



## Travel & Entertainment Policy

### PURPOSE

The Travel and Entertainment Policy sets forth the guidelines for business related expenses for all employees of EPIQ and its subsidiary companies (“the Company”).

### SCOPE

This policy applies to all the Company employees and office locations.

### POLICY STATEMENT

This policy is intended to provide guidance and outline expectations related to travel and entertainment expenses. While these guidelines are intended to be comprehensive, it is impossible to anticipate every situation. Therefore, employees should apply these guidelines conservatively, consistent with normal living standards, and exercising good business judgment. Spend the company’s money as if it was your own.

All exceptions to this policy must be approved by either the CFO or CEO.

Employees who violate this policy may be subject to disciplinary action up to and including termination of employment.

### TABLE OF CONTENTS:

#### AREA 1: General Requirements

Section 1.1 - Documentation Requirements

Section 1.2 - Expense Reimbursement

#### AREA 2: Business Related Expenses

#### AREA 3: Meetings & Entertainment

Section 3.1 - Client Meetings & Entertainment

Section 3.2 - Employee Meals

Section 3.3 - Personal Entertainment

#### AREA 4: Mobile Devices & Home Internet

Section 4.1 - Mobile Devices

Section 4.2 - Internet Access Home

#### AREA 5: Loss of the Company Asset

#### AREA 6: Travel Reservations



## Travel & Entertainment Policy

### AREA 7: Air Transportation

Section 7.1 - Ticketing & Itineraries

Section 7.2 - Baggage Guidelines for Air Travel

Section 7.3 - Other Air Travel Guidelines

### AREA 8: International Travel

### AREA 9: Lodging

### AREA 10: Rental Cars

Section 10.1 - Rental Car Supplier

Section 10.2 - Rental Car Reservations

Section 10.3 - Rental Car Use & Safety

Section 10.4 - Rental Car Insurance / Accidents

Section 10.5 - Rental Car Refueling

Section 10.6 - GPS and Other Car Rental Options

### AREA 11: Meals While Traveling

### AREA 12: Ground Transportation & Parking

Section 12.1 - Mileage/Auto Expense

Section 12.2 - Parking

Section 12.3 - Taxi/Limousine Service

### AREA 13: Other Travel Expenses & Incidentals

Section 13.1 - Insurance

Section 13.2 - Hotel Internet Access

Section 13.3 - Internet Access in Transit

Section 13.4 - International Long Distance

Section 13.5 - Laundry/Dry Cleaning

Section 13.6 - Personal Products/Services

Section 13.7 - Spouse/Family Expenses

Section 13.8 - Vacation Time Combined with Business Travel

Section 13.9 - Tips

### Area 1 - General Requirements

Employees should exercise good judgment when incurring expenses, which may include discussing expense eligibility with an employee's responsible manager.

#### Section 1.1 - Documentation Requirements

Documentation expectations and requirements apply to all business expenses, including travel expenses, as outlined herein.

- ¶ 1.1.1 Expense Receipt Requirements: Employees must submit receipts for all expenses greater than \$20, with the exception of meals. All meal reimbursement requests must be accompanied by a receipt. A receipt is also required if the expense is billable.
- ¶ 1.1.2 Expense Receipt Documentation: Expenses submitted for reimbursement require documented evidence of the expense, original receipt can be uploaded into Concur. Itemized receipts should be provided for documentation of expenses rather than a copy of the charge on a credit card statement or other form of documentation.
- ¶ 1.1.3 Expense Receipt Documentation Details: Receipts must clearly identify the date and amount of each transaction and must have the business' name on the receipt. (For example, a cash register tape or credit card receipt with the restaurant name at the top must be submitted rather than a tear-off, generic receipt at the bottom of a restaurant bill.)
- ¶ 1.1.4 Expense Reimbursement for Actual Expenses Only: Reimbursements are only made for actual expenses incurred and cannot be exchanged for other unallowable travel expenses (e.g., airline lounges, frequent flyer programs, priority pass memberships, etc.). Participation in the above items would not be reimbursed in lieu of otherwise reimbursable travel expenses.

