



# **Travel & Expense Management Policy**

## **For All Team Members**

Effective February 8, 2023

"I am counting on everyone to comply with these guidelines and procedures for business expenses, travel and entertainment. Your safety and well-being and our efforts to spend our travel and entertainment dollars wisely contribute to the continued success of our business!"

**Hamad Riaz, CEO**

# **Table of Contents**

<b><u>Section</u></b>	<b><u>Page #</u></b>
<b>1.0 TRAVEL POLICY PURPOSE AND REQUIREMENTS</b>	<b>3</b>
<b>2.0 TRAVEL AUTHORIZATION</b>	<b>4</b>
<b>3.0 ALTERNATIVES TO TRAVEL</b>	<b>4</b>
<b>4.0 CONSULTANTS AND CONTRACTORS</b>	<b>4</b>
<b>5.0 TRAVEL ARRANGEMENTS</b>	<b>5</b>
<b>6.0 RISK MANAGEMENT DURING TRAVEL</b>	<b>5</b>
<b>7.0 AIR TRAVEL</b>	<b>6</b>
<b>8.0 LODGING</b>	<b>8</b>
<b>9.0 CAR RENTAL</b>	<b>9</b>
<b>10.0 RAIL TRAVEL</b>	<b>11</b>
<b>11.0 OTHER TRANSPORTATION</b>	<b>11</b>
<b>12.0 SPOUSE/COMPANION ACCOMPANIMENT DURING BUSINESS TRAVEL</b>	<b>12</b>
<b>13.0 PERSONAL/VACATION TRAVEL</b>	<b>12</b>
<b>14.0 MEALS &amp; ENTERTAINMENT</b>	<b>13</b>
<b>15.0 TIPPING/GRATUITIES</b>	<b>14</b>
<b>16.0 TRAVEL-RELATED TELECOM</b>	<b>15</b>
<b>17.0 TRAVEL INSURANCE</b>	<b>15</b>
<b>18.0 EXTENDED STAY/TEMPORARY FOREIGN ASSIGNMENT</b>	<b>16</b>
<b>19.0 OTHER REIMBURSABLE &amp; NON-REIMBURSABLE EXPENSES</b>	<b>16</b>
<b>20.0 PAYMENT METHODS</b>	<b>16</b>
<b>21.0 EXPENSE REPORTING AND REIMBURSEMENT</b>	<b>17</b>
<b>22.0 APPENDIX A – Travel Request Form</b>	<b>19</b>

# 1.0 Travel Policy Purpose and Requirements

## 1.1 General

This document provides guidelines and establishes procedures for all Mobiz team members (employees and contractors) incurring business travel and expenses for the benefit of the Company. All employees are required to comply with these guidelines in order to receive reimbursement for any expense claims related to travel and entertainment on the Company's behalf. When submitting expense reports to claim reimbursement, it is expected that employees will neither gain, nor lose, financially.

## 1.2 Purpose

The purpose of these guidelines is to:

- Ensure all employees have a clear and consistent understanding of policies and procedures for business travel and expenses
- Provide guidance regarding what expense types are allowed and not allowed while traveling for the benefit of Mobiz
- Ensure that all authorized expenditures meet and comply with all requirements for the most favourable tax and expense treatment for Mobiz
- Ensure conformity of expenditures with the Mobiz Code of Conduct.

## 1.3 Responsibility

Each employee of Mobiz, has stewardship responsibility for managing expenses, but in particular,

- All employees are responsible for reading, understanding and complying with this policy and any additional related guidelines established by their specific region.
- All approvers (Management) are responsible for reviewing all expense reports for accuracy and compliance to policy.
- The Accounting Department is responsible for reviewing expense reports for accuracy, required supporting documentation, and compliance to policy.
- The Controller is responsible for overseeing the administration of all processes and procedures to ensure compliance with this policy.

## 1.4 Enforcement

The company will reimburse employees for all reasonable and necessary expenses while traveling on authorized company business that are in compliance with the guidelines of the Travel and Expense Management Policy.

- The Company assumes no obligation to reimburse employees for expenses that are not in compliance with this policy.
- Travelers and/or Expense Claim Approvers who do not comply with this policy may be subject to delay or withholding of reimbursement and / or disciplinary action up to and including termination.

## 1.5 Exceptions to Policy

Exceptions, deviations or reimbursements for expenses that are not in compliance with this policy require the prior written approval of the CEO.

Traveler non-compliance and lost savings will be recorded, and related information will be provided to Mobiz's Executive, within the Data Privacy regulations permitted under individual country rules.

## 1.6 Contact Information for Travel Policy Issues

Please contact the Human Resources Department with any questions, concerns or suggestions regarding this travel policy.

### 1.7 Travel Policy Updates

Refer to the Mobiz Travel directory on the Intranet under Human Resources/Travel for updates to the policy and contact information.

### 1.8 Policy Review

This policy will be reviewed annually or as required, in order to ensure that the terms are current, fair and representative of relevant corporate and industry conditions. The company reserves the right to change this policy at any time, without prior notice.

