

Travel and Entertainment Policy and Procedures

Travel & Entertainment (T&E) Policy

Scope:	This policy applies to all employees and contractors (when applicable) who travel and/or entertain for Aptean and its affiliate entities (collectively, "Aptean").
Policy Owner:	Finance
Related Policies:	Country Specific Reimbursement Policy & Procedures ¹
Related Documents:	Aptean Approval Authorization Matrix
Revision Date	October 22, 24

1.0 Purpose

The purpose of this Travel & Entertainment Policy (this "Policy") is to ensure that employee travel is consistent with Aptean's objectives. It also ensures fair and equitable treatment of all employees by defining procedures for authorized business travel and guidelines for expense reimbursement. All travel and entertainment must be conducted in accordance with this Policy to qualify for reimbursement¹.

2.0 Overview

Employees request for travel on behalf of the company will be supported only if there is an identifiable business objective, and more cost-efficient options are unavailable. Employees are required to take the lowest logical airfare² that is consistent with good business practices. Neither luxury, nor sub-standard modes of transport or hotel should be booked.

Reimbursements will be made for actual, reasonable business expenses in connection with authorized travel as defined in this Policy. **Receipts¹ are required for ALL amounts greater than USD 25. Original receipts are required for all air and hotel costs, regardless of the amount.**

Expense submissions that do not comply with this Policy will not be reimbursed, unless accompanied by approval

from the employee's manager with an explanation for the exception. **Employee safety is a very important concern for Aptean**, and this will be taken into consideration when evaluating exceptions. Therefore, employees are encouraged to exercise reasonable judgment when making decisions about business travel, even if that action deviates from this Policy to ensure their safety.

Employees should submit their expenses for approval within one month of incurring the charges.

*1. **Expense reimbursement items that are governed by local legislation** (including but not limited to per diems and actual receipt requirements) will override those conflicting sections in this Policy. Please contact your Regional Finance Director or Accounts Payable for country specifics.*

*2. **The Lowest Logical Airfare** is one which provides the best savings for the company, and at the same time, ensures a timely arrival for business needs.*



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3.0 Travel Reimbursement Authorization & Approval

All travel reimbursement must be authorized in accordance with the Approval Authority Matrix [here](#). Employees are not permitted to approve their own trip and/or expense claim.

4.0 Travel Arrangements

Effective January 1, 2023, Aptean will be using [Navan](#) for all company travel (excluding travel originating from China and India). All employees are required to select the lowest logical direct fare for their business trip. Employees have the option to select a lowest logical non-direct fare if they prefer and it is at a lower fare than the lowest logical direct fare. To facilitate transparency and lock in competitive rates, travel arrangements (including visas/passports applications, air tickets and hotel reservations) must be made through Aptean's [Navan](#) portal. Flight reservations ([in country](#)) are to be made at least seven days in advance or as soon as possible to avoid higher rates. International flights should be booked 3 weeks in advance. Prior to booking a ticket, employees should consider traveling at off-peak times (e.g., Wednesday or Thursday) to achieve lower fares. If the meeting is with other Aptean employees, at another Aptean site, employees may be able to control the date of the meeting to maximize airfare savings. Employees are strongly encouraged to utilize audio/video conferencing capabilities to reduce travel.

5.0 Air Ticket Reservation

A detailed receipt displaying proof of payment is required for all airline ticket reimbursement. Detailed receipts should include traveler name and date(s) of travel. Itineraries are not acceptable forms of support for airfare charges.

First class tickets are not permitted under any circumstances. Business Class tickets are not permitted unless there is a proven medical reason note from a physician is provided to HR, and is approved by TVN.



If flights are longer than six hours and Premium Economy / Economy Comfort / Economy Plus (or equivalent) tickets are available, employees are permitted to select this class of travel.

All travel must be ticketed through [Navan](#) and should be done 7 days in advance for domestic flights and 21 days in advance for international flights. Employees cannot exchange or split higher class tickets for lower class tickets for personal reasons or to accommodate travel of other individuals. Aptean will not reimburse employees the replacement cost of any frequent flyer points used to purchase their ticket.

Personal Airline Upgrades

Employees may retain frequent flyer benefits. However, participation in these programs cannot influence flight selection or airfare purchase that results in incremental cost beyond the lowest logical airfare. Employees may upgrade the class of air tickets by using their frequent flyer points or at their own cost.

Personal and business travel is not to be combined without prior approval from the employee's manager.

