

Travel and Expense Reimbursement Policy

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Scope

This Policy Document is applicable to all employees of Capgemini Technology Services India Limited (“Capgemini” or “Company”) effective April 1, 2018.

Purpose

Purpose of this policy document is to provide guidelines on reimbursement and accounting for all travel and expenses incurred by the employees as part of their assigned responsibilities. Since the policy cannot cover all possible situations, our goal is to provide a clear set of criteria to act as a guide toward travel and expenses, obtaining approvals and utilizing cost effective travel modes.

Compliance

All employees are responsible for understanding and complying with the Company’s policy regarding incurring expenses, expense reimbursement and approval process. Non-compliance will lead to rejections in expense reimbursements and repeated non-compliance by employees will lead to disciplinary action.

Expense Control Procedure

The expense control procedures consist of a minimum of two stages:

1. A hierarchical control to validate the relevance of the expense, the necessity of the expense and its conformity to the employees function and the interests of the company
2. A financial control, handled by the Accounting / Finance department, to verify the existence of the documentation, respect for procedures and conformity with the prescribed rates and regulations in the policy

Exceptions

All exception approvals with respect to this expenses policy will be decided at the India BU level. Hence, India Core Authorization matrix will not be applicable.

Section I – Travel Expenses

1 International & Domestic Travel

SAFETY – SECURITY for International Travel

In order to ensure employees' safety Capgemini has set up specific rules to be applied before and during each travel in a foreign country.

Before traveling:

- Immigration / Visas: it is the responsibility of the individual to make sure he / she holds a valid passport with an expiry date at least six months past the date of return to country of origin. Immigration requirements should be organized by Capgemini. When Client provides the service, International Assignment Services (IAS) should be at least consulted and validated
- Safety training: employees need to perform a Safety - Security training. The training varies as per risk level of the country. Health advice is also provided during the training
- Snapshot process: if the country is rated “medium” or “high” employees are requested to initiate a “snapshot” in the Group application. Provided certain documents are supplied and the situation in-country allows it, approbation will be granted through a workflow

The security process can be found on Talent at Safety and Mobility Pages http://talent.capgemini.com/global/pages/people/travel_mobility_and_safety/health_and_safety

Use of Credit Card

Employees who hold a American Express (AMEX) Corporate Card issued by the company are encouraged to use AMEX Corporate Credit card to meet all official expenses. During travel, in case, AMEX card is not accepted by an establishment, employees may use their personal card (Master / Visa) for incurring official expenses. Please refer 6, Section I for more details on the application process for AMEX.

1.1 Per diems

'Per Diem' or 'daily allowance for expenses' are given to employees to cover the expenses while traveling on short-term client or internal business travel (domestic and internationally) as mentioned in this section. Short-term travel refers to any travel that is less than 30 days and traveling on Business Visa

1.1.1 Per Diem for International Travel

The limit for each country / location is given in the Annexure I (as per the global travel policy). To ensure uniform benefits for all employees, only Capgemini defined per diem limits will be applicable and not Client / Contract defined per diem rates.

1.1.1.1 Eligibility for Per Diem for International Travel

- Employees designated from **A3 to D2** and for travel up to and less than 30 days and traveling on Business Visa will be paid per diem
- Employee in **E1** and above, need to claim expenses at actuals, within limits prescribed as per details mentioned in the Group Global Travel Policy.

1.1.1.2 Inclusions / Exclusions of Per Diem for International Travel

- Per diem is given to employees to cover expenses such as local conveyance, food, telephone / mobile expenses (pre-paid card / calling card / similar type), internet or WIFI charges (at hotel or any other premises) and laundry expenses
- Bills / receipts are not required to claim the per diem expenses as listed above. Though receipts are not required for claiming per diem, it's imperative that employees maintain the receipts so that they can produce the receipts if required by law or demanded during tax audits
- Per diem does not include the following:
 - Hotel accommodation costs at actual (which has to be booked through Company travel desk only)
 - To and from Airport transfers at actual (residence-international airport, international airport-destination hotel) with the support of receipts
 - Conveyance cost at actual for client meetings provided the following conditions are met
 - Employee has to be on a different location for meetings or events (other than the base client office or assigned Capgemini Office)
 - Approval from the project manager / India BU head stating the following
 - Date, purpose of travel, conveyance mode, conveyance expenses and the supporting receipt for the travel

1.1.2 Per Diem Limits for Domestic Travel

- Per diem for domestic travel will be paid based on city clusters and levels as mentioned below

Levels	Chennai, Mumbai, Kolkata, Hyderabad, Pune, Bangalore, Delhi	Other Cities (incl. Salem & Trichy)
* E1* and above*	At actual	At actual
C1-D2	INR 1200	INR 1000
A2-B2	INR 1000	INR 750

* Subject to a cap of INR 2500

To ensure uniform benefits for all employees, only Capgemini defined per diem limits will be applicable and not Client / Contract defined per diem rates.

1.1.2.1 Per Diem Inclusions / Exclusions for Domestic Travel

- For domestic travel, per diem will cover expenses such food, telephone / mobile expenses (pre-paid card / calling card / similar type) and laundry expenses.
- Receipts are not required to claim the above expenses. Though receipts are not required for claiming per diem, it's imperative that employees maintain the receipts so that they can produce the receipts if required by law or demanded during tax audits. However, for employees from BSv unit, boarding pass/travel tickets/hotel bills are mandatory to claim Per Diem

However, receipts are required to claim the below mentioned expenses, which are excluded from per Diem

- Accommodation costs at actual (which has to be booked through the travel desk only) – refer Hotel Accommodation and Guest House Section for more details on the policy
- To and fro same city Airport transfers at actual (residence-domestic airport, domestic airport-destination hotel) with the support of a receipt. Please note that for all same city airport transfers (from Residence to Airport, Airport to Office / hotel, hotel / office to Airport, Airport to residence) employees are required to use only metered taxis available at the respective airports / cities. Exceptions (if any) have to be approved by the India BU head.
- Local conveyance during tour, in addition to official local travel, includes travel from residence to Railway Station / Airport, and Railway Station / Airport to place of stay at the destination and back. Traveling employees will make their own arrangements of local transport to reach their destination. However employees in levels E1 and above can request for drop and pickup from the Airport / Railway Station to home / office.

LEVEL	Transport Mode
E1 and Above	Day Car / Taxi (Bills required)
All other Levels	Auto* / Taxi (Bills required)

* Bills are not required to be produced for auto rickshaws. However, expenses will be reimbursed, provided the claimed distance/expenses by the employees clear the sanity checks (distance, fare etc) performed by the reimbursement team.

Exception will be in case of female employees traveling at late / early hours of a day. This is defined as the time between 9.00 p.m. at night to 6.00 a.m. in the morning. In such an event, the employee can request the Admin. Department for a pick-up arrangement, provided it has the prior approval of the concerned Delivery Unit Head / Support Function Head.

