

India Travel Standard Operating Procedure (SOP)

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1 Principles

At Nokia we do the right thing and spend like it is our own money. We make the right choice and are responsible for our decisions.

We are committed to high standards of honesty, integrity and ethical conduct, and those standards reflect in this Travel Policy.

2 Purpose

We use good judgment to protect Nokia assets everyday and we do the same when we travel. The purpose of this policy is to facilitate safe and efficient business travel. This policy applies to everyone at Nokia, to all companies and controlled joint ventures that are part of the Nokia Group, and to consultants and contractors travelling for Nokia.

Country-specific additions may be made, in consultation with the owner of this policy, only if necessary to comply with the country's legal and tax requirements. No other change to this policy at the local level is allowed.

The Country Management Team is responsible for agreeing and implementing the local travel policy.

3 Target travel cost and approvals

Each Nokia N-1 unit is allocated a target travel cost for the year and is responsible to manage all travel within that target travel cost. All units should cascade the target travel costs to a sub-unit level. Regular travel reporting will provide transparency on travel costs and traveler behaviors to N-1 units.

Line managers with financial approval limits are empowered to make the right travel decisions, approve travel and to manage the travel costs cascaded to their respective teams.

There shall be no more than 2 levels of approval for any travel. In most cases one level of approval should suffice.

GLT (Group Leadership Team) members may delegate approval for business class travel and any other temporary travel restrictions related approvals (e.g. travel ban) to any line manager(s) with financial approval limits in their unit. The delegation must be documented and archived for audit purposes.

4 Travel process

Plan > request > book > travel > expense

Plan

- Before planning a business trip, consider utilizing virtual technology as an alternative.
- Start planning a trip at least 14 days in advance to ensure optimized total cost.
- Ensure needed validity of your passport, obtain any required visas and other travel documents for the destination country.
- Ensure you are aware of any entry requirements in the destination country and comply with them.
- Ensure that you have a corporate credit card, which must be used for all company expenses where applicable.
- Keep your traveler profile up to date.

Request

- Request for a business trip should be made at least 14 days in advance.
- Written approval (preferably Concur Request) for the business trip must be obtained from the line manager, according to Nokia financial approval limits, and attached to the Expense Claim
- Pre-travel approval is waived for Nokia CEO, N-1 and N-2 leaders.
- Pre-travel approval is waived if the estimated total travel cost is less than 200 Euro and no air ticket is needed.
- Travel to high risk or extreme risk destinations must be approved by Health and Safety Team before purchasing tickets.
- Any deviation from air, hotel, rental cars proposed from the travel agency or self-booking tool that result in a cost increase requires specific line manager approval, according to Nokia financial approval limits.
- All travel must be in economy class except as stated below for long haul flights (min 6 hours flight time):

Premium Economy or similar comfort class (long haul only)	Approver	2 nd Approver
When the price difference in flight costs between economy and premium economy/similar comfort class is up to 30%	Line manager	N/A
When the price difference in flight costs between economy and premium economy/similar comfort class is >30%	Line manager	GLT member (or delegate)
One-off exceptions to travel in business class (long haul only)	Approver	2 nd Approver

When there is a meeting immediately after arrival with Nokia customer, prospective customer or other external stakeholder with direct impact on Nokia business	Line manager	GLT member (or delegate)
The traveler is accompanying a Nokia customer who travels in business class	Line manager	GLT member (or delegate)
Fixed term exceptions to travel in business class (long haul only)	Approver	2 nd Approver
Frequent traveler: forecasted 10 long-haul flights (min 6 h) in a year.	Line manager	GLT member (or delegate)

Book

- All reservations for airlines, hotels and rental cars must be made using a Nokia approved travel agency, self-booking tool or application.
- The most economical price option should be booked keeping in mind “total cost of travel” concept.
- For continuity of operations, the guiding principle is to have no more than half of the GLT (Group Leadership Team) or Business Group or Function Leadership team traveling on the same aircraft or vehicle on any trip. Staying in the same hotel is acceptable however effort should be made to limit the number of executives staying on the same floor. Exceptions to the process must be approved by the Head of Health, Safety and Physical Security

Travel

- Utilize public transportation and share taxis with your colleagues, where possible and safe.
- All travelers should be conscious of their safety and security during business trips. More information on travel security is available on the Health and Safety portal.

Expense

- All travelers must claim expenses as soon as possible to avoid late payment fees and corporate card blockings.
- The line manager must take proactive steps to ensure that his/her direct reports complete expense reports in a timely manner.
- The line manager’s responsibility is to:
 - review, approve or reject claims without undue delay.
 - ensure that his/her direct reports comply with this policy and Country specific SOPs (Standard Operating Procedures).
 - ensure that his/her direct reports appropriately use the corporate credit card according to the applicable credit card guidance.
 - ensure that only reasonable expenses are allowed. Expenses that are not essential or are without a business justification are presumptively unreasonable.

- Daily allowance and meal reimbursement limits are maintained globally and updated on an annual basis.

5 India specific additions

Pre-Travel approval

Any travel request must be approved by the line manager in Concur before the trip starts.