Purchasing Refundable vs. Non-Refundable Tickets

When applicable, non-refundable tickets should be purchased for all travel. If the difference between a refundable and non-refundable ticket is less than USD 200, the refundable ticket may be purchased. If the trip is cancelled or requires to be changed, the non-refundable ticket can usually be applied as a credit against a future ticket for USD 200 or local currency equivalent, change fee.

Weekend Stays and Holiday Travel

Airlines frequently offer special reduced fares that require a traveler to stay over a weekend night. Employees who elect to extend business travel over a weekend to take advantage of the discounted fares may be reimbursed for reasonable lodging and meals under the following conditions:

- The cost of the stay does not exceed the amount of the savings. Savings are defined as the difference between the costs of the airfare ticket with no weekend night stay; less the cost of the revised airline ticket that includes the Saturday night stay. Employee is required to provide proof of savings before approval
- If approved by their VP (or above)

6.0 Hotel Accommodations

Luxury accommodations are not permitted, and employees are required to exercise prudent business judgment.

[Navan](#) must be used for all hotel reservations in order to obtain the best available rate.

A detailed receipt is required for all hotel reimbursements. Summary statements and credit card statements are not acceptable forms of support for hotel charges. Employees may accept room upgrades to suites or executive rooms if the upgrade is at no additional cost to Aptean. Aptean will not reimburse employees the cost of hotel reward points, if they use personal hotel reward points to pay for their hotel or upgrade their room.

Employees are responsible for canceling hotel rooms if the duration of the business trip is shortened. Cancellation charges, if incurred, must be claimed through the expense reimbursement process.

7.0 Mileage and Transportation to/from the Airport

Mileage for all employees will be reimbursed in accordance with applicable government mileage rate per mile guidelines. The 2023 rate is 65.5 cents per mile for US employees. For non-US employees, please check with the Regional Finance Director for current rates.

Employees must list the "to" and "from" locations and the business reason for the travel in their expense submission in order to be reimbursed. If travelling on a workday, only the mileage in excess of the employee's daily commute shall be reimbursable. If the distance between the destination (e.g., airport) and home address is less than your normal daily commute to work, you are not entitled to mileage reimbursement.



Examples:

1.	Home address to airport	38 miles
	Home to office	13 miles
	Reimbursement miles	25 miles
2.	Home address to customer	15 miles
	Home to office	27 miles
	Reimbursement miles	0 miles

The most practical and economical mode of transport should be used to and from airports. The following modes of transport should be considered:

- Train
- Airport Bus
- Hotel or Airport Transfer Services
- Uber or Lyft

8.0 Telephone Usage

To avoid substantial hotel charges for telephone usage and avoid roaming charges, employees should:

- a) Use VOIP (Webex), FaceTime or Skype for domestic and/ or international calls (using the hotel Wi-Fi).
- b) Phone from local company office
- c) Use the company mobile phone (contact IT Helpdesk before travelling to enable international use)
- d) Avoid making local or long-distance phone calls that have added hotel surcharges

Employees can claim charges for business calls when using their home or personal mobile phone. For longer international business trips, it is significantly cost effective to use a local SIM (subscriber identity module) card instead of the home country mobile card.

9.0 Internet Access

Airline or Hotel internet fees will be reimbursed with the appropriate documentation while traveling on business. To avoid substantial hotel charges for internet access, employees could:

- Download or send emails at local company offices
- Use free Wi-Fi in the lobby, lounge, coffee shop, etc.
- Connect via the company mobile phone if there is an unlimited data package and the hotel is in the home location

10.0 Business Meals and Entertainment

Business meals are defined as meals taken with clients, prospects or associates during which a specific business discussion takes place. Meal costs for social occasions are not classified as business meals.

Entertainment expenses include meals or social gatherings taken with clients or prospects, whereby a business discussion takes place during, immediately before, or immediately after the event. Employees will be reimbursed for entertaining customers if the person entertained has a potential or actual business relationship with Aptean and if the expenditure directly precedes, includes or follows a business discussion that would benefit Aptean.

Employees must comply with Aptean's *Global Anti-Bribery Policy*.



Payment for business meals and entertainment expenses should be made by the most senior staff member who attends the event, unless for VAT reclaim purposes it would be beneficial for the most senior local employee to pay.

Reimbursements will be made for actual, reasonable costs in connection with business meals and entertainment expense.

Expense submissions must include:

- Detailed receipts (not only the credit card slips or statement)
- Business reason for the meal or event
- Venue of the meal or event
- The full name, company and position of each attendee

11.0 Employee Personal Meals and Expense

Employees will be reimbursed for personal meals and expenses while staying overnight away from their home for business purposes.

