required to comply with all applicable anti-bribery laws.





# **Policy**

#### A. All Bribes are Prohibited

Gartner has zero-tolerance for bribery. This Policy is designed to explain the requirements of international anti-bribery laws and Gartner's rules to help ensure that no Associate violates the law. If you have questions about permissible conduct under the laws of any country where we do business, or the requirements discussed below, please direct them to <a href="Legal & Compliance">Legal & Compliance</a> or your local Legal & Compliance team member.

Gartner prohibits bribery, <u>corruption</u>, and <u>kickbacks</u> in all forms, in all our business dealings, in every country where we do business. This prohibition applies to public sector (government) bribery and private sector (commercial) bribery. The prohibition applies to active bribery (giving a bribe) and passive bribery (accepting a bribe). Bribery is the offering, giving, receiving, or soliciting of <u>Anything of Value</u>, directly or indirectly, to influence the actions of an individual in a position of power or trust, usually to obtain or retain business or secure an <u>Improper Advantage</u> ("<u>Bribery</u>").

#### Associates must not:

- offer, give, promise, authorize, or encourage, others to offer, give, or promise
   Anything of Value to any party, directly or indirectly, with <u>Corrupt Intent</u> to obtain
   new business, continue existing business, or to secure an advantage; nor
- solicit, receive, or agree to receive, Anything of Value from any party, directly or indirectly, that may improperly influence or reward an action or decision (including refraining from acting in a particular way)

The payment of Anything of Value does not have to be accepted or successful to constitute Bribery. There are heightened risks when interacting with a <u>Government Official</u>. (For Definitions, see <u>Exhibit A</u>.) If you are not sure if someone with whom you are dealing is a Government Official, please ask <u>Legal & Compliance</u>.

Also, do not engage in activities that create the appearance of impropriety. Do not use third parties to take actions that you are prohibited from taking. Do not do in your personal capacity what you are prohibited from doing in a business capacity. Failure to prevent Bribery, including by ignoring, covering up, or failing to act, is a violation of this Policy and the law.

#### 1. Know Your Third Parties

Gartner may use third parties to help us deliver our products and services. Associates must only deal with legitimate third parties with a reputation for integrity and must ensure that third parties engaged by Gartner apply the same ethical business principles as we





do. Gartner can be held liable for the acts of third parties, including those acting on our behalf, joint venture partners, companies it acquires, or those over which it exercises control.

Third parties include suppliers. All suppliers must be onboarded via Coupa, Gartner's Supplier Management Platform. (See <a href="Exhibit B">Exhibit B</a> for a more detailed explanation of the supplier onboarding process.)

Certain suppliers present heightened bribery risks. Heightened risks exist when a supplier meets <u>any</u> of the following criteria: the supplier will (1) interact with a Government Official; (2) act on Gartner's behalf; **or** (3) use a third party to interact with a Government Official or act on Gartner's behalf (collectively, such suppliers are referred to as "<u>Gartner Representatives</u>"). Examples of Gartner Representatives include, but are not limited to, sales agents, consulting subcontractors, independent contractors who interact with Government Officials, lobbyists, and any supplier that obtains business for Gartner.

Where heightened bribery risks are identified, Anti-Bribery and Anti-Corruption ("ABAC") Due Diligence is required and to execute a contract that includes a risk-based anti-bribery provision. (See the <u>Global Procurement Policy</u>). ABAC Due Diligence is integrated into the Coupa onboarding process. For guidance on initiating the ABAC Due Diligence process, please contact <u>SupplierProcuretoPay@gartner.com</u>. For contracts involving Gartner Representatives, please collaborate with the <u>Legal Procurement and Real Estate Team</u> ("LPRE") to ensure that an appropriate anti-bribery provision is negotiated and included in the contract.

Given the elevated bribery risk presented, Associates who function as relationship managers for Gartner Representatives have a heightened responsibility of oversight. The relationship manager is the Associate primarily responsible for overseeing the Gartner Representative. Before any work commences, the relationship manager must ensure that: (1) the Gartner Representative has successfully completed the ABAC Due Diligence process; and (2) a contract is in place. Throughout the engagement, the relationship manager is responsible for: (1) verifying that invoices contain sufficient detail to clearly identify the services provided, and requesting additional information before approval if necessary; (2) confirming that all expenses are justified by a legitimate business purpose and supported by receipts; and (3) understanding the rationale for any changes to the scope of services.

