



Global Travel and Expense Policy

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(All Brillio Entities & Global)

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Contents

1.	OBJECTIVE.....	6
2.	SCOPE.....	7
2.1.	IN THE SCOPE.....	7
2.2.	OUT OF SCOPE	7
2.3.	CATEGORIES/ COUNTRIES IN SCOPE	8
3.	RESPONSIBILITY	9
3.1.	EMPLOYEE RESPONSIBILITIES:	9
3.2.	APPROVER RESPONSIBILITIES:	9
3.3.	ACCOUNTS PAYABLE (AP) TEAM RESPONSIBILITIES:.....	10
3.4.	TRAVEL DESK TEAM RESPONSIBILITIES:	10
4.	TRAVEL GUIDELINES & ARRANGEMENT (INTERNATIONAL AND DOMESTIC TRAVEL)	11
4.1.	CORPORATE CARD ARRANGEMENTS:	12
4.2.	ADD-ONS DURING PANDEMIC TRAVEL:	12
5.	TRAVEL ADVANCE (DOMESTIC AND INTERNATIONAL TRAVEL)	13
5.1.	SETTLEMENT OF ADVANCE ON BUSINESS VISA.....	13
6.	EXPENSE - PER DIME (INTERNATIONAL TRAVEL)	15
6.1.	REIMBURSEMENT OPTIONS.....	15
6.1.1.	PER DIEM ALLOWANCE	15
6.1.2.	ACTUAL RECEIPTS	15
6.2.	COUNTRY-SPECIFIC EXPENSE LIMITS.....	16
6.3.	CONDITIONS	16
7.	AIRFARE (INTERNATIONAL AND DOMESTIC TRAVEL).....	17
7.1.	ELIGIBILITY OF VARIOUS CLASS OF AIR TRAVEL	17
7.2.	AIR TRAVEL SCENARIOS:	17
7.2.1.	DENIED BOARDING COMPENSATION	17
7.2.2.	OVERNIGHT DELAYS.....	17
7.2.3.	CANCELLATIONS	17
7.2.4.	UNUSED/VOIDED AIRLINE TICKETS	17
8.	LAND TRANSPORT (INTERNATIONAL AND DOMESTIC TRAVEL)	18
8.1.	TAXI & CAB HIRE RENTAL	18
8.2.	OWN VEHICLE (HOST COUNTRY)	19
8.2.1.	PERSONAL CAR USAGE GUIDELINES	19
8.3.	RENTAL CAR SCENARIOS	20
8.3.1.	CAR INSURANCE	20
8.3.2.	RENTAL CAR CATEGORY	20
8.3.3.	CANCELLATION PROCEDURES	20
8.3.4.	RENTAL CAR ACCIDENTS	20
8.3.5.	RENTAL CAR CLUB MEMBERSHIPS	21
8.3.6.	RAIL/ BUS TRAVEL.....	21

9.	ACCOMMODATION (INTERNATIONAL AND DOMESTIC TRAVEL)	22
9.1.	ACCOMMODATION LIMITS THROUGH COMPANY PORTAL.....	22
9.2.	OWN ACCOMMODATION ARRANGEMENT- LIMIT	23
9.3.	HOTEL SCENARIOS	23
9.4.	HOTEL CANCELLATION PROCEDURES	24
9.5.	HOTEL PAYMENT PROCEDURES	24
9.6.	HOTEL FREQUENT GUEST PROGRAMS	24
9.7.	INTERNATIONAL ACCOMMODATION	24
9.8.	INTERNATIONAL STOPOVERS/FORCED LAYOVERS.....	25
10.	FOOD EXPENSE REIMBURSEMENT DURING TRAVEL	26
10.1.	FOOD EXPENSE DURING DOMESTIC TRAVEL	26
10.2.	FOOD EXPENSE DURING INTERNATIONAL TRAVEL	26
11.	TELEPHONE- DURING TRAVEL	27
12.	OTHER EXPENSES (INTERNATIONAL AND DOMESTIC TRAVEL)	28
12.1.	VISA STAMPING.....	28
13.	INSURANCE DURING TRAVEL	29
14.	PERSONAL TRAVEL COMBINED WITH BUSINESS TRAVEL.....	30
15.	EXPENSE REPORTING AND REIMBURSEMENT	31
15.1.	EXPENSE REPORTING PLATFORM	31
15.2.	DOCUMENTATION REQUIREMENTS.....	31
15.3.	GUIDELINES FOR TIPS AND GRATUITIES.....	31
15.4.	EXPENSE REIMBURSEMENT PROCESS.....	32
15.5.	POLICY ENFORCEMENT	32
16.	REIMBURSABLE EXPENSES:	33
17.	NON-REIMBURSABLE EXPENSES:	34
18.	EXCEPTION APPROVAL	35

1. Objective

The Travel and Expense Policy has been carefully designed to define transparent guidelines for travel-related expenses applicable to all Brillio employees worldwide. These guidelines cover regulations related to Expense submission and reimbursement during:

- i. International Business Visas.
- ii. Domestic travel expenses.