## 2.0 Travel Authorization

Team members must obtain authorization for all travel **prior to booking any travel arrangements**.

### Senior Leaders

- Thoroughly completed **Travel Request** forms are to be sent to and approved by the CEO

### Managers/Supervisors

- Thoroughly completed **Travel Request** forms are to be sent to and approved by their Division Leader.

### Team Members (Employees and Contractors)

- Thoroughly completed Travel Request forms are to be sent to and approved by their direct supervisor and Division Leader

**\*All International travel requires final approval by the CEO.**

## 3.0 Alternatives to Travel

Video-conferencing is an effective alternative to travel and represents an opportunity to significantly reduce travel costs as well as Mobiz's impact on the environment leading to climate change. Every potential traveler should consider if the business objective can best be accomplished through a videoconference.

## 4.0 Consultants and Contractors

If a non-employee team member (contractor or consultant) is required to incur travel or entertainment expenses at the request of, and for the benefit of, Mobiz, the guidelines and requirements of the Travel and Expense Management Policy will apply to the same extent as required by the employees of Mobiz, with the following exceptions:

- All travel must be approved before booking, completing and submitting the Travel Request form.
- All flights and hotels will be booked by Mobiz.
- Any flights or hotels that are booked directly and not by Mobiz will not be reimbursed.
- Reimbursement of all other travel-related expenses must be approved by the direct manager. A complete and signed expense form must be attached to the invoice submitted to Mobiz's Accounts Payable Department rather than via the reimbursement procedures outlined for employees in this policy (section 21); however, the invoiced amount must include the approved Travel Request form and supported by the documentation requirements of section 21.5.
- Entertainment expenses of the non-employee incurred in the course of Mobiz business are not reimbursable.
- In no circumstance will personal travel expenses of either the contractor/consultant or a companion/spouse be reimbursable by Mobiz
- Travel insurance coverage does not extend to the non-employee and Mobiz will not provide reimbursement for any travel-related insurance premiums.

## 5.0 Travel Arrangements

### 5.1 Reservation Procedures

All travel requests must be approved before booking your trip. All bookings must be made by Yvette Garcia.

Due to booking systems algorithms, the cost of travel dramatically increases when bookings are made under 3 weeks from date of travel. Therefore, all bookings (eg. flights, hotel, car rentals) must be made at least 3 weeks in advance of the travel date. If an urgent travel requirement arises and such advance booking is not possible, this must be pre-approved by the Division leader. If the Division leader is the traveller, the CEO's written approval is required.

### 5.2 Passports and Travel Documents

Fees for the issuance of a passport are the employee's responsibility.

Other travel document costs (visas, other entry costs) are reimbursable if required for business travel purposes.

- At time of reservation, the Travel Coordinator will inform the traveler of the required documentation.
- Allow for up to 10 business days to obtain the Visa.
- It is the traveler's responsibility to ensure the required documents are current and on-hand during travel.

### 5.3 Exceptions for Travelers with Special Needs

If the traveler requires accommodation beyond that permitted by the Travel and Expense Management Policy due to special needs or circumstance:

- The special requirements must be approved by the traveller's manager prior to booking any travel arrangements and recorded on the employee's Traveler Profile for future reference.
- The approved request must be provided to the Travel Coordinator or Maritime Travel at the time a reservation request is made.

### 5.4 Religious Observances

Every effort will be made by Mobiz to ensure an employee is not required to travel during the time of a religious observance. These limitations should be recorded on the Traveler Profile following discussion with the employee's manager.

## 6.0 Risk Management during Travel

### 6.1 Employees Traveling Together

Mobiz has established limits regarding the number of employees permitted to travel together:

- Not more than three from among the President/CEO and his Direct Reports
- Not more than five of any combination of Mobiz's employees.

Exceptions to these provisions must be approved by the senior Mobiz manager sponsoring the trip.

### 6.2 International Travel Advisories

Safety and security are of primary importance when employees are traveling on Mobiz business. Travel advisories that restrict travel for safety or health purposes are issued regularly by local Government agencies. Information is available on the American Express Online website.

### 6.3 Health Precautions/Immunizations

A Travel Clinic will advise if immunizations are required based on travel destination.

The employee -- based on their medical situation -- is also advised to contact their personal physician to determine if an immunization or other medical intervention is recommended prior to travel.

Immunization costs are reimbursable if required for business travel.

### 6.4 General Travel Safety Tips

While traveling:

- The employee must ensure that company assets are safeguarded at all times.
- It is recommended that Mobiz company logos not be prominently displayed in order to avoid unwanted attention.
- Your laptop, wallet, cell phone and other high-tech gadgets are all targets. Be on the lookout for distraction, thefts, and do not leave your valuables unattended-even at airport security checkpoints.
- Carry emergency telephone numbers. An up-to-date list of emergency contacts should be kept with you at all times.
- Leave the airport as soon as possible after deplaning. Disturbances are more likely to occur in public airport lobbies.
- Carry several days' supply of any medications on your person even on day trips. The rest can be kept in your luggage. Keep a note in your wallet listing your medications, their dosages, your physician's name and phone number, and your blood type. If you are on a medication that requires an injection through a hypodermic needle, such as insulin, you will be required to present documentation from a physician.

