

## TRAVEL AND EXPENSE POLICY – CANADA

### 1. Objective

Travel and Expense policy defines the guidelines and procedures that apply to Applexus employees travelling on behalf of Applexus from their base location to any location inside Canada for business or deputed to onsite project location as deemed necessary from time-to-time by the management to fulfil project requirements.

### 2. Applicability

Travel and Expense policy is applicable to Canada Geography based Employees of Applexus Technologies who may need to travel to other locations within Canada for Business, Practice or Training requirements. Employees in certain specific Business units may be governed by different policies, and should refer to the same.

### 3. Overview

This policy has been designed to operate within the framework of Applexus Policies. It provides guidelines for cost effective travel, which should be supplemented by the good judgment of each Employee for any other type of expense not explicitly covered.

**The Expense Report must be submitted into Plexus, with electronic copies of original receipts.** It will be approved based on limits as detailed in this policy. Applexus reserves the right to change the Travel Policy at any time without prior notification.

Please refer the Global Travel Process Document to get clear understanding of the travel and accommodation request and approval process.

This policy provides guidelines for the following categories of travel related expenses, incurred in CANADA:

1. Air or rail travel
2. Hotel and lodging
3. Local transportation – car rental, use of own car, taxi or public transport
4. Meals
5. Others / Miscellaneous

#### ***1. AIR OR RAIL TRANSPORTATION:***

- You are encouraged to travel by the least expensive route (rail or air). Airline fares increase exponentially nearer to the day of travel. In order to optimize cost savings, employees should make travel arrangements 14 or more days in advance of travel. Refundable tickets should be used whenever possible. While we recognize that there has to be a compromise between cost, time and convenience, flexibility can often result in significant cost savings. For example, in some cases, departing the night before a meeting, and paying for the hotel is significantly less expensive than booking an early flight. In many instances, air travel can be made less expensive by taking connecting flights rather than direct flights.

- **Travel Expense Limits**

From	To	Maximum Claim Amount (Round trip)
Calgary (Alberta)	Vancouver (BC)	CAD 200
Calgary (Alberta)	Toronto (Ontario)	CAD 500
Calgary (Alberta)	Halifax (Nova Scotia)	CAD 700
Toronto (Ontario)	Vancouver (BC)	CAD 450
Toronto (Ontario)	Halifax (Nova Scotia)	CAD 400
Vancouver (BC)	Halifax (Nova Scotia)	CAD 500

In certain situations, employees may be required to travel to client locations immediately due to critical project requirements, which shall be considered as exception to normal travel requirements and mode of travel will be decided on case-to-case basis with approval from Delivery Partner.

**Air Mileage Programs:** Managing the employee's air miles accounts is the responsibility of the employee. Airline miles earned while traveling on Applexus business are retained by the employee. Frequent flyer miles or benefits are not reimbursable by Applexus, even if they are used on Applexus business. Frequent flyer upgrades can be facilitated by Employee and any associated costs should be borne by employee.

#### **Domestic Flights**

a) **Economy Class:** Economy class for all domestic flights.

b) **Personal Upgrades:** Personal miles or coupons can be used to upgrade the class and any fare difference needs to be borne by employee.

## **II. HOTEL ACCOMODATION WITHIN CANADA**

a. It is expected to choose an option that is reasonable and economical. In case where an Employee requires lodging for an extended period, should explore long stay options and negotiated rates.

#### **b. Accommodation Expense Limits**

City	Per day room rate
Halifax	CAD 200
Montreal	CAD 200
Calgary	CAD 220
Vancouver	CAD 250
Toronto	CAD 250

**\*In case of any exceptions in locations, where the cost of accommodation is higher, you would need to get exceptional approval from the Delivery Partner/ Practice Head before booking the accommodation.** Please attach a copy of such approval mail along with your claim.

**\*\*Excluded Expenses:** The following expenses are not reimbursable – cost of movie rentals, laundry, personal phone calls (please refer to *Point V* below), mini bar purchases, gym access, wine / drinks / alcohol, and internet access.

### **III. LOCAL TRANSPORTATION**

When deciding how to travel to and from the local airport as well as to and from the client's location airport, Employees are encouraged to use the lowest cost transportation option, given their circumstance. For example the decision could be between using your own car and incurring parking fees, or getting a car service or taxi, or renting a car. Employees can consider the number of days traveling, distance from home to airport or airport to client site, proximity of hotel to client site, possibility of carpooling etc., and arrive at their choice of local transportation. The decision to use Taxi or Rental car should be based on the best economical option available.

#### **Use of own car:**

For Employees using their personal vehicle to travel, reimbursement will be at the rate of **75 cents** per mile plus tolls paid. Part of the mileage is also intended to include the cost of gas. Therefore, an Employee cannot claim gas bill reimbursement. The mileage rate is also intended to cover the cost of private auto insurance. It is expected that you have complete insurance coverage for the vehicle used and Applexus cannot be held liable for any claims arising out of theft/misuse/accidents while on business, using own car.