2. Scope

2.1. In the scope

- i. **International Travel:** This policy applies to all the Brillio employees traveling to locations **outside** their country of original employment, provided they hold a business visa. The current scope encompasses the following countries: USA, UK, Europe, Australia, Canada, India, Mexico, and Romania (for those holding a business visa). For locations not explicitly covered herein, please seek guidance from the Travel/Finance AP team regarding respective expense limits.
- ii. **Domestic Travel:** Domestic travel within the country of employment origin falls within this policy's purview.

Note: Enforcement of this policy is contingent upon compliance with immigration laws. In cases where policy guidelines diverge from local legislative requirements, the latter shall take precedence over the policy.

2.2. Out of Scope

This policy does not cover the below.

- i. **International Relocation and Work Permit-Related Travel:** This policy does not cover international relocation or travel specifically related to work permits.
- ii. **Business Visa Application Guidelines:** Additionally, processing guidelines for business visa applications fall outside the scope of this policy. For clarification on guidelines related to different visa types, please reach out to the HR team.

2.3. Categories/ Countries in Scope

Category	Country	Cities
Category A1	USA	Boston, Chicago, Jersey City, Los Angeles, New York, Newark, San Francisco, Miami, San Diego, San Jose, Dallas, Seattle, St. Louis, Detroit, Atlanta, Phoenix, Washington DC.
Category A2	USA	Rest of USA
Category B1	India	Delhi, Mumbai, Bengaluru, Chennai, Pune, NCR, Gurgaon, Kolkata, Hyderabad.
Category B2	India	Rest of India
Category C1	Europe	Western Europe
Category C2	Europe	Eastern Europe
Category D1	UK	London, Manchester, Leeds, Edinburgh, New Castle.
Category D2	UK	Rest of UK
Category E1	Canada	Toronto, Vancouver, Calgary, Montreal
Category E2	Canada	Rest of Canada
Category F1	Romania	Main Cities Oradea, Bucharest
Category F2	Romania	Rest of Romania
Category G1	Mexico	Mexico City, Guadalajara
Category G2	Mexico	Rest of Mexico
Category H	Australia	Australia

3. Responsibility

3.1. Employee Responsibilities:

- i. **Adherence to Policy:** Employees must comply with the company's travel and expense policy. This involves understanding the approved expense categories, budget limits, and procedures for claiming expenses.
- ii. **Booking and Approval:**
 - a. **Travel related Expenses:** Employees should book travel through approved channels and seek necessary approvals before making reservations. They must also follow the company's preferred suppliers and travel desk, or Tool defined by Brillio.
 - b. **Non- Travel Expenses:** Similarly, for non-travel-related expenses, prior approval (as defined under the respective subsection) is required, and it is the responsibility of the employee to obtain approval before incurring the expenses.
- iii. **Expense Reporting:** Employees are responsible for accurately reporting their expenses. These includes submitting receipts (No credit card payment slip or Payment receipt), descriptions, and any other relevant documentation.
- iv. **Timeliness:** Expenses should be submitted promptly following the completion of travel or related activities, adhering to established timelines for reimbursement processing.
 - a. Reimbursable expenses must be submitted in accordance with company policy within 30 days from the date on which the business travel or expense was incurred whichever is later.
 - b. Beyond 30 days will require approval from practice head/ functional head.
 - c. Expenses not submitted more than 90 days from the end of a calendar month will forfeit the claim to their reimbursement.
- v. **Exception Approval:** Any expenses not covered by this policy or exceptional approval will require approval from CFO/CDO.
- vi. **Receipt Retention:** Employees should retain all receipts and supporting documents for their expenses.
- vii. **Ethical Conduct:** Employees are expected to use company funds responsibly and ethically.

3.2. Approver Responsibilities:

- i. **Review and Approval:** Approvers are responsible for thoroughly reviewing expense reports submitted by employees, ensuring adherence to policy guidelines and accuracy of documentation.
- ii. **Authorization:** Approvers must authorize expenses only if they comply with policy requirements and are deemed necessary and reasonable for business purposes.
- iii. **Timely Action:** Approvals should be provided promptly to facilitate timely reimbursement of expenses and avoid delays in processing.
- iv. **Communication:** Approvers must communicate any discrepancies or concerns regarding expense reports to employees for clarification and resolution.
- v. **Compliance Oversight:** Approvers play a critical role in enforcing policy compliance and may escalate any violations or recurrent issues to appropriate management or compliance teams.