### 6.5 Illness during Business Travel

If a traveler becomes ill or is injured while traveling on Company business:

- They must report the illness/injury to their manager and/or to Human Resources as soon as possible. If an employee incurs medical expenses during a business trip:
- The employee must advise the Human Resources department as soon as possible and should contact Global Medical Assistance prior to receiving treatment, if possible. Employees should ensure they have Global Medical Assistance card with them when they travel. Cards are available through Human Resources. Keep receipts for any medical services.
- Speak to Human Resources to ensure expenses are appropriately claimed and reimbursed through the Company's insurance plans.

## 7.0 AIR TRAVEL

### 7.1 Advance Planning

Air travel bookings should be submitted at least 3 weeks prior to planned departure whenever possible.

### 7.2 Air Travel Payment Procedures

Air travel costs should be charged to a personal credit card.

### 7.3 Airline Class of Service

Refer to Section 2 for travel authorization procedure.

All airline tickets will be issued accordingly:

- Economy for flights lasting up to eight hours in duration
- Economy Plus for flights that are 8 – 14 hours in duration
- Business, Business Plus, or a comparable class for flights that are 14 hours or more
- First Class fares are not permitted.

#### 7.4 Upgrades for Air Travel

Upgrades at the expense of the company are NOT permitted unless permission has been granted prior to booking. Team members are not permitted to book air travel at a higher fare in order to use Frequent Flyer program privileges when a lower non-restrictive fare exists on the same flight.

#### 7.5 Lowest Airfare Definition

Travelers are required to book the lowest logical airfare that is determined using the following search criteria:

- Routing requires no more than one additional interim stop each way.
- Time Window: Departure/arrival must be within a reasonable timeframe from the preferred time to travel and be no more than 4 hours before and 4 hours after the preferred travel time.
- Travelers may elect to fly a non-stop flight (over a lower-priced, connecting flight) provided that the additional cost is less than \$100.00 per direction of travel.
- The connecting flight would have added more than a 2-hour extension of travel time each way.

#### 7.6 Airline Frequent Flyer Programs

Travelers may retain frequent flyer program benefits for personal use.

- Participation in a Frequent Flyer Program must not influence flight selection that would result in incremental cost to the Company beyond the lowest available airfare, as required by this policy.
- The traveler is responsible for the record keeping, redemption and income tax implications of program rewards; Mobiz will not intervene to resolve any frequent flyer program concerns, issues, etc.
- Any membership costs associated with a Frequent Flyer program are not reimbursable by Mobiz.

#### 7.7 Airline Club Memberships

Airline club membership costs are not reimbursable.

#### 7.8 Travel on Private and Charter Aircraft

Business travel by Mobiz employees is restricted to corporate and commercial aircraft. Use of charter aircraft while on company business is prohibited. The use of private aircraft for business purposes is not allowed under any circumstances.

#### 7.9 Denied Boarding Compensation

Airlines occasionally offer free tickets or cash allowances to compensate travelers for delays and inconvenience due to overbooking, flight cancellation, changes of equipment, etc. Travelers may volunteer for denied boarding compensation only if:

- The delay in their trip will not cause an increase in the cost of the trip
- The delay in their trip will not result in any interruption or loss of business

Travelers may keep the free travel voucher for personal use.

#### 7.10 Overnight Delays

Should an airline delay or cancellation necessitate an unscheduled overnight stay, the traveler must first attempt to secure complimentary lodging from the airline.

#### 7.11 Weekend/Saturday Night Stay-over

Most business travel does not require weekend stays. Weekend hotel stays and expenses for the Mobiz traveler are reimbursable if the airfare savings due to the Saturday night stay-over (including the cost of additional hotel and meal expenses) accrue to the company.

- Documentation of savings must be submitted with the expense report.
- The traveler must remain at the same business city to qualify for this reimbursement.

### 7.12 Cancellations

Travelers are responsible for cancelling Air reservations.

### 7.13 Lost or Excess Baggage

The ultimate responsibility for retrieving and compensating for lost baggage lies with the airlines. The Company will not reimburse travelers for personal items lost while traveling on business. Employees will be reimbursed for excess baggage charges only when traveling with heavy or bulky materials or equipment necessary for business.

### 7.14 Airport Parking

Reimbursement for short-term parking at airports is not permitted due to excessive cost. Travelers need to use general, long term or offsite parking and provide receipts for reimbursement. In all cases, the availability of airport shuttle service needs to be considered and used whenever possible. The cost of taxi or airport limousine service should be compared to the cost of parking and the lower cost alternative chosen.