1.2 Per Diem Advances

Per Diem would be issued in advance for maximum stay of 30 days at a time, in line with International Assignment Services policy designed by Mobility (Deployment) Team. To avail any advance finance team should be approached. Finance holds the right to reject advances if reasons found are not appropriate.

Employees designated at **E1 and above** travel on actuals. Sufficient amount required for conveyance should be taken in advance and same will be adjusted against expenses claimed.

Expenses like accommodation, meals etc. has to be paid through AMEX Corporate Card issued to the employee or employee's personal credit card and get reimbursed against actual original receipt through MyExpenses (Concur) application tool.

Forex is available in three currencies GBP, EUR & USD, for any other currency, two working days prior request should be sent to Forex Disbursement team, currency will be provided as per availability in market. Finance team will give 200 Foreign Currency to all eligible employees in cash and rest will be loaded on the Forex card.

Finance holds the right to make changes in the amount to be disbursed in cash and on card depending upon the availability of Forex in market.

Note-: Requests for Foreign Exchange should reach Finance Department one day in advance to arrange the requirement. All the foreign exchange has to be collected in person and will not be handed over to colleagues or admin assistants.

Settlement & Recovery

On return from any official travel, it is mandatory to settle advance taken / claim all official expense incurred / refund excess per diem paid with Finance Department Ideally this needs to be settled within 14 days of return or prior to availing of new advance whichever is earlier. In case any prior advance is outstanding new request for Forex disbursement will not be processed.

In case advance is not settled within 30 days after return to India advance amount will be recovered from salary.

It's the responsibility of the individual to ensure that the unused Foreign Currency is returned in person to the Forex team. Handing over un-used foreign currency to admin assistants or colleagues to return to the Forex Team would not be considered equivalent to returning.

Reconciliation

BSv team will reconcile all employee travel accounts each month to ascertain all travel advance settlements are as per timeline set. In case employee not settled the advance, BSv team will inform appropriate payroll team to recover relevant amounts from individual's salary.

2 Travel

2.1 Air Travel

2.1.1 Booking Tickets

All employees will use the Egencia online booking tool: - <http://capgemini.egencia.co.in> for booking both domestic and international flights.

For more details login to http://talent.capgemini.com/in/pages/supportfunctions/travel_desk. The Group / Procurement have negotiated contracts with preferred airline carriers. The travel desk is responsible for proposing the best available air fare through these preferred carriers.

Self-Booking of tickets through portals or other means (Other than Egencia online booking tool) is not acceptable and will not become eligible for reimbursement. However, only in exceptional circumstances, employees can opt for this, with a justification and an approval from the India BU head (e.g. personal emergency or inability to reach the travel desk because of one's remote location or significant time difference because of employee's work location). In such exceptional cases, employee must use "Miscellaneous Travel Expense" in MyExpenses (Concur) application tool.

In circumstances, where employees are using their own AMEX card or other personal cards (due to tagging issues and online travel request is not possible), while claiming it's mandatory that invoice issued by Egencia and the boarding pass have to be attached with expense claim. Also, such expense claims can be claimed only after travel is completed.

2.1.2 Booking class (for Air Travel)

"Economy" fares **for all flights**, regardless of the flight duration or carrier preference (low cost included). Non-direct itineraries will be proposed.

2.1.3 Type of Ticket – Air Travel Guidelines

Employees must **make every effort to accept the lowest logical fare option**. Some guidelines are given below:

- For domestic flights, if there is a different non-stop flight within 1 hour of your desired departure time, the cheapest option will be offered
- For Regional flights, if there is a different non-stop flight within 2 hours of your desired departure time, the cheapest option will be offered
- For Intercontinental flights, if there is a different non-stop flight within 8 hours of your desired departure time, the cheapest option will be offered
- One stop or indirect routes should be considered when cheaper for flights of more than 6 hours.
- **Restricted air tickets are mandatory when they have the Lowest Logical Fare.** These tickets are cheaper than flexible fares. Flexible tickets may only be requested in exceptional circumstances
- Requests to book specific airline or route will not be entertained
- Same airline will be booked for both outbound and inbound unless a cheaper option is available
- Billability of expenses, either to client or onsite BU, is not a justified reason for higher fares

Any exceptions to Lowest Logical Fare will be tracked and reported during the booking process.

2.1.4 Early Booking

It's important that employees plan their travel as early as possible to leverage cost effective options. Based on our experience, the price difference can be up to 60% lower compared to last minute bookings. Some guidelines for early booking are given below:

- **Domestic:** At least 7 to 15 days in advance
- **International:** At least 2 weeks or more in advance

The company recognizes that when booking restricted tickets (with exchange / refund restrictions) a proportion of these may need to be cancelled or in some cases change fees may be incurred. However, this has proven to be more cost effective than last minute bookings.

2.1.5 Exceptions

- Higher fare will be allowed only on express preapproval of India BU head with justification (billable assignments will not be accepted as a justification for higher fare)
- Premium Economy is considered as exception to economy class and requires formal approval.

2.1.6 Guidelines for VPs

- Employees at VP level and above may at their discretion choose to fly business for transcontinental flights and flights exceeding 6 hours
- One stop business class flight with up to 2 hours stop-over must be accepted in order to reduce fares for trip above 3 days long; this can reduce business class prices by up to 50%.
- For trips less than 3 business days, direct flight could be requested upon approval from the India BU head
- Travel by First class under any circumstances is not permitted
- Due consideration should be given to cost, particularly for internal meetings

2.1.7 Client fares

Where these are available and cheaper than Capgemini fares, you may take advantage of the Client's preferred rates providing the travel managers have checked the safety requirements. The Capgemini travel policy will still apply.

2.1.8 Air Travel for Training

Lowest available "Economy" fare tickets must be selected for training - without any exception.

2.1.9 Cancellation

If you wish to cancel a flight you will have to immediately contact the Egencia customer service desk/ Capgemini travel desk. The details of the travel desk co-ordinates are given in the link below (for India) http://talent.capgemini.com/in/pages/supportfunctions/travel_desk/

Even on non-reimbursable tickets you will be able to secure a level of refund (taxes). Repeated noncompliance by an individual may lead to disciplinary action.

