

Global Policy: Global Business Travel

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Limitations and Disclaimers

This policy is the Company's general guideline and management reserves the right to apply different terms, as determined in management's sole discretion. This policy can be changed at any time, with or without notice by the employer. Nothing in this policy shall apply to the extent it would be inconsistent with any applicable law.

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1. **Objective**

Barry Callebaut is a global business that has offices and customers all over the world. This can lead to significant travel costs and environmental impact. This policy is in place in order to ensure transparency and control over these attributes.

2. **Overriding Principles**

Prior to arranging any business travel, you are encouraged to consider the advantages of using virtual communication tools in lieu of your physical presence. It is your responsibility, along with your line manager, to decide upon the most appropriate way for you to represent BC.

You should be particularly mindful of incurring travel costs in respect of internal meetings.

3. **Binding framework for travel policies**

This policy contains the baseline requirements for travel policies within the BC group. Each legal entity must issue supplementary instructions in the form of a travel and expense guidelines document, that cover such items as reimbursement rates for subsistence and kilometers driven in a private vehicle. These local guidelines may not overrule the principles laid out in this policy.

The traveler must purchase all transportation for Air travel and Hotel via the Barry Callebaut travel process. Purchases not made via the Travel department, except in an emergency situation, are not reimbursable.

3.1. **Business Trip Approval**

Business trips must be pre-approved electronically via the official channel (e.g. EMEA via the *Google Travel Request Tool*), by an authorized person in line with the defined process and requirements. Line management is responsible for monitor travel and all associated costs. In case of travel changes where the cost of the transportation is less than CHF150/USD150/EUR120, no approval is needed (e.g. booking of train ticket after plan change).

Barry Callebaut ExCo may at any time restrict travel and review travel approval process.

3.2. **Expense reporting and reimbursement**

After returning from your business trip, you must submit your business expenses for reimbursement via the Company's global expense system. The expenses must be approved by an authorized person and filed in compliance with local accounting, tax and legal requirements.

You must include original receipts (e.g. bills, invoices marked as paid in full, cash register receipts, credit card receipts, travel tickets) with your expense reimbursement forms.

The receipts must comply with the guidelines on value-added tax (VAT). All invoices must be addressed to BC and mention the correct VAT-number for your legal entity. BC does not accept invoices that are addressed directly to you.

Miscellaneous business expenses e.g. parking fees, business phone calls made during a journey from a personal telephone will be reimbursed upon submission of the original receipts. Employees are allowed to

write their own expense voucher/receipt in exceptional instances only if it is impossible or unfeasible to submit or obtain an original receipt.

BC will not reimburse you for:

- Tips or gratuities given at your discretion that are not documented on the restaurant or hotel invoice
- Personal expenses (such as private telephone calls or use of entertainment systems) incurred while staying in a hotel on Company business
- Parking fines or speeding tickets incurred while traveling on Company business

In the case of claims that do not comply with the guidelines, regulations or implementing provisions, you must expect to receive delayed or partial reimbursement and, in some case, no reimbursement whatsoever.

3.3. Travel

In accordance with Sections 1 and 2, you are required to make use of the most cost-effective means of transportation. You should use public transport whenever possible.

3.3.1. Ground Transportation (Bus, Train, Taxi ...)

You should consider all ground transportation options carefully before taking the option of renting a car or taking a taxi. Public transport, airport or other shuttle services often offer greater convenience and lower total cost in metropolitan areas.

You are entitled to travel first class when traveling by train on domestic and international business trips.

Taxis may only be used when less expensive alternative transportation is not available, safety reasons prevail or when necessary for the economic use of the Company's time, in emergency situations or when taxi charges are less than airport parking fees and the use of the private car.

Car rentals are to be made through contracted suppliers or when not possible a preferred supplier in the respective country. In principle one is required to return rental cars with a full tank of fuel to avoid refueling charges.

If you are using your own car for business travel, you must ensure that you have an adequate cover (insurance) to safeguard the employee and Barry Callebaut from third-party liability. Maximum distance for a business trip with a private car is 500 km in one direction and the costs will not exceed the lowest possible airfare or train ticket price, depending on destination. Moreover, personal safety has to be taken into account as well. You will be reimbursed per kilometer driven at the rate in force at your site (please see your local policy). This reimbursement covers the cost of fuel and wear and tear on your vehicle.

3.3.2. Air Travel

You must book air travel at least 14 days in advance in the most cost-efficient manner (including low cost/budget carriers), taking all recommendations from the travel specialist into consideration. Preference should be given to use of stop-over flights if there are significant savings (at least CHF 500/ USD 500/ EUR 350) and the stopover is less than 3 hours.