#### Section 1.2 - Expense Reimbursement

For organizations that Concur Expense report system has been activated, all expense reports must be submitted through this system. For questions, email [ConcurSupportMA@epiqglobal.com](mailto:ConcurSupportMA@epiqglobal.com). Refer to Epicenter for complete instructions and Concur User Guides .

For countries/organizations that have not been activated in Concur Expense report system, users should use the designated form to submit reimbursable expenses and receipts to Accounts Payable for manual processing.

Excessive or unreasonable expenses, or late expense report submissions, may be denied reimbursement.

- ¶ 1.2.1 Expense Report Submission Timing: Expense reports should be submitted twice a month. Every effort should be made to submit all expenses for reimbursement prior to the end of the month the expense was incurred, especially in the case of billable expenses. Associated receipts should be attached to the expense report submitted.

- ‡ 1.2.2 Expense Report Submission Time Limit: Expenses submitted more than 90 days after being incurred will not be reimbursed without CFO approval.

### Area 2 - Business Related Expenses

This policy section outlines select types of expenses that employees may incur when traveling or conducting the Company business, with direction on whether the expense is a reimbursable business expense.

- ‡ 2.1.1 Cash Advance: The Company does not issue cash advances for employee travel or other business-related expenses, except in extreme situations. Any exceptions must be approved by the President of the line of business.
- ‡ 2.1.2 Domestic ATM/Bank Fees: The Company does not reimburse employees for domestic ATM transactions or other cash disbursements or bank fees.
- ‡ 2.1.3 International Foreign Exchange Fees: Currency exchange fees incurred for international business travel are reimbursable subject to the responsible manager's approval.
- ‡ 2.1.4 Books/Magazines/Subscriptions: The Company will not reimburse expenses for books, magazines, subscriptions or other reading material for personal use. Business related books, magazines, or subscriptions necessary for work performance and approved by the responsible manager are permissible.
- ‡ 2.1.5 Clothing: Purchase of personal clothing and accessories such as undergarments, shirts, pants, shoes, umbrellas, etc. are not allowable business expenses and will not be reimbursed.
- ‡ 2.1.6 Computer Equipment/Software/Accessories/Supplies: Computer-related items must be requested and approved through the IT organization. On rare occasions, it may be necessary to pick up and/or install equipment, accessories, or supplies for a client office. Employees may be reimbursed for such expenses as long as approval has been provided by the responsible manager.
- ‡ 2.1.7 Copies/Printing: Copying and printing work should be completed on-site at the Company and shipped to the appropriate destination. If circumstances do not allow this, use of an economic alternative such as FedEx Office is permissible.
- ‡ 2.1.8 Membership Fees/Dues/Registration Fees: Membership fees, dues, seminars, or other job related or professional fees must be approved by the responsible manager for reimbursement of expense.
- ‡ 2.1.9 Personal Expenses due to Travel: Expenses at home arising from business travel such as childcare or pet care are not reimbursable by the Company.

### Area 3 - Meetings & Entertainment

#### Section 3.1 - Client Meetings & Entertainment

- ¶ 3.1.1 Client Meetings & Entertainment Expense Authorization: With the exception of Executive and senior management personnel and individuals specifically assigned sales or customer relationship responsibilities, employees should obtain the approval of their manager before incurring client entertainment expenses.
- ¶ 3.1.2 Client Meetings & Entertainment Receipt Requirements: Employees must document on the credit card receipt and/or expense report who attended, their company affiliation, and the business purpose for each transaction.

#### Section 3.2 - Employee Meals

Employee meals (including but not limited to team lunches or meals ordered for in-office meetings) should be the exception, not the rule. Discussion of “business” or “work” does not necessarily justify reimbursement. Excessive expenses may not be reimbursed.

- ¶ 3.2.1 Payment of Employee Meals: Employee meals must be paid for and submitted for reimbursement by the senior-most employee attending the event or activity.
- ¶ 3.2.2 Itemized Meal Receipts: A receipt from the meal must be retained for expense purposes. A listing of employees in attendance must either be written on the receipt, attached, or included in the expense report comments.

#### Section 3.3 - Personal Entertainment

The Company does not reimburse employees for personal entertainment such as in-room movies or tickets for theaters, plays, museums, etc. Transportation to and from such events are not reimbursable as well. These expenses cannot be charged to the Company and should not be included on the employee’s expense report when included on a hotel bill or receipt that has other reimbursable expenses.