## 8.0 Lodging

### 8.1 Making Hotel Reservations

Hotel reservations and costs will be paid using a personal credit card. Travelers require a zero-balance receipt/folio statement upon checkout and must submit this documentation with the expense report. If the receipt is not attached to the expense report, the hotel charges will NOT be reimbursed. Direct billing to the Company is not permitted.

### 8.2 Hotel Selection and Spending Guidelines

- Reservations should be made at least 3 weeks prior to planned departure.
- Premium properties can be used only if attending a professional conference where an event group room rate has been negotiated and the amount does not exceed the rates otherwise available at alternate properties in the destination city. At no other time are premium properties acceptable and any claim for reimbursement will be denied.
- In the US and Canada, Travelers must not book rooms at rates exceeding \$250 per night without prior approval from the CEO
- Travelers are required to verify the hotel room rate at check-in to avoid being overcharged. Travelers are encouraged to ask about the availability of special promotional rates at time of check-in; these rates are market-driven and can be lower.
- It is the traveler's responsibility to review and dispute any discrepancies encountered on the hotel bill.
- Travelers staying a week or longer should inquire about weekly/long-term discounts. Also refer to Section 18 regarding extended stay provisions.

### 8.3 Hotel Upgrades

Travelers are required to reserve Standard rooms only. Travelers may accept room upgrades to suites or executive floor rooms ONLY if the upgrade is at no additional cost to the company.

### 8.4 Assured Reservations and Room Guarantee

Unless otherwise instructed, all rooms must be secured with a credit card to be guaranteed 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.



## 8.5 Hotel Cancellation Procedures

Travelers are responsible for cancelling hotel reservations according to the cancellation terms to prevent being charged for the room.

- Travelers must request and record the cancellation number in case of billing disputes. Note: Cancellation deadlines are based on the local time of the property and may vary by property.
- Travelers will not be reimbursed for "no-show" or cancellation charges unless there is sufficient evidence that the billing is in error, i.e., a cancellation number was obtained.

## 8.6 Early Check-Out Procedures

If the traveler is required to check out earlier than stated on the reservation due to business requirements, any fee charged by the hotel for early check-out is reimbursable. The traveler should consult with the hotel reservations desk to determine if a check-out fee is applicable.

## 8.7 Hotel Health and Fitness Centre Charges

In general, hotels provide health and fitness facilities at no additional charge. If the traveller incurs hotel health/spa or fitness centre charges, the charges will not be reimbursed.

## 8.8 Lodging in a Private Residence in Lieu of Hotel

Travelers staying in a private residence with family or friends while traveling on business are entitled to a \$25 per night allowance with a maximum of \$100 per trip in order to provide a gift to the host. Reimbursement must be supported by original invoices for the item/meal purchased to extend appreciation to friends or relatives for their hospitality. Cash gifts are not permitted. The traveler is required to obtain approval from their manager prior to arranging private accommodation in lieu of a hotel.

## 8.9 Hotel Frequent Guest Programs

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a given number of paid room nights at the hotel. Travelers may retain awards from such programs for personal use. Participation in these programs must not influence hotel selection, which would result in higher costs. Additionally, any membership fees associated with joining these programs are not reimbursable.

# 9.0 Car Rental

## 9.1 Preferred Rental Car Suppliers

Depending on your travel destination, Mobiz may have corporate rental rates preferred companies. This can be confirmed with the Mobiz employee who is booking your air travel.

## 9.2 Making Car Rental Reservations

The use of a rental vehicle is justified only when it is more economical than the local ground transportation alternative, taking safety and travel time into consideration. Personal convenience is NOT acceptable justification.

- Travelers must consider vehicle rental TO their destination when:
  - Driving is more cost-effective than airline or rail travel.
  - Required to transport large or bulky materials.
- Travelers may rent a vehicle AT their destination when it is less expensive than other transportation modes such as taxis, airport limousines and airport shuttles.

## 9.3 Rental Car Payment Procedures

All rental costs are to be charged to the travelers personal credit card. It is the traveler's responsibility:

- When picking up a rental car, to check with the rental car customer service representative for any promotional rates, last-minute specials or free upgrades.

- To inspect the car and note any existing damage on the contract before the vehicle is accepted.
- To review and dispute any discrepancies encountered on the car rental invoice.

#### 9.4 Rental Car Size Guidelines

Intermediate size (or smaller) cars will be reimbursed for employees traveling alone or in a group of up to three employees, unless extenuating circumstances (e.g., medical, physical, etc.) dictate otherwise. A Full-size vehicle is permitted if the traveler is required to transport bulky equipment or more than three employees travel together in a single vehicle. Approval prior to booking is required for any vehicle larger than Intermediate size.

#### 9.5 Rental Car Upgrades

Travelers may accept car rental upgrades only if there is no additional cost to the Company.

#### 9.6 Rental Car Accessories

Costs associated with car accessories such as a GPS system, etc. need to be approved by manager prior to rental.