Regardless of the type of third party, do not ignore signs of unethical conduct. If you are working with a third party, you have a responsibility to look out for red flags. (See Red Flags in Exhibit C) Any red flags must be reported to the Legal & Compliance team.

You may not sell or provide Gartner products or services to clients identified as prohibited for sanctions or other financial crime compliance reasons and you may not give gifts or entertain individuals associated with those clients. How do you know if a company is prohibited? There is a red flag associated with the entity in <a href="mailto:gBrowse">gBrowse</a> (and related sources). (See <a href="Exhibit D">Exhibit D</a>) That red flag means that you must contact <a href="Legal & Compliance">Legal & Compliance</a> before

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interactions. (See the <u>Trade Sanctions Policy</u> FAQs for further explanation). Note that gBrowse only has information related to clients and prospects. For suppliers, you may not do business with any company listed on the "<u>Prohibited Supplier List"</u>.

You must involve <u>Legal & Compliance</u> in any potential merger, acquisition, joint venture, or investment in which Gartner will have a controlling interest or exercise control to ensure proper due diligence and appropriate controls.

#### 2. Transactions Must be Transparent

Transactions that are transparent reduce the risk of Bribery. Ensure contracts accurately reflect the economics of the agreement. Unusual arrangements, such as side agreements, may be used to hide improper payments. If the payment terms are confusing, ask why.

Avoid any relationship or activity that might impair, or appear to impair, your ability to render fair and appropriate business decisions.

Be mindful of situations where Anything of Value is offered during pending deals, negotiations, or Request for Proposals (RFPs) with current or potential clients or suppliers. Avoid situations where you have, or may have, a conflict of interest, may stand to benefit personally, or appear to benefit personally.

In addition, ensure that invoices from any suppliers, but particularly Gartner Representatives, are sufficiently detailed such that you can clearly understand and review the service(s) performed and that any such invoices attach documentation to support expenses.

#### 3. Gifts & Hospitality Must be Reasonable

Associates may not offer, provide, or receive <u>Gifts & Hospitality</u> unless they (1) are given transparently; (2) are not cash or cash equivalents; (3) are not intended as a bribe to influence action (4) are reasonable in amount and non-lavish; (5) have a legitimate business justification; (6) are appropriate for the circumstances; (7) do not violate the law (including the law of the country of the recipient); and (8) are accurately recorded in Gartner's books and records. In determining what might be a "reasonable" level of Gifts & Hospitality, be guided by the level of expenditure required to provide necessary meals and entertainment at a modest, non-lavish level, ensuring that the expenditure would not exceed the level of a permissible expense under Gartner's own policies or country-specific supplement.

Before offering Gifts & Hospitality please review and comply with the <u>Gift Policy</u> and the <u>Global Travel & Expense Policy</u>, including country supplements. Always be cognizant

<sup>&</sup>lt;sup>1</sup> Also take into consideration the recipient's ability to influence decisions about Gartner business (e.g., RFPs); consider whether there could be a perception of Bribery.

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that the rules are stricter in terms of what is permissible for Government Officials. As set out in Gartner policies, certain countries have stricter requirements for Government Officials. Note that small business courtesies, such as modest gifts (e.g., Gartner-branded items) or inexpensive lunches, intended merely to promote goodwill, are generally permitted, unless prohibited by local law.

Gartner's clients and prospects often have policies by which they must abide. Clients and prospects in the public sector (e.g., Government Officials) may not be permitted to accept gifts and/or hospitality. Gartner may at times be required to execute commitment letters that may have strict rules that prohibit gifts or hospitality of any value. If there is a commitment letter or if there is a discrepancy between Gartner's policies and the policy of a client or prospect, Associates must follow the stricter requirement. Please check these requirements before offering gifts and/or hospitality. If you are unsure whether a Government Official can accept a gift and/or hospitality, it is your obligation to ask before providing the gift or invitation. You should feel free to contact Legal & Compliance for assistance.

Associates must avoid Gifts & Hospitality from current or potential new suppliers during sourcing events or contract negotiations unless approved by S2C. (See the Gift Policy).