2.1.10 Risk management:

Employees traveling in a group will have to follow the below mentioned guidelines strictly

- No more than fifteen (15) employees are permitted to travel together
- No more than five (5) VPs from the same BU / SBU / Group shall travel together

2.1.11 Air Ticketing Tips:

- Restricted tickets (non-changeable, non-refundable) - saving between -20% to -60%
- Some low cost carriers allow a change with a small administrative fee (e.g. Easyjet, Southwest, Spice etc.)
- Fully flexible tickets shall only be booked when the journey has a high risk of being cancelled or changed several times.
- Choice of airport- Using a suitable alternative airport (departure or destination) can be significantly more cost effective
- Early booking is really more cost effective:
- 40% to 60% off the ticket price if booked 1 month in advance or more
- 20% to 40% off the ticket price if booked 15 days in advance or more

2.2 Train Travel

2.2.1 International

- Booking class recommended is - Standard (economy) travel. This includes international trains like Eurostar, Thalys, etc. for all employees
- Business / First class travel - may be used in certain exceptional circumstances where it is actually more cost effective than Air. The following conditions must be met:
 - It must be restricted to long-distance national rail routes (typically more than 3 hours) and to frequent (twice a month or more) international travelers
 - It should also not generate a requirement for an additional hotel night
 - All exceptions must be pre-approved by your manager

2.2.2 India (Domestic)

Employees need to book II AC train travel as recommended for **levels A2-C1**, if

- Travel time between destinations less than 8 hours
- Travel sectors – Mumbai-Pune, Chennai-Bangalore, Bangalore-Trichy, Bangalore-Salem, Chennai-Salem (For BSv unit, exception being grades D1 and above when there is no cost of accommodation)
- Journey date is known in advance, Self-book the rail tickets for those travel sectors by obtaining the approvals from PM/ India BU Head
- Reimburse through expense claim along with Ticket copy once the travel is completed

3 Guest House & Hotels

3.1 Booking

All Guest houses and hotel bookings for domestic and international travel will have to be processed through Egencia Online booking tool: - <http://capgemini.egencia.co.in>

Self-Booking of hotels through portals or other means (Other than Egencia online booking tool) is not acceptable and will not become eligible for reimbursement. However, only in exceptional circumstances, employees can opt for this, with a justification and an approval from the India BU head. In such exceptional cases, employee must use “Miscellaneous Travel Expense” in MyExpenses (Concur) application tool.

National and international hotel contracts have been negotiated to optimize rates and services. Employees are not permitted to book the hotels or guest houses through any other modes (own/internet) and expenses incurred in non-approved hotels/guest houses will not be reimbursed.

We have ensured hygiene, safety, comfort and proximity aspects are top priorities in all the guest houses/hotels. We have taken care that all hotels will have internet and breakfast included in the hotel rates (at the minimum) itself.

Based on the levels, Egencia Desk will allocate hotels/guest houses to all the requests received from employees. Request for change of hotels/guest houses by employees will not be permitted. We have ensured that all the hotels/guest houses satisfy the hygiene and safety requirements as mandated by the Group.

3.2 Domestic Accommodation - Guest houses

Egencia/Travel desk will ensure optimal usage of guest houses before suggesting a hotel option **for A2 to D2. For E1 and above**, the use of executive guest houses is optional. For long stays (more than 30 days), employees are expected to look at corporate apartments instead of hotels without any exception (through hotel desk).

Note: For Training and Freshers the room allocation will be on Twin sharing basis

Company guest houses may charge a nominal fee for the stay, which will be directly charged back to the India BU.

For **levels A2 to D2**, all food expenses incurred for self (breakfast, lunch/dinner) will be included in the per diem and hence no separate claim can be made. In cases, where employees (**levels A3 to D2**) are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply.

For levels E1 and above, all food expenses can be claimed at actual. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply. If accommodation bills include mini bar expenses, nature of expense should be specified clearly e.g.: mineral water, snacks etc.

3.3 Domestic Accommodation – Hotels

Employee should use Online booking tool to book the rooms only with Capgemini preferred hotels at all times, except if cheaper is found or in exceptional cases of rooms not being available

For **levels A2 to D2**, all food expenses incurred for self (breakfast, lunch/dinner) will be included in the per diem and hence no separate claim can be made. In cases, where employees (**levels A3 to D2**) are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply.

For levels E1 and above, all food expenses can be claimed at actual. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply. If accommodation bills include mini bar expenses nature of expense should be specified clearly e.g.: mineral water, snacks etc.

3.4 International Accommodation

Hotel invoice (with Capgemini name and address + VAT amount and percentage), a copy of the American Express card statement, travel agency (or Self Booking Tool) invoice should be provided. Expenses related to your stay are reimbursed at their real value, with a ceiling as indicated in the Annexure III. Meals (**for levels E1 and above**) are reimbursed at their real value, with a ceiling as indicated in the Annexure II

The local cities limits might be more restrictive than the summary list provided on the link. Through MyExpenses (Concur) application tool, all local city rates will be automatically applied to any travelers visiting the country.

3.5 Important Notes

- Hotel Rates - Where client rates are cheaper than Capgemini rate, employees are encouraged to book through the client's contract. However, Capgemini travel policy still applies including safety requirements (to be checked by the travel managers)
- Hotel cancellation: All rooms will be guaranteed for late arrival. If Employees are not travelling or cannot make it to the hotel, they must cancel or inform the room reservation to avoid a "no-show" charge. Cancellations may be made by calling your travel agency or hotel reservation desk. If cancellation is made directly with the hotel, employees are advised to request and retain a "cancellation number" as documentation of the transaction.
- "No-show" charges will not be reimbursed

- Hotel invoice should mention Capgemini name and address + VAT amount and percentage wherever applicable.

4 Meetings & Events

4.1 Guidelines for meetings and events are listed below:

- Internal meetings within country / India BU- the number of attendees for non-client related meetings should be reduced to a minimum.
- Videoconferencing should be used as an alternative whenever possible
- Internal meetings outside CG premises, number of attendees for non-client related meetings should be reduced to a minimum.
- Capgemini referenced suppliers (airlines, hotels, etc.) to be used.
- Option of holding meeting within a Capgemini building should be fully evaluated before incurring cost of an external facility.
- Organization of meetings and events should be managed through procurement process and Capgemini referenced suppliers (airlines, hotels, etc.) should be used.
- For Paris area, when available, Les Fontaines (Capgemini owned meeting facility) usage is mandatory

4.2 Approval Process

4.2.1 Domestic Meetings

Internal off-site meetings involving more than one night overstay will have to be approved by:

- Up to 50 employees by respective India BU head / Functional Head
- More than 50 employees by India CEO

4.2.2 International Meetings

For international meetings, the approval process is as below:

- International internal meetings < 20 attendees must be authorized by an Executive Vice President
- International internal meetings > 20 attendees but <50 must be authorized by GEC member
- International internal meetings > 50 attendees must be authorized by Group CEO

5 Other Travel Related Expenditure

5.1 Work Permit / Visa Expenses

Visa for most countries are arranged through Capgemini appointed through Travel Desk and billed directly to company. Related expenses like medical expenses, courier charges, photos for visa, etc., can be claimed through expense application. Cost of visas for countries not supported by company travel agent will be reimbursed through expense application. While claiming such expenses receipts and credit card statement (if incurred overseas) should be attached. However, expenses related to new passport issuance or renewals are not eligible for reimbursement.