### Area 4 - Mobile Devices & Home Internet

#### Section 4.1 - Mobile Devices

Subject to approval, the Company may provide an employee with a company phone or other device. Mobile device accessories are not reimbursable expenses. Mobile devices that are company-issued are company-paid.

- ¶ 4.1.1 Mobile Device Reimbursement: Personal mobile device expenses, including monthly fees, are not reimbursed without the written approval of the CFO.



## Travel & Entertainment Policy

- ‡ The Company may provide an employee with a company phone/ device or a monthly stipend, dependent on the role within the organization. Mobile device accessories are not reimbursable expenses.

### Section 4.2- Internet Access - Home

- ‡ 4.2.1 The Company does not reimburse home internet expenses or other high speed access expenses for employees.

**Note:** See Area 13 of this policy for other phone/internet related scenarios.

### Area 5- Loss of the Company Assets

Loss of Company-issued equipment/property (computers, wireless devices, displays, etc.) while traveling must be reported to Information Security by emailing [infosecurity@epiqsystems.com](mailto:infosecurity@epiqsystems.com) as quickly as possible.

### Area 6-Travel Reservations

For US employees, reservations for airlines, rental cars, and lodging must be made through the designated corporate travel providers. Reservations must be made using the online reservation system (Concur) or through an agent of the corporate travel provider (“agent assisted”).

- ‡ 6.1.1 For International (all non-US) employees, reservations for airlines, rental cars, and lodging must be made through the designated corporate travel provider where a corporate travel provider relationship has been established using the online reservation system or through an agent of the corporate travel provider (“agent assisted”). If there is no established corporate travel provider relationship, the International employee may book reservations directly with the vendor or other economical reservation solution.
- ‡ 6.1.2 Online booking fees are significantly less than agent assisted fees. Employees are strongly encouraged to use the online reservation system.
- ‡ When booking travel, please adhere to the following guidelines:
  1. A lower airfare should never be declined simply due to airline preference.
  2. For US employees, Epiq no longer requires the use of the company card to book airfare. Your personal credit card will be the default payment for airfare and all other reservations made with Acendas/Concur Travel. If you would like to use the company card, please choose from the drop down selections.
  3. Travel should be booked no later than 7 days in advance, whenever possible.

### Area 7 - Air Transportation

Employees must exercise good judgment when determining the need for, and the parameters of, air transportation. Reasonable effort must be made to book business airline reservations

through the approved corporate travel providers to ensure the lowest suitable airfare, to track airline data for rate negotiation purposes, and to quickly enable locating and contacting traveling employees in the event of emergency.

### Section 7.1 - Ticketing & Itineraries

Whenever possible, employees should purchase advance nonrefundable tickets. When a non-refundable ticket is purchased and the employee recognizes that the trip is not going to occur, it is the responsibility of the employee to contact the corporate travel provider to exchange the ticket prior to the date of departure or the fare may be lost.

#### Domestic Travel

Each employee will receive a copy of his/her travel itinerary and is responsible for verifying the accuracy of the travel information. Employees are responsible for timely management and communication of changes or cancellations.

- ‡ 7.1.1 Air Travel Class: Employees must travel economy class (not business economy) for domestic flights.
- ‡ 7.1.2 Air Travel Itinerary: Employees must report any itinerary discrepancy to the corporate travel provider immediately so the discrepancy can be corrected prior to the date of travel. If the discrepancy is not discovered prior to the date of travel and the employee incurs a cost for changing the ticket in route, the cost of the change is the responsibility of the employee.
- ‡ 7.1.3 Changes to Travel Itinerary: If an employee needs to change itinerary, the employee should contact the corporate travel provider immediately. Some penalty payments can be avoided if changes are made expeditiously.
- ‡ 7.1.4 Cancelled Travel: To cancel an itinerary, the employee must contact the corporate travel provider as soon as possible and advise them to process any refund available.
- ‡ 7.1.5 Unused Tickets: Employees are only reimbursed for the authorized portion of their airline ticket. If any portion of a refundable ticket is unused, it must be returned to the corporate travel provider and a credit will be issued to the employee's card. Unused non-refundable tickets are monitored by the corporate travel provider, and employees should utilize for a future flight as soon as practical.

