PAYBACK GROUP

TRAVEL EXPENSE GUIDELINES FOR EXTERNAL PROVIDERS

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INTRODUCTION

This documentation describes the procedure for preparing, transacting and accounting for travel expenses and allowances by external providers on behalf of the companies of the PAYBACK GROUP as of 1 January 2024.

The objective of the Travel Expense Guidelines is to define and specify the handling of business travel expenses and allowances.

The Travel Expense Guidelines apply to all external service providers of the PAYBACK GROUP.

TRAVEL EXPENSE GUIDELINES

Traveling and duration of trips

A business trip constitutes temporary activity by the service provider - for business reasons - at an external location (workplace) designated by the companies of the PAYBACK GROUP (furthermore named "PAYBACK GROUP).

The business trip begins upon departure from the workplace. The return journey must be made after completing the external activity. Changes to the return journey date as a result of business or private meetings (e.g. subsequent meeting at another client) shall not generate any additional expenditure for the client. The business trip ends upon return to the workplace, airport or railway station.

Preparation for travel

In general all travel bookings shall be planned in good time, in order to allow for the use of favorable tariff classes. The contractor shall carry out travel bookings itself. The contractor shall acquire information on current entry requirements and vaccination and health regulations for trips abroad. The same applies to procuring and applying for visas.

Travel procedure

Means of transport

Basically the most cost-effective means of transport shall be selected, with consideration for time and practicality issues.

- <u>Rail</u>
  Train journeys are reimbursed for 2nd class journeys, or 1st class journeys with a BC 50 (rail card). Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

- <u>Car</u>
  Costs of € 0.30/km are reimbursed for car journeys. Accounts may only be settled from a distance of > 10 kilometers per single journey. Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

- <u>Rental car</u>
  Costs of rental cars are only reimbursed up to the level of the compact category (e.g. VW Golf). Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

- <u>Plane</u>
  Flights are only reimbursed for economy flexible class. Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

- <u>Transfer</u>
  As far as possible public transport (e.g. metro, suburban train, bus etc.) shall be used for journeys to and from the airport / railway station. If a taxi is used for a journey to and from the

airport / railway station, the taxi shall be occupied by 4 persons where the contractor has a large number of employees.

Overnight accommodation

Essentially only hotels in a price category up to EUR 150.00, including breakfast, can be selected as accommodation. The PAYBACK GROUP reserves the right to book the hotel on behalf of the contractor. Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

Travel time

Essentially journey times cannot be accounted for. Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

Food expenditure

Accounting for daily food expenditure is not possible even when working for more than 8 hours. Any changes hereto shall only be applicable with the written approval of the PAYBACK GROUP.

Incidental costs

Incidental costs are expenses on parking fees, business phone calls, currency exchange fees, exchange rate losses, etc., incurred for business purposes during a business trip on behalf of the PAYBACK GROUP. Such incidental costs are reimbursed by the PAYBACK GROUP after a supporting document/receipt has been submitted. It should be noted that internal vouchers cannot be accepted for tax reasons; in case of business phone calls in the hotel, itemized proof is necessary for reimbursement.

Accounting

Accounts are settled via an invoice to the PAYBACK GROUP. All itemized expenditure must be verified by enclosed receipts. Such receipts, and the content thereof, must comply with legal specifications. Expenditure not founded on receipts or on receipts that comply with the regulations are not accepted and paid by the PAYBACK GROUP.