Associates are required to retain accurate and transparent records related to Gifts & Hospitality and comply with Gartner's internal controls. This requirement extends to accuracy and transparency in expense reporting, purchase orders, and the relevant corporate systems.

### 4. Hiring Decisions Must Not Benefit Government Officials or Other Parties

All hiring decisions should be made through Gartner's normal hiring process. Do not hire anyone for a job or an internship who is suggested by, or related to, a Government Official or other party to help Gartner retain or obtain business or secure a business advantage. See the Conflicts of Interest Policy for further details.

#### 5. Do Not Make Facilitation Payments

<u>Facilitation payments</u> are prohibited. Exceptions are possible only in rare or extraordinary circumstances where an Associate's safety may be at risk. When possible, first consult with and obtain authorization from <u>Legal & Compliance</u>. If that is not possible, you must report the situation and payment immediately to <u>Legal & Compliance</u> and ensure that it is fully and accurately recorded in Gartner's books and records.

## Charitable Contributions May Not Be Made to Obtain an Improper Advantage

In general, Gartner does not make charitable contributions, except in limited instances where approved by the Chief Legal Officer (e.g., contributions required by law, contributions made by Gartner's Employee Resource Groups, or contributions in connection with volunteer activities). Rather, Gartner matches the charitable





contributions of its Associates. (See the <u>Charity Match Policy</u> to learn about Gartner's charity match program called <u>Gartner Gives</u>.) Even a charitable contribution can be considered a bribe if the charity has ties to a Government Official or other party, or a member of their family, with decision-making authority over Gartner business.

## 7. Political Contributions May Not Be Made to Obtain an Improper Advantage

Political contributions include Anything of Value given to a political candidate, political committee, political party, or ballot measure committee. Associates and members of the Gartner Board of Directors ("Board Member(s)") are not permitted to make or solicit political contributions, including in-kind contributions, on behalf of Gartner or using Gartner resources. Gartner will not pay for or reimburse Associates' political contributions

In the United States, certain laws restrict personal political contributions and fundraising activities given Gartner's status as a government contractor. Please see the <u>Conflicts of Interest Policy</u> for further details. Failure to disclose and obtain pre-approval is a violation of this Policy and will subject Associates to disciplinary action including termination of employment.

#### B. Accurate Books and Records and Internal Accounting Controls

Gartner's books and records must reflect, in reasonable detail, the true and accurate nature of every transaction. Associates must comply with, and must never circumvent, Gartner's system of internal controls for the accounting and distribution of assets. Do not establish or use any undisclosed or unrecorded company funds, such as "off book" accounts for any purpose. Never make false, misleading, incomplete, inaccurate, or artificial entries in Gartner's books and records (including Gartner tools and systems). Associates are prohibited from using personal funds or third parties to circumvent procedures and controls or to accomplish what is otherwise prohibited.

All transactions — including payments, entertainment, and gifts provided to, or paid for by, a third party — must be conducted with transparency, accurately described, properly recorded, and fully documented. Each transaction must include sufficient detail to clearly identify the goods or services provided, supported by receipts, invoices, or equivalent documentation. All such transactions must comply with corporate policies (e.g., Global Procurement Policy, Gift Policy, and Global Travel & Expense Policy) and may be subject to audit.

#### C. Training

Gartner provides risk-based training and resources to ensure that its Associates and risk-based Gartner Representatives are familiar with applicable anti-bribery laws and understand the principles of this Policy.



#### D. Cooperation

Gartner may, under certain circumstances, perform a more detailed review of certain transactions or conduct audits and investigations. As part of these reviews, Gartner requires that you cooperate with internal and outside counsel, internal and external auditors, agencies, or similar parties. Failure to cooperate with an authorized review violates this Policy and will subject you to disciplinary action, up to and including termination of employment.

## E. Raise Concerns & Ask Questions - Reporting Requirement

If you find yourself subjected to any form of demand or request to accept or pay a bribe or other form of improper payment or advantage or are asked to participate in a Bribery scheme, you must immediately reject the demand or request and report such occurrence to <a href="Legal & Compliance">Legal & Compliance</a>. Alleged violations of this Policy or applicable law may also be reported confidentially on an anonymous basis (where allowed by local law) without fear of retaliation using the <a href="Gartner Ethics Helpline">Gartner Ethics Helpline</a> (see also the <a href="Speak Up Resource">Speak Up Resource</a> Center).

