



Travel & Reimbursement Policy

Mammotome



Mammotome

GLOBAL TRAVEL & REIMBURSEMENT POLICY

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Purpose

The purpose of Leica Biosystems Travel Policy is to provide guidelines for our associates with reasonable, appropriate travel arrangements with the highest degree of safety at the lowest possible cost. Travel costs are a significant component of our business costs, and must be managed effectively.

Leica Biosystems Associates are expected to plan business trips **only** when it is not possible to conduct the necessary business through the use of conference calls, webcasts, video conferences, e-mails or other less costly, less time consuming services. When travel is necessary, the use of best cost providers should always be used. Often, the best cost is through Danaher's preferred suppliers that provide special prices and discounts. A list of current preferred suppliers can be found within the travel section of Danaherconnect <https://danaher.sharepoint.com/travel/Pages/default.aspx>

The number of Associates on a business trip should be limited to those whose presence is necessary for the accomplishment of business objectives.

This Policy also covers the Global Expense Reimbursements. It sets the minimum requirements and controls over expenses as an international standard for Leica Biosystems and associates worldwide. This policy does not supersede local policies, which can only be more restrictive and impose stricter spending limits. While this policy is not all-inclusive, it does establish adequate guidelines for associates to make reasonable judgments with regard to the use of company travel and expense costs.

The scope of this travel and reimbursement policy covers all LBS Pathology and Mammotome locations and associates globally.

Responsibilities

It is the responsibility of each part of Leica Biosystems business to ensure that all travelers have read and understand the policy.

Leica Biosystems associates are expected to utilize Danaher's preferred suppliers whenever they provide efficient, cost-effective business travel services. Use of other suppliers is only acceptable when they provide a safe, efficient alternative at lower cost (above 5% additional savings).

Please note the following responsibilities:

- A. Associates are responsible for submitting expense reports that are timely and accurate. All expense reports should be submitted until the 20th of the following month covering the actual travel or entertainment expense.

- B. All expenses must be necessary, reasonable and for items specifically provided for in this policy. All travel and expenses must also be in compliance with Danaher's Gift & Entertainment Policy, Danaher's Travel Safely Policy, and Danaher's Standards of Conduct.
<https://danaher.sharepoint.com/travel/Pages/Travel-Safely.aspx>
- C. Associates are expected to spend travel costs prudently and sensibly, exercising good judgment and minimizing costs.
- D. Associates must check the accuracy of bills and other documents before paying or accepting them.
- E. Expense reports must be complete, accurate and correct. It must include itemized receipts to support documentation for each single expense. **All travel and entertainment must be properly documented with business reasons and people entertained (names and company affiliation).** Submission and/or approval of false or fraudulent expense claims is grounds for disciplinary action up to and including (immediate) termination of employment.
- F. Approving managers are responsible for reviewing all expense reports to assure that they are complete and in full compliance with all Danaher policies. Managers are not allowed to approve any expenses without proper documentation.
<https://www.danaherconnect.com/dept/integrity/Pages/default.aspx>
- G. Associates must guard their safety and security carefully in all circumstances and must comply with the Danaher Travel Safely Policy <https://danaher.sharepoint.com/travel/Pages/Travel-Safely.aspx> Associates must also follow all other applicable regulations and Danaher policies when traveling.

Each Associate is responsible for adhering to these travel related policies. It is also the responsibility of the immediate Manager or Supervisor approving expense reports to see that Associates adhere to these travel policies. No manager or supervisor can approve noncompliant expenses.

Travel Approval

Each travel needs a formal supervisor approval. Travel approval via the travel expense tool (MobilExpense) is only required for intercontinental flights. In such cases, requests shall be submitted a minimum of 21 days prior to planned departure. In all other cases, direct supervisor needs to provide written validation upfront for the travel and related costs (e-mail validation needs to be kept and provided). For sales and service reps, which travel by car within their territory, a general approval can be given by management, however it needs to be guaranteed that all trips are on business and required.

Air tickets over US\$5,000 require LBS / MMT L1 approval and above US\$7,500 LBS / MMT President approval.



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Corporate Risk Management and Travel

Danaher requires that travel to certain countries and geographic areas **must** be approved in advance by the President of the applicable operating company. Additionally, there are certain countries that require a travel accident insurance waiver from Danaher's travel insurance carrier in order for the associate to be covered during business travel to those countries and geographic areas. Please refer to the Danaher Travel Safely Policy and Process in Danaherconnect <https://danaher.sharepoint.com/travel/Pages/Travel-Safely.aspx> for important information concerning the review and approval process for travel to any covered locations. Associates **must** check this site, prior to booking travel, to determine whether they are traveling to a covered location. If so, the associate must follow the procedure for consideration and approval of travel to the destination in question.

Our preferred travel agencies have been instructed not to issue tickets to a covered location unless they have been provided a copy of the signed and approved Travel Safety approval form and/or an e-mail with the appropriate approval.