**Car parking and tolls:** Car parking and tolls associated with business travel will be reimbursed on actual expenses incurred. **Car parking expenses need to be supported by receipts.**

**Taxi or Public transport:** Reasonable miscellaneous taxi fares or public transport fares incurred on business travel will be reimbursed. Least expensive Taxi/airport shuttles to reach the hotel is recommended. **Receipts must be supplied for all claims made.**

#### **Rental Car:**

- Compact/economy models must be rented unless more than two persons are traveling together. However, the size and type of the rental car should be appropriate for the number of people in the car and the road conditions on which it will be used.
- Upgrades not authorized by the Travel and Expense(T&E) desk are not reimbursable.
- The refuelling option should be taken if extensive driving is planned. If the refuelling option is declined the car must be returned with a full tank of gas.
- Rental cars should be returned to the original rental location in order to avoid costly drop-off charges.
- Rental car must be used only for business travel. If the rental car is used for both personal and business travel, then the rental fee should be prorated with only the business portion charged to the Applexus.
- **The allowance for rental car is actual cost upon receipts. The original receipt required is the customer copy of the rental agreement, account statement, invoice and receipts for gasoline purchases.** The traveller is to provide specific information regarding the vehicle rental (i.e. person or organization visited and purpose of the trip) to support the expense.



#### **IV. MEALS**

**Personal Meals** - Personal meals are defined as meal expenses incurred by the Employee when dining on an out-of-town business trip. Employees are expected to incur reasonable meal expenses while traveling on company business. The company will reimburse maximum CAD 75 per day for total meal cost. **All such expenses will be reimbursed on actual expenses incurred and must be supported by receipts.**

The above limits would also be applicable in case of day trips, i.e. travel without overnight stay. In case of any exceptions in meals expenses, you would need to get approval from your Manager prior to submitting your claims. It is also advisable to seek approval prior to incurring the expense as far as possible. Please attach a copy of such approval mail along with your claim.

**Business Meals:** If you are conducting business meetings with Clients or Partners, the allowance is CAD75 per person, which includes beverages and tip. In case of any exceptions in meals expenses, you would need to get approval from your Reporting Personal prior to submitting your claims. It is also advisable to seek approval prior to incurring the expense as far as possible. Please include name and title of the guest along with your claim.

#### **V. OTHERS / MISCELLANEOUS ITEMS**

**Laundry or Dry cleaning:** Employees may be reimbursed for necessary laundry or dry-cleaning expenses, on trips of 5 days or more.

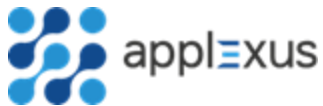
**Own arrangements for stay:** When on travel, Employees can also make their own arrangements for stay and meals, for example with a friend or family member. In cases where you are making your own arrangements for stay & meals, you can claim a flat amount of C\$50 per day. No receipts are required for claiming this. You will not be eligible for reimbursement of meal expenses or incidental expenses. Local travel expenses like taxi, car-rentals, mileage, will be reimbursed at reasonable actual expenses incurred, so these claims need to be submitted with receipts. If you are making your own arrangements for stay and meals, you must ensure that the stay does not violate the conflict-of-interest policy, or the gifts and favor policy of the company and such stay must not unduly increase expenses on conveyance.

**Incidentals:** Employees may claim C\$7 in incidental expenses per day of travel (involving overnight stay). Receipts are not required, and the amount is meant to cover expenses incurred on miscellaneous expenses for which it is not possible to obtain receipts – such as vending machine, tips etc.

#### **Disallowed expenses**

Following is an indicative list of expenses that will not be reimbursed by the company:

- Airline seat upgrades
- Fees for membership in affinity programs, access to airport lounge clubs, frequent flier or program reward fees.
- Any parking/traffic violations while on business
- Cost of additional liability or life insurance
- Alcoholic beverages except where incurred as a part of Business Meetings with client



- The cost of diverting travel plans for personal reasons, where the cost is greater than what you would have incurred without a change in plans
- In-room movies at hotel
- Air Phone charges
- Mini bar hotel charges
- Fees incurred for overweight / oversize baggage
- Cancellation fees resulting from a guaranteed hotel or air ticket reservation, in case of no show. If an Employee finds out that he/she has to cancel a reservation, and notification cannot be given in sufficient time to avoid a penalty, an explanation of the situation should be given in the expense report.

The above is a sample list, and not intended to be exhaustive. Expense claims by Employee will be reviewed by company for reasonableness and reimbursed on a discretionary basis.

#### 4. Travel to US

The eligible Expense Limits that apply when an employee travels to US is as follows. All other terms and conditions of each expense category is as stated above in the policy.

i. **Travel:**

- a) **Economy Class:** Economy class for all employees
- b) **Business Class:** VP or above level employees while traveling on international flights with a duration exceeding 10 hours.

**Travel Expense Limits:**

From	To	Rate (Round trip)
Calgary	East Coast	CAD 850
	West Coast	CAD 400
	Central region	CAD 550
Toronto	East Coast	CAD 850
	West Coast	CAD 600
	Central region	CAD 650

ii. **Accommodation:**

Category	City/location	Per day room rate
<b>A</b>	San Francisco Bay area	\$ 200
	San Jose	
	Santa Clara	
	Mountain View	
	Palo Alto	
	Fremont	
	Sunnyvale	
	New York City	
<b>B</b>	San Diego	\$ 170
	Los Angeles	
	New Jersey cities	
	Boston	
	Washington DC	
	Chicago	
	Atlanta	
	Dallas	
	Stamford	
	Seattle, WA	
	Newark, Delaware	
<b>C</b>	All other cities	\$ 140

iii. **Meals:**

Meal type	Rate
Personal Meals	\$ 75 per day
Business Meals (with clients)	\$ 75 per person

iv. **Local Transportation:**

Local Transportation	Rate
Taxi/ Public Transport	Actuals upon case-to-case basis
Rental Car	Actuals
Car parking and tolls	Actuals
Own car	75 cents per mile plus tolls paid

v. **Other Expense:**

Miscellaneous Expense	Rate
Incidentals	\$ 7 per day