3.3. Accounts Payable (AP) Team Responsibilities:

- i. **Processing & Reimbursement:** The AP team is responsible for processing expense reports accurately and efficiently in accordance with established procedures and timelines. Timely reimbursement of approved expenses is the responsibility of the AP team, with payments made via approved payment methods and channels.
 - a. After an employee submits their expenses, reimbursement processing will occur within 10 business days. The approved amount will be paid in the subsequent pay cycle.
 - b. For offshore employee expenses, reimbursement will be processed within 15 business days and will be disbursed in the next Accounts Payable (AP) pay run.
- ii. **Verification:** AP team members must verify the completeness and accuracy of expense reports, ensuring all necessary documentation is provided and expenses are coded correctly.
- iii. **Record-Keeping:** The AP team maintains accurate records of all expense transactions, ensuring compliance with audit and regulatory requirements.
- iv. **Support:** AP team members are available to provide support and guidance to employees and approvers regarding policy interpretation, expense submission, and reimbursement processes.

3.4. Travel Desk Team Responsibilities:

- i. **Please connect with travel desk for Process document and support.**

4. Travel Guidelines & Arrangement (International and Domestic travel)

- i. Employees are encouraged to maintain flexibility in their travel dates to secure more Economical fare options.
- ii. During business travel, employees are not eligible for leave unless prior approval has been obtained.
- iii. Employees must submit a 'Travel Request Form' via the travel portal, seeking approval from the Unit/Function Head, at least **7 business days for Domestic travel and 14 business days for International Travel** prior to the travel date. In the absence of approval within this timeframe, authorization from the business/practice/vertical head is required. Alternatively, the request should be submitted immediately upon the decision to travel to secure the best rates and ensure ticket availability. Additionally, for all domestic travel in India a separate approval is required from CDO/CFO along with the TR approval to issue tickets.
- iv. Employees are required to keep the Travel Department informed of any changes to their travel itinerary or other relevant details.
- v. Tickets will be issued by the Travel Department upon approval from the Function Head.
- vi. All relocation/business travel must commence from the employee's designated work base location.
- vii. If an employee wishes to depart/arrive from/to any location other than their designated work base, any additional costs incurred due to a change in location will be the responsibility of the employee.
- viii. Prior approval is mandatory for all domestic and international travel, whether client-related or non-client-related, by the Department Head or their designated representative. Travelers are advised to make reservations well in advance to benefit from advance purchase discounts.
- ix. Employees who anticipate traveling at least once per calendar month or twelve times annually should request access to Brillio's online booking tool through the travel department, subject to approval from their reporting manager.
- x. Upon receiving access, travelers must complete a personal profile, which includes mandatory and optional fields such as date of birth, travel preferences, loyalty program membership numbers, contact details, title, medical restrictions, dietary requirements, and seating preferences.
- xi. If the online booking tool is unavailable, all travel requests should be processed through the corporate travel department.
- xii. Employees must not travel to countries under a travel advisory issued by The State Department without prior approval from Senior Management. For US employees traveling internationally, refer to <https://www.state.gov/travel/> for the latest updates.
- xiii. It is the employee's responsibility to take necessary medical precautions, including vaccinations, when traveling internationally. Medical expenses incurred for business purposes are reimbursable, excluding regular medications for illnesses. All medical expenses during business trips should be filed through the corporate health care provider.
- xiv. Employees must ensure they possess a valid passport and obtain necessary documentation in advance of travel, where required. Passports should generally be renewed six months before expiration to avoid entry issues in some countries. Visa requirements should be checked upon proposal of the trip, considering consulate deadlines may be affected by foreign public holidays and transit times. Visa expenses are reimbursable if used for Company business.
- xv. Employees are insured during business trips; however, any theft, damage, or loss of business-related items should be reported to the airline carrier. Personal items damaged or lost will not be reimbursed by Brillio.

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- xvi. Business telephone calls made during travel are reimbursable. International travelers are encouraged to use calling cards and avoid direct dialing from hotels. Landlines should be used for conference calls.

4.1. Corporate Card Arrangements:

Brillio offers various types of corporate card arrangements globally.

- i. Eligible employees must obtain a corporate card before traveling.
- ii. Expenses exceeding the corporate card limit (if provided by Brillio) require exceptional approval from the respective function head or business head.
- iii. Corporate credit cards are strictly for business purposes, including travel, meals, and entertainment related to company activities. Receipts and expense claims are mandatory for all expenditures. Failure to submit timely expense claims after repeated reminders may result in appropriate measures, including but not limited to termination of the corporate credit card.
- iv. In regions where the Brillio Corporate Card program is unavailable or where merchants do not widely accept the existing Corporate Card, the company will provide a cash advance to the employee.