I. Travel

1. Travel Services

All arrangements and reservations for airlines, ground transportation, car rental, lodging, group meetings, and/or other travel-related services should utilize the Danaher preferred travel suppliers. See Danaherconnect travel section <https://danaher.sharepoint.com/travel/Pages/default.aspx> for information and details on these programs. Use of a preferred travel agency will ensure corporate negotiated rates are applied with our preferred travel-related suppliers. Non-preferred agencies do not have access to Danaher's negotiated airline, car rental, and hotel discounts. Preferred travel agencies assist in managing travel policies, corporate agreements and unused tickets. In addition, our preferred travel agencies provide the required market share reporting to the airlines (certain volumes are required to maintain our discounts), as well as, spend and compliance data to each Leica Biosystems location.

Additionally, for security and insurance reasons, it is very important that Leica Biosystems has a record of Associates' travel and the carriers being utilized in case issues/emergencies arise during travel. This is why Associate business travel must be booked through the preferred travel agencies. **Individual Bookings (air, rental car, hotels) issued by any other booking channel, including reservations made directly with the airline or on the Internet, shall be considered non-compliant and are subject to non-reimbursement.**

1.1. Online Booking

The preferred travel agencies' online booking tools and mobile applications (where available) must be utilized for all domestic and cross-border point to point reservations. The use of e-mails and phone are not recommended but can be used for multi travel arrangements and other complex travel requirements.

<https://www.concursolutions.com/>

(Ex: complex multi-stop trips could be done by calling the agency directly.

Our preferred travel agency is BCD.

1.2. Emergency/After Hours Agency Services

With each Danaher preferred agency we have availability to utilize an after-hours service for urgent issues or changes that must be addressed outside the agency normal business hours. This service should **only** be used if outside of agency business hours, you must make a change for a flight that same day or early next morning. This service shall not be utilized to check flight status or seat assignments at any time. There is an additional service charge for the use of this service and if the call is to be determined to be non-emergency, an additional penalty fee is assessed. Emergency numbers are posted on MyDanaher under the Danaher Travel Center and are printed on itineraries generated by the preferred travel agencies

1.3. Traveler Profiles

All associates expected to travel should complete a traveler profile with the preferred travel agency to ensure that pertinent details and preferences are adhered to in the reservation process.

The traveler is responsible for informing the agency of all personal profile information changes.

1.4. Personal Trips

Danaher's airline discounts, travel agency discounts and online booking tools are **not** allowed for personal travel.

However, Danaher hotel and rental car agreements do support personal use of our rates. Please see link for more information below on Danaherconnect for personal travel programs.

Rental car: <https://danaher.sharepoint.com/travel/Pages/Rental-Car-Info.aspx>

Hotels: <https://danaher.sharepoint.com/travel/Pages/Hotel-Info.aspx> .

2. Air Travel

2.1. Lowest Logical Airfare (LLA)

The travel agency must provide itineraries showing the lowest fare available on the requested routing. If a lower fare is obtainable on a flight scheduled to depart within two (2) hours of your requested departure or arrival time (combined four hour window), the travel agency is required to offer these options for your consideration per policy. Any result chosen that is no more than \$100 (or local currency equivalent) higher than the lowest logical airfare returned will be considered within policy.

For example, if the requested arrival time is 5 p.m., the booking tool or agent will review all available flights arriving between 3 and 7 p.m. If it is crucial that the associate arrive no later than 5 p.m., the agent will offer available flights arriving up to two (2) before the requested arrival time, and not offer flights arriving after 5 p.m. If the fare chosen due to time is within \$100 of the LLA returned the flight will be considered within policy. If the fare chosen is more than \$100 higher than LLA returned it will be considered out of policy and the traveler may be asked to explain the out-of-policy choice.

2.2. Advance Ticket Purchases

All flights should be booked as early as possible to ensure that the lowest airfares are obtained. Accordingly, airline **reservations shall be booked at least 14 days in advance** whenever possible. For overseas international flights, we ask reservations to be made at least 21 days in advance.

2.3. Preferred Airlines

Use of preferred airlines should be given consideration when booking, however lowest logical airfare rules always applies regardless of preferred status

2.4. Non-Refundable Tickets

Leica Biosystems expects the use of LLA which includes using non-refundable fares whenever possible because of the savings offered. As a standard, travelers should book non-refundable fares (usually the lowest logical). The only exception to booking non-refundable fares is for travel that is reimbursable to customers or where changes to schedules are likely or where the lower fares are sold out.

2.5. Alternate Airports

Using an alternate airport in cities serviced by multiple airports can provide significant savings. Alternate airports however, will not be used in the calculation of LLA and policy compliance.

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2.6. Class of Service

- Economy (coach) class ticket must be purchased for all trips.
- Premium economy class tickets are allowed for flights over eight (8) continuous hours for one segment. Exceptions to this rule need LBS / MMT President approval prior to booking.
- Business class tickets are allowed for the LBS and MMT President and their respective L1 team members and "frequent travelers" with more than 100,000 long-haul miles per year* on flights over eight (8) continuous hours for one segment. Exceptions to this rule need LBS or MMT President's approval prior to booking. **Exceptions :**
 - Justified medical reason (a valid medical document will be required) can lead to a potential exception which needs prior approval by the applicable L1 manager for BU, SU or function.
 - In case where a business class ticket would be cheaper than economy/premium economy (as per travel agency), business class will be accepted (travel agency written confirmation will be requested).
- First class air ticket purchase is not permitted
- The use of private miles to upgrade flights is allowed and will not be refunded.

