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MACROCOMM GROUP HUMAN RESOURCES TRAVEL AND ACCOMMODATION ENTITLEMENTS POLICY

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CHANGES MADE		
Clause 7.1 saw refinement, and a new Section 9 – Use of Company Vehicles was added.		
STAKEHOLDER NAME AND DESIGNATION	SIGNATURE	DATE
Yakshini Naidoo (Macrocomm Group Director – Human Resources and Corporate Shared Services)		
Elton Chettiar – Chief Operating Officer		
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Kumaran Govender – Financial Manager		

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1 Purpose

The purpose of this policy is to:

- Describe the types of expenditures that are reimbursable by the Company.
- Inform employees of their responsibilities to control and report travel and entertainment.
- Describe the process for an employee to file and obtain travel expenses and reimbursement.

2 Objectives

The objective of this Policy is to set out the travel and accommodation guidelines to employees who participate in Company business away from their specified office.

3 Air Travel

All air travel is to be pre-approved by the designated head in each Business Unit and CEO. The Travel and Accommodation Pre-Approval Request Form (MG-FIN-FRM-TRV 202408.05 MG FINANCE PREAPPROVAL TRAVEL REQUEST FORM) needs to be completed and signed off prior to any business travel. All domestic air travel is to be planned and must maximize client working hours. Travel to clients must be considered only after all other options have been considered e.g., virtual meetings, combined meetings etc.

3.1 Domestic air travel

All employees travel economy class.

3.2 International air travel

This travel will also be economy unless specifically approved based on valid reasons by the CEO.

4 Car Hire

When required, a car rental company vehicle (category B or equivalent) will be hired through either the procurement department or CEO's office for business related travel. The procurement department will finalise the booking based on the best available rate, or agreement with suppliers. The normal process is to source

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3 quotations from existing preferred suppliers, prior to making a final selection. Higher category cars will only be by special request to the CEO.

In certain instances, the company may advise for you to use the uber option and claim a reimbursement from the company. This will be done based on the discretion of management.

5 Accommodation

Accommodation equal to a tourist class (3star) hotel or a Company approved hotel or B&B will be supplied at the Company's expense in the event that an employee is required to be away from home over night and shall be pre-approved by the relevant manager.

The amount per night for accommodation is capped at R1200 (One thousand, two hundred rands) per night and will be reviewed annually in line with inflation. For group travel and accommodation (more than 2 individuals travelling together), the Company will first get quotations from self-catering apartments through options such as Air BnB, Hotels.com, Expedia and Agoda Bookings.

Any alternative accommodation which requires company payment is to be approved by the CEO.

Should the employee make use of friends or a family member for accommodation purposes away from home whilst on business travel, he/she will be granted a monetary allowance of R500 (five hundred rands) per night, which is deemed inclusive of accommodation and excludes all meals.

6 Bookings and Payment

All domestic bookings are to be done via the CEO's office or procurement department. Domestic travel arrangement bookings need to be made a minimum of 3 days in advance. Any changes to the booking after confirmation will have to be approved by the respective Divisional Head. Where changes were done by the employee and were not planned for, it will be for the cost of the employee.

7 Subsistence Allowance:

7.1 Domestic allowance

For local travel an employee will be entitled to claim for meals and soft drinks to the value of up to R380-00 (three hundred rand and eighty rand) per day should hotel/B&B accommodation be utilized. However, if breakfast is included in the

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accommodation booked then only the value of R300-00 (three hundred rand) can be claimed per day.

Employees should exercise reasonable judgement on drinks consumed. Should an approved lunch or dinner entertainment or other incidental costs be incurred in excess of the R380-00 (three hundred and eight rand), approval for additional payment may be requested to the Divisional Head, and such may be claimed back from the Company **if approved**.

For group travel, for an extended period of time (i.e. more than 3 days), the Company will apply the option for a grocery allowance as opposed to a daily subsistence allowance per person. This will be at the discretion of the Company.