4.2. Add-ons during Pandemic Travel:

- i. Prior to traveling, please refer to government regulations and policies well in advance and ensure compliance.
- ii. Brillio bears no responsibility for any issues faced due to negligence on your part.
- iii. If you encounter difficulty in finding regulations and policies regarding the pandemic before traveling, please contact the Travel Desk team for assistance.

5. Travel Advance (Domestic and International travel)

An employee may request a Travel advance within the following specified limits, either in the form of a Forex card and/or cash, only if they are not eligible for a corporate card.

i. International travel advances per day Limit:

Country	Max. Limit (per day)
USA	100 USD
Canada	100 CAD
Romania	200 LEU
Mexico	2000 PESO
Europe (ex. Romania)	100 Euro
UK	100 GBP
Australia	100 AUD

- ii. Advances will be reconciled during settlement for employees traveling on a Business Visa.
- iii. Employees with a corporate card are not eligible for cash advances (Forex card) unless approved by a CXO or Finance Controller.
- iv. All international travelers to the US are encouraged to apply for a Global Dollar Card (GDC) issued by American Express.
- v. Employees cannot reload the card themselves. If the card's balance is exhausted, employees may request the Accounts Payable (AP) team to reload it by contacting the AP team.
- vi. Any advance not reconciled with bills must be returned to Brillio within 30 days of return to base.
- vii. No Advance will be provided for domestic travel.

5.1. Settlement of Advance on Business Visa

- i. Employees must settle all advances received and expenses incurred within 45 days of their return from travel.
- ii. Failure to settle previous advances appropriately renders the employee ineligible for further advances.
- iii. For any inquiries, employees should contact their respective HR Business Partner (HRBP), Unit Head, or the HR Operations team.

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- iv. Before traveling on a business trip and receiving an advance amount, the employee must sign a promissory note. This note will include a clause stating that all expenses must be submitted within 45 days. Failure to comply will result in recovery from the upcoming payroll cycle.

6. Expense - Per diem (International Travel)

Employees traveling internationally to the mentioned countries will be provided the option to get reimbursement for their expenses towards meals, groceries, weekend travel (commuting within the travel location only; not allowed for leisure trips such as traveling from one state to another), medical expenses (only OTC medicines), and personal items like toiletries, etc. as per below options.

6.1. Reimbursement Options

Employees can choose one of the following reimbursement options for their travel expenses by signing the declaration before traveling or while initiating the travel request. Please connect with the AP team to submit the digital declaration form.

6.1.1. Per Diem Allowance

Employees can opt to receive a per diem allowance according to the daily limits defined in the table mentioned under section 6.2.

- The number of days for per diem calculation will be based on the confirmed travel plan from the travel desk.
- Employees on travel status over weekends and company-recognized holidays will receive the full per diem.
- The total per diem amount will be taxable as per the income tax laws of the employee's country of employment.

6.1.2. Actual Receipts

- Employees can opt to be reimbursed based on actual receipts/Invoice for their expenses.
- The reimbursement amount will be exempted from tax.
- The per day limit cap is the same as the defined per diem rates on chapter 6.2.
- Expense more than \$10 must be supported with valid receipts (Not payment receipt).
- Employees are encouraged to use the company-provided card and limit cash transactions.

6.2. Country-Specific Expense Limits

Country	Expense Limit (per day) for all employees except M band	Expense Limit (per day) for M band
USA	60 USD	75 USD
Canada	70 CAD	90 CAD
Romania	250 LEU	300 LEU
UK / Europe	50 GBP / EURO	60 GBP / EURO
Mexico	600 Peso	900 Peso
India	3000 INR	4000 INR
Australia	75 AUD	100 AUD

6.3. Conditions

- Employees cannot opt for a combination of per diem and actual receipts (i.e., no partial per diem and partial actual receipts).
- For major illnesses/treatments, employees should contact the Travel Insurance Company for details.
- For expenses incurred in countries not listed in the table above, please connect with the Accounts Payable (AP) team and equivalent dollar amount be paid.
- If the employee opts for the per diem option, no additional personal meal bills should be submitted.

7. Airfare (International and Domestic travel)

7.1. Eligibility of various class of Air travel.

- i. The Travel Desk will organize air travel for employees when necessary for business purposes.
- ii. Employees traveling domestically are entitled to economy class only.
- iii. Employees in Band D are eligible for premium economy class during international travel if the travel time exceeds 10 hours.
- iv. Employees in Band M are eligible for business class during international travel if the travel time exceeds 10 hours.
- v. Any exception needs to be approved by CFO/CDO.

7.2. Air Travel Scenarios:

7.2.1. Denied Boarding Compensation

In cases of overbooking, flight cancellations, or equipment changes, airlines may provide compensation such as free tickets or cash allowances to mitigate traveler inconvenience. Travelers who are involuntarily denied boarding and are rebooked on another flight should promptly request a free voucher from the airline, if available, which they may retain for personal use.