* Only long-haul flights over 8 hours are qualified for the calculation. Flight miles from short-haul and flights below 8 hours are excluded from the calculation. The calculation is made on a quarterly basis and the travel agency as well as the qualified travelers will be informed.

2.7. Non-Stop vs. Connection Flights

Non-stop routing is acceptable when economically justified and in policy with LLA returned results. Consistent with the business needs and schedule requirements, associates are expected to accept cost effective alternatives, including connection (stopover) flights.

2.8. Frequent Flyer and Other Travel Loyalty Programs

Associates may use frequent flyer or other vendor loyalty program awards for business or personal travel. Associates are responsible for monitoring their own frequent flyer and travel bonus points. Any costs of such programs are the responsibility of the Associate.

2.9. Aircraft Charters

Any charter flights require LBS / MMT President approval prior of booking any charter aircraft. Any chartered aircraft must meet all government requirements for safety and insurance compliance.

2.10. Private/Associate-Piloted Aircraft

Private, Associate-piloted aircraft is not to be utilized for any business purpose. Associates may not transport themselves or other Associates on Company business via private aircraft.

2.11. Shorter distance trips

On shorter distance trips up to 250 miles or 400km, Associates should use alternative methods of transportation, such as company car, rental car, or rail transportation. The use of personal vehicle is only permitted if cheaper as all alternatives mentioned above.

2.12. Airline Reservation Changes

Changes to existing itineraries should be avoided. Most airlines charge significant fees to make changes to existing itineraries and tickets. Changes to accommodate early return within the same day (unless emergency situation) should not be considered for reimbursement, unless there is LBS/MMT L1 prior approval. Only exception is when overall cost to change is a saving (expense report must detail the total cost to change versus the cost for hotel, rental car and food expenses)

2.13. Lost Tickets

Associates should utilize electronic tickets (e-tickets) whenever possible. Where not possible, Associates must exercise care in protecting air ticket coupons from loss, theft and destruction. Lost, stolen or destroyed ticketing remains as an outstanding charge against both the Company and the individual until the airline approves an application for refund. The Associate to whom the original ticket was issued, and not reimbursed by the Company, will pay charges incurred in obtaining a refund for a lost ticket in case loss is based on careless behavior.

2.14. Cancellations

When cancellation or changes are required, the traveler is responsible for canceling/changing all airline reservations prior to the departure time. Cancellations/changes should be made through the travel agency.

2.15. Upgrades

Upgradeable tickets may be upgraded at the Associate's expense

2.16. Personal Travel

The use of Danaher airline agreements for personal travel is not allowed.

3. International Travel Visas

When traveling to an international location, associates are responsible for confirming if a travel visa is required. If a visa is required, associates should review the country requirements, submit the appropriate paperwork, and secure the visa in advance of travel. See <https://danaher.sharepoint.com/travel/Pages/International-Travel.aspx> for availability of preferred visa services that may offer discounted fees.

4. Rail Transportation

As a general rule, all rail travel will be booked in Economy class. Upgraded classes of rail service only when transit time is greater than four hours.

5. Rental Cars & Personal Vehicle Usage

There are many different modes of vehicle transportation that can be used for ground transportation while on business travel. The most economical mode of transportation should be used to minimize cost.

Car rentals and personal use of vehicles on business travel should only be used when cost effective alternatives are not practical or available. Utilize shuttle buses, taxis or share car rentals when possible. It is recommended that rental car reservations should be made through a Danaher approved travel agency, so that correct corporate rate is utilized. If the correct corporate rate is not utilized there will not be Danaher insurance coverage on the rental. Danaher Operating Company defined preferred partner (see annex 2) should be always used. Using a different DHR vendor is granted if cheaper based on location specificity.

5.1 Insurance

Danaher rental car rate includes liability and vehicle damage insurances. Drivers should not take out any additional insurance options at the counter. Theft protection insurance is only provided in countries where required by law. For more details see rental car section on Danaherconnect Travel Center -Rental Car Insurance <https://danaher.sharepoint.com/travel/Pages/Rental-Car-Insurance.aspx>

5.2 Additional Drivers

Each car rental agency may have different rules for additional drivers regarding liability insurance and damage to the rented vehicle. If you will have an additional driver (Leica Biosystems Associate) please inquire in advance at the rental counter regarding the local rules. Rules often vary by country.

5.3 Class of Car

Economy/ compact or Intermediate grouped cars must be rented as a standard practice. Larger vehicles are only to be rented when there are 3 or more Associates traveling together in one vehicle.

5.4 Refueling

To avoid costly refueling surcharges, associated **must** fill the gas tank before returning a rental car.

5.5 International

International rentals should only be done if you are familiar with the language, traffic regulations, local customs, and have prior experience driving in that country.