#### 9.7 Car Rental Insurance

Car rental insurance is to be purchased at the time of the rental. In the event of an accident, this will be the primary insurance for the incident. In the event that insurance was not purchased at the time of the rental, the employee's credit card that was used for the rental may provide coverage and will be the primary insurance. In the event that the credit card company does not provide car rental insurance, the employee is responsible for covering the costs of the incident.

#### 9.8 Rental Car Cancellation Procedures

Travelers are responsible for cancelling rental car reservations by using the same method as their booking procedure (i.e. online, contacting the Travel Coordinator). If the car rental agency is contacted directly, the traveler must request and record the cancellation number in case of billing disputes.

#### 9.9 Returning Rental Cars and One Way Rentals

All rental cars must be returned to the city of origin unless a one-way rental has been approved prior to travel. The vehicle must be returned in the condition received and at the specified time to avoid charges for damages or additional hours.

#### 9.10 Refuelling Rental Car Prior to Return

The rental vehicle must be returned with a full tank of gas to avoid refuelling fees by the car rental company.

- Fuel charges are reimbursable.
- Fill up option should not be purchased unless it is equal to or less than applicable fuel costs.

#### 9.11 Rental Car Accidents

Should an accident occur while driving a rental car, travelers must immediately contact:

- Local authorities, as required
- The rental car company

At the earliest convenience, the traveler should inform Human Resources of the accident.

The traveler is required to obtain and keep a copy of the accident report. The insurance company and car rental agency require a written accident report and police report; in addition, the insurance company requires the final rental invoice, which includes the costs related to the accident. It is the traveler's responsibility to obtain these reports.

#### 9.12 Parking and Toll Charges

Necessary parking and toll charges are reimbursable. Receipts must be provided for parking detailing location and duration.

#### 9.13 Traffic and Parking Violations

Traffic and parking violations while operating a rental vehicle or a personal vehicle for business purposes are not reimbursable.

#### 9.14 Rental Car Club Memberships

All employees are eligible to enrol in car rental agencies' benefits clubs. Travelers may retain awards from such programs for personal use. Participation in these programs must not influence car agency selection, which would result in incremental cost. Any membership fees associated with joining these programs are not reimbursable.

## 10.0 Rail Travel

#### 10.1 Making Rail Travel Reservations

Rail must be used when:

- It is less expensive than air travel and adds no more than one and a half hours to the total travel time.
- Total elapsed travel is less than if driving.

Travelers are responsible for cancelling rail reservations by using the same method as their booking procedure. If the Rail Company is contacted directly, the traveler must request and record the cancellation number in case of billing disputes.

#### 10.2 Rail Travel Payment Procedures

All travel must be paid for with the traveller's personal credit card.

#### 10.3 Class of Service – Rail Travel

Rail travel must be booked in Coach/Economy class.

## 11.0 Other Transportation

#### 11.1 Personal Car Usage Guidelines

Employees may use their personal car for business purposes under the following conditions:

- If it is less expensive than renting a car, taking a taxi or alternate transportation
- If it is more timely than taking public transportation
- When transporting company goods for delivery

Frequent use of personal vehicles for business is not allowed deemed essential for the nature of the travelers role (eg. Sales). **It is the personal responsibility of the owner of a vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers.**

#### 11.2 Reimbursement for Personal Car Usage

Travelers will be reimbursed for business usage of personal cars at the current Business Mileage Rate established by Mobiz at time of travel. This rate is not to exceed the rate established from time to time by Revenue Canada (Canadian Employees) or Internal Revenue Services (US Employees). Personal mileage reimbursement is intended to cover all costs related to operation of the vehicle including service, maintenance (gas, oil), insurance and depreciation. Mileage reimbursement excludes normal round trip to and from work. If an employee chooses the option to drive instead of fly the reimbursement of mileage will not exceed the cost of an airline ticket, at time of reservation request.

NOTE: If an employee is using a personal vehicle, while on company business the Non-Owned Vehicle coverage will apply in case of an accident

To be reimbursed for use of a personal car for business, travelers must provide on the expense report:

- Purpose of the trip
- Date and location
- Receipts for tolls and parking
- Mileage log, when the mileage reimbursement claimed exceeds \$10 per day
- Google map with routing showing appropriate mileage

### 11.3 Other Ground Transportation

The most economical mode of transportation must be used to and from airports, bus and rail terminals when the employee is not accompanying a customer.

- All charges must be supported by receipts.
- Employees traveling to the same location should share ground transportation to and from the airport whenever possible.
- The use of taxis is encouraged for local travel, where no other more economical means of transportation is available (eg. airport shuttle/private car) or for short-term trips at foreign locations where ground transportation is anticipated to be only required for the trip to and from the airport and hotel.
- Travelers will be reimbursed for personal car mileage to and from the airport if the use of a personal vehicle is the most economical.
- Private limousines or car services should be used only when valid business reasons preclude the use of more economical modes of transportation. Approval prior to booking is required.
- Employees may use ferries, car ferries or the Channel Tunnel where the total cost is less than air or rail fare to the same location and there is no loss of working hours.

