BUSINESS TRAVEL POLICY FOR LOYALTY PARTNER POLSKA SP.Z O.O

INTRODUCTION

1. Business travel is understood as the performance of an official task at the employer's, away from the place where the employer's registered office is located or away from the regular place of work.

2. An activity away from the permanent place of work is considered temporary if, upon completion of the activity, the employee returns and continues at the permanent place of work.

3. Only the first three months of activity away from the permanent place of work are considered as a business travel. After this time, the place of business travel should be considered as a permanent workplace, making it no longer considered as a business travel.

4. Each employee should limit business travel to the time necessary to complete the assigned task. The duration of international travel is calculated:
   International business trip
   • **for travel by land** – from the moment when the employee crosses the Polish border on the way to another country until the moment when the employee crosses the Polish border on the way back
   • **for travel by air** – from the moment when the airplane takes off from the last airport in Poland on the way to another country until the moment when the airplane lands at the first airport in Poland on the way back
   • **for travel by sea** – from the moment when the vessel (ferry) leaves the last Polish port until the moment when the vessel (ferry) arrives at the first Polish port on the way back.

5. Hours of work attributable to business travel will be treated in accordance with the general rules.

6. A business travel should not be extended for private purposes. This is allowed only in exceptional cases and always with the written approval of the supervisor. Any additional costs
   associated with the extension of travel for private purposes should be covered by the employee.

Before any business travel (including **RECHARGE)**, the employee is required to request for approval for planned business travel in the **NEULA tool (aka. Makigami).** Internal business trips should be reported min. 14 days in advance and through it to obtain the approval of the immediate supervisor, person responsible for the cost center (Cost Center) and Controlling Department.

SERVICE PROVIDERS

All reservations for business travels (means of transportation, accommodation, car rental etc.) can only be made by a representative of the Administration Department at predefined travel agencies or through predefined online tools.

MEANS OF TRANSPORT

In general, all travel bookings shall be planned in good time, in order to allow for the use of favorable tariff classes.

7. Employees using company cars should always (unless it is not the optimal means in terms of time/cost) travel by company cars, especially when more than one person is traveling.

8. Train journeys are reimbursed for 2nd class journeys.

9. Flights are only reimbursed for economy restricted class. Any kind of additional fee which is occurring due to any reason like seat up gradation etc. will not be reimbursed. Tickets can be booked in business class only for intercontinental flights.

10. Loyalty programs (e.g.: **Miles & More**) under no circumstances can influence on choice of picked airline.

11. Cars are rented only through a representative of the Administration Department.
The total rental payment is made by wire transfer. When returning the car, the employee does not incur any additional rental fees.

12. If the damage caused during the use of the rented car is the result of the User's willful misconduct or gross negligence, LP will charge the User for the total amount of the damage that LP will incur due to it.

13. Rented car must be always returned with a full tank of fuel. Car rental can be used when:
    a. train/plane travel is not the most effective alternative in terms of time, destination and cost,
    b. a company car is not available,
    c. more than one employee is traveling, and the cost of car rental is less than the total cost of train/plane travel.

14. Travel by private car must be approved in advance by the person in charge of the cost center supervisor and the Controlling Department. Employee will be reimbursed for travel (mileage) and parking costs in accordance with the procedure for accounting for business travel.

15. The rate depends on the type of vehicle. It cannot be higher than that set out in the "***Regulation of the Minister for Infrastructure of 25 March 2002 on the conditions for determining and reimbursing the costs of using passenger vehicles, motorcycles and mopeds not owned by employers for business purposes***" i.e.:

    PLN **0.5214** for passenger vehicles with an engine capacity of up to 900 cm3,
    PLN **0.8358** for passenger vehicles with an engine capacity exceeding 900 cm3,
    PLN **0.2302** for motorcycles.

16. As far as possible public transport (e.g., metro, suburban train, bus, tram, etc.) shall be used for journeys to and from the airport/ railway station. The taxi might be used only in case the total cost of public transport is higher than costs of a taxi.

ACCOMODATION

A representative of the Administration Department is responsible for all hotel bookings for requested and approved business travel. Accommodations are subject to contracts with hotels with preferential corporate rates, as well as special rates available through the travel agency. It is permissible to make reservations bypassing the authorized agent, in case of obtaining a more favorable rate offer after obtaining the approval of the Representative of the Administration Department.

Essentially only hotels in a price category up to:
- Poland **max.70 EUR**
- Other countries **max.180 EUR** (including breakfast).

Any exception in terms of accommodation and bookings must be approved by the Controlling department.

17. Costs of accommodation are paid directly by the travel agency or by the employee holding an Amex Corporate Credit Card or, in exceptional situations, by the employee directly at the hotel (in which case the costs shall be reimbursed in accordance with the procedure for accounting for business travel). The final invoice for accommodation should include an itemization of all expenses incurred. Only accommodation costs included in the invoice will be reimbursed.

TRAVEL INSURANCE

Employees who are members of **Enel-Med medical package** are insured by the **Group Travel Insurance "Travel Partner" (Aviva)**. The insurance operates during foreign travel and covers: medical expenses, assistance, NW, third party liability, baggage.
Details of the insurance can be found below:
https://toolbox.loyaltypartner.com/fileadmin/Files_PL/HR/Karta-produktowa_OWU_PwPG-2022.pdf

18. Employee who is not a member of **Enel-Med medical package** (and is not insured by the Group Travel Insurance) **is obliged to report this fact** as a matter of urgency before the start of the business travel to the Representative of the Administration Department in order to purchase the appropriate insurance.