7.2.2. Overnight Delays

In the event of an airline delay necessitating an overnight stay, travelers should first seek complimentary lodging from the airline. If unable to secure accommodations, travelers should promptly contact the travel team for alternative arrangements.

7.2.3. Cancellations

If a trip is canceled after ticket issuance, travelers should explore the possibility of utilizing the same ticket for future travel. Travelers should immediately inform the travel team of the cancellation to minimize associated costs and explore options for using the canceled ticket for future travel.

7.2.4. Unused/Voided Airline Tickets

Unused airline tickets or flight coupons should never be discarded, as they may have cash value. To expedite refunds, unused or partially used tickets must be returned promptly to the travel team. Unused tickets should not be sent directly to the airlines, nor should they be included with expense reports submitted by travelers.

8. Land Transport (International and Domestic travel)

- i. Employee reimbursement for transportation to and from the airport will be based on actual expenses, supported by relevant receipts.
- ii. Transit allowance for onward and return journeys will be reimbursed based on actuals. This allowance includes expenses for food, beverages, and snacks, and will be provided to the employee at the time of advance settlement.
- iii. The Mode of Conveyance encompasses rental cars, fuel expenses, taxi charges, or any other form of public transportation.
- iv. Airport transfers can be arranged through transport desk in case an employee wants to arrange the transfer on his own, the charges can be claimed. Uber or any radio taxi can be used for transport outside of India.
- v. Local transportation usage during weekends or declared holidays must be pre-approved by the Reporting Manager/Unit/Function Head to be eligible for reimbursement.
- vi. When two or more employees are traveling together to the same client/location, they are encouraged to utilize the same cab for office travel.
- vii. The most cost-effective means of transportation should be utilized for travel between airports and hotels. Public transportation facilities, such as shuttle services and courtesy buses, are encouraged, particularly in cities like India, the US, and Europe.
- viii. Employees will be reimbursed for public transport expenses incurred for business purposes during business travel.
- ix. In cases where a receipt is unavailable for public transport such as auto-rickshaws, employees may claim a reasonable amount without a receipt.

8.1. Taxi & Cab Hire || Rental.

- i. Employees are eligible for reimbursement when using regular cabs for business purposes or commuting to/from hotel/office during holidays and outside of office hours. This expense can only be claimed if company-provided transport is unavailable. Claims for cab use for office/hotel travel are ineligible if a company pickup and drop scheme is in place.
- ii. Employees are encouraged to consider less expensive transportation options such as public transport before hiring a cab. Point-to-point taxis should be prioritized, with cab hire considered only if taxis are unavailable or not cost-effective.
- iii. Travelers should opt for rented or own cars TO/AT their destination when:
 - a. It is more cost-effective than airfare.
 - b. The distance to the destination is less than 500 Km/300 Miles.
 - c. Travel time by car is less than 8 hours.
 - d. Transporting large or bulky materials is necessary.
 - e. Repeated and/or daily client meetings are planned.
- iv. Employees should prioritize the most cost-effective means of travel. If air travel is cheaper than travel by car, employees should choose air travel.
- v. Car rentals are limited to business purposes only during business travel. Rental cars must be economy, compact, or mid-size.
- vi. Preference for car rental should be given to companies with which Brillio has contracted. Employees using car rentals must not incur additional charges for auto insurance in geographies

where Brillio has auto insurance policies, unless required by local laws. Additional insurance required in certain states (Personal Additional Insurance) will be reimbursed by the company based on actuals with the submission of receipts.

- vii. Adequate online shopping and comparison of prices must be done before finalizing a car rental agreement.
- viii. Employees are required to submit receipts for rental car expenses, and reimbursement will be based on actual expenses.
- ix. Parking and toll charges incurred during business trips will be reimbursed at the actual cost.
- x. The Company assumes no liability for any incidents while operating vehicles.
- xi. Employees should prioritize cost-effective parking options for airport stays. The use of off-airport parking or long-term parking is encouraged over more expensive "close-in", garage, or short-term airport parking alternatives.