5.6 Driving Under the Influence

Any driver under the influence of intoxicants, drugs or any other substance known to impair driving ability is strictly prohibited from operating any vehicle.

5.7 Vehicle Damage and Loss

In the event of an accident or theft, follow the directions on your rental agreement. In addition, further instructions can be found on Danaherconnect <https://danaher.sharepoint.com/travel/Pages/Rental-Car-Info.aspx>

5.8 Personal Vehicle Usage

This section does **not** apply to associates who have an assigned company vehicle or who receive a vehicle allowance.

The use of personal vehicle for short distance trips (less than 250 miles or 400km) is only permitted if cheaper as all other alternatives (see also 2.11).

Associates will be reimbursed at an approved rate per mile for the use of their personal vehicle plus any applicable parking and toll charges. This mileage reimbursement covers fuel, maintenance, and operating costs for their vehicle.

Associates must have their car insured for business use in line with typical local requirements if they are utilizing their personal vehicle on company business. LBS will bear no responsibility or cost on any type of accidents.

5.9 Driving Safety

When driving any vehicle on company business, Associates are responsible for knowing and abiding by the following safety requirements:

- Associate must possess a valid driver's license and be in compliance with all conditions stated on the license.
- Drive in compliance with all motor vehicle traffic laws including laws related to observing posted speed limits and driving under the influence of alcohol or illegal substances.
- Use of safety restraints by all occupants while operating or riding in a vehicle. The driver is responsible for enforcing the use of safety restraints by all occupants and ensuring that all safety restraints are in good operating condition and have not been disabled or otherwise interfered with.
- Handheld mobile phone usage while driving is strictly prohibited.
- Use of mobile phone with hands-free device while operating a company vehicle must be minimized to the greatest extent and in accordance with all local regulations. It is strongly suggested that the vehicle is parked for all phone usage.
- Use of any device or personal computer to read, write, or send texts or emails while operating a company vehicle is strictly prohibited.
- Operating a vehicle while the driver's judgment or faculties are impaired due to fatigue, consumption of alcoholic beverages, use of illegal substances, and/or use of medications that can impair judgment is strictly prohibited.
- Operating motorcycles while on company business is prohibited.
- Overloading and/or overcrowding a vehicle which may result in unsafe operation or transporting more passengers than the number of safety restraint systems provided in the vehicle is prohibited.

6. Lodging

Preferred hotels must be used whenever available and cost-effective. The preferred travel agency will confirm the lowest available rate, including corporate or promotional rates at your specified location, guarantee your room for late arrival and offer other recommendations if your preference is not available or a better rate exists elsewhere in the area. Hotel cost must not exceed 200US\$/€/GBP per night. Rate is including VAT in Europe and excluding tax in APAC, North America. The only exception are for:

- Hotels listed in Annex 1 of this policy
- Hotels on the global LBS preferred hotel list (see link in Annex 2 of this policy). This list covers all LBS preferred hotels close to our facilities.
- Company organized events (Sales Meetings, Trade shows, Congresses etc).

All other exceptions, including stay in expensive metropolitan areas (i.e. Singapore, Manhattan, etc.) require written upfront LBS / MMT L1 management approval.

Associates may stay at Other/Private lodging venues, if available and cost-effective.

6.1 Traveling to Other Leica Biosystems / Danaher Locations

. When visiting LBS / MMT locations, employees must use the preferred hotels from the LBS / MMT hotel list to take advantage of discounted rates. It is each location's responsibility to have negotiated rates with local hotels, ensuring a safe and clean environment for Danaher Associates, Customers and Suppliers. A maximum of 3 hotels are listed on the LBS / MMT preferred hotel list, rates are also loaded into the preferred travel agency program. Each location shall reach out to the regional indirect spend team member for support. All negotiated hotel rates loaded in the hotel database must be made under Danaher name and not local company name for usage by all Danaher associates.

6.2 Cancellations

LBS will not pay "no-show" charges, except in unusual circumstances (for example if LBS caused the cancellation, cancelled flight, etc.). The employee is responsible for cancelling an unnecessary room reservation by contacting the designated travel agency or the hotel directly; always obtain a cancellation number to document the transaction, and check the cancellation policy prior to making a reservation.

Unless otherwise instructed, all rooms will be guaranteed by travel agency for late arrival. If the hotel has overbooked and a room is not available even though the room was guaranteed, it is the hotel's responsibility to provide alternate accommodations at no incremental cost. If the traveler encounters this situation and a satisfactory alternative is not provided, the traveler must contact designated travel agency or the emergency travel phone number to obtain assistance.

6.3 Internet Services

When traveling internationally, many times using the Hotel internet provider is the most cost effective way to connect to the internet. However, Associates should always seek the most economical method for Internet connection including free hotel lobby Wi-Fi, and nearby Leica Biosystems office Wi-Fi .

7. Meals & Entertainment

7.1 Meals

Meal expenses for business related activities must be presented via the Associate's expense report. These expenses must be in compliance with this policy. See page 23 for details.

Team dinner with LBS / MMT L1 presence: Is at the discretion of the L1 and should not exceed two times the maximum amount of the policy (see page 23).