19. It remains that **responsibility of the employee taking a business travel is to have a European Health Insurance Card** ("EHIC"). Detailed information on how to apply for an EHIC card can be found at: https://www.nfz.gov.pl/dla-pacjenta/nasze-zdrowie-w-ue/leczenie-w-krajach-unii-europejskiej-i-efta/jak-wyrobic-karte-ekuz/

20. Every employee is required to have a valid passport or other identity document required for each business travel. Procedures for applying for business visas, completing all legal formalities, lists of required vaccinations and information on health regulations in the destination country of the business travel are the responsibility of the representative of the Administration Department.

21. If a business travel does not take place due to the lack of a valid passport or other identity document required for any business travel, the employee will be charged the unreimbursed costs of the business travel.

TAXI

Taxi rides are justified only in the case of taking business-justified trips.

22. Business-justified travel is travel to/from a meeting place carrying out business tasks (in particular, travel to meetings with business partners, suppliers, to conferences, to/from airports).

23. All taxi travels should be booked by **FreeNow** application and by using the **LP company account available there**. Travels made on non-working days, vacations are not allowed - an exception on non-working days a taxi travel will be recognized if it is justified for business reasons (e.g., travel to the airport on Sunday due to a business travel).

24. If the **FreeNow** application is not available, reimbursement will be made in the form of a travel settlement based on an invoice or receipt in accordance with the expense settlement procedure - ***BUSINESS TRIPS_APPROVAL AND EXPENSES*** form in the **NEULA tool**.

25. Users of company cars should firstly consider use the company cars they own as a mean of transport. Only in justified cases travel by taxi may occur.

ACCOUNTING

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 will not be paid.

26. All business ***TRAVEL EXPENSES FORM*** must be submitted within **14 days** in Neula tool.

27. For the settlement of business travel expenses, attached copy of tickets (plane, rail) documenting the start and end time of the business trip is required.

28. Travel expenses, both domestic and international, include expenses incurred for taxi and public transportation transfers, as well as additional travel costs. Any expenses incurred during the business travel but not directly related to it (e.g., purchase of newspapers, books, clothes) are not considered as travel expenses and will not be reimbursed.

29. Each employee is required to inform Office-IT in advance (min.2 days) about upcoming domestic business travel, to possibly include the necessary data packages, if necessary. The final decision on the inclusion of the package is made by representatives of the Office-IT department.

30. **Additional travel expenses include:**
    a. road (highway) and parking fees
    b. business telephone calls, faxes and correspondence (detailed hotel bills must be provided with the billing)
    c. transportation and luggage storage
    d. taxi fares
    e. mandatory vaccinations for foreign travel

31. In case of COVID-19 testing, the cost of implementation is subject to settlement only if the covid passport is not a sufficient document for the business travel or the employee taking the business travel does not have covid passport.

32. For security reasons, LP may choose not to send an employee on a business travel if the employee does not have the required COVID-19 vaccination/covid passport.

33. **The non-reimbursable expenses which are not covered are as follows:**
    - Family Care items
    - Dry cleaning
    - Expenses for personal entertainment (newspapers, mini-bars, pay-TV)
    - Any change of airline class or change from economy to business class
    - Food claim exclude Alcohol and tobacco
    - Credentials

TRAVEL EXPEDITURE

The Travel Expense Guidelines states that expenditure occurred on meals (breakfast, lunch or dinner) will be reimbursed while employee is on business travel.

The amount of the allowance for international travel depends on which country the employee goes to. Rates set out in the ***"Regulation of the Minister for Labour and Social Policy of 29 January 2013 on amounts due to employees of state or local government budgetary units for business travel are used to calculate the allowances".***

Domestic business trip
If employee's travel lasts:
- less than 8 hours – employee is not entitled to the allowance,
- from 8 to 12 hours – employee is entitled to 50% of the allowance,
- more than 12 hours – employee is entitled to the full allowance.

If domestic business travel lasts longer than 1 day, employee is entitled to the full allowance for each day, and to 50% of the allowance for an incomplete but commenced day, up to 8 hours. The allowance is reduced if food is provided free of charge to the contractor. The amount of the allowance is reduced by the cost of food provided free of charge 25% of the allowance for breakfast, 50% for lunch and 25% for supper.

International business trip
If the employee travel lasts:
- up to 8 hours – employee is entitled to 1/3 of the allowance,
- from 8 to 12 hours – employee is entitled to 50% of the allowance,
- more than 12 hours – the employee is entitled to the full allowance.

The amount of the allowance is reduced by the cost of food provided free of charge (also in respect of hotel services), assuming that breakfast constitutes 15% of the allowance, and lunch and supper constitute 30% of the allowance each. If full board is provided free of charge, the contractor is entitled to 25% of the allowance.

34. Employee during business travel shall account only for the allowances to which he is entitled each time. Any recipes for food will be recognized only up to the per diem. Settlement of additional food expenses is possible only if the trip is for business purposes.

35. Additional settlement of expenses for meals requires the completion of ***TRAVEL EXPENSES FORM*** in **NEULA tool** along with the name of the person with whom the meeting was held, in which case the per diem is deductible for the meal charged.

36. General Terms and Conditions of Insurance and the Form_TRAVEL EXPENCES are available for all employees on TOOLBOX (https://toolbox.loyaltypartner.com) under **Finance/Financial Settlements.**

37. Violations of Terms and Conditions will be reported to responsible Cost Centers and to direct supervisors.

The LP Business Travel Policy enter into force on **29th August 2023.**

Zarząd Loyalty Partner Polska sp. z o.o.

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