8.2. Own Vehicle (Host Country)

- i. Reimbursement for the use of an employee's private vehicle for business purposes, including approved training and business conferences, or commuting to/from home/office during holidays and outside of office hours, will be provided.
- ii. Employees who have not utilized a company car for business travel in the base location are eligible to claim expenses for using their own vehicle. Employees who have utilized a company car are ineligible for this expense.
- iii. Claims for office/home travel are ineligible if a company pickup and drop scheme is in place. This expense can only be claimed if company-organized transportation is unavailable.
- iv. Reimbursement for mileage requires substantiation of the date, business miles traveled, time, and purpose of the travel on the expense report. Mileage rates vary by country and are governed by local laws.
- v. Reimbursement will be provided only for business travel. Brillio will not cover expenses for personal usage, and reimbursement will be based on the distance traveled required for business purposes according to the below table:

Country	Caps
USA	Mileage rate governed by local law www.irs.gov
UK/ Europe	Mileage rate governed by local law www.hmrc.gov.uk
India	INR 5/ km for 2-wheeler; INR 10/ Km for 4 wheeler
Row	Mileage rate governed by local law

8.2.1. Personal Car Usage Guidelines

Employees may use their personal cars for business purposes:

- i. If it is more cost-effective than renting a car, taking a taxi, or using alternate transportation.
- ii. If it is more time-efficient than using public transportation.
- iii. When transporting company goods for delivery.
- iv. When entertaining clients.
- v. When commuting to and from local airports while on business trips.

8.3. Rental Car Scenarios

8.3.1. Car Insurance

The company provides insurance coverage for rental cars against automobile damage, bodily injury, and third-party property and injuries. Therefore, travelers must decline all insurance coverage offered by the rental agent. Upon rental, the car should be inspected, and any damage found should be noted on the contract before accepting the vehicle.

8.3.2. Rental Car Category

When picking up a rental car, travelers should inquire with the rental car agent about any promotional rates, last-minute specials, or free upgrades. Single travelers for normal business use are restricted to either compact or intermediate cars.

Travelers may book a class of service one level higher:

- i. When the traveler can be upgraded at no extra cost.
- ii. When transporting excess luggage, such as booth displays.
- iii. For pre-approved medical reasons (e.g., drivers with disabilities).

8.3.3. Cancellation Procedures

Travelers are responsible for canceling rental car reservations using the online booking tool. Travelers should request and retain the cancellation number in case of billing disputes.

8.3.4. Rental Car Accidents

In the event of a rental car accident, travelers should immediately contact:

- i. The rental car company.
- ii. Local authorities, as required.
- iii. Within 24 hours, travelers should also notify the Brillio travel department. Travelers should make every effort to take pictures of the event, obtain a police report, and email the Brillio travel desk.

8.3.5. Rental Car Club Memberships

Travelers may participate in rental car club membership programs that are free of charge or at their own expense.

8.3.6. Rail/ Bus Travel

All rail/bus travel must be booked through the online booking tool using the corporate credit card with the help of Travel desk team. Rail/bus travel should be considered under the following circumstances:

- i. When one-way travel does not exceed 5 hours.
- ii. When it is more economical than air travel.
- iii. When it is more time-efficient than driving.

9. Accommodation (International and Domestic Travel)

The Travel Desk will arrange accommodation for employees if travel is necessary for business purposes and employees choose to have accommodation provided by Brillio.

9.1. Accommodation limits through company portal

Category	Currency	Band M&D Cap	Other Emp Cap
Category A1	USD	250	190
Category A2	USD	180	160
Category B1	INR	18000	7000
Category B2	INR	12000	5000
Category C1	EURO	175	150
Category C2	EURO	150	130
Category D1	GBP	170	150
Category D2	GBP	150	130
Category E1	CAD	250	200
Category E2	CAD	200	180
Category F1	Romania (LEU)	700	550
Category F2	Romania (LEU)	550	460
Category G1	Mexico (Peso)	2350	1800
Category G2	Mexico (Peso)	1500	1200
Category H	AUD	300	225

9.2. Own accommodation arrangement- Limit

Employees can claim allowances as per the table below. Please note that the payout/reimbursement claim will be made post-tax deduction in accordance with income tax norms.

Country	Visa Type	Currency	Accommodation Allowance (Booked by Emp) Per day
USA	Business	USD	125
Europe	Business	Euro	90
Canada	Business	CAD	125
India	Business	INR	3000
Australia	Business	AUD	100

Note: Incase of domestic traveler the above table will not be applicable.

9.3. Hotel Scenarios

All hotel reservations must be made through the online booking tool/by travel desk. Employees should aim to book at least 7 business days for Domestic travel and 14 business days for International Travel in advance after confirming travel plans to minimize hotel costs. Personal incidental charges, such as movies, room service, gift shop expenses, and mini-bar charges, are the responsibility of the employee. Laundry charges for a minimum stay of 5 nights and hotel internet connection charges will be reimbursed. When breakfast costs are included in the room rate, breakfast will not be reimbursed.

- i. Travelers are obligated to use properties with company-negotiated rates. A comprehensive updated list is available with the Travel Team upon request.
- ii. If a company-negotiated hotel is unavailable, travelers must select the least expensive property among 2 to 3-star hotels.
- iii. Hotels negotiated by the travel team will typically include wireless internet access, breakfast, and airport shuttle service where applicable.
- iv. Travelers are entitled to stay in a single room with a private bath.
- v. Travelers may accept room upgrades to suites or executive floor rooms if the upgrade comes at no additional cost to the company.
- vi. Travelers involved in ongoing projects or required to stay for extended periods (weeks or months) must contact Travel to inquire about and book weekly or monthly rates at Extended stay properties.