Personal meals are defined as meal expenses (breakfast, lunch and dinner, including beverages and tips) incurred by the employee dining alone. Refer to the 'Country Guidelines for Personal Meals' table below for the maximum daily reimbursement that employees can claim based on the country they are travelling to.

Country Guidelines for Personal Meals;

Country	Daily Reimbursement Guideline (USD)
Australia	70.00
Canada	70.00
China	55.00
France	75.00
Hong Kong	70.00
India	45.00
Singapore	75.00
Spain	70.00
Sweden	70.00
United Kingdom	70.00
USA	70.00
Other	56.00

Employees are entitled to personal meal reimbursement if the travel day begins before, or ends after, the normal time for the meal being claimed. For example, Dinner should not be claimed if the flight returns to the home city at 5 PM. **If an employee works in a billable capacity**, where personal meals and expenses are charged to the client, they may deviate from the Daily Reimbursement Guideline, so long as they comply with the terms of the client contract. **Employees dining with co-workers** who are from the local office being visited, should state the business purpose for the meeting, as the local employees would not otherwise have been entitled to expense a meal.



When dining as a group of employees on a business trip, the Daily Reimbursement Guideline still applies. For example, if a group of 3 employees are traveling together and dine together:

- The most senior member of the group should pay, and receipts are required
- The name of all employees who attended must be noted on the expense submission
- The total cost of the meal should stay within the country guidelines that would have been paid if the employees had dined separately
- The two employees dining but did not pay for anything should not submit a claim for this meal (including per-diem)

Reasonable laundry expenses can be claimed only when employees are on business trips for more than 5 days.

The following personal expenses will not be reimbursed;

- Purchase of personal toiletries
- Purchase of personal entertainment or leisure activities; pay television, karaoke, movie tickets, massage services, etc.

Expense submissions for personal meals and expenses must;

- Include receipts for all amounts greater than USD 25¹
- Be within the country guideline to qualify for reimbursement, unless accompanied by approval from the employee's manager with an explanation for the exception
- Include dates and business reason for the overnight stay

12.0 Domestic Transportation & Insurance

In countries where there is an efficient and safe mass transportation system such as rail, buses and/ or the subway, employees should use the mass transportation system whenever feasible. Receipts or tickets together with justification of choice of transportation, details of the locations (to and from) as well as purpose of the travel should be submitted for reimbursement.

If it is necessary to use a taxi, employees traveling to the same location should share a vehicle.

If it is necessary to rent a car, employees should:

- Share a vehicle with other colleagues, if appropriate,
- Rent a compact car for one to two individuals or a midsize car for two to four individuals;
- Be responsible in acquiring the necessary driving permits;
- **Never drink alcoholic beverages before or while driving.** Offenders are subject to summary dismissal;
- **Never accept the fuel purchase option on the car rental agreement.** If accepted, the charges will not be reimbursed to employees. Employees should refuel the car prior to returning it to the rental car agency.
- Never accept the GPS option. If accepted, the charges will not be reimbursed to employees.
- For car rental reservations within the U.S., additional driving insurance (liability and/or collision) is not required and should not be purchased.

Please print the Proof of Auto Rental Insurance card, which you can find [here](#).

For car rental reservations outside of the U.S., additional driving insurance (Liability and/or collision) is required and should be purchased.

- Aptean will not reimburse employees the replacement cost of any rental reward points used to purchase their car rental.

13.0 General Travel Insurance

When traveling on business, all Aptean employees are insured. Additional travel insurance coverage will not be reimbursed for travel insurance expenses unless additional coverage is a statutory requirement, deemed necessary and properly approved. Contact the [HR- Benefits Specialist](#) for questions and issues regarding travel insurance process and problem resolution procedures.



14.0 Expense Reimbursement

Employee expense claims must be entered, reviewed and approved in [Navan](#). All receipts, supporting documentation and authorization e-mails (e.g., for exceptions) must be scanned and uploaded into [Navan](#).

All travel authorizations and expense claims must be reviewed and approved by the employee's direct manager, within their approval limit as per the Approval Authority Matrix. The employee's manager must ensure each expense submission they approve is compliant with this Policy. The Finance Department has final approval regarding Expense Reimbursement.

Failure to follow this process may result in:

- (i) A delay of the reimbursement
- (ii) A rejection of the claim, or
- (iii) Possible non-reimbursement

Aptean does not reimburse annual credit card fees.