5.2 Work Related Taxis (Car Rentals)

5.2.1 Domestic

Employees are eligible for claiming the local conveyance expenses as per the table below:

Levels	All Domestic Cities
E1 and above	Day Car** / Auto rickshaw* / Taxi at actual
A3 to D2	Auto rickshaw* / Taxi

* Bills are not required to be produced for auto rickshaws. However, such expenses will be reimbursed, provided the claimed distance/expenses by the employees clear the sanity checks (distance, fare etc) performed by the reimbursement team.

**For BSv employees, day car can be booked if meetings are arranged in multiple locations in the same city

Claims pertaining to metered taxis/day car will have to be supported with receipts. Please note that for all same city airport transfers (from Residence to Airport, Airport to Office / hotel, hotel / office to Airport, Airport to residence) employees are required to use only metered taxis available at the respective airport. Exceptions (if any) have to be approved by the BU head. Use of Private Car to travel between cities (e.g., Mumbai-Pune, Bangalore-Chennai) for business purposes is not encouraged and if undertaken will be at employees risk and insurance.

Intercity Transfers

For all intercity transfers (Mumbai-Pune, Bangalore-Chennai, Bangalore-Salem and other applicable cities), employees are encouraged to use authorized car vendors with approved Capgemini rates.

In case of local taxis and autos where bills / receipts are not provided it is mandatory to mention origin & destination details while claiming the same.

5.2.2 International

Employees travelling overseas need to follow LOA issued to them prior to travel and abide by the terms mentioned there in.

The Group has selected preferred car rental companies in all major geographical locations (with the exception of Asia-Pacific). These agreements should be used whenever possible

The preferred suppliers are:

- Europcar for rentals in France and UK
- Avis / Budget for rentals in the rest of Europe and North America
- Avis Chauffeur drive in India

Booking class: Economy class is the standard and should be used as much as possible

All other conditions must have prior approval by your travel manager. Travelers should refuel the car before returning it. Refueling by the car rental agency generates high additional costs.

5.3 Travel Kit Allowance

5.3.1 Eligibility Criteria:

Travel kit allowance is applicable from **levels A3 to C2**, who are on India payroll and are travelling on for on-site assignment. This can be claimed once in a three year block period.

The maximum entitlement is up to INR 10,000 and will be reimbursed only if the following conditions are:

- Once in a three year block period
- Eligible items include winter clothing (sweaters, overcoat, thermal inner wear, Winter Boots, Business Suit Managers, Baggage and International driving permit processing cost).
- Above items can be purchased at home or host country.
- Expenses incurred needs to be settled within 30 days of travel

Important Notes:

- Regular clothing (office wear), utensils, groceries will not qualify for the travel kit allowance
- All reimbursement claims need to be routed through "Expense Application" along with expense receipts. Reimbursement will be made in Indian rupees only.
- In case employee leaves the services of the Company within a period of 12 months from the date of payment of kit allowance, entire amount claimed as kit allowance will be recovered as part of his / her final settlement.

5.4 Meal Reimbursement

For **levels A2 to D2**, all food expenses incurred for self (breakfast, lunch/dinner) will not be reimbursed separately as these are included in the per diem. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply.

For **levels E1 and above**, all food expenses can be claimed at actual. In cases, where employees are accompanied by clients, then the limits for meal invites as specified in the Annexure IV will apply. If accommodation bills includes mini bar expenses nature of expense should be specified clearly e.g.: mineral water, snacks etc.

In cases, where visiting Indian employees are required to take the onsite team for meals, then the local country meal limits as per Annexure-I will apply. As per the group rule, employees at the highest level (during that meeting/event) will have to claim the reimbursement.

5.5 Tips Reimbursement

In countries where tips is a practice, tips need to be restricted to a maximum of 10% of the actual invoice amount. In many countries (France as an example), service is included in the invoice and tips are entirely discretionary (2 to 5% of invoices)

In countries where there is an additional pre -applied gratuity (auto-gratuity) same will be reimbursed provided appearing on face of the invoice. Under no circumstances meal expenses to exceed limits mentioned in the policy document. Amount claimed as tips need to be mentioned on face of the invoice.

5.6 Telephone Expenses

All employees either working at Capgemini or client offices are required to use fixed line or GIMS / Lync (this applies to incoming calls also if working abroad). As a general principle, when travelling abroad use of India mobile phone number needs to be avoided

- Employees are asked to deactivate data while travelling internationally and instead use Wi-Fi
- Telephone expenses incurred during international travel (**for levels A3 to D2**) are eligible for reimbursement provided it has been approved by the BU head

5.7 Internet Access

- Internet expenses cannot be claimed separately and is included in the per diem
- As a general principal when travelling abroad try to avoid using a paid WIFI spot. You should always try to use either free or client / office internet connection.
- Most Capgemini preferred hotels have internet access included in our negotiated rates.
- In any case, always prefer Wi-Fi connection for data usage to data roaming, which is much more expensive

5.8 Excess Baggage

Excess baggage is not applicable for business travel less than 30 days and traveling on Business Visa. However, this rule may be relaxed in case the airline charges a separate fee for taking even one baggage for check-in. Excess baggage expenses incurred as a result of carrying business materials (brochures, posters etc.) will be reimbursed at actual provided the following are provided:

- Approval from the manager
- Declaration that the expenses incurred are for business purposes
- Original receipt issued by the airline

5.9 Lease Breakage / Brokerage

This is not applicable for business travel less than 30 days. However, in the case of long travel (more than 30 days) should an instance arise (on account of early project closure etc.) the following will be adopted

- 2 months breakage fee
- 2 months brokerage

The above will be reimbursed based on original receipts and satisfactory justification of early return. Please refer to the Mobility Policy for more details

6 American Express Corporate Card (AMEX) -

- Group has mandated all grades E & F employees must use corporate credit card (AMEX card) for all official travel related requirements including airfare.
- Employees in grades other than E & F must use AMEX cards (if they have one) and/or Forex cards (refer to Forex policy document for details)
- Credit card is available to all grades E & F Capgemini employees free of cost.
- No new AMEX cards will be issued to employees in grades other than E & F
- For all employees in grades E & F and some of earlier card owners from grades C & D, company will make direct payment to American Express based on expense report generated and approved through MyExpenses tool. Such employees must ensure that they do not make any direct payment for such official expenses to American Express to avoid double payment
- All employees in grades other than E & F and some of earlier card owners from grades C & D are responsible for making payment directly to AMEX or any other personal credit card, irrespective of whether the amount in question is reimbursed to the employee.
- Only official expenses are permitted to be incurred on Amex card.