Daily allowance and meal reimbursement

a) International Travel

Nokia has defined [international daily allowance or meal reimbursement limits](#), which are updated annually and maintained in country specific SOP due to taxation rules.

How daily allowance changes if meals are provided as part of the trip:

- If meals are provided as part of the trip (e.g. lunch is provided as part of a business meeting or there is a meeting over dinner with a customer) the limits and allowances will be reduced. It is the traveler's responsibility to indicate in the expense claim where meals have been provided.
- Reduction is 20% for breakfast, 30% for lunch, and 50% for dinner in case of international travel. In practice, if all 3 meals are provided on a day, no allowance will be paid, and no additional meals will be reimbursed. Generally, reduction does not apply for domestic travel.
- If breakfast is not included in the room rate, the traveler can claim the cost of breakfast. You need to be able to provide evidence that breakfast was not included in the room rate.
- India follows the daily allowance system, so you do not need to provide meal receipts, but you need to reduce the daily allowance amount with respective percentage depending on which meals have been provided when you fill in your expense claim.
- In case two employees are travelling on the same trip and share the hotel room, then both employees can claim additional daily allowance equal to 50% for international travel, provided that additional daily allowance will result in overall savings to Nokia compared to the additional room booking. This option will not be applicable for those projects which requires original hotel receipts submission to the customers as per contractual arrangements with Nokia.

b) Domestic travel

- The rate in case of domestic travel is:
 - 1200 INR per day for: Delhi/NCR, Kolkata, Mumbai, Chennai, Bangalore, Hyderabad, Ahmedabad, Jaipur, Pune
 - 900 INR per day for: rest of India
- In case two employees are travelling on the same trip and share the hotel room, then both employees can claim additional daily allowance equal to 100% for domestic travel provided that additional daily allowance will result in overall savings to Nokia compared to the additional room booking. This option will not be applicable for those projects which requires original hotel receipts submission to the customers as per contractual arrangements with Nokia.
- In case employee stays at an own arranged accommodation, not paid by Nokia, thus saving cost to Nokia, can claim additional Daily Allowance equal to 100% for domestic travel.
- If the business trip is extended beyond 6 months at any location, the employee will no longer be eligible for daily allowance. For any stay which is expected to be 6 months or beyond, the employee and line manager need to decide on a transfer as per employee relocation policy in conjunction with HR. In case of justified business reasons for providing full daily allowance beyond 6 months cap as mentioned above, approval needs to be obtained from the Business group / Line Head in consultation with HR.

Hosted team meals

Hosting team meals should adhere to common sense guidelines and to the Nokia Code of Conduct. It is the responsibility of the employee to ensure that meals and other expenses should be reasonable under the circumstances and modest rather than lavish. The most senior employee present should pay for the expenses and submit the expenses through the travel expense claim process. An attendee of the event cannot be the approver for the same.

The expenses must have the following back-up information along with expense receipt(s) added to the expense claim:

- Name and title of the people hosted
- Date and place

On-site meals – (Meals arranged at Nokia Premises)

Nokia on-site meals expense can be claimed by the person who paid the expenses with the below process: - Expenses should be approved by senior most local company employee of the cost

center who will bear the expense. If the senior most local approver is also part of the meal event, then it should be approved by his LM in Expense claim tool or over email which can be attached with the claim. If the LM of senior most local employee was also part of the meal event, then it should be cross approved by respective F&C lead in India. The expenses must have the following back-up information along with expense receipt(s) added to the expense claim:

- Name and title of the people hosted
- Date and place

Entertainment

Entertainment means an event of a lunch, dinner, leisure activity or event of similar nature where a representative of Nokia is accompanying the receiver of the entertainment. [Corporate Hospitality and Gifts SOP](#) should be followed for any entertainment related expenses.

Internal Entertainment: -

- All internal entertainment expenses should be approved by the line manager.
- When approving amounts, line managers must adhere to specific BG/function policies.
- The amount of alcohol can not exceed 60% of the total bill.
- Any Exceptions must be approved by the local BG head/Function head
- The most senior employee present should pay for the expenses and submit the expenses through the travel expense claim process. An attendee of the event cannot be the approver for the same
- The expenses must have the following back-up information along with expense receipt(s) added to the expense claim:
 - Name and title of the people hosted
 - Date and place

Customer Entertainment

- For any customer entertainment, pre-approval should be taken from the line manager and limits as per global Corporate Hospitality and Gift Policy should be adhered to.
- For Government customer, [GTE tool approval](#) should be taken for in advance.
- The amount of alcohol can not exceed 60% of the total bill.
- Any exception should be approved by local BG head/Function head and compliance team.

Corporate credit card related key highlights

Payment method in India is Centrally Billed Centrally Paid (CBCP).

Corporate credit cards must not be used for personal expenses and are paid by Nokia.

Credit card transactions must be expensed within 10 days from the transaction date.

Cash withdrawal by corporate credit cards is not allowed unless cash limit increase is requested, approved on a critical need basis. You can find the details in Chapter 9 [Centrally Paid Credit Card Guidance](#).

Leavers or transferred employees (across Nokia legal entities) must request credit card closure / re-application before leave or transfer.