## 12.0 Spouse/Companion Accompaniment during Business Travel

Mobiz will not reimburse travel and entertainment expenses incurred by a spouse or other individual accompanying an employee on business unless:

- There is a bona fide business purpose and material and direct benefit to the Company for taking the spouse or other individual.
- The spouse/companion is a company employee and is required to be in attendance.

In the event that the companion/spouse is approved for travel coverage:

- Requests for reimbursement must be made on a separate expense form but accompany the expense form of the employee.
- Is subject to the same travel policy guidelines as the employee.
- Reimbursable travel must be approved in writing by the employee's supervisor or manager prior to making travel arrangements.

The employee will be advised of any tax implications associated with company-paid spousal travel and the necessary tax treatment will be completed by the Payroll department.

## 13.0 Personal/Vacation Travel

### 13.1 Combining Personal with Business Travel – General Guideline

Personal/vacation travel may be combined with business travel:

- Only if the travel does not require additional destinations.
- With the approval from the traveler's supervisor.

- Provided there is no additional cost to the company.

Mobiz will NOT pay for vacation expenses such as sightseeing, bus tours, souvenirs and personal expenses, such as movies, health club fees and meals.

## 14.0 Meals & Entertainment

### 14.1 Personal Meal Expenses

Personal meals are defined as meal expenses incurred by the individual traveler when on an out-of-town business trip.

- Travelers will NOT be reimbursed for personal meals when in their home city unless attending conference or training or other business-related activity.
- Personal meal expenses will be reimbursed according to submitted itemized receipts. (receipts showing the total only are NOT acceptable.)

### 14.2 Per Diem

Per Diem is allowed when staff is required to be away from their primary residence or primary work location at meal time, and meals are not included in the living arrangement. This per diem covers meals and incidental expenses, but does not cover transportation or accommodation.

- USD75.00 per day for all US locations with the exceptions of New York, Aspen and Hawaii, which will be USD95.00 per day
- USD100.00 per day for Bermuda, Turks and Caicos, and the island of Lanai (if approved by the Project Manager)
- CAD95.00 per day for all Canadian locations

When claiming Per Diems on expense reports, it must be broken out by day. Expense reports are to be approved within 72 hours of submission.

When travelling away from your home location for a single day trip, per diem is not applicable. Receipts must be submitted, and should be based on the breakdown above, with number of meals claimed coinciding with flight times. (if destination arrival is at 9:00 AM and departure is at 7:00 PM, lunch and dinner may be claimed)

### 14.3 Employees Dining Together

When more than one employee is present at a business meal, the most senior level individual is required to pay and expense the bill. If a senior leader is not present, team members are to pay and expense their own individual bills.

### 14.4 Business Meal Expenses

Business Meals are defined as meals taken with customers or suppliers during which a specific business discussion or meeting takes place. Employees will be reimbursed for business meal expenses according to actual and reasonable costs. Business meal expenses will be reimbursed only when the employee can demonstrate a clear business purpose. The expense report must provide:

- The specific business purpose of the meal.
- The name(s) and title(s) of all attendees.
- Name and location where meal/event took place.
- The company affiliation.
- Exact amount and date of the expense.

Please note when claiming a business meal per diem is to be adjusted accordingly.

#### 14.5 Business Meals Taken With Other Employees

Employees may be reimbursed for business-related meals taken with other employees ONLY if one of the following circumstances applies:

- When a customer or supplier is present
- When, for confidentiality reasons, business need to be conducted off company premises
- When authorized by the employee's supervisor or manager for testimonial reward, recognition or other appropriate business purpose.

#### 14.6 Entertaining Customers

Entertainment includes events such as country clubs, theatres and sporting events, whereby a business discussion takes place during, immediately before or immediately after the event. Note that gentleman's clubs and other forms of adult entertainment are not reimbursable.

Entertainment expenses are strictly limited to those employees authorized to entertain customers, suppliers, or guests as part of normal business relationships. Travelers will be reimbursed for entertaining customers or suppliers:

- If the person entertained has a potential or actual business relationship with the company, or
- If the expenditure directly precedes, includes or follows a business discussion that would benefit the company.

The following documentation is required for expense reporting:

- The specific business purpose of the meal
- The name(s) and title(s) of all attendees
- Name and location where meal/event took place
- The Company Affiliation
- Exact amount and date of the expense

#### 14.7 Meal Reimbursement for Working Late/During Holiday or Weekend

Meals taken by an employee who is required to work in the office (away from home) for more than 10 hours per day or during a holiday or weekend may be reimbursed up to a maximum of \$15 per day. An original receipt with nature of work performed documented on the receipt must accompany the expense report.

#### 14.8 Alcohol Consumption

The consumption of alcohol during a personal meal, business meal or business entertainment is not permitted unless prior written authorization is obtained from the CEO. Company employees are to fully consider the appropriateness of alcohol during business events and the company's liability when serving and/or consuming alcohol.