- To assist you with your expenses claims, you can view your AMEX statements online at <https://www.americanexpress.com/in/> (enter your User ID and Password to access your card statement and payment options)
- E&F grade employees can reach out to IN, Amex Helpdesk amexhelpdesk.in@capgemini.com for Amex application assistance
- In case any employee resigns from Capgemini and defaults on payment, Capgemini reserves the right to check outstanding position of the employee and take appropriate measures.
- On resignation from Capgemini, employee needs to approach Travel Operations SPOC (Details given at: - http://talent.capgemini.com/in/pages/supportfunctions/travel_desk) and obtain AMEX card clearance. SPOC will cancel the card and update card cancellation status in PACE once all the dues are paid to AMEX
- Expense claims pertaining to expenditure through AMEX Card, which are processed through MyExpenses, should NEITHER submit any monthly AMEX Card statement (if expense incurred on foreign currency) NOR the original receipts. All receipts must be as soft/electronic copy
- Expense claims pertaining to expenditure incurred through AMEX card (which is not linked to MyExpenses)/any other personal card, must be claimed as cash in MyExpenses along with original receipts.
- For certain specific countries, original receipts are MUST for claiming tax benefits. All employees are expected to maintain these receipts even if they have claimed expenses using soft/electronic copy
- Exchange rate incorporated in the expense statement should be as per rate mentioned in the AMEX statement.

7 Exception for Persons with Disabilities

Important Notes:

- In case of locations mandated to be travelled by train, an employee having difficulty in traveling by train due to her / his disability can travel by air.
- In case hotel room is not available which is accessible, within the amount designated for a given position, then, as a reasonable adjustment, the amount can be increased to the next level.
- Reasonable adjustment required due to disability will be initiated and informed to Guesthouses and Hotels e.g. accessible room, housekeeping assistance or any specific request based on individual needs
- If a person with disability requires an escort or assistance while traveling, the same could be provided as reasonable adjustment.

- In case the attendee / participant of the meeting / event has a disability, care should be taken to ensure that accessibility concerns are taken into account and provided for so that the person can participate on an equal basis with others.
- Every meeting / event announcement should include the following line, which would help in preparing for the event / meeting. "In case a person with disability is attending the meeting / event and needs any reasonable adjustment, such as accessible venue, sign language interpreter, information in accessible format, wheelchair or any other assistance, writes to individual HOD or India Travel Manager before (date).
- Special assistance required due to disability can be added in Travel Application remarks column. Travel desk will inform concerned airline / hotel / guesthouse accordingly.

Section II – Non-Travel Expenses

Non-travel related expenses of following nature can be claimed by employees through “Expense Application”.

1 Mobile & Data Card Reimbursement

Handsets & Data cards

The cost of handsets & data cards (Includes Dongle & Hotspot) will not be reimbursed.

Data Card Expenses

Employees at all levels can claim up to INR 650 (Inclusive of taxes) for data card usage, provided the following conditions are met:

- The data card is required and used for business / client purposes
- Employee has a company issued laptop and a safe token in his / her name

Mobile Expenses

Mobile expenses will be reimbursed to employees as per the following conditions:

- Employees are required to take out of office client calls or international calls outside office hours or during domestic travel
- Expenses are incurred only for business purposes (employees are strongly encouraged to use office phones for all official calls when not traveling)
- The eligibility or the extent of claim for each level is given below

Levels	Permissible Limits per month (Inclusive of taxes)
A3 to B2	INR 750*
C1 to C2	INR 1000
D1 to D2	INR 1500
E1 to E2	INR 2500
F	INR 4000

* - For BSV employees, eligibility is based on role & business need

2 Internet Access

- Internet expenses cannot be claimed separately and is included in the per diem (if traveling)
- As a general principal when travelling abroad try to avoid using a paid WIFI spot. You should always try to use either free or client / office internet connection.
- Most Capgemini preferred hotels have internet access included in our negotiated rates.
- In any case, always prefer Wi-Fi connection for data usage to data roaming, which is much more expensive

3 Weekend Work

People may occasionally need to work over Holidays / Saturday / Sunday to complete projects / assignments. In case of such work subject to not less than 6 hours of work, following can be claimed

FOOD EXPENSES

- Employees can claim INR 150, without bills or up to INR 300 with bills

CONVEYANCE

- Whenever company transport is available within reasonable time frames, such facility should be availed and the reimbursement shall not apply.
- In other cases, metered taxi (with bills) or auto fare will be reimbursed. Bills are not required to be produced for Auto. However, such expenses will be reimbursed, provided the claimed distance/expenses by the employees clear the sanity checks (distance, fare etc) performed by the reimbursement team

4 Entertainment Expenses

Main purpose of incurring entertainment expenses should be only for enhancement of business. Entertainment expenses can be incurred for **levels E1 and above** with prior approval of India BU head. All expenses incurred under this category needs to be documented, along with details of purpose, names of individuals present for the event both from Capgemini and client.

Bills have to be taken by the Capgemini most senior employee in the highest level (in the event/team) to be eligible for claim.

Entertainment expenses will include all activities generally considered to provide entertainment, amusement or recreation.

Prior e-mail approval need to be obtained from India BU head along with cc marked to India, General Counsel-Ethics & Compliance Officer and the same needs to be enclosed along with expense voucher.

Important Notes:

- All Entertainment Expenses incurred for team size exceeding 20 people needs to be routed through Procurement process.

Thresholds provided in **Annexure IV**, for capping meal reimbursement / meal invitation should be used as a reference.

5 Relocation Expenses

Relocation expenses will be processed and paid as per “Relocation Policy” and will be routed through HR department

6 Team Events (Lunch / Dinners / Team get together / Farewell)

- These expenses can be claimed by Managers and above only after obtaining prior written approval from India BU head
- Frequency for team lunch or dinner needs to be restricted to twice a year with capping of INR 1000 per person/per event.
- If it is exceeding 50 people, then this should be routed through procurement process, provided total cost exceeds INR 50,000
- For claiming expenses towards Team meals list of attendees should be provided along with the supporting Bills have to be taken by the Capgemini most senior employee in the highest level (in the event/team) to be eligible for claim.

7 Repairs to laptop

Repair expenses will be reimbursement only if an approval e-mail from ITICS department is enclosed

8 Project Incentive

Project incentive needs to be routed through payroll after obtaining approvals as mentioned in the authorization matrix

9 Awards & Rewards

Awards like meals with family visiting amusement parks / theatre or any other award which needs to be reimbursed has to be routed through Payroll and not expense application. Please note that the amount received through this will be taxed as per the Indian Income Tax rules

10 Training Seminars Conferences & Workshops

Training, Workshops, Seminars, Conferences & Programmed (not including certified courses) up to INR 10,000 per person will be reimbursed through Expense application, subject to BU head approval above INR 10,000 should follow procurement process.

11 In House Lunch

Special lunch can only be requested for client visits (not allowed for employees from other Capgemini offices visiting India). Managers and above can request the same with prior approval of the BU head.

