

TRAVEL EXPENSE POLICY FOR FIELD ENGINEERS

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Polar Dynamics Robotics, Inc.

Effective Date: January 1, 2024

Policy Number: PDR-HR-2024-001

1. PURPOSE AND SCOPE

1. This Travel Expense Policy ("Policy") establishes guidelines and procedures for the reimbursement of travel expenses incurred by employees on business-related travel.
2. This Policy applies to all Field Engineers, Senior Field Engineers, and Project Engineers.

2. DEFINITIONS

1. "Approved Travel" means business travel authorized in advance by
2. "Cold Environment Premium" refers to additional allowances for sp
3. "Per Diem Rates" means the standard daily allowance for meals an

3. TRAVEL AUTHORIZATION

1. All travel must be pre-approved using the Company's Digital Travel
2. Travel requests must be submitted at least 5 business days prior to
3. Authorization must include:
 - a) Customer site location and project reference number

- b) Expected duration of stay
- c) Temperature conditions of work environment
- d) Equipment requirements
- e) Estimated total cost

4. TRANSPORTATION EXPENSES

1. Air Travel

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Economy class for domestic flights under 5 hours

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Economy Plus or Premium Economy for flights over 5 hours

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Baggage fees for essential tools and cold-weather equipment are rein

2. Ground Transportation

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Use of Company fleet vehicles when available

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Rental cars limited to intermediate size unless transporting equipment

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Mileage reimbursement at current IRS rate for personal vehicle use

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Parking fees and tolls are reimbursable with receipts

5. LODGING

1. Hotel Selection

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Use Company-preferred hotels when available

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Maximum nightly rates as per regional caps set by Finance

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Properties must be within 30 minutes of customer site

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Extended stay properties preferred for assignments over 7 days

2. Allowable Expenses

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Room and tax

-

Internet connectivity

-

Business center services

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Laundry services for stays exceeding 5 days

6. MEALS AND INCIDENTALS

1. Per Diem Allowances

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Standard daily rate: \$75 USD

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High-cost location rate: \$95 USD

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Cold Environment Premium: Additional \$15 USD daily

2. Meal Timing Guidelines

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Breakfast: When travel begins before 7:00 AM

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Lunch: During active workday

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Dinner: When work extends past 7:00 PM

7. SPECIALIZED EQUIPMENT AND CLOTHING

1. Cold Environment Gear

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Company-approved insulated workwear

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Thermal safety equipment

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Specialized tools for sub-zero operations

2. Replacement/Maintenance

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Annual allowance of \$750 for cold-weather gear

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Immediate replacement of damaged safety equipment

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Quarterly inspection and certification requirements

8. EXPENSE REPORTING

1. Submission Requirements

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All expenses must be submitted within 5 business days of return

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Digital receipts required for all expenses over \$25

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Project codes and customer sites must be properly documented

2. Documentation

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Use Company expense management system

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Attach all original receipts

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Include project reference numbers

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Note any temperature-related equipment expenses separately

9. COMPLIANCE AND AUDIT

1. All expense reports are subject to audit by the Finance Department

2. Violations of this Policy may result in:

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Denial of reimbursement

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Disciplinary action

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Revocation of travel privileges

10. POLICY UPDATES AND MODIFICATIONS

1. This Policy is subject to periodic review and update by the Company

2. Changes will be communicated via Company intranet and email notification

11. APPROVAL AND ADOPTION

This Policy has been approved and adopted by:

/s/ Sarah Nordstrom

Sarah Nordstrom

Chief Operating Officer

Polar Dynamics Robotics, Inc.

/s/ Victoria Wells

Victoria Wells

Chief Financial Officer

Polar Dynamics Robotics, Inc.

Date: December 15, 2023