You have a responsibility to report any suspicious activity that may cause a violation of this Policy. Ignoring <u>red flags</u> or other signs of bribery is itself a violation of this Policy and will subject you to disciplinary action.

#### F. No Retaliation

Gartner has zero tolerance for retaliation. You will not suffer demotion, penalty, or other adverse employment action or retaliatory consequences for not paying or accepting bribes or not making improper payments, even when Gartner may lose business because of your refusal to do so. Nor will you face retaliation for reporting, in good faith, suspicious activity or potential violation of this Policy. If you do experience retaliation, it should be <u>reported</u> as you would any other form of misconduct.

#### G. Violation of Policy

A violation of this Policy will subject you to disciplinary action, up to and including termination of employment. The FCPA, the Foreign Extortion Prevention Act, the U.K. Bribery Act, the OECD Convention, and other laws also provide for criminal and civil liability, fines, and penalties for violations by the Company and culpable individuals. As an example, those who violate the FCPA are subject to fines and imprisonment.



#### **Related Policies**

**Charity Match Policy** 

**Conflict of Interest Policy** 

**Gift Policy** 

**Global Procurement Policy** 

**Global Travel & Expense Policy** 

**Supplier Code of Conduct** 

**Trade Sanctions Policy** 

# **Revision History**

Published Date	Reason for Revision
9-Jul-2019	Full policy review and update.
28-Mar-2022	Updated all policy/content links to point to Insider Gartner.
5-Aug-2022	Full policy review and update. Simplified and streamlined the policy.
19-May-2023	Non-material change made to the first sentence of Section 1. Know Your Third Parties, to align with the forthcoming Code of Conduct revision. Revised the Document Owner titles.
6-Dec-2023	Corrected Supplier Code of Conduct link and fixed internal content hyperlinks to route appropriately. Revised the Document Owner title to EVP General Counsel and Corporate Secretary.
8-April-2024	Updated section on Charitable Contributions and fixed hyperlinks.
18-Sept-2025	Review and update of policy; added reference to the Foreign Extortion Prevention Act, updated "Know Your Third Parties" Section; updated the "Political Donations" section; updated "Definitions"; redirected links to Legal & Compliance. Revised the Document Owner title to EVP Chief Legal Officer and GVP, Chief Compliance Counsel.

#### **Exhibit A - Definitions**

**Anything of Value** includes cash or cash equivalents; a job or internship; a reference, referral, or endorsement; a loan, forgiveness of a loan; favorable contract terms or promises of future business; gifts, meals, entertainment, hospitality, travel; charitable or political contributions; tickets to events or parties; or anything else of value including anything that is valuable to the recipient, even if it would not be valuable to anyone else.

**Bribery** is the offering, giving, receiving, or soliciting of Anything of Value to influence the actions of an individual in a position of power or trust, usually to obtain or retain business or secure an improper advantage.

**Corrupt Intent** means to act voluntarily, deliberately, and purposefully to exercise improper influence directly or indirectly through a third party.

**Corruption** is the abuse of power for personal gain. Bribery and fraud are forms of corruption.

**Facilitation Payments** are known as a 'grease payment' or 'speed payments' usually made in cash, paid to a Government Official typically to facilitate, or expedite the performance of a routine action or service to which the person or company making the payment is legally entitled to receive.

**Gartner Representatives** are third parties who (1) interact with a Government Official; (2) act on Gartner's behalf; **or** (3) use a subcontractor to interact with a Government Official or act on Gartner's behalf. Examples of Gartner Representatives include, but are not limited to, sales agents, consulting subcontractors, independent contractors that interact with a Government Official, and lobbyists.

**Gifts & Hospitality** are examples of things of value provided to a third party. A gift is something of value for which there is no host. Hospitality includes things of value like meals or entertainment where there is a host. If there is no host, then hospitality becomes a gift.