7.2 Entertainment Expenses

Entertainment expenses for business related activities must be presented via the Associate's expense report.

For external events, These expenses must be in compliance with Danaher's Gift and Entertainment Policy.

For internal events, i.e. team building, L2 approval is required. The maximum amount per person is 50 USD/€/GBP. For higher expenses, LBS / MMT L1 written approval prior to the event is required. Expenses over 100 USD/€/GBP per person require written LBS / MMT President approval prior to the event.

For internal events (meals and drinks) with associates for Engagement and Employee Appreciation purposes LBS / MMT President is approved to be above the maximum amounts (allocation per associate not necessary).

8. Taxis, Airport Limousines

. The cost of using taxis, UBER (or similar) car services /limousines and reasonably-priced airport shuttle, including customary tips, is reimbursable. Associates are expected to compare taxi cost with the usage of personal car and incurring parking fees.

9. Airport Parking

Make every attempt to minimize airport parking costs. Off-airport and long-term parking should be considered over more costly alternatives such as deck and short-term parking. Danaher has also negotiated discounts with off-airport parking locations in the U.S. Information can be found at Danaherconnect Travel center <https://danaher.sharepoint.com/travel/Pages/Airline-Info.aspx>

10. Phone Calls

Associates without a company phone will be reimbursed for the cost of reasonable and necessary personal phone calls made while out-of-town however; good judgment should be exercised as to the number and length of such calls. Also, in-room phone charges at hotels can be avoided by using free call numbers associated with phone calling cards.

11. Tips and Gratuities

Tipping should be consistent with the type of establishment and level of service received. It is the Associate's responsibility to tip according to the social practice of the country where they are traveling. See "Section 3 Details on Expenses" in this document. When traveling internationally, be aware of the local customs for tipping. Tips should be max. 20% in the USA and max. 10% in all other countries (capped at 50\$/€/£). Tips considered excessive may be subject to non-reimbursement.

12. Relocation

This policy does not apply to Associate relocation. Please contact your Human Resources representative for information about relocation and associated travel.

13. Other travel related expenses

13.1 Foreign Currency Exchange

Employees should use a credit card whenever feasible to make foreign purchases as credit cards provide the most favorable exchange rate. Cash purchases of a foreign currency will be reimbursed at the actual rate of exchange.

13.2 European VAT Receipts

As the Company files VAT returns, employees traveling in Europe must ensure that all original receipts with VAT are attached to the employees' expense report. To be valid for recovery, a receipt must show the VAT number and be an original; credit card slips do not allow for recovery.

13.3 Visa and Passport Fees

International travelers will be reimbursed for visa and passport fees.

13.4 Spouse Travel

LBS does not reimburse travel expense for a spouse/companion and/or family member. Please indicate clearly on your expense report if family member traveled with you. The

family member's expenses are the responsibility of the employee. The personal costs must be deducted from each receipt and only the employee's business expenses may be claimed on the expense report (e.g. the difference in hotel room rates for single occupancy rather than double occupancy rates).

13.5 Personal and Weekend Travel

Any personal travel expense incurred in conjunction with a business trip is the responsibility of the employee. LBS will cover the cost of airfare for personal travel incurred in conjunction with a business trip as long as the airfare costs are less than the airfare required to meet business needs. Lodging, meals, transportation, and other costs incurred on a personal side trip will not be reimbursed.

13.6 Illness or Accident

If you become ill while on company business your individual medical provider through LBS should provide medical care/coverage based on the individual's coverage plan. If you sustain a work related injury contact Human Resources for processing Workers Compensation forms.

13.7 Home Office Internet Access

Associates who are requested to work from a home office (remote office) 100% of the time are permitted to submit for partial reimbursement (up to 50% of the associate's personal cost can be expensed monthly and is capped at 50\$/€/£ monthly) for home/remote internet service.

14. Foreign Currency Exchange

For foreign currency payments employees should use primarily the company credit card (as credit cards provide the most favorable exchange rate). If not possible cash purchases of a foreign currency will be reimbursed at the actual rate of exchange including associated exchange fees.

II. Reimbursement

1. Responsibilities

It is the responsibility of each organization that their Travel and Expense Reimbursement Policy meets the minimum guidelines set in this policy and that all travelers have read and understood the policy.

Leica Biosystems' associates are responsible to ensure that the most efficient, cost-effective methods are being utilized for business travel and expenses and are encouraged to utilize preferred suppliers.

Please note the following responsibilities:

- a) Associates are responsible for submitting expense reports that are timely and accurate. All expense reports have to be submitted within no longer than one month (before the 20th of each month) after incurring the travel or entertainment expense.
- b) All expenses must be necessary, reasonable and for items specifically provided for in this policy.
- c) **Approving managers are responsible** for reviewing all expense reports to assure that the expense report is correct and complete. If a manager is not available for a longer time period, the Financial Controller can approve the expense report. However, this has to be exceptional and only if for valid reasons the direct manager cannot approve. Approval of expense reports by peer associates is never allowed. Daily allowance is available to specific countries with corresponding regulations only.
- d) If software is used for expense reports (e.g. MobilExpense), the manager or delegate must review the invoices physically or e-scan them.
- e) Associates are expected to be prudent and sensible with regard to travel costs and expenses and treat these as if they were their own. Keep a cost savings' frame in mind.
- f) Each associate is responsible for adhering to local travel and expense policies.
- g) Associates must use the installed IT systems of the unit for claiming their travel costs and expenses.