11.1 Lunch organized through cafeteria vendor

Lunch ordered for up to 10 guests, payment will have to be made in cash and claimed through expense claim process attaching the original invoice / receipt received from the caterer.

Lunch ordered for above 10 guests, a Purchase Order (PO) should be submitted to the vendor 24 hours in advance, in absence of a PO by the requestor, project team will have to pay cash for food to be purchased and claim the same through expense application. Any quantity / cost increase above the PO value will have to be settled in cash and claimed through expense application.

11.2 Lunch organized through outside vendor

Food ordered for above 5 guests from outside vendor (other than caterers appointed in our cafeteria), food request will have to be routed thorough procurement team. Payment for the same will have to be made by Credit Card / Cash and claimed through expense application

12 Office Late Sitting

Some employees working in general shift maybe required to stay late in office due to work commitments and will be allowed to claim meal allowances from their projects. An additional expense type has been introduced in MyExpenses for this purpose - 'Meals - Office Late Sitting' under expense category Meals & Entertainment. To claim reimbursement for such expenses, please follow the given steps

- Get an approval from respecting project manager and India BU head
- The entitlement of the claim would be INR 150 without bills or up to INR 300 with bills
- Attach approval of project manager/India BU Head along with relevant receipts when claiming the expense
- This will not be applicable for employees who receive shift allowances

Section III – Expenses Routed Through Procurement Process

1 Other Items

The following expenses will have to be routed through the procurement team in the first place. These will not be considered as reimbursable items

- Flowers / bouquet / arrangements
- Rangoli & floral decoration during client visit or festive occasions
- Chocolate / sweet boxes
- Purchase of ITICS related products e.g. connectors, adaptors, batteries, head phones
- Printing items e.g. posters, danglers, brochure leaflets, visiting cards
- Special stationery items e.g. pens, rubber stamps etc.
- Certification fees (Excluding certification fees that is covered by L&D section)

Important Notes:

Expenses on above items incurred outside India in foreign currency need to be claimed through expense application against original receipt

Section IV– Expenses Routed Through L&D

1 External Certification

All fulltime Capgemini India (Non-FS-BSv) Employees are eligible to get reimbursement for External certification which is in line with his / her skills.

Please refer the below guidelines:

- a. 30% of high potential 1 & 2 raters in B1 & B2 bands nominated by each BU
- b. Certifications driven through mail request by Customer or initiated by BU head
- c. B1, B2 and C1 band employees with certification indicated in PMD as a part of development plan during N+1 appraisal.

On successful completion of certification, the employee should produce a scanned copy of the certificate to L&D.

Note:

- All FS & Business Services employees should connect with their respective Learning Business Partner within their India BU for certifications requirements
- There is no limit set for the number of certifications one can go through in a year as long as proper approval route is followed.

Service Agreement for Training / Certification

Service Agreement Applicable for grades A3 to C2, undergoing training / certification, both technical and non-technical, where the cost of training / certification is INR. 50,000/- (Rupees fifty thousand) or more per person per training.

This does not apply for University programs that run in India.

Amount of Reimbursement	Period
Training cost greater than or equal to INR 50,000 and less than INR 100,000	6 months
Equal to and greater than INR. 1,00,000 and less than INR. 2,00,000	12 months
Equal to and greater than INR. 2,00,000	24 months

For more details follow below link: https://talent.capgemini.com/in/pages/learning/ld_policies_processes/

For claiming expenses towards External certification write to IN, L&D Payment
<Indpayment.in@capgemini.com>

Section V – Non-Reimbursable Expenses / Exclusions.

1. Capgemini reserves the right to deny reimbursement of expenses of personal nature and would not be limited to items mentioned below:
 - Employees claiming expenses pertaining to another team member or expenses pertaining to approver (N+1) will not be reimbursed
 - Relocation expenses need to be claimed separately and forwarded to HR department, in the format as mentioned in relocation policy, they would not form part of Expenses Application
 - Baby-sitters or child day care fees.
 - Briefcases and planners - allowed only if forming a part of kit allowance
 - Clothing - allowed only if forming a part of kit allowance
 - Car washing
 - Corporate card “rewards” membership fees
 - Club membership fees
 - Entertainment (which is not client related)
 - Adult Entertainment Venues
 - Expenses related to vacation or personal days while on a business trip
 - Golf fees (when not part of customer entertainment)
 - Gum, candy, cigarettes, cigars
 - Gift vouchers purchases for any reason whatsoever
 - Haircuts or shoe shines
 - Health club facilities, saunas, massages
 - Loss or theft of personal funds or property
 - Souvenirs and personal gifts
 - Movies (In-room or theater)
 - No show charges for hotel, rental cars, car service etc.

- Non-compulsory insurance coverage (annual fee)
- Personal accident insurance
- Personal entertainment, including sporting events
- Personal property insurance
- Personal telegrams
- Personal toiletries
- Pet kennels or pet storage fees
- Repairs due to accidents
- Routine vehicle maintenance and tune-ups
- Traffic, parking, towing, or other tickets, fees, or fines.
- Transportation to and from office
- Videos, CDs, cassette tapes
- Any expense deemed excessive or unusual unless prior written approval has been obtained from India BU head
- Airline, or hotel upgrades
- Additional insurance purchased by employee for specific business trip
- Loss of baggage during business travel
- Insurance premiums for self and spouse
- Taxes of personal nature
- Purchase of White goods. (all types of electronic items)
- Shift Allowance should not be claimed

2. Discontinued Reimbursements

Data Card / Handset Reimbursements

There will be no reimbursement for mobile hand set cost and employees are encouraged to buy their own handsets. Reimbursements of mobile / data card usage is governed by Section II, 1.0 of this policy

Passport Issue / Renewal Expenses

There will no reimbursements for expenses related to passport issue (application fee / other charges) and passport renewals. However, work permit charges and visa charges will be reimbursed at actual. In case of BSv employees, passport renewal charges capped at INR 3,500

Section VI– Steps for claiming expense reimbursement

Expense should be submitted in MyExpenses (Concur) application
<https://eu1.concursolutions.com/UI/SSO/p0600901gfhu> within 30 days from expenditure date

- Expense reimbursement cycle is 7th, 17th, & 27th of each month and if any of the day is public holiday or weekly off reimbursement will happen on next working day. Payment cycle will be as below
 - All expense claims received from 1st to 10th are processed & paid on 17th pay cycle
 - All expense claims received from 11th to 20th are processed & paid on 27th pay cycle
 - All expense claims received from 21st to 30th are processed & paid on 7th pay cycle
- Hardcopies need not be submitted in MyExpenses. They are needed only for visit to European countries.
- Expense application can be accessed from India Talent home page. Go to URL <http://talent.capgemini.com/in/> > ACCESS ALL > Useful Tools > MyExpenses. From Outside India/Corp domain, type the URL <https://eu1.concursolutions.com/UI/SSO/p0600901gfhu> in your browser.
- Access to Expense application is also available over VPN client and Web VPN, you can access the URL <https://webvpn.in.capgemini.com>, get authenticated using the Safeword token and click the links for MyExpenses. However, it is recommended that you download the Concur app on your mobile phone and use it for your claims and approvals
- For all visits to certain European countries, after expense report has been approved hard copy of receipts must be submitted, as directed, at the below respective locations. In case employees are located overseas (European countries) for long durations and cannot submit approved hard copies, they need to take email approval from BU head for soft copy processing and attach the approval with hard copies on submission. Only approval over email will not be sufficient..