### Section 7.2 - Baggage Guidelines for Air Travel

Lost baggage/equipment/property should be reported immediately to the appropriate airline representatives and handled through their claims process. The Company does not reimburse for luggage replacement or repairs.

- ┆ 7.2.1 Baggage Fees: The Company will reimburse any fee imposed for one checked bag within airline weight requirements on any trip of up to five consecutive days in length. Reimbursement will be made for up to two bags within airline weight requirements for a trip of six or more consecutive days. The Company will reimburse any fees assessed for overhead bin usage.

### Section 7.3 - Other Air Travel Guidelines

- ┆ 7.3.1 Frequent Flyer Programs: Mileage from individual frequent flyer programs may be accumulated by employees for personal use, but the employee may not request a particular airline or routing for this purpose if the choice results in a higher airfare for the Company.
- ┆ 7.3.2 Air Travel Security Programs (i.e., Global Entry, Fast Track): The cost of participating in these programs is the responsibility of the employee and will not be reimbursed.
- ┆ 7.3.3 Personal Aircraft: Due to the liability exposure to the Company, the use of personal aircraft for the Company business travel is strictly prohibited.
- ┆ 7.3.4 Other Fees: Additional airline fees such as (but not limited to) express security passes, early check-in fee-associated options, and seat upgrades of any kind are at an employee's own cost and are not reimbursed by the Company.

## Area 8 - International Travel

Employees are expected to arrange travel through a designated corporate travel provider as soon as practical after the need for the trip is known and approved. Substantial savings are achieved by booking travel arrangements well in advance of date of travel.

- ┆ 8.1.1 Air Travel Class: All Employees must travel economy class (not business economy) for flights where total in-flight travel time from departure to arrival is 8 hours or less.
- ┆ 8.1.2 Individual international segments greater than 8 hours qualify for upgrade with the pre-approval of a Director or above prior to the trip, provided that the Directors cannot approve their own upgrades. "Upgrade" is considered economy comfort, business economy, or business class (not first class) for international flights. Evidence of approval must be included with the expense reimbursement request. Since many airlines class distinctions greatly differ (First Class, Business Class, Delta One, Economy Comfort, etc), as a rule of thumb, the top fare class is not allowed.



- ▮ 8.1.3 International Travel Warnings: Travel to countries where a travel warning is in place must be pre-approved by an executive officer in consultation with Legal.
- ▮ 8.1.4 Passports for International Travel: Employees must have a valid passport to travel internationally. The cost of acquiring and maintaining a passport is the responsibility of the employee.
- ▮ 8.1.5 International Travel Visas: For approved international travel, the cost for a travel visa is reimbursable to the employee.
- ▮ 8.1.6 Required Vaccinations for International Travel: For approved international travel, the cost for required vaccinations is reimbursable to the employee.

### Area 9 - Lodging

Hotel reservations are to be made based upon safety and convenience of location, quality, and cost. If it is necessary to change hotel accommodations outside of normal business hours, the reservation may be cancelled directly with the hotel. A record should be maintained of the cancellation number and the time and date of the cancellation.

The Company may secure negotiated rates with individual properties. The negotiated rates and preferred hotels will be maintained by the corporate travel provider. Use of other hotels is permitted when the preferred hotel is unavailable, more expensive, or not consistent with the business purpose or destination, e.g., attending a conference or meeting at a specific property.

- ▮ 9.1.1 Hotel Parking - Valet parking at hotels will not be reimbursed unless no other parking option is provided. Standard overnight parking will be reimbursed when use of a vehicle is required for the associated business trip.

### Area 10 - Rental Car

Employees should use good business judgment when determining the best ground transportation method. Uber and other forms of public transportation are the preferred methods of ground travel with rental car being the last option. In many locations, the use of Uber, courtesy shuttles, trains and taxis can be the most cost effective means of transportation. If it is determined that a rental car is the most cost effective, efficient means of ground transportation for the employee to utilize the following guidelines must be followed.

#### Section 10.1 - Rental Car Supplier

The Company may negotiate a corporate rental car contract with a preferred rental car company or companies. The preferred companies and negotiated rates will be maintained by the corporate travel provider. The preferred rental car companies must be used for business rentals in cities with rental locations and available vehicles. Use of other rental car companies is permitted only when the preferred supplier is unavailable at the pick-up point.