2. General Guidelines

- a) The company only reimburses expenses directly linked to the business.
- b) See LBS / MMT Delegation of Authority (DOA) matrix for approval limits and escalation
- c) Associates are either entitled to a daily allowance or will be reimbursed for itemized expenses; reimbursement is not permitted for expenses which have already been covered by a daily allowance. The reimbursement method – either by means of a daily allowance or reimbursement for itemized expenses – must be applied consistently and is prescribed by Leica Biosystems. The associate cannot select or claim the most favorable reimbursement method depending on circumstances.
- d) Original, itemized receipts must be obtained and submitted with expense reports for all expenses (not valid for employees reimbursed on a per diem basis).
- e) On an exception basis, self-prepared documents are accepted for expenses where a receipt was not obtainable or was lost – see Annex 2. Self-prepared documents should specify the type of expense (e.g. taxi, meal including participants), the location, date and occasion and must be signed by the associate. Credit card statements can be used to support the claim, but submission is not mandatory (privacy reasons). Although the amount of a self-prepared document is not capped, it is the responsibility of the direct manager to closely monitor the frequency and amounts of self-prepared documents.
- f) The participants to a business meal always must be specified including if the participant is a Leica associate or external guest. The disclosure should include the name of the guest(s), his/her employer(s) (company name(s)) if applicable and the purpose of the business meal (e.g. PD Meeting, SAP implementation, trade show etc).
- g) Cash withdrawn from an ATM (Automatic Teller Machine) is not a receipt and is not acceptable as evidence for missing receipts. Same applies to credit card receipts.
- h) The associate who claims expenses must sign the claim either electronically or via wet signature. In cases of 3rd party preparation, the associate claiming the expenses is responsible for reviewing and/or validating expenses are submitted correctly.

Travel & Reimbursement Policy

- i) The following expenses require prior approval in writing (e-mail approval is acceptable):
 - i. Business gifts of reasonable value – refer to Danaher Gift and Entertainment policy
 - ii. Subscriptions (newspapers, magazines, etc) and membership fees
 - iii. Meals and/or entertainment expenses for family members or other companions of employees, peer meals (should be exceptional in general)
- j) All expenses must be approved (following approval flow) via the MobileXpense tool.
- k) The direct line manager must approve exceptions in advance and in written form or via e-mail approval and this prior approval must be attached to expense report.
- l) Meals and entertainment by a group of associates must be paid by the highest manager in rank. A manager cannot approve an expense claim of a direct report for a meal or entertainment if the manager attended the meal or entertainment event.
- m) Expenses are not reimbursed if:
 - i. No itemized list is attached
 - ii. Receipts are not enclosed and numbered in chronological order
 - iii. Manager has not authorized
- n) In exceptional cases, employees can also claim business related expenses such as installation materials (urgently needed during a site visit), reference literature or other small expenses related to the business but not directly to travel on an exceptional basis. The normal way of purchasing such items should be the standard procurement procedures in a unit.
- o) Leica Biosystems' does not allow the use of credit cards which are directly debited against a bank account of the company. Associates have to use preferably a company credit card which get debited against their private account or a private credit card to pay for business expenses and claim the expenses (e.g. citi card in Europe; US Bank in USA). Advances to employees should be based on average expense claims and should be regularly reviewed and reset.
- p) Expense claims will be approved and paid promptly by the company. It is company policy not to delay payments to associates to improve working capital.
- q) In general, it is preferred that suppliers (e.g. travel agents for flights, rental cars, etc.) bill the Company directly instead of the associate making expense reimbursement claims. The required approvals for expenses cannot be circumvented by direct billing to the company, and expense approval in such circumstances by the direct manager is still required.

3. Details on expenses (reimbursable & one off)

"No show" charges	No payment if avoidable
Airline club / country club membership / pre TSA screening fees (Transportation Security Administration)	Not Reimbursable
Lounge access at airports	Not Reimbursable Exception: long haul flights over 8 hours and connection time over 2 hours
Airline in-flight internet access	Reimbursable.
Airline Travel	Reimbursable
Airline upgrade from Eco to premium eco on qualified flights if premium eco is not bookable through lodge card (i.e United)	Reimbursable
Baggage fee Traveller to check, if fare with free luggage is more cost efficient	Reimbursable
Bar bills (Leica plus external guests)	Limited to 2 drinks and in line with gift and entertainment policy, no lavish bills
Car Rental and refueling	Reimbursable; own refill
Car wash	Reimbursable for associates who are assigned a company vehicle. As outlined by the Danaher Vehicle Policy, Associates who are assigned a company vehicle can be reimbursed for vehicle washes up to two (2) per month (capped at \$20 per month)
Child care	Not Reimbursable
Credit Card annual fees	Not Reimbursable. Use company offered credit card product (e.g

