

1 Scope

1.1 This Policy provides guidance to all employees based in the offices out of Mainland China. This policy is intended to supplement the iClick Group Travel and Entertainment Reimbursement Policy. Except where any local Policy is more restrictive than the iClick Group policy, conflicts must be resolved in favor of the iClick Group policy. Please consult the iClick Group policy for additional guidance.

2 General Principles

2.1 Approval:

Total expense claims	Approval required:
Below HKD3,000 or other currency equivalent	BU/Function head
HKD3,000 to HKD10,000 or other currency equivalent	Second approval from head of finance / Selina
Above HKD10,000 or other currency equivalent	Second approval from CEO
With missing receipts	Second approval from site Finance manager

If necessary, BU/Function head can authorize Department head (Job grade M2 & above) to make approval for expense claims below HKD3000 or equivalent; regarding job grade, please consult HR team when in doubt.

Pre-approval is needed for all client entertainment as below:

Total expense claims	Approval required:
Below HKD1,000 or other currency equivalent	Team head (list to be provided)
HKD1,000 to HKD3,000 or other currency equivalent	Second approval from BU head (list to be provided)
Above HKD3,000 or other currency equivalent	Second approval from Head of Finance

If Team head or BU head is the applicant then the approver will be the next level approver (e.g. BU head apply for client entertainment (no matter the amount) then the approver will be Head of Finance)

List of approver for amount lower than HK\$1,000 or equivalent:

BU	Approver
International team - Kelly	Ian, Darren
SEA – Raymond	Raymond
HK team - Andy	Kim Mak, Matthew Wong
HK team - Frankie	Cody, John Lo, Billy Tong
CSA - Angela Team	Angela
CSA - Chen Hong	Chen Hong

2.2 Submission Schedule:

2.2.1 Expense claims must be submitted **WITHIN 3 MONTH** after expenses are incurred. Second approval from site Finance manager is required for late submission. Cross-year expense claims are NOT reimbursable.

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2.2.2 **Submission period:** please refer to email announcement by Finance team.

2.2.3 **Reimbursement:** expenses with approvals from Management and Finance will be reimbursed on the **next payroll date**.

2.3 Expense claim form to be submitted:

Type of expenses:	Expense claim form:
Overseas business trips	1. Overseas expense report
Local expenses	2. Local expense report
Admin team	3. Admin use only

2.4 All expenses must be supported by **original receipts**; Photocopies of receipt will not be accepted as supporting documents.

2.5 It is the Company's policy that no cash advances are given for travel, entertainment and related business expenses.

2.6 For purchase of items NOT stated in this policy, pre-approval by complying with company approval matrix is required; amounts exceeding approved budget will require Sammy's pre-approval, including:

2.6.1 Capital expenditure: e.g. computer hardware, software and licenses.

2.6.2 Sales-related expenditure: e.g. promotion gifts and coupons.

2.6.3 Marketing expenditure.

2.6.4 Training and team building related

Please consult Finance team when in doubt.

3 Overseas expense claims

3.1 All overseas business trips must be pre-approved by Sammy

Employees should find the most economical method (e.g. use of Skype for conference) before requesting business trip. BU heads are responsible for justifying the necessity of trip arrangements and eliminating related costs.

3.2 Expenses incurred in overseas business trips:

Expense type	Policy
Accommodation	<ul style="list-style-type: none">Accommodation bookings could be done by either employees or Admin personnel.All reimbursements based on the "LOWER of the actual or approved upper limit". (Refer to the limit of daily room charge by locations in the appendix below.)For locations not listed in the appendix, pre-approval by Head of Finance is required before booking.Extra costs of room upgrades are NOT reimbursable.All ancillary services available at the hotel and included on the hotel bill, including but not limited to such services as shoe shine, movies, fitness centers, mini bars, etc. are not