Receipts are required for ALL amounts greater than USD 25. Original receipts are required for all air and hotel costs, regardless of the amount. Approval from the employee's manager with an explanation for the omission is required when no receipt is available.

The following additional information is required for:

- Expenditure on personal meal and expense:
 - a) Dates
 - b) Business reason for the overnight stay
- Expenditures on business meals and entertainment:
 - a) Detailed receipts (not only the credit card slips or statement)
 - b) Business reason for the meal or event
 - c) Venue of the meal or event
 - d) The full name, company and position of each attendee
- Expenditures on transportation:
 - a) Business reason for the journey
 - b) Details of to and from locations
 - c) Justification of choice of transportation

Employees should submit their expenses for approval within one month of incurring the charges. Failure to do this may result in non-reimbursement. Expenses submitted with proper approvals in place by end of day on Friday, will be reimbursed by the following Friday. Expense submissions that are incorrect or incomplete will be returned to the employee for corrective action.

All expense reports are subject to periodic audit for compliance with this Policy. Disregard of the Company's policy or alteration of receipts will result in progressive disciplinary action, which may include termination with cause.

15.0 Home Office Expenses

Employees designated as Remote Workers are covered under Aptean's telework policy and are not permitted to claim home office expenses.



Equipment:

Aptean will determine the appropriate equipment needs with information supplied by the employee and the manager. Human Resources and IT will serve as resources in the matter. Any company equipment provided to the employee is not an entitlement and will vary based upon the needs of the particular job or assignment. Any such equipment remains the property of Aptean and must be returned as company assets at the conclusion of the employment relationship. The equipment must be protected against damage and unauthorized use. The employee is responsible for transporting or safely packing and shipping the equipment to/from the Company for service and maintenance. The Aptean IT Department will provide instructions on shipping. All company equipment will be serviced and maintained by Aptean IT.

HARDWARE: New or existing personal computer equipment may be provided on an as-needed basis to employees. This equipment may consist of a personal computer or laptop, and related supplies. Aptean IT will provide routine maintenance and repairs for company equipment if the equipment is returned to the employee's centrally located worksite or the Atlanta headquarters location. IT will provide shipping instructions to Atlanta as required. The need for specialized material or equipment should be limited. However, if approved, Aptean may provide additional hardware and/or software and corresponding technical support, as needed. The employee may use his or her own personal computer equipment. The employee may consult with an Aptean IT support person or the Help Desk for work-related assistance for the computer at his or her own risk. Aptean will not be able to provide technical support for computer or telecommunications equipment that is not compatible with equipment that is currently supported by Aptean IT. The employee will be responsible for the maintenance and repair of their own equipment. Company information stored on an employee's personal computer may be subject to public disclosure requirements.

SOFTWARE: Software required for the employee to complete his or her work will be provided by Aptean IT in conformance with Aptean's IT standards. Aptean will neither provide commercially available software for installment on an employee's personal computer, nor reimburse the employee for the purchase of such software. Employees who telecommute from home are subject to the same internal Aptean policies regarding the use of company-provided equipment and services as that of employees at the centrally located worksite.

Mobile phones and Conference Services

Mobile phone equipment and service may be provided to Director level employees by Aptean if approved in advance by the employee's manager. Non-director level employees must obtain approval from their VP and the CFO. Anyone requiring a mobile phone for business must be on the Aptean company plan. Individual mobile phone plans are not reimbursed through the [Navan](#).

Aptean will provide web and audio-conferencing accounts for use for calls related to daily work. Aptean will not reimburse the employee for local telephone calls or service.

16.0 Gifts**Death/Grief and Birth/Adoption**

Aptean supports sending flowers or another appropriate gift to acknowledge either a loss or an addition to the family. In order to offer global consistency in our approach, the HR team will facilitate this process and the expense will be charged to the manager's department. Note – Such expenses will not be reimbursed via the T&E process to Employees.

Gifts to Government officials

As a general rule, all employees, agents and independent contractors must obtain prior written approval from the General Counsel and the Chief Financial Officer before offering gifts of any value or payments of money (other than in the normal course of business and fees owed to the government), directly or indirectly, to a government agency (and its employees), a political party, or a candidate for public office. The prior approval as well as receipts and names of officials should be noted and included with the submission.

Employees are required to comply with Aptean's Anti-Bribery Policy and Foreign Corrupt Practices Act

(FCPA)





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Gifts to Employees

Any gifts (including gift cards) above \$10 in value for any reason must be notified to HR and Accounting immediately as these may be taxable as a benefit.