	citi card in Europe, US Bank in USA)
Currency conversion fees	Reimbursable
Drinks during events (global conferences, sales meetings / OPS meeting)	Up to 25US\$ or equivalent per person. Manager must be present and sign. No drinks within colleagues/peers of same level
Escort services / gambling expenses	Not Reimbursable
Fines for traffic or parking violations	Not Reimbursable
Flight changes during the trip to accommodate an earlier return (typically to shorten the trip) that add additional <u>TOTAL</u> cost. Exception is when overall cost to change is a savings or in case of a strict urgent business need. The expense report must detail the total cost to change versus the cost saved for hotel, rental car and food expenses.	Not Reimbursable unless L1 pre-approval is given (see section 2.12 under Air Travel)
Gentlemen's Club membership	Not Reimbursable
Gifts external	As per DHR policy Governmental recipient: US\$ 35 - €30 Maximum Total Value of All Gifts to the same Government Recipient in a calendar year: US\$ 100 €90 Non-Governmental recipient: US\$ 75 – €60 Maximum Total Value of All Gifts to the same Non-Government Recipient in a calendar year: US\$ 225 - €180
Gifts to associates including flowers, associates for birthday, birth, wedding, 1st day welcome etc.	Up to an amount of 30€/40USD do not require prior written approval and are reimbursable

GPS (Navigation) if necessary, in the rental vehicle Note: frequent traveler should compare cost for a mobile maps solution on mobile phones or a portable GPS system. When approved by the company, GPS cost for rental cars are no longer reimbursable. To avoid roaming charges on international trips, it is critical to only use qualified apps which operate in “offline mode” and do not need internet connection to calculate routings. In case of questions reach out to IT or indirect procurement	Reimbursable
Haircuts or other personal grooming services	Not Reimbursable
Health Clubs	Not Reimbursable
Hotel internet access (If hotel charges extra for Internet, consider utilizing alternatives if available such as free hotel lobby Wi-Fi, nearby Leica Biosystems office Wi-Fi, etc.)	Reimbursable
In-room movies	Not Reimbursable
Laundry service / dry cleaning / pressing	Only for trips exceeding 7 days. Exceptions are: - urgent cleaning due to an accident during a meal - urgent cleaning due to unexpected weather conditions The reason for the exception should be specified on the expense claim
Lodging	Reimbursable
Meals (External – customers, consultants, other companies, suppliers etc.) – should in general not exceed 2 alcoholic drinks per person. Note: Country specific legal alcohol limits need to be respected when driving a car.	Actual costs including drinks, tips and taxes per person: Breakfast max: 30€/US\$/GBP Lunch max: 60€/US\$/GBP Dinner max: 120€/US\$/GBP

Meals and/or drinks (Internal) – max. 2 alcoholic drinks per meal/person. Note: Country specific legal alcohol limits need to be respected when driving a car.	Actual costs including drinks, tips and taxes per person: Breakfast max: 20€/US\$/GBP if not included in rate Lunch max: 40€/US\$/GBP Dinner max: 60€/US\$/GBP
Medicine, which had to be purchased during a business trip due to sudden illness	Reimbursed to the extent not covered by insurance. Travelers are recommended to always carry some basic medicine in their suitcase (aspirin, disinfection, salt, plasters etc.)
Mobile phone repair charges (Need to be processed through IT (Hornbill ticket) and iBuy)	Not Reimbursable
Newspapers/magazines/reading material	Not Reimbursable
Non-preferred travel agency service/transaction fees	Not Reimbursable
Parking & tolls	Reimbursable
Passport and visa application and service fees	Reimbursable
Personal entertainment (Theatre, site seeing etc.)	Not Reimbursable
Personal property losses & insurances	Not Reimbursable
Personal travel insurance	Not Reimbursable
Personal vehicle usage for associates who do not have an assigned company vehicle and do not receive a vehicle allowance	Reimbursable
Preferred Travel Agency Service/Transaction Fees	Reimbursable
Purchase of luggage or briefcases	Not Reimbursable

Room service	Not encouraged, must be utilized with discretion, e.g. late arrival after 09:00 p.m.
Shoe shines	Not Reimbursable
<p>Small requirements up to an amount of US\$/€/GBP 20, as per detailed list below:</p> <p>Mobile phone accessories: charger, charge cable, cover, earphone with. microphone</p> <p>Office supplies: pens, post it, notebooks Printer paper (for home based associates only)</p>	Reimbursable
Economy seat upgrade for seats with larger legroom (i.e. exit row) if premium economy class is not available on qualified flights.	Reimbursable
Taxi	Reimbursable
Telephone/fax	Reimbursable
Tips in Hotels and Restaurants	<p>Dependent on the country. A common amount is accepted – below some examples:</p> <p>Europe: 5%</p> <p>USA: 20%</p> <p>India: 10%</p> <p>China: 10%</p> <p>Thailand: 5% - 10%</p> <p>Japan and Korea: unusual to tip</p>
Train	Reimbursable
Upgradeable airline tickets, seat assignments or premium cabin upgrades that add additional cost above the provisions of this policy	Not Reimbursable
Vaccines for business related travel	Reimbursable
Vacation or personal charges incurred while on a business trip including souvenirs, personal gifts,	Not Reimbursable

tours, sightseeing, or expenses for any person accompanying the traveler for personal reasons	
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4. Local expense policies

