

Expense payment regulations

Chapter 1 General Provisions

Article 1 [Purpose]

This regulation is intended to prevent business confusion and transparency of cost support of TechData Global Co., Ltd. (hereinafter referred to as the “Company”).

The purpose is to prevent and pay based on a reasonable standard.

Article 2 (Definition of Terms)

The definitions of terms used in this regulation are as follows.

- 1. “Cost per rank” refers to the monthly cost available for each rank.
- 2. “Entertainment expenses” refers to expenses for generating profits for the company through relationship with customers and sales promotion.  
say
- 3. “Support for communication expenses” refers to expenses that are supported when employees use their communication devices for work.  
say dragon.

Article 3 (Scope of Application)

We support the cost of obtaining approval through pre-consultation, and if unavoidable, post-consultation must be obtained.

Article 4 (Relationship with Remuneration Regulations)

Any expenses paid pursuant to this provision shall not be included in the remuneration provided for in the remuneration regulations.

Chapter 2 Expense Limits by Position

Article 5 (Limit of Expenses by Position)

division	rank	limit (KRW)	note
sales job group	team leader	1,500,000	Team dinner fee separate
	director	1,000,000 for positional	team members
	general manager	1,000,000	
	manager and below	800,000	

non-sales positions	Managing Director	1,000,000	
	team leader/director	700,000	
	manager and below	400,000	

## Article 6 (Limit of Expenses)

## 1. Scope of sales job group

go. Includes entertainment expenses and welfare benefits.

me. Dinner expenses for each team are supported separately, and corporate card payments issued by the team leader are recognized.

all. Sales support expenses and business trip transportation expenses are supported separately.

## 2. Scope of non-sales positions

go. Includes entertainment expenses, welfare benefits, team dinner expenses, etc.

me. For team dinner expenses, corporate card payments issued by the team leader are accepted.

all. Transportation expenses for business trips are supported separately.

## Chapter 3 Entertainment expenses limit

## Article 7 (Limit of Entertainment Expenses)

division	detail	limit (KRW)
customer meeting	Meal (per person) Gift (per	30,000
	person) Congratulatory	50,000
customer congratulations	wreath	100,000
	Geunjo Wreath	100,000
	congratulatory money	100,000
	condolence money	100,000

## Article 8 (Limit of Entertainment Expenses)

1. Entertainment expenses cannot exceed "Article 5 Expense Limits by Position".

2. A ceiling for entertainment expenses is set within the first two months of each year, and cannot be exceeded.

3. Among the "Limits on Entertainment Expenses in Article 7," expenses for congratulations and condolences to customers are not included in the limits by position.

4. In the case of congratulatory and condolatory wreaths among "Article 7 Entertainment Expenditure Limit", due to regional characteristics (Jeju, mountainous island regions), the excess amount

In case of occurrence, the limit is 150,000 won.

#### Article 9 (Exceptions to Limits on Entertainment Expenses)

Additional support (payment) when approval is obtained in accordance with the previous regulations in case of one of the reasons below can do.

1. In case of expenses not reflected in the budget.
2. In the event of any other expenses not stipulated in the limit on entertainment expenses.
3. In case of unavoidably exceeding the "Limit on Entertainment in Article 7" in the course of business.

#### Article 10 (Scope of Entertainment Expenses)

1. As a rule, customer meetings and congratulations and condolences under "Article 7 Entertainment Expenditure Limit" are held.
2. Out of the meeting fees, expenses for entertainment are considered entertainment expenses.
3. Non-input tax deductions for entertainment expenses are incidental expenses for entertainment expenses, so they are treated as entertainment expenses.
4. Expenditures for surrogate driving expenses incurred when entertaining clients shall be treated as entertainment expenses.
5. Expenditures incurred by camouflage card merchants and improper solicitation shall be borne by the individual. However, support (payment) can be provided if the use details are explained transparently.

#### Article 11 (Use and Evidence of Entertainment Expenses)

1. In principle, the expenditure of entertainment expenses shall be made using a corporate card.
2. Legal evidence for entertainment expenses shall be corporate credit card sales slips and tax invoices.
3. Evidence other than the legal evidence in "Paragraph 2" of the same article is replaced with other evidence through consultation with the support department.
4. However, entertainment expenses in kind are not subject to "Paragraph 2" of the same article.

#### Chapter 4 Communication Expenses

#### Article 12 (Communication cost)

1. If an employee of the company uses a mobile communication device in his or her name for business, up to 50,000 won per month

Communication expenses can be paid (subsidized) through personal expense settlement. However, in the case of a director or higher in terms of position, the maximum per month It is limited to 10,000 won.

2. Mobile communication device refers to the use of a general mobile phone, and includes the cost of the device, micropayments, and additional service fees.

Items that are not directly related to God are excluded from the target, and the VAT for the details of support is paid (supported).

3. In case of reduction due to a contractual discount on telecommunication fees, etc., it is based on the amount before discount.

4. Employees who wish to receive support for communication expenses must submit a detailed statement of mobile communication devices according to the date set by the company.  
should be submitted

5. Communication expenses (roaming, etc.) due to overseas business trips are included in the support.

#### Article 13 (Restrictions on Support for Communication Expenses)

1. For telecommunication expenses, the employee's second-level manager submits a letter of appreciation stating the reason for application, and the  
You can apply after obtaining approval.

2. In the case of an executive in terms of position, a separate ceremony is not required.

3. We do not provide customary support.

#### Article 14 (Supplementary Provisions)

These regulations come into effect on January 1, 2020.