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Expense type	Policy
	reimbursable. <ul style="list-style-type: none"> Exceptions to the above require pre-approval in written by both Head of Finance and CEO.
Airfare	<ul style="list-style-type: none"> Except employees with <u>job grade IC5/M2 and above</u>, all flight bookings MUST be through travel agents; otherwise the expense claim will not be reimbursed. All employees will be ticketed for travel in Standard Economy Class. Extra costs associated with upgrades are NOT reimbursable; employees must attach qualified supporting document for air ticket cost of economy class when making expense claim. Extra costs associated with change in flight schedule, cancellation or lost ticket are borne by the employee without CEO's pre-approval.
IDD / Roaming	<ul style="list-style-type: none"> Reimbursable for business calls. Employees should use the most economical method whenever appropriate (e.g. use of Skype for conference).
Laundry	<ul style="list-style-type: none"> Laundry expenses during business travel that include reasonable laundry, dry cleaning and pressing services will be reimbursed for overseas trips exceeding 5 consecutive days.
Meals	<ul style="list-style-type: none"> Maximum HKD 150 or other currency equivalent per day per head is reimbursable (except for day trip).
Transport	<ul style="list-style-type: none"> Employees are expected to use the most economical and reasonable mode for transportation to and from the airport. Transportation fees for travelling between hotel and business meeting locations are reimbursable. The Company will reimburse for any public transportation / taxis provided that tickets or receipts are completely accounted for on the expense report.
Travel insurance	<ul style="list-style-type: none"> Travel insurance purchased by employees for additional coverage is NOT reimbursable
Passport	<ul style="list-style-type: none"> Only costs incurred due to regulations or Customs requirements are reimbursable. Employees must check passport / 港澳居民來往內地通行證 (a.k.a. 回鄉卡) validity before travel. Any costs on related application or renewal are not reimbursable without pre-approval by site HR/Admin manager.

3.3 Foreign currency transactions: based on actual rates on credit card bills or FX swap forms; if without supporting records, will be referring to the monthly exchange rates from Finance system.

3.4 Personal extended trip: An employee may choose to extend the business trip for personal travel. Any expenses incurred during personal extended trip are not reimbursable. If the total airfare exceeds the would-be airfare for the business trip, the employee has to pay for the extra cost involved.

4 Local expense claims

4.1 Expenses incurred in Hong Kong:

Expense type	Policy
Business Meal & Entertainment	<ul style="list-style-type: none"> It's BU/Function heads' responsibility to manage actual spending and ensure no excess of each quarterly budget approved by CEO. No reimbursement will be made for any excess of budget and violation of the policy. The following must be provided for business meal and entertainment expenses: <ul style="list-style-type: none"> Number of attendees; Name and company of all attendees (external and internal). In case more than one employee attends a business meal or entertainment event, <u>the senior employee will pay the bill</u>, i.e. the senior or higher ranking employee cannot approve the expenses paid by his/her subordinates for business meal and/or entertainment event that he/she also attends.
Gift / Sponsorship to clients	<ul style="list-style-type: none"> Any gifts and sponsorship to clients, including hamper and annual dinner sponsorship, must be pre-approved by both Selina and Sammy. Maximum amount for annual dinner sponsorship: <ul style="list-style-type: none"> HK\$2,000 per year for strategic and high value clients HK\$1,000 per year for other clients <u>Acknowledgement receipt</u> from clients (or delivery receipt by courier – with client name) should be attached together with receipt of gift purchase as supporting for expense claim.
Ground transportation	<ul style="list-style-type: none"> Taxi and public transportations for travelling for business purposes are allowed.
Local mobile	<ul style="list-style-type: none"> Employees on eligible list from HR can claim mobile expense reimbursement for business purpose. Any exceptions need to obtain special approval from Sammy.
Stationery / Office equipment	<ul style="list-style-type: none"> Stationery / office equipment purchases are to be coordinated centrally by Admin team. Please contact Admin team if needed. Not reimbursable without pre-approval by head of Admin
Overtime working	<ul style="list-style-type: none"> Employees are allowed to claim taxi fare for commuting from office to home due to overtime work after 10pm on

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Expense type	Policy
	<p>weekdays, capped at HK\$60 per head. Not reimbursable without proper supporting document, i.e. taxi receipts.</p> <ul style="list-style-type: none"> Employees are allowed to claim reasonable meal for overtime work after 10pm of weekdays, capped at HK\$60 per head.

[Appendix] Limit of daily room charge

Location	Job grade IC5/M2 and above	Other employees
Beijing	RMB 700	RMB 400
Shanghai	RMB 700	RMB 400
ShenZhen	RMB 700	RMB 400
GuangZhou	RMB 700	RMB 400
Other CN cities	RMB 600	RMB 350
Hong Kong	HKD1,000	HKD 800
Singapore	SGD 220	SGD 180