

REIMBURSEMENT OF EXPENSES PROCEDURES

PRINCIPLES

- ALL EXPENSES REASONABLY INCURRED BY THE EMPLOYEE THROUGH THE FULFILLMENT OF THEIR EMPLOYMENT CONTRACT WILL BE REIMBURSED, PROVIDED THE EMPLOYEE FOLLOWS THE CORRECT INTERNAL WORK-RELATED EXPENSES PROCEDURES.
- ANY EXPENDITURE INCURRED MUST FIRST BE APPROVED BY THE HIERARCHY
- IT IS THE RESPONSIBILITY OF BOTH THE EMPLOYER AND THE EMPLOYEE TO JUSTIFY THE EFFECTIVE USE OF COMPENSATION FOR PROFESSIONAL EXPENSES, IN ACCORDANCE WITH THEIR PURPOSE, IN ORDER TO BE ABLE TO CLAIM EXEMPTION FROM SOCIAL SECURITY CONTRIBUTIONS.
- IN ANY CASE, THE APPLICATION OF THIS POLICY MAY NOT LEAD TO AN ACCUMULATION OF COMPENSATION FOR THE SAME COSTS OR COSTS OF THE SAME KIND.
- THE REIMBURSEMENT OF COSTS CANNOT CORRESPOND TO REMUNERATION OF ANY KIND WHATSOEVER.
- ANY FAILURE TO COMPLY WITH THESE RULES IS LIKELY TO LEAD TO POSTPONEMENT OR REFUSAL OF REIMBURSEMENT.
- TRAVEL FOR PERSONAL CONVENIENCE IS NOT AFFECTED BY THIS POLICY FOR REIMBURSEMENT OF PROFESSIONAL TRAVEL EXPENSES.
- FAILURE TO COMPLY WITH THESE RULES MAY LEAD TO THE APPLICATION OF SANCTIONS IN ACCORDANCE WITH THE LEGISLATION IN FORCE..

EXPENSES INCURRED MUST BE FILED EVERY MONTH BY THE EMPLOYEE IN THE EXPENSES APP (WEB OR MOBILE APP).

EXPENSES MUST BE FILED WITHIN **THREE MONTHS** OF BEING INCURRED. ANY EXPENSES FILED OUTSIDE THE THREE-MONTH PERIOD WILL NOT BE REIMBURSED. NON-JUSTIFIED EXPENSES WILL NOT BE REIMBURSED.

THESE MEASURES WILL COME INTO EFFECT FROM 1ST APRIL 2020. THEY WILL TAKE PRECEDENCE OVER ANY OTHER SOURCE (POLICY, NOTE, CUSTOM OR PRACTICE, ETC.) INTENDED FOR THE SAME PURPOSE.

THESE MEASURES APPLY TO ALL MANTU GROUP EMPLOYEES.

1- THE COMPANY DOES NOT ACCEPT

- Debit/credit card receipts
- Provisional documents (deposit invoices, provisional receipts etc.)
- One receipt for several participants sharing a meal
- Several receipts on one page
- Screenshots of purchases on mobile apps (Uber etc.)
- Confirmation of internet purchase (except for plane or other travel tickets)
- Sworn statements/declarations

2- MEAL EXPENSES GUIDELINES

- Actual meal expenditures
- Payment receipts (till receipts or restaurant receipts)
- Where there are guests, number and names of guests is mandatory
- One receipt and reimbursement cannot be used more than once or for more than one person.
- Tips are not reimbursed except for the following countries:
 - USA, Canada (15 %)
 - Mexico, Romania, South Africa (10%)
 - Germany (5%)

REIMBURSEMENT GUIDE – Meals (in Euros)

Region, country	Breakfast hotel)	Lunch	Dinner
Paris (city), France	8.50	22.00	25.00
France (other)	8.00	20.00	25.00
Tunis, Tunisia	3.00	7.00	9.00
Vienna, Austria	5.00	13.00	15.00
Mauritius	5.00	13.00	15.00
Bucharest, Romania	3.67	9.00	11.00
Ho Chi Minh City, Vietnam	3.33	8.00	10.00
Cape Town, South Africa	5.00	13.00	15.00
China	4.50	11.00	13.00
Spain	5.00	13.00	15.00
Switzerland	15.00	35.00	37.00
Belgium	7.50	20.00	22.00
Canada	7.00	18.00	20.00
Medellin, Colombia	4.00	10.00	12.00

In case of amounts exceed the amounts defined by the Policy, The company will reinmbursed only the the amount authorized by the Policy

3- TAXIS

- *The use of public transport is preferred, following the recommendations of our internal travel agency*
- *Home – workplace commutes will not be reimbursed by the company except for existing local agreements.*
- *An N+2 approval will be required where there are exceptions to this rule.*

4- HOTELS

- *The internal travel agency must be used in order to guarantee compliance with travel policy and internal equity*
- *Where the internal travel agency is not able to handle a request, proof of inability will be requested in the approval of the expenses claim*
- *The request will be handled by the internal travel agency only following N+1 approval*
- *All payments will be effectuated on location by the employee (excepted in case of economic inability)*

5- TRANSPORT (AIRPLANE, TRAIN)

- *The internal travel agency must be used in order to guarantee compliance with the travel policy and internal equity*
- *All journeys costing more than 20% than the standard cost will be cross-checked*

6- VEHICLE HIRE

- *The booking must be made through the internal travel agency, using rental companies recommended by the purchasing department*

7- OTHER VEHICLE-RELATED COSTS

- *Only **toll fees** linked to a work-related trip will be reimbursed*
- ***Toll fees** for home – workplace commutes are not covered by the company*
- ***Normal vehicle maintenance costs** (cleaning, windscreen fluid etc.) are not covered by the company*

8- EXPENSES NOT COVERED BY THE COMPANY

- ♥ **Personal consumption** (Minibar, Tips, Laundry, Fines, Mobile Phone, Accessories, Magazines, Stamps, Cigarettes, Etc) are not covered by the company.
- ♥ **Office supply costs** are not covered by the company. Where the BCS service cannot handle a request, proof of this inability will be required for the expenses claim to be validated.
- ♥ **Computer equipment costs** are not covered by the company. Where the BCS service cannot handle a request, proof of this inability will be required for the expenses claim to be validated.
 - Telephone equipment costs such as for chargers, headphones etc. are not covered by the company.
- ♥ **The cost of external training** can only be covered by the company with prior approval from the company's HR.
- ♥ **The fees for recruitment platforms or LinkedIn-type platforms** are not covered by the company. Any exceptions must be validated by the recruitment department.
- ♥ **Postal costs** are not reimbursable.
- ♥ **Internet subscription fees** are not covered by the company.
- ♥ **Mobile phone costs** (telephone purchase, subscription, etc.) Are not covered by the company. Any exception must have prior approval from the purchasing department.
- ♥ **Gifts for clients or staff** are only to be made having obtained approval from the appropriate company director, with reasonable limits. Any client or staff gift costing over €100 will require a twofold approval.