7.2 International allowance

As accommodation and flights are prepaid, a relevant currency allowance for incidentals equal to R1000 (One thousand rand) per day will be granted upfront. A claim form accompanied by receipts of expenditure will be required on return. Additional expenditure claims will be refunded on approval by the CEO. All private expenses are for the account of the employees.

Reimbursed travel claims need to be submitted to the CEO within a 3-month period of the expense been incurred by the employee. All international expenses require the approval of the CEO

8 Use of private vehicle for company business

Employees who do not have a structured travel allowance as part of their CTC package structuring and who travel less than 8000 km per year for pre/post-approved once-off and or shorter occasional business-related trips, with their private vehicles, will be entitled to claim reimbursement for the kilometres travelled. Such claim will be reimbursed at:

- The AA and SARS Rate for each financial year and will be reflected accordingly as a non-taxable reimbursement on the employee's IRP5. No logbook is required. The AA and SARS Rate for period 1 March 2025 to 28 Feb 2026 is R4.76/km.

Employees who do business travel in excess of 8000 kilometres per year, may structure an approved taxable travel allowance as part of their total cost to company packages (Current SARS travel tax rates are applicable). Such employees are required to maintain a logbook to be submitted at their annual assessments with SARS and therefore their IRP5's will also reflect such reimbursements. This

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reimbursement rate will be circulated regularly, based on updates received from the Automobile Association with fuel or other price movements.

Due consideration must however be taken as to whether travel with private vehicles has been considered when salary packages were finalised.

In the event of an employee electing to travel by vehicle instead of by air then reimbursement would be on the same rate per kilometre as outlined above; however, this cost should not exceed the costs of the air ticket.

An employee undergoing training and who is not in receipt of a car allowance would also be eligible for reimbursement.

An employee travelling to the airport in order to catch a business flight may:

- Claim the lower of the travel kilometres from home to the airport or the office to the airport.
- Claim a return trip only, a double return trip is not claimable in the event that the employee arranged for someone to drop them off at the airport.

9 Use of company cars for business travel

The company owns vehicles which can be utilised by employees and consultants for the express use of business projects and initiatives, with prior approval from the relevant Divisional Head and Head of Procurement.

Vehicle usage must be aligned to the company code of conduct at all times.

Employees and consultants are requested to apply a reasonable level of responsibility when using company vehicles. Any fines/ accidents will be investigated and should the outcome of such investigation show negligence on the part of the employee or consultant, the costs of the fines/ insurance excess will be for the employee. Repeat offences will warrant resumption of the company disciplinary process.

Each car will have a dedicated petrol card, to be used in conjunction with the logbook. Petrol cards are only to be used for the allocated vehicle

Any misuse of the company petrol card will lead to immediate disciplinary action and possibly leading to dismissal.

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10 Reimbursive travel expenses

Reimbursed claims (form: *MG-FIN-ECF 202310.00 MG FINANCIAL EXPENSE CLAIM*) need to be submitted within a 3-month period of the expense being incurred by the employee or else the employee will forfeit the claim.

Employees are required to collate their expenses and after obtaining the relevant approval from their Manager submit their claim to the Finance Department by the 25th of each month for payment by the 5th of the new month. Should reimbursement be required sooner, a justification may be lodged with the General manager, and quicker payment processing considered.

Any other expenditure, including parking and toll fees, that an employee incurred while away from the employee's specified offices are to be submitted for approval on the relevant expense claim form. It is the responsibility of the employee submitting the claim to ensure the total amounts being claimed tally correctly.

The Company will reimburse car parking expenses for a maximum of 3 consecutive days away from home for each business trip. Periods away from home in excess of the 3 days require the employee to be dropped off at the airport.

All local expenses require the approval of the relevant Department Manager and Finance Manager.

11 AUTHORISATIONS

ALL TRAVEL AND ACCOMODATION MUST BE APPROVED BY THE CEO OR AUTHORISED REPRESENTATIVE OF THE COMPANY, PRIOR TO ALL BUSINESS TRAVEL BEING UNDERTAKEN.

RECORDS

Pre-Approval Travel Request Form

Expense Claim Form