

Charitable Donations, Sponsorship and Fundraising Policy

Objectives

Epcotec gives to its communities deliberately: a bounded budget, the Founder's approval on every commitment, and a preference for causes close to what we know. This policy governs how a studio of 57 specialists, operating in Australia and Canada, makes donations, sponsorships and fundraising commitments, and how it keeps those commitments free of any suggestion of influence.

In this policy:

- a "charitable donation" means money, or professional time given at no charge (including pro-bono work), provided to a charitable, benevolent, social or not-for-profit organisation;
- "sponsorship" means a fee paid in exchange for advertising, marketing or promotional opportunities for Epcotec; and
- "fundraising" means an activity expressly endorsed by Epcotec that solicits or receives donations and raises funds for a charitable or social cause, undertaken by Epcotec or by its employees on Epcotec's behalf.

All giving is voluntary. No employee is pressured to donate, participate or fundraise; participation is a personal choice made with regard to individual circumstances.

Every donation, sponsorship and fundraising initiative requires approval under this policy, and all activity must comply with our [Code of Conduct](#).

Approval and delegation of authority

Epcotec is founder-led, so authority for charitable giving rests with the Founder, who approves every donation and sponsorship within an annual community and sponsorship budget the Founder sets.

- All donations and sponsorships require the Founder's prior written approval before any payment or commitment is made.
- Any single commitment above AUD 1,000 (or the CAD equivalent) requires a written submission to the Founder setting out the cause, amount, recipient and fit with our eligible causes.
- Team leads and the People & Compliance lead may propose initiatives but may not commit Epcotec funds.
- No person may approve their own expense, or a donation that benefits them personally.

Integrity: tenders and procurement

Charitable activity must never look like influence. Epcotec will not make, promise or continue a donation, sponsorship or fundraising commitment:

- to any organisation where a procurement, tender, bid or regulatory decision affecting Epcotec is pending or reasonably foreseeable;
- in a manner that could be construed as an inducement or reward connected to any business relationship, tender or public-sector engagement; or
- at the request or suggestion of a client, prospect or public official involved in a decision affecting Epcotec.

Where a prospective recipient is connected to an active client engagement or a live tender, the connection must be disclosed in the submission and the commitment deferred until the decision has concluded. Suspected breaches of this section go to the Founder and may be raised under our [Whistleblower Policy](#).

Eligible causes

We prefer causes connected to our work and communities, including:

- education and STEM, including programs that widen access to software engineering and the physical sciences;
- Indigenous reconciliation, in line with our commitment to Australia's First Nations peoples and Canada's Indigenous peoples;
- disability inclusion and accessibility; and
- environmental causes aligned with our [Environmental Policy](#).

Other causes may be considered where they fit our values and the communities where we operate. We do not support organisations that discriminate, or whose activities are inconsistent with our values.

Charitable donations

Financial charitable donations may only be made:

- with the Founder's prior written approval;
- to a charity registered with the Australian Charities and Not-for-profits Commission (ACNC) or, in Canada, a registered charity with the Canada Revenue Agency (CRA); and
- within the approved annual budget.

A tax invoice or receipt for the tax-deductible gift is obtained and provided to our finance function. Cash payments are not made; all payments are processed through our normal accounts process or an Epcotec corporate card, with the Founder's prior approval.

Where Epcotec funds are used to purchase items for donation (including equipment or consumables), or where surplus Epcotec assets are donated, the value is treated as a charitable donation and the Founder's approval is required before the purchase or transfer. Finance is notified of any asset donation so registers stay current.

Sponsorships

Sponsorships require the Founder's prior written approval. A submission must identify:

- the type of sponsorship and the benefits available to Epcotec;
- the financial commitment, and the time commitment required of Epcotec and its employees, including outside normal working hours;
- alignment with our eligible causes and our environmental commitments;
- the likely impact on studio workload;
- the social, environmental and community benefits; and
- the written terms of the sponsorship, including fee, purpose, benefits, term (with a right to terminate) and any other relevant requirements.

Finance reviews proposed sponsorship agreements for tax treatment in the relevant jurisdiction before approval. Once approved and executed, payments follow provision of a tax invoice.

Fundraising

With the Founder's prior written approval, fundraising may run within Epcotec, including selling raffle tickets, purchasing items of nominal value and cash donations. Epcotec may, at the Founder's discretion, contribute financially to an initiative, including by matching employee contributions.

A submission to run fundraising must confirm that the initiative:

- does not breach applicable taxation, charitable or other law in Australia or Canada;
- is legitimate and endorsed by the benefiting entity;
- aligns with our eligible causes and delivers a genuine community benefit;
- is truthful and transparent about how funds are applied and what prizes or benefits are offered; and
- carries no secondary commercial purpose, such as collecting personal information for marketing. Personal information is handled in accordance with our [Privacy Policy](#) and applicable privacy law.

The People & Compliance lead, with the Founder's approval, nominates an employee to collect, safeguard and disburse funds. Cash raised is kept safe and protected from misappropriation or theft until delivered to the receiving entity.

Record-keeping and transparency

We keep records of every approved donation, sponsorship and fundraising initiative: recipient, amount, approval, receipts and alignment with our eligible causes. Where practical, we disclose our community giving, at least in aggregate, so our support is visible to our people and stakeholders.

Political donations

Epcotec maintains its independence from party politics in Australia and Canada. Political donations, and any payment contributing toward the election or re-election of a government official or elected representative at any level, are not permitted.

Breach of this policy

A breach of this policy may result in rejection of a claim for reimbursement, a requirement to personally refund or repay money to Epcotec, and disciplinary action, up to and including termination of employment.

Approved: Eugene Pivnev, Founder & Managing Director, Epcotec

Version 1.2, 2 October 2026