**Governmental Official** is defined broadly to include anyone, regardless of rank or title, who is:

- any officer or employee of a government agency, department, or ministry (domestic or foreign, national, provincial, regional, or local), including anyone who holds a legislative, administrative, or judicial position of any kind, whether appointed or elected (this includes even an administrative-level employee, such as an executive assistant)
- anyone who exercises a public function or acts in an official capacity on behalf of a country or territory (or any subdivision of a country or territory) or any public agency of that country or territory (or subdivision thereof)

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- any officer, employee, or anyone else who exercises a public function for or acts in an
  official capacity on behalf of an entity partly or wholly owned or controlled by a country
  or municipality (e.g., a "Government Owned Entity")
- a candidate for public office or officer or employee of a political party
- any officer or employee of a public international organization (e.g., the United Nations, the World Bank)
- any individual in an unpaid or honorary government position, including a committee, panel, commission, or other advisory position
- an academic at a government/public institution
- an employee (even a low-level employee) of government or public hospital
- a member of a royal family or monarchy

#### **Government Owned Entity** is defined broadly to include:

- entity partially or wholly owned or controlled by a government, government agency, or instrumentality, even if the company is publicly listed;
- State-owned or controlled enterprises

If you have any questions as to whether any individual is a Government Official or any entity if a Government Owned Entity, please contact Legal & Compliance.

**Improper Advantage** is broadly defined to mean any benefit or preferential treatment gained by offering a thing of value corruptly; it is something to which the recipient is not otherwise entitled.

**Kickback** is the return of a sum already paid or due as a reward for awarding further business.



#### Exhibit B - Coupa Supplier Onboarding Process

Gartner Associates are responsible for ensuring that any supplier you intend to work with, especially third parties who act on behalf of Gartner and third parties who will interact with Government Officials (e.g., Gartner Representatives) are fully and accurately onboarded into Coupa to enable a proper review by Legal & Compliance.

As part of the Coupa process, every supplier is screened against sanctions and other watchlists, state owned company lists, and adverse media lists. Suppliers are provided with Gartner's Supplier Code of Conduct and required to certify compliance with its terms.

As part of supplier onboarding, the business unit seeking to retain the supplier must accurately complete a questionnaire to gather relevant information. Based on the answers to the questionnaire, an Anti-Bribery and Anti-Corruption (ABAC) Due Diligence Questionnaire may be sent to the supplier beginning the ABAC Due Diligence Process. Upon completion, the ABAC Due Diligence Questionnaire is routed to the Legal & Compliance team for review and follow-up, as appropriate. The supplier must successfully pass ABAC Due Diligence prior to onboarding and prior to contract execution or renewal. Suppliers are reevaluated through the ABAC Due Diligence Process periodically based on risk.

For questions about your supplier's status in the onboarding process or for additional information on the <u>Coupa</u> process please contact the Procure to Pay (P2P) team and the <u>Global Procurement Policy</u>.



#### **Exhibit C - Red Flags**

A non-exhaustive list of possible red flags that may indicate warning signs regarding potential violations of this Policy is listed below:

- Poor business reputation, reputation for making improper payments or unethical conduct
- Requests for cash transactions or payments
- Commission substantially above going rate
- Unusual payment mechanism
- Over-invoicing
- Vaguely described services
- Excessive travel and entertainment reimbursement requests
- Requests for reimbursement of poorly documented expenses
- Sales agent, consultant, or third-party relationships with public sector clients
- Facilitation payments
- Political contributions
- History of corruption in countries where business is conducted
- Incomplete or inaccurate information on required disclosures, e.g., refusal to disclose ownership
- Requests for payment to a numbered account or third party or consultant
- Requests for payments outside of the territory
- Requests that checks be made payable to "cash" or "bearer"
- Close family ties to high-ranking government officials or other decision makers
- Business partner, agent or customer is owned or controlled by governmentowned or controlled entity
- Refusal to certify compliance
- Suggestion that otherwise illegal conduct is acceptable because it is the norm or custom in a particular country.
- Lack of qualifications or resources to perform real work
- Plan for performing the work is vague and/or suggests a reliance on contacts or relationships
- Lack of transparency in accounting and expense records
- Proposed the use of shell companies
- Insistence that identity remain confidential or that the relationship remain secret
- Requests or demands to use a specific third party

When you encounter a red flag or are unsure if something is a red flag, consult <u>Legal & Compliance</u>.