#### 14.9 Documentation and Government Tax Reporting Requirements

An original receipt must be submitted with the expense report for any individual meal, business meal or entertainment expense regardless of amount. In addition, for business meal and entertainment expenses, the following documentation is required for taxation purposes, and must be recorded on the expense report:

- Names of individuals present, their titles and company name
- Name and location of where the meal or event took place
- Exact amount and date of the expense
- Specific business topic discussed
- 

### 15.0 Tipping/Gratuities

Gratuities for services such as those listed below will be reimbursed, based on the destination and quality of service rendered:

- Airport Skycap Porter \$1 per bag

- Bell Service/Porter \$1 per bag
- Valet Parking \$1-\$2 (if baggage, \$1 per bag)
- Lobby Attendant (None for opening doors or calling a taxi from the stand; \$1 for help with luggage or obtaining a taxi from the street)
- Housekeeping \$1/\$2 per day
- Taxi drivers 15% of the total fare
- Wait Staff 15% of the total bill (excluding taxes).

Any tips considered excessive will not be reimbursed.

## 16.0 Travel-Related Telecom

It is the responsibility of the traveler traveling internationally to ensure appropriate roaming plans are in place to minimize the cost. Mobiz will only reimburse the traveler for the plan upcharge required to have phone coverage in the travel destination.

### 16.1 Air/Rail-Phone Usage

Except in an emergency, or when a critical business issue is involved and no alternative exists, travelers are prohibited from using air phones, rail phones or phones in car services.

### 16.2 Hotel Telephone Usage

To avoid substantial charges added by hotels to telephone bills, travelers must:

- Use a personal cell phone, calling card, public phone, or call collect whenever possible.
- Use a toll-free number for business calls whenever possible.
- Have the home office place the call or call collect when traveling outside your country.
- Phone from local company offices whenever possible.

### 16.3 Mobile Phone and PDA Reimbursement

When using personal mobile phones for business, employees will not be reimbursed for:

- Telephone equipment charges
- Monthly access charges
- Voice Mail, Call Answer and all other special features

## 17.0 Travel Insurance

### 17.1 Insurance Coverage during Travel

Employees and contractors are required to verify that they have sufficient travel insurance prior to travel.

- For any questions regarding additional Travel Accident Insurance, please contact the Human Resources Department.

### 17.2 Loss/Theft of Valuables While Traveling

- If a loss of Mobiz property occurs the incident must be reported to the Human Resources department.
- If the loss is the result of theft a written report must be made to local law enforcement authorities and a copy of the report submitted to the Human Resources department.
- For the loss or theft of personal property, employees must file a claim with their personal property insurance company/agent to determine policy coverage. The Company will NOT reimburse expenses for the loss or theft of personal items or valuables while traveling.

## 18.0 Extended Stay/Temporary Foreign Assignment

An extended stay or temporary assignment is defined as 12 weeks or more away from the employee's regular place of business, at the request of Mobiz for purposes of carrying out Company-related activities. This type of assignment is subject to individual contract. Contact the Human Resources for more detailed information.

## 19.0 Other Reimbursable & Non-Reimbursable Expenses

### 19.1 Other Allowable Travel-Related Expenses

The following incidental expenses, when directly related to business travel, may be reimbursable provided they are appropriate in the country incurred, and are identified separately and supported by original receipts:

- Laundry, dry-cleaning and valet services
- Parking & Tolls
- Gasoline for rental vehicles
- Ground transportation
- Currency Conversion costs
- Personal car mileage
- Seminar fees
- Taxis
- Visa fees
- Immunization costs

### 19.2 Non-Reimbursable Expenses

The following is a list of expenses, although not all-inclusive, that are NOT reimbursable:

- Adult Entertainment
- Alcohol, unless pre-approved
- Annual dues on a Personal Credit Card
- Barber/Hairstylist Expenses
- Car Washes
- Club memberships or fees
- Corporate Amex Card delinquency fees
- Credit card rewards plans membership fees or personal credit card fees
- Dependent Care, unless less than 48 hours' notice of the need to travel was provided
- Donations to charity (unless pre-approved)
- Hotel Room Movies
- Hotel No-Show/Cancellation Charges
- Kennel Fees/Doggie Day Care
- Lost Cash
- Lost personal items and valuables
- Loyalty or Rewards Programs Membership Fees
- Movies
- Personal Articles (toiletries, magazines)
- Personal entertainment
- Purchase of formal attire
- Routine car maintenance
- Airline membership fees/dues
- Shoe shine, shoe repair
- Snacks or other meals beyond breakfast, lunch or dinner
- Snow removal, lawn care
- Souvenirs, personal gifts
- Spa services
- Supplementary personal life insurance or other insurance premiums
- Traffic & Parking Fines
- Expenses related to vacation or personal days while on a business trip for employee or travel companion

## 20.0 Payment Methods

### 20.1 Personal Credit Card

All expenses will be charged to a personal credit card.