## Travel & Entertainment Policy

### Section 10.2 - Rental Car Reservations

If possible, rental cars should be returned to the original pick-up point to avoid higher rates and/or additional fees.

- ▮ 10.2.1 Rental Car Reservations: Rental car reservations are to be made for mid-size cars or smaller unless a larger vehicle is more practical due to a group traveling together.

### Section 10.3 - Rental Car Use & Safety

Employees traveling with a rental car on Company business should always lock the car and take appropriate safety measures as if the vehicle were their own. Employees should lock any valuables in the vehicle trunk whenever possible. The Company will not be responsible for any loss resulting from theft from the vehicle.

- ▮ 10.3.1 Rental Car Authorized Use: The employee must operate the vehicle in accordance with terms of the rental contract and applicable laws and regulations. Insurance and self-insurance programs of the Company will not provide any protection to renters who permit unauthorized use. Unauthorized use includes, but is not limited to, operation by an ineligible driver, operation by a driver under the influence of alcohol or drugs, or engaging in willful or wanton misconduct.
- ▮ 10.3.2 Rental Car Tickets/Fines: Any moving violation tickets, parking tickets, fines or other ticketed violations are the responsibility of the employee and will not be reimbursed by the Company.

### Section 10.4 - Rental Car Insurance/ Accidents

For business travel, rental car supplier insurance coverage for collision and loss damage should not be accepted, as the Company policy will provide coverage for damage to rented vehicles.

In the event of a roadside emergency during business travel, reasonable costs incurred for roadside assistance are eligible for reimbursement subject to the responsible manager's approval.

If an accident occurs involving a rental car used in conducting the Company business, the employee should contact the rental car company. The Company Legal Department should also be notified of any accidents involving a rental car. For non-urgent matters, contact [legal@epiqsystems.com](mailto:legal@epiqsystems.com). For urgent matters, contact the Travel Legal Hotline at 866-290-1272.

### Section 10.5 - Rental Car Refueling

Employees will be reimbursed for reasonable gas purchases while on Company business.

### Section 10.6 - GPS and Other Rental Car Options

Add-on products or services such as satellite radio or electronic mapping systems (GPS) are not reimbursable.

- ¶ 10.6.1 Rental Car Optional Services: Charges for optional car rental services must be deducted from the submitted expense report.

### Area 11 - Meals while Traveling

The Company provides a daily maximum allowance for personal meals, beverages consumed with meals, and tips.

- ¶ 11.1.1 Employees will be reimbursed for the actual cost of meals associated with out of town travel, including gratuities/tips, up to a maximum of the local currency equivalent of \$50.00 USD per meal. Out of town travel is defined as business travel outside of the service area to which the employee is regularly assigned.

### Area 12 - Ground Transportation and Parking

#### Section 12.1 - Mileage/Auto Expense

The Company will reimburse employees for mileage per the documented government standard mileage rate for their home country when using a personal car for business purposes, including trips to and from home/airport. The standard mileage rate includes an allowance for the cost of fuel and repairs; therefore, fuel and repair expenses are not reimbursed separately. It is the employee's responsibility to ensure they are correctly insured to use a personal vehicle for business travel.

- ¶ 12.1.1 For employees outside of the US, the employee's home country's government mileage rate will apply for reimbursement.
- ¶ 12.1.2 Mileage Reimbursement: When submitting an expense report, business mileage must be entered by day (one-line item per day claimed) and should be completely documented with "to" and "from" locations and business purposes in the description field of each mileage line item.

#### Section 12.2 - Parking

Employees should always opt for the lowest price parking option when traveling on the Company business. These typically include satellite or long-term parking options. Lower cost lots, while not "close-in", are very reasonable for getting to and from the terminal and significantly less expensive.



## Travel & Entertainment Policy

### Section 12.3 - Taxi Service

Taxi service is permitted, when necessary, to accomplish Company business and no other reasonable means of transportation (Uber, hotel shuttles, buses, commuter trains, etc.) is available.

