

Travel and incidental expenses regulations for suppliers of cellcentric GmbH & Co. KG.

1. Introduction

This regulation describes the procedure for the preparation, execution and settlement of travel and incidental expenses of external service providers. The purpose of the travel and incidental expense policy is to define and prescribe how business travel and incidental expenses are to be handled.

2. Travel and duration

A business trip is a temporary activity of the contractor at a place designated by the client that is due to business reasons. The business trip begins with the departure from the place of work by car/taxi, from the airport in case of flight and from the train station in case of train ride. The return trip must be made after the completion of the activity. Changes in the return date due to business or private appointments (e.g. follow-up appointment with another client) must not cause additional expenses for the client. If the contractor is not able to perform the planned trip, this must be immediately notified to the client. The business trip ends when the place of work or the airport or train station is reached again. Travel time within Germany is included in the daily or hourly rate and is not charged to working time. Travel time for assignments outside Germany is compensated at half the daily or hourly rate.

3. Preparation of travel and deviations

In general, all travel bookings should be planned well in advance, in order to take advantage of favorable fare classes. The principle of economic efficiency applies here. Current entry requirements, as well as vaccination and health regulations for foreign travel, are obtained by the contractor himself. This also applies to the procurement and application of visas. The contractor undertakes to prepare the travel expenses as transparently as possible for quick comprehensibility. Travel expenses are to be settled, together with the corresponding application, at the latest by the end of the quarter following the trip. Travel expense claims submitted later will not be reimbursed. Only those costs for which the appropriate supporting documentation is provided will be reimbursed.

3.1 Savings and special rates

In general, savings and special fares can be booked for flights and rail travel within Germany and Europe. Re-bookings should be avoided.

3.2 Comparison offers

For short- and medium-haul trips, please obtain comparative rail and air quotes to choose the final mode of transportation based on price, expense, and reasonableness. Quotes from both modes of transportation must be submitted with the travel expense report. In principle, the most cost-effective means of transport should be selected based on time and convenience. Travel expenses will be reimbursed as required, subject to agreement and approval by the relevant department. Air travel, in particular, must be coordinated in advance with the commissioning department. Uncoordinated travel will not be reimbursed. Disproportionate and non-essential costs are to be avoided.

3.3 Deviations

Deviations from this rule (e.g. different flight class, etc.) must be approved in writing by the responsible department before bookings are made. If maximum amounts (e.g. hotels during

trade fairs) are not sufficient, the contractor is obliged to prove that the booking in the corresponding category was not possible (e.g. through comparative offers). Upon prior written approval by the department, costs may be reimbursed in full in these cases.

4. Travel / incidental expenses

All expenses listed in the travel statement, except for lump sums, must be substantiated by original receipts / copies of original receipts for tax reasons. Travel expenses for projects within a radius of up to 100 km from the place of implementation of the company or office are included in the daily rate.

4.1 Travel expenses

For distances > 100 km, the following items may be submitted for reimbursement:

- Additional expenses for meals in the amount of the legally valid lump sums
- Accommodation costs on itemized receipt
- The other reimbursable travel and incidental expenses in the amount of the actual expenses incurred on an itemized basis

The following should be noted:

4.1.1 Km remuneration

- EUR 0.30 per kilometer of travel as a maximum rate; in the case of carpooling, only one trip shall be reimbursed.

4.1.2 Air travel

- Intercontinental if possible Economy, in consultation with the department Business Class
- within a continent (cross-border) Economy
- within a continent for a flight duration of more than 7 hours as well as for night flights if possible Economy, in consultation with the department Business Class
- within a country, in principle, Economy
- Online bookings are preferable

4.1.3 Rail travel

- Generally speaking, 2nd class.
- Insofar as a Bahncard 50 is used, it can be agreed in individual contracts that the costs for 1st class rail travel will be reimbursed.

4.2 Costs for overnight stay

Only hotels up to max. 100 Euro gross (overnight stay only) may be booked. Bed and breakfast leads to a reduction of the lump sum for additional subsistence expenses (cf. Section 4.1).

4.2.1 Long-stay rates

Hotels usually offer special long-stay rates for overnight stays (e.g. for stays longer than 15 days), which must be booked in the case.

4.2.2 Standard room

Generally, standard rooms (with shower / bath and toilet) can be booked in 3 - 4 star hotels.

4.3 Other reimbursable travel / incidental expenses

Other reimbursable travel expenses, upon proof (itemized receipts):

- Currency exchange fees
- Airport / security charges
- Seat reservations
- Rental car (compact class), if necessary and appropriate
- Fuel costs and expenses for other operating supplies for rental cars
- Expenses for road use/tolls
- Parking fees (should be avoided if possible)
- Cab within a city area up to a maximum of 40 km, provided that a journey by public transport is not possible, or the required effort is too high

4.4 Non-refundable travel / incidental expenses

Items not eligible for reimbursement include:

- Fines or penalties for traffic violations, including parking violations
- Telephone charges, roaming charges, cell phone bills, Internet charges, paid TV
- Hospitality, minibar, meals and drinks
- Expenditures exceeding the respective maximum rate (without prior approval)
- Clothing / cleaning costs
- Expenses for the purchase of travel equipment
- Incidental expenses (administration, secretarial services, office supplies, and preparation and follow-up) are part of the daily rates and are not remunerated separately
- other paid additional services (e.g. sauna or massages in the hotel)
- Tips