### 20.2 Late Penalties and Delinquency Charges

Late penalties and delinquency charges are NOT reimbursable.

### 20.3 Cardholder/ Employee Termination

Refer to section 1.9 of this policy.



## 20.4 Cash Withdrawal

Mobiz does not issue internal cash advances.

## 20.5 Central Billing and Direct Invoicing

Central billing and direct invoicing for business-related travel and entertainment expenses are not permitted, unless previously authorized.

# 21.0 Expense Reporting and Reimbursement

## 21.1 Approved Expenses submission

All travel expense submissions must include an approved Travel Request form that is dated and signed.

All other business expenses must be approved by the direct manager prior to submission.

All expense submissions are to be sent to Brittany Jackson at [bjackson@mobizinc.com](mailto:bjackson@mobizinc.com).

## 21.2 Timing for Expense Report Completion and Submission

For all expenses put onto an employee's personal credit card, expense reports must be submitted a MINIMUM of 7 Business days prior to pay date.

Employees who have incurred business related expenses must submit expense reports by the 10th of the following month. Travelers who do not file the necessary expense report within the required time will be subject to disciplinary action.

## 21.3 Approval/Authorization Process

Responsibility for controlling employee expenses rests with the employee and their manager. This includes:

- Instruction and counselling prior to the expenditure of funds.
- Review of reported expense, to ensure that all expense claims are proper, reasonable and justifiable.
- No employee is authorized to approve their own, a peer's, or a superior's Expense Report.
- Approvals of Executive Expense Reports are subject to the provisions of Section 12.
- Each Expense Report will be reviewed by the manager for reasonableness of business purpose and compliance with the Travel and Entertainment Expense Management Policy.

## 21.4 Receipt Limits

Original receipts are required for all expenditures of \$10 or more.

## 21.5 Documentation Requirements

Travelers must provide the appropriate documentation as follow:

- Receipts for expenditures exceeding \$10, in order to claim reimbursement.
- All Expense Reports must state the business purpose.
- Evidence of any requisite pre-approvals must be attached to the Expense Report.
- The Company will not reimburse any expenses without proper documentation.
- Electronic receipts are acceptable in lieu of original receipts provided that the detail on the receipt includes the name of the payee, amount of the charge, transaction date and form of payment.
- Detailed restaurant/meal receipts must be submitted along with the credit card slip.
- When original receipts cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a written statement should be provided explaining why such receipts are not being submitted with the Expense Report.

**Any attempt to alter receipts will result in disciplinary action up to and including termination.**

### 21.6 Location Expenses

If you are hired to work at a specific location, your expenses will be reimbursed based on that locale. Should you seek and gain approval from HR and your manager, to move from the original location – please NOTE – your expenses will only be paid based on the original hire location. Should you move from the original location of hire, without prior approval from management and HR, your expenses will not be reimbursed.

### 21.7 Categorization of Expenses

It is mandatory for tax reporting purposes and financial statement issuance that all expenses be categorized correctly. The Concur expense system requires that each expense item is reflected individually; expenses cannot be combined simply because all items appear on a single invoice (a hotel invoice/folio, for instance). Expenses must be broken out into all applicable categories as required by the expense reporting tool.

### 21.8 Converting Foreign Currencies

To ensure accurate reimbursements in the traveler's local currency, please use the amount from the bank or credit card statement.

### 21.9 Expense Report Audits and Exception Reporting

Mobiz's Accounting Department will conduct basic processing audits to ensure compliance with financial authorities as well as confirming that original receipts support all expenses. Random audits on completed Expense Reports by the Accounting Department will also be conducted on a regular basis concentrating on the type, reasonability and justification of expenses, with findings reports and recommendations submitted to the appropriate Manager.

Post Audits may be conducted from time-to-time based on special requests from Executives/Managers focusing on specific categories of expenses such as entertainment or miscellaneous expenses.



## APPENDIX A

### TRAVEL REQUEST FORM

Last Name, First Name:\_\_\_\_\_

Department:\_\_\_\_\_

Trip destination: City/Country:\_\_\_\_\_

Dates of the trip:\_\_\_\_\_

Purpose of the trip: ☐ Work stay ☐ Training/education ☐ Observation ☐ Other

Occasion/Reason:\_\_\_\_\_

The following persons are also taking part in the trip: \_\_\_\_\_

Substitute while away: \_\_\_\_\_

Intended method of travel (mark all that apply and state a reason for those marked with a \*)

☐ Train

☐ Company vehicle

☐ Airplane

☐ Rental Car

☐ Private vehicle

☐ Business travel using personal vehicle has been substantiated as official business travel need

☐ Private vehicle use is for personal reasons. The employer is not responsible for property damage

Reasoning:\_\_\_\_\_

\_\_\_\_\_  
Signature

Date:\_\_\_\_\_

\_\_\_\_\_  
Approver Signature

Date:\_\_\_\_\_