Room Guarantee: Unless otherwise specified, all rooms will be guaranteed for late arrival with the corporate credit card.

9.4. Hotel Cancellation Procedures

- i. Travelers are responsible for canceling hotel rooms and must do so using the online booking tool.
- ii. Travelers will be held responsible and will not be reimbursed for "no-show" charges.
- iii. Travelers should request and retain the cancellation number in case of billing disputes.
- iv. Travelers should note that cancellation deadlines are based on the local time of the property.

9.5. Hotel Payment Procedures

Hotel bookings made by Brillio travel may or may not be pre-paid. In cases where payment is not prepaid, hotel costs should be covered using a personal credit card. Any additional costs incurred at the hotel will be the responsibility of the traveler. The traveler is solely responsible for obtaining a detailed check-out folio for the stay.

Note: Additional local tax charged at the time of check-in will be reimbursed as per the employee reimbursement process.

9.6. Hotel Frequent Guest Programs

Many hotels offer frequent guest programs that reward travelers with free accommodations after a certain number of paid room nights. Awards from such programs may be retained by travelers for personal use. However, participation in these programs must not influence hotel selection if it results in incremental costs beyond the company's negotiated rate. Membership fees associated with joining these programs are not reimbursable.

9.7. International Accommodation

Once the international air itinerary is finalized, the Brillio travel team will arrange hotel and for the traveler in collaboration with the local travel team. Brillio has negotiated rates with local hotels that are convenient for commuting. Travelers will be required to pay for the hotel stay and seek reimbursement. A copy of the credit card statement is required along with the check-out folio/receipt. There is no ground transportation arranged outside of India. The employee has to use Uber and submit the claim.

9.8. International Stopovers/Forced Layovers

Hotel accommodations for forced international layovers due to scheduling should be covered by the carrier whenever possible. If the carrier will not absorb the hotel cost due to a forced international layover, the cost will be covered by the company.

10. Food expense reimbursement during Travel

10.1. Food expense during Domestic travel

- i. For employees with band D or above, food expenses are reimbursed on submission of actuals.
- ii. Any employees below Band D, Food expenses on actuals with a guidance value per meal mentioned below including tips can be reimbursed on submission of bills.

Country	Max. Limit (per day)
USA	60 USD
India	2500 INR
Canada	70 CAD
Romania	250 LEU
Mexico	600 Peso
UK	50 GBP/ EURO
Australia	75 AUD
Europe	50 EURO

10.2. Food expense during international travel

Please refer to the chapter number 6.

11. Telephone- During Travel.

- i. Actual expenses, subject to a limit of USD 100 per month, cover landline costs and internet connections that may be incurred for business purposes.
- ii. International roaming should be avoided. To minimize costs, employees are encouraged to utilize international calling cards or SIM cards (pre-paid/postpaid) for international communication.
- iii. Band M and D can opt for International roaming reasonable plan based on usage.

12. Other Expenses (International and Domestic Travel)

- i. Employees traveling for more than 5 nights are eligible for reimbursement of laundry and other miscellaneous expenses based on actuals.
- ii. All miscellaneous/incidental expenses incurred for official purposes, such as calling cards, photocopying, facsimile charges, etc., will be reimbursed at actuals upon submission of proper bills. Official calls from hotels should be avoided.
- iii. Excess baggage charges will not be reimbursed without prior approval from the Reporting Manager and Unit/Function Head. Approval from both the Reporting Manager and Unit/Function Head is required for all anticipated claims related to the transportation of official equipment or materials.

12.1. Visa Stamping

Brillio will cover the visa stamping fees for employees, as applicable.

13. Insurance during Travel

Employees will be covered by travel insurance for a single trip duration of up to a maximum of 90 days from the date of travel, which will be provided by the employer. However, deductibles under various categories will be borne by employees. For more details, please contact the Travel Department.

Note: If dependents are traveling insurance is issued on Brillio cost

14. Personal Travel combined with Business travel.

The company's travel agency and self-booking tools should not be used for personal travel unless it follows or precedes business travel.

- i. If a partner/spouse accompanies the employee, they must travel on the same flights and the employee must use their personal credit card for all other aspects of the personal trip.
- ii. Any additional costs incurred due to personal travel, such as higher airfare for traveling on alternate days, must be borne by the employee, and cannot be offset by cost savings from business travel.
- iii. Employees are responsible for documenting rates available on alternate days and substantiating both personal and business expenses if required. All personal travel expenses must be paid for using the employee's personal credit card.