Location	Drop Box / Mailroom / Person
Pune	Reception (Unit1, Unit2, Unit 0, 2 Annex, Unit GLC), Technology Park, MIDC, Talwade
Bangalore	Finance Department (of both PSN & 6B offices)
Hyderabad	SB2, Ground Floor, Capgemini Office.
Chennai	Drop Box at Presige Cyber Tower, 11 th floor.
Gurgaon	HR Dept- 11 th floor DLF, Cyber Green
Kolkata	Mailroom
Mumbai	Mailroom (M3,M4,M7,Airoli)

For BSv unit, drop box locations are

Location	Courier Address
Bangalore-DTP	Mail Room Drop Box
Bangalore-BMP	Mail Room Drop Box
Chennai	Mail Room Drop Box
Trichy	Mail Room Drop Box
Salem	Mail Room Drop Box
Kolkata	Mail Room Drop Box
Mumbai	Mail Room Drop Box
Noida	Mail Room Drop Box
Pune	Mail Room Drop Box
Hyderabad	Mail Room Drop Box

Annexure

ANNEXURE I- International Travel Per Diem Limits

Per Diem (from A to D) is defined below.

Country	Currency	Per Diem
Australia (Dollar)	AUD	75
Argentina	USD	50
Austria (Euro)	EUR	50
Bangladesh	USD	40
Belgium (Euro)	EUR	50
Brazil	USD	55
Bulgaria	EUR	50
Canada	CAD	50
Chile	USD	40
China	USD	40
Croatia	EUR	40
Cyprus	EUR	50
Czech Republic	EUR	50
Denmark	EUR	50
Egypt	USD	40
Finland	EUR	50
Fiji	USD	40
France	EUR	50
Germany	EUR	50
Ghana	USD	40
Greece	EUR	50
Guatemala	USD	50
Hong Kong	USD	45
Hungary	EUR	40
Indonesia	USD	35
Iraq	USD	40
Iran	USD	40
Ireland	EUR	40
Israel	USD	40
Italy	EUR	50
Japan (Yen)	YEN	5200

Jordan	USD	40
Kenya	USD	40
Korea	USD	40
Kuwait	USD	40
Latvia	EUR	40
Luxembourg	EUR	50
Malaysia (Ringgit)	MYR	170
Mexico	USD	40
Morocco	EUR	50
Mozambique	USD	50
Myanmar	USD	50
Netherlands	EUR	50
New Zealand	USD	50
Norway	EUR	60
Oman	USD	50
Palestine	USD	40
Philippines	USD	40
Poland	EUR	40
Portugal	EUR	50
Puerto Rico	USD	40
Qatar	USD	40
Romania	EUR	50
Russia	EUR	50
Saudi Arabia	USD	40
Serbia	EUR	50
Singapore	SGD	60
Slovakia	EUR	40
South Africa	USD	40
Spain	EUR	50
Sweden	EUR	50
Switzerland	EUR	50
Syria	USD	40
Taiwan	USD	40
Thailand	USD	40
Turkey	EUR	50
United Kingdom	GBP	40
Ukraine	EUR	40
United Arab Emirates	AED	155

United States of America	USD	50
Vietnam	USD	40
Yemen	USD	40
Zimbabwe	USD	50

ANNEXURE II- International Meal Limits (for Levels E1 and above)

Meal invitation (in case we are inviting clients) is applicable for all levels. The same limits will apply if an Indian employee (for Levels E1 and above) is traveling onsite and taking the team out for meals. This requires BU head approval

Ceilings are with **taxes** (except in Canada / USA / India) and **tips included** and can be amended at any time

Country	Currency	Meal Invitation (per person)	Meals (per person)
Australia			
Adelaide	AUD	135	50
Brisbane, Canberra, Melbourne	AUD	135	50
Perth, Sydney	AUD	135	50
Others	AUD	135	50
Argentina	USD	50	25
Austria	EUR	75	25
Bahrain	BHD	38	15
Belgium			
Brussels & Brussels airport	EUR	90	30
Others	EUR	90	30
Brazil			
Araraquara, Bauru, Brasília	BRL	200	80
Blumenau, Fortaleza, Jundiaí, Porto Alegre, Ribeirão Preto	BRL	200	80
Rio de Janeiro, São Paulo, Campinas, Barueri	BRL	200	80
Other cities	BRL	200	80
Canada			
Calgary/Montreal/Toronto/Vancouver	CAD	144	48
Other Cities	CAD	144	48
Chile	CLP	30000	18000
China			
Beijing	CNY	450	250
Others	CNY	450	250
Colombia	USD	40	25
Czech Republic	CZK	1 900	600
Denmark	DKK	810	300
Finland	EUR	90	50
France			
Others	EUR	75	25
Paris & "Paris area"	EUR	90	30
Lyon, Lille, Bordeaux, Toulouse, Marseille, Rennes, Montpellier, Nice, Strasbourg, Nantes	EUR	90	30
Germany			

Bonn, Frankfurt, Hamburg, Karlsruhe, Dusseldorf	EUR	90	30
Berlin, Cologne, Hanover, Konstanz	EUR	90	30
Munich / Stuttgart/Wolfsburg	EUR	90	30
Other cities	EUR	90	30
Guatemala (excluding taxes)	USD	40	25
Hong Kong	HKD	600	250
India city caps are excluding the new 2018 taxes			
Mumbai / Delhi / Bangalore	INR	4500	2500
Gurugram, Hyderabad, Kolkata	INR	4500	2500
Pune, Chennai	INR	4500	2500
Other cities	INR	4500	2500
Ireland	EUR	110	37
Italy			
Rome, Milan, Turin	EUR	90	30
Other cities	EUR	90	30
Japan	JPY	12000	4000
Malaysia	MYR	150	70
Morocco	MAD	500	300
Netherlands			
Utrecht, Eindhoven, Hague, Rotterdam, Amsterdam	EUR	90	30
Others	EUR	90	30
New Zealand	NZD	135	45
Norway	NOK	900	445
Philippines	PHP	1500	700
Poland			
Krakow	PLN	150	70
Katowice, Wroclaw, Warsaw, Poznan	PLN	150	70
Others	PLN	150	70
Portugal	EUR	40	15
Romania	EUR	75	30
Russia	RUB	2 700	1100
Saudi Arabia	SAR	600	240
Singapore	SGD	90	40
Slovakia	EUR	75	25
Spain			
Madrid/Barcelona	EUR	75	26
Other cities	EUR	75	26
Sweden			
Stockholm	SEK	1050	350
All Cities	SEK	1050	350
Switzerland	CHF	150	50
Taiwan	TWD	1425	700
UK			