We recognize that in exceptional cases, you might need to book travel less than 14 days in advance. In such cases, your manager will only approve the travel if there is a documented business case for doing so.

INTRA-continental	INTER-continental
<p style="text-align: center;">BUSINESS IF</p> <ul style="list-style-type: none"> ● Net Flight time of more than 9 hours <p style="text-align: center;">ECONOMY</p> <ul style="list-style-type: none"> ● All employees ● Executive Committee (ExCo) ● Board of Directors (BoD) 	<p style="text-align: center;">BUSINESS IF</p> <ul style="list-style-type: none"> ● Night flight (departure time first leg after 22:00 local time) ● Net Flight time of more than 9 hours ● Executive Committee (ExCo) ● Board of Directors (BoD) <p style="text-align: center;">ECONOMY</p> <ul style="list-style-type: none"> ● <u>External</u> training, seminars ● <u>External</u> candidate
STOP-OVER Flights more than 9 hours net flying time	
BUSINESS	
INTERNAL Conferences	
<p>The owner of the conference (e.g. CEO for “Managers’ Conference”) is responsible to provide instruction on policy (e.g. Economy for all ...)</p>	

For Inter-continental flight not eligible to business class (aside External training, seminars and candidates), if offered by the airline, Economy Premium can be booked.

Please note when in doubt of which booking class to use given specific travel situations, please book economy class to avoid any confusion afterwards.

Employees who downgrade from the authorized class of service [e.g. Business to Economy] may not use the savings for personal gain of any kind.

Exceptions to the above are for medical cases. Medical cases require written approval of the Regional HR Director in the case of deviation of the above mentioned rules.

3.3.2.1. Private Charter and/or piloting

No private charters are to be used. If a private charter is necessary, authorization from the responsible ExCo Member is required. Private piloting during a business trip is now allowed.

3.3.2.2. Group Travel

One should be careful when employees are travelling together on one flight. In this respect the following guidelines apply:

- Group travel should never be more than **8 people** or **more than 50%** of the people of one department on the same flight
- Members of a management team travelling together should not exceed **3 people** or **more than 30%** of the management team on the same flight.

3.3.2.3. Excess Baggage

Excess baggage should be avoided where possible due to the high costs. Where there are good reasons for the excess baggage, Barry Callebaut shall cover the costs and whenever possible, prior manager approval should be obtained.

3.3.2.4. Seat Cost

Barry Callebaut will cover costs related to advance seat booking.

3.3.2.5. Parking at airports

It is permissible to use the long-term parking facilities at an airport. However, public transport, airport, shuttle services or taxi should be used when it is more cost-effective.

3.3.3. Hotel Accommodation

Barry Callebaut has negotiated room rates with a number of local hotels or hotel chains worldwide. Bookings are managed in the origin country except for Africa, Indonesia & Latam where bookings are to be managed locally.

A full list of approved hotels is available on [BCnet](#).

If you find a local hotel in the vicinity of the Barry Callebaut location / meeting location (max 20 km) offering lower rates than the approved hotel, please let your travel specialist know. He/she will add it to the approved list.

In the rare event that there are no approved hotels in the location that you are visiting, the travel specialist will provide hotel options in line with Barry Callebaut policy. The hotel cost should not exceed CHF 250/ USD 250/ EUR 200 and should take into account security risks of the employee based on location.

In general hotel rooms should not be booked in high categories like junior suites or higher.

In the event that you need to cancel a hotel room, you are responsible for doing so, ensuring that you adhere to the cancellation deadlines as communicated to you and listed on the itinerary.

Hotel reservations over the weekend are allowed if connected to a specific business activity in the same period.

3.3.3.1. Laundry

For long stay more than 7 consecutive nights Barry Callebaut will pay for the laundry service.

3.3.4. Food

Where possible, you should take lunch in the staff restaurant.

You can find the maximum reimbursement rate for other meals in your local travel and expense guidelines.

3.3.5. Business Guests

The provisions for costs associated with transport, accommodation, and food for business guests are the same as those applicable to employees' own travel costs.

3.3.6. Combining business trips with personal matters

It is not allowed to combine business trips with a vacation or to take along a spouse, partner, relative or friend without prior written authorization from the respective Line Manager. When it has been authorized in writing to combine a business trip with the personal matter, the traveler will bear all additional private and companion expenses.

Only in the case the accompanying spouse or partner has a business representative role, those costs will be borne by Barry Callebaut.

3.3.7. Passports, Visas & Vaccinations

It is the responsibility of the traveler to ensure that he/she holds the correct passport and visas prior to departure. Barry Callebaut will pay for business related visas. Regular passport costs are at the employee's expense.