15. Expense Reporting and Reimbursement

15.1. Expense Reporting Platform

All expense claims should be submitted through the designated platform at <https://brillioonline.sharepoint.com/> via NetSuite or the "On The Go" App.

15.2. Documentation Requirements

Receipts are mandatory for all expenses, regardless of tax authority requirements or the amount spent. Employees must provide receipts for every expenditure, including all meals.

To ensure reimbursement, employees must include the following details on their expense report form, along with supporting documentation:

- i. Date and exact amount of the expense.
- ii. Purpose of the trip or expenditure
- iii. For air/rail travel: original passenger coupon plus invoice/itinerary or charge/credit card receipt
- iv. For hotel charges: hotel folio plus charge/credit card receipt or proof of payment
- v. For car rentals: rental car agreement plus charge/credit card receipt or proof of payment
- vi. For meals/entertainment: charge/credit card receipt or cash register receipt (no restaurant tear tabs)
- vii. Detailed receipts required for any expenses exceeding \$75, including names of individuals present, their titles, company affiliation, name and location of the meal/event, and items ordered.
- viii. For other miscellaneous expenses: actual bills/receipts must be submitted for reimbursement.

15.3. Guidelines for Tips and Gratuities

Gratuities should be based on the quality of service provided. The company will reimburse reasonable gratuities based on the following guidelines:

- i. Hotel bellmen: \$1 per bag
- ii. Valet parking: \$2
- iii. Restaurant waiters: 20%

Employees should check local customs for appropriate tipping practices when traveling abroad. Lavish or unreasonable gratuities will not be reimbursed.

15.4. Expense Reimbursement Process

Reimbursement for approved expenses will be credited to the employee's bank account as per below.

Country	Frequency of Reimbursement
India	Twice a month
USA	Bi-weekly along with Payroll
Romania	Twice a month
Mexico	Semi monthly along with Payroll
Canada	Bi-weekly along with Payroll
UK	Twice a month

15.5. Policy Enforcement

Expense reports that are incorrect or incomplete will be returned to the Requester for corrective action and may result in delay or non-reimbursement of specific items. Any disregard for company policy, including altering, falsifying, or manipulating receipts, is considered fraud and is a violation of the Company Code of Conduct, subject to disciplinary action up to and including termination of employment.

16. Reimbursable Expenses:

Employees will be reimbursed for the following miscellaneous expenses:

- i. Air freight for business purposes (Excess baggage requires approval from function head.
- ii. Business office expenses (fax, copy services, etc.).
- iii. Business phone calls.
- iv. Currency conversion fees & forex surcharge.
- v. Gasoline (for rental cars only).
- vi. Laundry/dry cleaning/suit pressing for trips exceeding 5 days.
- vii. Seminar fees, if approved by the Function head.
- viii. Tolls.
- ix. Books and training manuals related to the job up to a \$60 annual limit per employee with manager pre-approval.
- x. Taxi expenses for business purposes.
- xi. Professional memberships necessary for the job with manager pre-approval.

17. Non-Reimbursable Expenses:

Employees will NOT be reimbursed for the following miscellaneous expenses:

- i. Airline club membership dues.
- ii. Annual fees for personal charge or credit cards.
- iii. Baby-sitting.
- iv. Barbers and hairdressers.
- v. Car washes.
- vi. Clothing.
- vii. Corporate charge/finance charges.
- viii. Country club dues.
- ix. Excess luggage charges without approval.
- x. Expenses for travel companions/family members.
- xi. Expenses related to vacation or personal days while on a business trip.
- xii. Golf fees (when not part of customer entertainment).
- xiii. Cigarettes and other tobacco/nicotine items.
- xiv. Health club facilities, saunas, massages.
- xv. Helicopter services for airport transfers.
- xvi. In-flight telephone charges.
- xvii. Loss/theft of cash advance money or company-paid airline tickets.
- xviii. Loss/theft of personal funds or property.
- xix. Lost luggage.

18. Exception Approval

Scenario	Exception Description	Approver 1	Approver 2
Travel			
Last-minute travel booking	Domestic booking made within 7 days and International booking made within 15 days	Project/Business Head	CDO approval is default for all travel within India. Last minute booking exception approval is only taken from Project Head.
Travel extension	Extension of trip for personal reasons	Line Manager	
Hotel			
Non-preferred hotel	when the approved hotels are available	Line Manager	
Room upgrade	Requesting an upgrade to a higher room category: Not in policy, they can do it themselves by paying the additional but not reimbursable	Since its a personal ask, approval not required from anyone	
Scenario	Exception Description	Approver 1	Approver 2
Advances			
Excess advance request	Requesting advance beyond the usual limit	Line Manager	Finance Controller
Late reconciliation	Failing to reconcile advance within 45 days	Line Manager	Finance Controller

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