London	GBP	75	30
Basildon, Bracknell, Slough, Basingstoke	GBP	75	30
Manchester Airport	GBP	75	30
Huntingdon, Worthing, Edinburgh, Milton Keynes, Staines, Swansea, Glasgow	GBP	75	30
Emsworth, Fareham, Hampshire, Portsmouth, Southampton	GBP	75	30
Newbury, Chesterfield, Gloucester	GBP	75	30
Arundel, Ashford, Bromley, Durham, Leeds, Cardiff, Derby, Southend-On-Sea	GBP	75	30
Brighton	GBP	75	30
Hayes /Heathrow area, Birmingham, Bradford, Croydon, Gatwick, Liverpool	GBP	75	30
Newcastle Upon Tyne, Northampton	GBP	75	30
Plymouth, Stratford-Upon-Avon	GBP	75	30
Warwick	GBP	75	30
Telford	GBP	75	30
Woking, Reading, Surbiton, Cambridge	GBP	75	30
Other cities	GBP	60	30
United Arab Emirates	AED	400	160
USA city caps are excluding taxes			
Austin, Chicago, Houston, Los Angeles, Newark, San Francisco Bay Area/Airport	USD	100	50
Jersey City	USD	100	50
New York	USD	100	50
San Francisco Downtown	USD	100	50
Seattle, Bellvue	USD	100	50
Others USA	USD	100	50
Vietnam	USD	35	20
Other countries	EUR	75	30

ANNEXURE III- International Hotel Accommodation Limits (for all levels – ceilings are with taxes [except in Canada / USA / India])

Country	Currency	International Hotel Accommodation Limits	Alternative Lodging Limits
Australia			
Adelaide	AUD	160	110
Brisbane, Canberra, Melbourne	AUD	195	140
Perth, Sydney	AUD	280	200
Others	AUD	210	140
Argentina	USD	150	102
Austria	EUR	125	85
Bahrain	BHD	80	N/A
Belgium			
Brussels & Brussels airport	EUR	140	85
Others	EUR	135	85
Brazil			
Araraquara, Bauru, Brasília	BRL	180	N/A
Blumenau, Fortaleza, Jundiaí, Porto Alegre, Ribeirão Preto	BRL	215	N/A
Rio de Janeiro, São Paulo, Campinas, Barueri	BRL	400	N/A
Other cities	BRL	300	N/A
Canada			
Calgary/Montreal/Toronto/Vancouver	CAD	180	125
Other Cities	CAD	170	120
Chile	CLP	92500	60000
China			
Beijing	CNY	1250	850
Others	CNY	1250	850
Colombia	USD	150	N/A
Czech Republic	CZK	3900	2750
Denmark	DKK	1250	875
Finland	EUR	150	102
France			
Others	EUR	100	75
Paris & "Paris area"	EUR	160	110
Lyon, Lille, Bordeaux, Toulouse, Marseille, Rennes, Montpellier, Nice, Strasbourg, Nantes	EUR	125	85
Germany			
Bonn, Frankfurt, Hamburg, Karlsruhe, Dusseldorf	EUR	130	95
Berlin, Cologne, Hanover, Konstanz	EUR	120	82
Munich / Stuttgart/Wolfsburg	EUR	140	96
Other cities	EUR	115	82
Guatemala (excluding taxes)	USD	120	N/A

Hong Kong	HKD	2200	1550
India city caps are excluding the new 2018 taxes			
Mumbai / Delhi / Bangalore	INR	10000	N/A
Gurugram, Hyderabad, Kolkata	INR	7800	N/A
Pune, Chennai	INR	7000	N/A
Other cities	INR	6000	N/A
Ireland	EUR	155	102
Italy			
Rome, Milan, Turin	EUR	130	95
Other cities	EUR	100	68
Japan	JPY	38000	26500
Malaysia	MYR	500	350
Morocco	MAD	1200	850
Netherlands			
Utrecht, Eindhoven, Hague, Rotterdam, Amsterdam	EUR	130	95
Others	EUR	120	82
New Zealand	NZD	225	155
Norway	NOK	1500	1030
Philippines	PHP	7000	N/A
Poland			
Krakow	PLN	450	300
Katowice, Wroclaw, Warsaw, Poznan	PLN	400	300
Others	PLN	300	200
Portugal	EUR	100	68
Romania	EUR	100	68
Russia	RUB	11000	N/A
Saudi Arabia	SAR	900	N/A
Singapore	SGD	350	250
Slovakia	EUR	130	95
Spain			
Madrid/Barcelona	EUR	130	95
Other cities	EUR	100	68
Sweden			
Stockholm	SEK	1750	1300
All Cities	SEK	1400	1000
Switzerland	CHF	275	193
Taiwan	TWD	5000	3500
UK			
London	GBP	150	106
Basildon, Bracknell, Slough, Basingstoke	GBP	110	80
Manchester Airport	GBP	110	80
Huntingdon, Worthing, Edinburgh, Milton Keynes, Staines, Swansea, Glasgow	GBP	105	78

Emsworth, Fareham, Hampshire, Portsmouth, Southampton	GBP	100	70
Newbury, Chesterfield, Gloucester	GBP	100	70
Arundel, Ashford, Bromley, Durham, Leeds, Cardiff, Derby, Southend-On-Sea	GBP	90	61
Brighton	GBP	90	61
Hayes /Heathrow area, Birmingham, Bradford, Croydon, Gatwick, Liverpool	GBP	86	59
Newcastle Upon Tyne, Northampton	GBP	86	59
Plymouth, Stratford-Upon-Avon	GBP	86	59
Warwick	GBP	86	59
Telford	GBP	96	63
Woking, Reading, Surbiton, Cambridge	GBP	130	95
Other cities	GBP	80	53
United Arab Emirates	AED	850	600
USA city caps are excluding taxes			
Austin, Chicago, Houston, Los Angeles, Newark, San Francisco Bay Area/Airport	USD	225	155
Jersey City	USD	230	160
New York	USD	365	250
San Francisco Downtown	USD	290	200
Seattle, Bellvue	USD	220	155
Others USA	USD	160	110
Vietnam	USD	140	106
Other countries	EUR	150	N/A

ANNEXURE IV - Meal Reimbursement Domestic Travel

Ceilings inclusive of taxes and tips, applicable for levels E1 and above and for invitees (per invite)

Levels	Mumbai/Delhi/Bangalore/Kolkata/Chennai	Other Cities
E1 & above	INR 1500	INR 1000