## Area 13 - Other Travel Expenses & Incidentals

### Section 13.1 - Insurance

The Company does not reimburse for personal insurance coverage such as travel, trip life, trip medical, trip cancellation, or any other personal insurance for US domestic travel.

Travel insurance for international travel is reimbursable where the employee does not otherwise have coverage.

### Section 13.2 - Hotel Internet Access – while on business travel

Company employees may have a business need to access the internet from their hotel while on business travel.

- ¶ 13.2.1 Hotel Internet: Hotel internet charges for business use may be submitted for reimbursement. Employees with company-issued wireless devices/data cards will not be reimbursed for internet access or local or long distance call expenses.

### Section 13.3 - Internet Access in Transit (in flight or on a train) – while on business travel

Company employees may have a business need to access the internet while on business travel.

- ¶ 13.3.1 Internet Access in Transit: Internet access expenses incurred in route during business travel will be reimbursed when appropriate expense support is provided.

### Section 13.4 - International Long Distance – while on business travel

- ¶ 13.4.1 Employees using a personal cell phone during international travel, will be responsible for upgrading their wireless plan with their provider prior to travel. The Company will reimburse for the change in wireless plans.
- ¶ 13.4.2 Company-Issued Mobile Phone: Employees must arrange for use of a company-provided international cell phone, including international minutes and data plan, prior to travel.

### Section 13.5 - Laundry/Dry Cleaning

Travel that requires 5 nights of travel or more, or in cases of emergency or unexpected extension of travel, laundry or dry cleaning expense will be reimbursed.



## Travel & Entertainment Policy

### Section 13.6 - Personal Products/Services

Personal items such as prescriptions, toothpaste, and hair care products and personal services such as haircuts and shoe shines are not business expenses and will not be reimbursed by the Company.

### Section 13.7 - Spouse/Family Expenses

Expenses related to a spouse or family member accompanying an employee on a business trip are not covered by the Company.

### Section 13.8 - Vacation Time Combined with Business Travel

The Company recognizes that employees may want to combine vacation or weekend days with business travel days to a particular destination. Requests will be accommodated to the extent possible considering business needs. Approval from the responsible manager is required, and arrangements should be made in advance of any travel reservations being made. In cases of extending a business trip for personal reasons, the employee must pay any costs not related to the business portion of the trip or for any cost that exceeds the original airline ticket cost.

### Section 13.9 - Tips

The Company reimburses for tips associated with business travel that are ordinary and customary such as for valet parking, taxi, meals, luggage handling and hotel room cleaning service.



## Travel & Entertainment Policy

### Quick Reference:

Business Related Expenses	Policy Reference	Approved	Pre-Approval Required	CFO Approval Required	Not Approved
Expenses submitted after 90 days	1.2.2			X	
Cash advances	2.1.1				X
Domestic ATM/Bank Fees	2.1.2				X
International foreign exchange fees	2.1.3	X			
Books/Magazines/Subscriptions	2.1.4		X		
Clothing/Accessories	2.1.5				X
Computer equipment/software/accessories	2.1.6		X		
Copies/printing	2.1.7	X			
Membership fees/dues/registrations	2.1.8		X		
Personal expenses due to travel	2.1.9				X
Meetings & Entertainment (client)	3.1		X		
Employee Meals	3.2	X			
Personal entertainment	3.3				X
Mobile devices	4.1.1				X
Internet Access - Home	4.2				X
Baggage fees	7.2.1	X			
Frequent flier programs	7.3.1				X
Air travel security programs	7.3.2				X
International passports	8.1.4				X
International travel visas	8.1.5	X			
Required vaccinations for international	8.1.6	X			
Lodging	9	X			
Rental Cars	10	X			
Rental car tickets and fines	10.3.2				X
Rental car insurance	10.4				X
Meals (subject to limit each meal)	11	X			
Mileage expense	12.1	X			
Parking	12.2	X			
Taxi	12.3	X			
Business travel insurance – domestic US	14.1				X
Business travel insurance - international	14.1	X			
Hotel internet/long distance	14.2.1	X			
Laundry/Dry Cleaning	13.5		X		
Personal Products/Services	13.6				X
Spouse/Family Expenses	13.7				X
Vacation Time Combined w/business travel	13.8		X		
Tips	13.9	X			