

Dextrans Group - Business Expenses Policy

1. Global Travel Policy
2. Gifts and Entertainment
3. Communications

This is the Business Expenses Policy. It is supplemental to and must be read in conjunction with the Policy. It sets out or refers to specific requirements in relation to certain types of expenses.

1. Dextrans Travel Policy

1.1 General Guidelines

Any questions, concerns or extraordinary approval required regarding this Dextrans Travel Policy should be addressed to governing authority;

- a) Regional HR Manager
- b) Group COO/CEO

All overseas travel and trips must obtained pre-approval by the employee superior prior to travel. Dextrans only sanctions and allows employees to travel based on official duties.

Personal Credit Cards

Dextrans does not issue corporate credit cards hence Personal credit cards are to be used unless for certain countries especially very much under developing countries where usage of credit cards are not common. Where outlets patronize only accept cash, a receipt is the favoured way to make a claim. In any event, even with credit cards, please submit claims only with receipts. Claims without receipts will be subjected to further scrutiny which may result rejection if deem unfit.

Travel Reservations

All employees must book air, including rail, hotel, car hire and other travel through the most economical means whether through an online platform or travel agent. As Dextrans does not allow for Business Class travel unless prior approval is obtain, reservations made through alternative suppliers that is not in line with this travel policy will not be reimbursed.

Class of Travel

In general, Dextrans requires Economy/Coach Class travel to be used, although Business Class travel is permitted subject to the exception and pre travel authorisation as outlined and sanctioned by the governing authority.

Authorisation of Travel

All travels needs to be pre-approved by the employee's immediate superior. The superior is to ensure that either COO/CEO is advised and condones the trip. All non-compliance will be documented and reported to Senior Management.

Frequent Flyer Benefits

Travelling employees may retain frequent flyer programme benefits. However, participating in these programmes must not result in any breach of the Travel Policy and must not adversely affect the efficiency of work and cost to Dextrans.

Travels over weekends

It is imperative for an employee to note that corporate travel denotes that travel period is restricted to the productive usage for accomplishing the prescribe task. Dextrans may approved a day before and a day

after for further stay due to acclimatization or restricted flight schedule. Anything beyond this may be rejected for any approval or claims.

Spouse/Family Travel

Spouse/Family Travel is permitted subjected to the authorisation given by COO/CEO. Diversion of flight where extra cost may be incurred is strictly prohibited.

Travel Insurance

Employees who are not covered under the group travel insurance policy will have to make their own travel insurance which Dextrans will reimburse. Those covered under the travel insurance annual policy must ensure that the policy is active. Dextrans will not take responsibility in case of any eventualities.

1.2 Dextrans Global Hotel Policy

Introduction

Dextrans hotel policy allows an employee a 3 star or 4 star hotel stay in the city for work. Travellers are expected to stay in standard rooms in moderately priced hotels using the most economical rate wherever available. Reservations can be made either through online platforms or with the local Dextrans or agent office whichever is more economical. In the event that there 2 Dextrans employees of the same sex whose travel schedule coincide, they must make arrangement to share the room stay eg. during conferences.

Guidelines and Expenses

Reimbursable Expenses

The following charges are allowable:

- Overnight accommodation
- Private Meeting and Dining Rooms (Client Related only)
- Hotel Business facilities (Client Related only)

1.3 Other Useful Information

Passport Visa Applications

Dextrans will reimburse the costs for visas, working permits and any other country entry costs provided that they have been arranged via proper approved channel. Costs for obtaining passports will not be reimbursed.

Gratuities

Reasonable and locally appropriate gratuities will be reimbursed.

Telephone Expenses

Reasonable and required telephone expenses incurred during business travel will be reimbursed. It is imperative to note that all travellers are to exercise good judgement sense to exercise the most cost economical ways to keep international communication charges down to the minimum through such tools as skype, QQ, whatapp etc. "Airphones" on commercial flights or Taxi telephones should not be used. Employees who fail to do so even if due to lack of informed knowledge reasons will have their claims rejected.

Meals & Incidentals

Guideline Limits for reasonable meals and incidentals are allowed when travelling and is reimbursable when not entertaining guest such as customers/agent/suppliers etc. Transport costs to/from the office and also official appointment are reimbursable. Personal entertainment if unofficial is not reimbursable.

Traveller Security

Before embarking on any overseas trips it is the duty of the employee to inform his superior about his flight itinerary and flight schedules. If flight for next sector or return trip has not been organised prior to leaving then such information must be provided as reasonably appropriate to his superior accordingly.

Employees Travelling Together

No more than three (2) Dextrans employees, in total may travel on the same aircraft, of which a maximum of up to two (2) Site Managers or two (2) Senior Managers is permitted. Any parties over and above the stated policy will be dealt with on an individual basis. This policy can only be rescinded on specific case to case basis by COO/CEO.

2. Dextrans Entertainment Policy

2.1 Business Entertainment

Business entertainment may be expensed provided that:-

- any approvals required for the entertainment has been obtained by the Management unless the employee is under a contracted entertainment allowance accorded by the company
- the claim is supported by receipts and a list of participants with their corporate titles and organisations and a note of the business purpose

Dextrans will not reimburse expenses for any entertainment of a sexually explicit nature, including any meal or drink expenses at establishments providing adult entertainment and deems such entertainment unacceptable.

2.2 Staff Entertainment

It is an expressed understanding that the main purpose of such entertainment must achieve its aim of building staff camaraderie, activate bonding and build morale. Expenses for entertaining colleagues require prior approval from Management. In all cases, the most senior person attending must settle all bills and claim the costs, detailing the names of all participants, their departments and locations. The senior person is ultimately held responsible for the event.

2.3 Authorised Limit

Country Manager can authorise in 1 single receipt up or cumulatively up to USD 250 on multiple receipts. All receipts must be incurred within the same evening event. The company is also flexible enough to be relevant to market conditions where a higher budget is needed. However this approval must be obtained by the Management prior to the evening.

3. Dextrans Communications Policy

3.1 Mobile Phones

It is an expressed understanding that all employees are required to provide their personal mobile phone numbers for usage for communication. Unless there has been a prior agreement with the Management over any form of reimbursement or allowance, it is deemed that staff personal mobile phone is a communication tool that the company has every right to use to contact the staff in case of any business related matter. Dextrans will provide reimbursement for business related cellular phone calls only for international calls.

3.2 Personal IT Equipment

Dextrans will NOT reimburse employees for the cost of IT Hardware and Software and other electronic equipment and associated accessories and equipment. Home working set-up and running costs will be under the cost of the individual employee unless prior arrangement has been agreed.

All requests for new hardware/software or office equipment are to be raised to the Management directly, where the requests will be subject to a review process.

3.3 Data Information

All data and information whether downloaded through business applications or email, online chat tools that are used for business purposes are the sole property of Dextrans. It is material to note that at any time upon the request of Dextrans that these data information be made readily available. Restriction to access or any form of withholding by the employee to the material constitutes major violations to the administration and hinders the performance of the company. Dextrans reserves every right to pursue and recover all information pertinent to and in relation to its business.