## Exhibit D - gBrowse

## Example of flag in gBrowse.



#### **Exhibit E: Frequently Asked Questions**

- 1. The FCPA is a United States law. I am not located in the US; do I have to worry about it?
  - A. Yes. Gartner is a US-based company and therefore the FCPA applies to all Gartner Associates. Also, the FCPA reaches conduct that occurs beyond the US.
- 2. The UK Bribery Act is the law in the United Kingdom. We are a US Company, why does this apply to us?
  - A. We have operations in the UK and like the FCPA, the UK Bribery Act, reaches conduct beyond its shores.
- 3. How do I know whether there are any local laws where I am located that are stricter than this Policy?
  - A. Ask your local <u>Legal & Compliance</u> team member.
- 4. Why is it important for Gartner Associates to be aware of what Gartner Representatives are doing?
  - A. As Gartner Associates, you must be aware of what Gartner Representatives may do because their actions have consequences. Gartner can be held liable for the actions of Gartner Representatives, so it is important that Gartner Associates exercise oversight and caution in their relationships with Gartner Representatives.
- 5. What should I do if I receive a lavish gift from a prospective vendor?
  - A. Do not accept a lavish gift from a prospective vendor, prospective client, current vendor, or current client. Consult the <u>Gift Policy</u> for how to handle the situation.
- 6. You work with a sales agent and are told that because of the extra time and effort required to properly represent Gartner's interests in a highly competitive bid, the agent's usual commission must be increased. The agent is confident that, through their contacts, they can position Gartner to win the bid. What do you do?

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- A. You must learn more about the increased commission request, the business justification for it, and what meetings took place to understand whether it is likely that the agent intends to influence the decision-maker on the bid by sharing a portion of their commission. Never agree to pay an increased commission without investigating the circumstances of the request and satisfying yourself that the agent does not intend to offer a bribe. If you have questions regarding the propriety of an arrangement, contact Legal & Compliance.
- 7. You are a sales agent and learn that a huge government procurement project is about to be awarded. You submitted the RFP, but learn that in country X, it is common to hire individuals who know their way around and know how to "get things done." You get introduced to one of these individuals and they tell you that their customary fee is \$2,000 in cash: \$1,000 for them and \$1,000 to "get the job done." What should you do?
  - A. You must explain that you cannot engage their services, even if it may cause Gartner to lose the bid. Paying fees to intermediaries to improperly obtain business is a bribe in violation of Gartner Policy and applicable laws. You must also immediately contact <a href="Legal & Compliance">Legal & Compliance</a> and disclose this conversation. You did the right thing; it is still important to share the situation.
- 8. If a client requests that you use a specific supplier that you do not think is necessary to get the job done, should you retain the supplier?
  - A. You should ask questions to understand the business justification for using that supplier, and, if you are not convinced, do not use them. Also, if you uncover that the supplier is somehow related to the client, that is a red flag that a bribe may be paid. If you suspect any red flags, you must immediately report this using the Speak Up channels.
- 9. You are asked to approve an expense report submitted by a member of the sales team that includes a dinner with a client costing \$1,500. The money is already spent, is there anything I should do?
  - A. Before approving the expense report, investigate the details surrounding the dinner. Your goal is to ensure that it was not lavish and was reasonable. Look at how many people attended; where did the dinner take place; was alcohol served; what was the business purpose of the dinner? Your answer will also depend on whether the clients were Government Officials because the rules around what can be spent on Government Officials are stricter. Please consult





the <u>Global T&E Policy</u>. If you have any questions, please contact <u>Legal & Compliance</u>.

- 10. I have received an invoice from a Gartner Representative and while the amount is correct per the contract, the description reads "for services rendered." Is it ok if I approve this invoice for payment?
  - A. Do not approve the invoice for payment without first requesting an invoice with sufficient detail to identify the specific services provided. "Services rendered" is too vague and could be hiding a bribe.
- 11. What is the practical difference between gifts, meals, and entertainment?
  - A. Meals and entertainment require the presence of a host. For example, if a Gartner Associate invited clients to a baseball game, the Gartner Associate must be present. If a Gartner Associate is not present, then the tickets to the baseball game are considered a gift and must meet all the requirements for gifts.