In order to protect his own well-being it is an employee's responsibility to ensure that all the appropriate vaccinations and certificates are in place prior to travelling. Barry Callebaut will pay for compulsory vaccinations and medications charges required for business travel.

3.3.8. Insurance

Each legal entity is responsible for maintaining a suitable Business Travel Insurance plan to ensure that employees are insured appropriately when traveling on Company business. If not offered, the employee is responsible to get the appropriate medical coverage.

3.3.9. Loyalty Programs

Travelers are permitted to join frequent traveler clubs/programs and retain the benefits for their personal use. Participation in these programs must not influence flight, hotel or rental car selection resulting in additional incremental costs for the company.

It must be clearly stated that any tax implications are the employee's sole responsibility and that Barry Callebaut will not be responsible for any tax implications that may result from the private use of loyalty programs or bonuses.

Furthermore, you may use your frequent flyer miles in exchange for an upgrade, if you wish to travel in a higher class than the one specified in this policy.

4. Security

We support our travelers wherever they go, and even more when traveling to less obvious destinations, Barry Callebaut has selected a travel security supplier. They deliver travel risk management services to Barry Callebaut which address the company's duty of care to its employees.

More information for Business travelers is available on [BCnet](#) and they can call the provider Response Center before travel, whilst in-country and if involved in an incident and need emergency assistance.

Barry Callebaut recommends traveler to install the travel security app to consult latest alerts and communicate their location when needed.

In case of an emergency it is of utmost importance to come into direct contact with the traveler, therefore the travel arranger must always add into the booking, as primary contact, the following details:

- a. TRAVELER business email address
- b. TRAVELER business/private mobile number

5. External Candidate Travel

In case of travel linked to recruitment opportunities, external candidates are required to organize their own travel (hotel reservation, transport ...) in line with this policy. Pre-approval by the responsible HR recruiter/business partner is required prior to booking.

If this would not be possible for financial impact on the candidate, the HR Recruiter/HR Manager should contact the Travel Arranger to ensure the proper booking is completed on behalf of the candidate in line with this policy.

HR recruiter/business partner should provide a list of the pre-approved hotels to external candidates

6. Responsibilities

6.1. Traveler

The Traveler is an individual responsible for submitting the travel request via the official channel by providing the correct relevant details for the booking [e.g. budget, cost center ...] and for ensuring that all travel is approved by the appropriate authorized signatory and is in respect of this policy. Where “self booking” has been implemented, it is the individual responsibility to complete the booking via the BC self booking tool in accordance to the BC travel policy.

6.2. Travel Arranger

The Travel Arranger is an individual at regional or site level responsible for making travel bookings and for ensuring that all travel is booked via the BC approved travel agency, and in the most cost-effective fashion.

The Travel Arranger at each site is responsible for ensuring that all travel booked via their travel agency is done in line with both of these and such other local guidelines as may be issued.

Depending on the needs on a case by case basis, the role of the Travel Arranger can be combined with the Travel Coordinator role.

6.3. Travel Coordinator

The Travel Coordinator is an individual at global, regional or local level responsible for developing, implementing and executing on travel-related (e.g. flight, hotel, rental car, corporate credit card etc.) supplier management strategies to enhance the travel program’s cost, quality and service levels.

Depending on the needs on a case by case basis, the role of the Travel Coordinator can be combined with the Travel Arranger role.

6.4. Travel Approver

The Travel Approver is an individual at global, regional or local level responsible for approving the travel request submitted by the traveler, as per the approval process listed in this policy [*3.1 Business Trip Approval*].

7. Governance

You are responsible for complying with this Global Business Travel Policy and for submitting accurate and timely expense reimbursement claims.

Global HR is responsible for the establishment, updating and permanent congruence of the global policy and implementing provisions.

In approving expenses, your manager confirms that the costs are justified and materially appropriate.

The Group CFO has overall responsibility for the further development of this policy. However, Group and local HR are responsible for ensuring that the contents are made known to all relevant employees, managers and reimbursing units.

Barry Callebaut can amend this policy at any time and has the sole discretion to deviate from this policy, as the occasion arises.

8. General

Each legal entity of BC is responsible for implementing this Global Business Travel Policy by April 12, 2018. Any supplementary guidelines drawn up by the local legal entities must be congruent with this policy and made available to BC employees by April 12, 2018. No individual BC legal entity shall implement policy terms that are more lenient than those defined herein.

It is the responsibility of each legal entity of BC to ensure that the responsible travel agencies supporting travel booking receive and implement this policy.