For more details related to the usage of the corporate credit card check the related [Centrally Paid Credit Card Guidance](#).

Laundry / dry cleaning

Laundry and dry-cleaning expenses can be claimed for travel periods of more than seven days. A maximum of 70 EUR per week for international travel and 5400 INR per week for domestic travel can be claimed against the receipts.

Car Rentals and Taxis

For the clarity purposes, rental car means when car is hired and driven by the employee whereas Taxi means car is hired and driven by the Taxi Driver.

The employee must ensure to use the most optimal mode of transport and rental car option should be used only if other modes has higher cost.

a) Car Rental for Domestic Travel

Car Rentals should not be used in India.

Employees should use App based Taxi services (Uber, Ola etc) for most of their travels within the city. Train/Air or Taxis should be used for intercity travels with most efficient mode of transport.

b) Car Rental for International Travel

Car rental in other countries can be used if this is more efficient mode of transport in that country. The employee travelling to that country should get the vendor details from their local host and use Nokia approved vendor for car Rental.

c) Car taken for the projects and office purposes on fixed mileage with drivers

Sometimes car is taken on fixed term by Nokia for the project and official purposes with fixed cost along with drivers. While the cost is directly paid by Nokia as per Nokia PO process, employees can not use such cars for the personal purposes. The cars should be strictly used only for the project or office related work. These cars can not be used for home to office or vice versa.

Use of personal car for business and mileage allowance

- Employees will be reimbursed for travel in a personal vehicle while on Nokia business, excluding miles driven between the permanent workplace and employee's home.
- The allowance for business travel when using personal car is 15 INR per kilometer.
- This is applicable even for employees having availed company leased vehicle scheme.
- Commuting from home to office and back to home is excluded from local travel for mileage allowance.

Expense Claim process

- Receipts must be scanned/printed and attached to the expense claim.
- The corporate credit card transactions must be submitted as per the applicable Credit Card Guidance.

Expenses paid by other than the corporate credit card must be submitted within maximum 10 days from the date of completion of the travel or expenses incurred and the expense claims submitted after 1 month from the last day of the travel /expense spent will not be entertained

6 References

List of related policies and Standard Operating Procedures

Document title	Location
FAQ	https://nokia.sharepoint.com/sites/travelservices/SitePages/Global_Travel_Policy_FAQ.aspx

Nokia Group Travel Policy and Country specific SOPs	https://nokia.sharepoint.com/sites/travelservices/SitePages/Global_Travel_Policy.aspx
Nokia Travel Home Page	https://nokia.sharepoint.com/sites/travelservices
Concur Community Page (Tool to request, book and expense Travel)	https://nokia.sharepoint.com/sites/travelservices/SitePages/Concur.aspx
Travel and expense claim services page (for non-Concur countries)	https://nokia.sharepoint.com/sites/travelservices/SitePages/Travel_and_Expense.aspx
Travel Agency Contact Details	https://nokia.sharepoint.com/sites/travelservices/SitePages/Travel_instructions.aspx
Business Travel Insurance	https://nokia.sharepoint.com/sites/Corporate_Finance_Tax/SitePages/Insurance-%26-risk-finance.aspx
Corporate Hospitality SOP	https://nokia.sharepoint.com/sites/legal_compliance/SitePages/LC-SOPs-and-guidelines.aspx
Policies and SOPs	https://nokia.sharepoint.com/sites/Nokia_Central/SitePages/Policies-and-SOPs.aspx
Global Mobility	https://nokia.sharepoint.com/sites/Hrservices/SitePages/Develop-global-mobility-home.aspx
Virtual Meeting	https://nokia.sharepoint.com/sites/ITServices/SitePages/Virtual%20conferencing%20(Webex).aspx
International Daily Allowances	https://nokia.sharepoint.com/sites/travelservices/SitePages/Global_Travel_Policy.aspx
Invoicing Address	https://apportal.nokia.com/APPortalExt/AddressSearch.aspx
Health and Safety Services Portal	https://nokia.sharepoint.com/sites/healthandsafety/services
Travel health and security International SOS	https://www.internationalsos.com/MasterPortal/default.aspx?membrnum=14ACMA000073&AspxAutoDetectCookieSupport=1
Travel Yammer Pages	https://web.yammer.com/main/groups/eyJfdHlwZSI6Imkdyb3VwliwiaWQiOiI3NTI0NzE4In0/all
Approval and Signing Policy (Limit of approval)	https://nokia.sharepoint.com/sites/policies/_layouts/15/DocIdRedirect.aspx?ID=SP-BAIAPA3IQ2AT-803821413-184
Code of Conduct	https://nokia.sharepoint.com/sites/ethics_compliance/SitePages/Code-of-Conduct.aspx
Road Safety Guidance	https://nokia.sharepoint.com/sites/HS-Public/HSE%20Documents/Road%20safety/Road-safety-guidance.pdf
Procurement Policies	https://nokia.sharepoint.com/sites/nokia-procurement-policies-and-sops
Credit Card Pages	https://nokia.sharepoint.com/sites/travelservices/SitePages/Corporate_Credit_Cards.aspx?OR=Teams-HL&CT=1626878293347