- Local expense policies cannot be more generous than this Global Expense Policy
- Any change in local expense policies needs prior LBS / MMT L1 and their respective finance business partner approval.
- This global policy does not supersede any local laws or legal requirements.
- Starting in 2013, the United States of America enacted the Physician Payments Sunshine Act (the “Sunshine Act”) that requires manufacturers of drugs, medical devices and biologicals that participate in the U.S. federal health care programs to track and then re-port certain payments and items of value given to U.S. physicians and U.S. teaching hospitals (defined as “Covered Recipients”). Such items of value include the cost of meals provided to physicians, as well as payments made to Covered Recipients in exchange for services provided, such as advisory boards, speaker programs and consulting engagements. Many other countries, in addition to the United States, have enacted similar laws and regulations to support transparency in healthcare. Strict adherence to this Policy is critical to ensure compliance with such global requirements.

5. Exceptional approval

Any exception to this policy – unless not specified otherwise in the document – requires LBS / MMT compliance officer and applicable L1 manager for BU, SU or function approval prior to submission of non-compliant travel expenses through MobileXpense. The process described below needs to be followed:

- Step 1: Traveler to fill in the request form for in compliant travel expenses (original receipt needs to be attached) and send it to chief compliance officer for signature. If chief compliance officer approves, signed form needs to be forwarded to L1 for additional approval and signature.
- Step 2: Travel expenses are only to be submitted in Mobilexpense after spend is approved and signed by chief compliance officer and L1.
- Step 3: A comment with explanation needs to be added to the relevant expense line in Mobilexpense. The original and signed form needs to be attached as part of the documentation for the expense claim.

Annex 1 – Hotel limit exception

Exception to the hotel limits mentioned in section 6 of this policy apply for:

Region	Country	City	Limit
Americas	United States	Honolulu	US\$ 300
Americas	United States	New York	US\$ 300
Americas	United States	San Francisco	US\$ 300
Americas	United States	Washington D.C.	US\$ 300
APAC	Japan	Tokyo	US\$ 250

Annex 2 – Important links

VPN connection may be required to get access to the links below:

BCD Online booking tool: <https://www.concursolutions.com/>

Danaher Gift & Entertainment Policy: https://danaher.sharepoint.com/Legal/Pages/Policies.aspx#InplviewHash6fc74bf4-f44f-4c49-9bf8-b6605eb43c48=Paged%3DTRUE-p_SortBehavior%3D0-p_FileLeafRef%3DDanaher%2520Gift%2520and%2520Entertainment%2520Policy%2520%252d%2520Chinese%2520pdf-p_ID%3D430-PageFirstRow%3D31

Danaher Travel Safely Policy: <https://danaher.sharepoint.com/travel/Pages/Travel-Safely.aspx>

Danaher preferred travel suppliers <https://danaher.sharepoint.com/travel/Pages/default.aspx>

Rental car Info: <https://danaher.sharepoint.com/travel/Pages/Rental-Car-Info.aspx>

OpCo preferred partner: AVIS

Rental Car Insurance: <https://danaher.sharepoint.com/travel/Pages/Rental-Car-Insurance.aspx>

Hotel info:

LBS preferred hotel list: https://danaher.sharepoint.com/sites/lbs/dept/finance/Indirect_Spend/SitePages/Onboarding%20%26%20Training.aspx?RootFolder=%2Fsites%2Flbs%2Fdept%2Ffinance%2FIndirect%2FSpend%2FOnboarding%20Documents%2FTravel%2F1%2E%20Hotels&FolderCTID=0x0120002C7790CF5591C341A82C2D31047D78C6&View=%7B27E9EB29%2D834E%2D4F1B%2DB718%2D93C173626A41%7D

Danaher Info: <https://danaher.sharepoint.com/travel/Pages/Hotel-Info.aspx>

Visa info: <https://danaher.sharepoint.com/travel/Pages/International-Travel.aspx>

Airport parking: <https://danaher.sharepoint.com/travel/Pages/Airline-Info.aspx>

Mobilexpense: https://xp1.mobilexpense.com/MENU/FRMUSR_R9.asp#1561628575240

Annex 3 – Standard receipt document

To be used for travel expense reimbursement in case a receipt was not obtainable or lost.

Traveler name: _____

Type of expense: _____

Date: _____

Location: _____

Occasion: _____

Amount : _____

Participant (meal): _____

Date & Signature: _____

**Annex 4 – Request form for exceptional approval on
incompliant travel expenses**

Type of cost: _____

Amount: _____

Copy of receipt must be attached to this form

Rational for bypassing the travel policy (traveler to fill in):

Rational for approving expenses outside the policy (Chief compliance officer to fill in):

Approved CCO: _____ Approved L1: _____

Name, date: _____

Requestor, name, date, signature: _____