

Travel and Entertainment Expense Policy Datasheet

1. Purpose

This document establishes a policy for the incurrence of corporate card expenses and reimbursement of out-of-pocket expenses by employees during the normal course of legitimate company business.

2. Responsibility

Employees incurring expenses

The Company expects its employees to use appropriate and reasonable judgment when incurring expenditures necessary to conduct the Company's business. The employee has every right to expect fairness from the Company in its decisions regarding reimbursement.

Employees are expected to obtain approval from Budget Managers prior to the incurrence of expenditures in a manner consistent with their responsibilities to conduct Company business. The employee is responsible for making sure that authorization for the expenditure has been approved prior to incurrence.

Employees should familiarize themselves with the items listed as reimbursable and non-reimbursable in section 10.0 below. This list is provided as guidance and is not all encompassing. The determination as to the legitimacy of the expense will sit with the employee's direct manager and Accounts Payable. Any expense that does not have a legitimate business need or is not conducive to furthering Company business will be rejected and will not be reimbursed without the Corporate Controller's approval.

The company guidelines in this document are enforced by Collibra's Accounts Payable team during final review of the expense report. Accounts Payable will use discretion as to the legitimate business need of the expense and may reject questionable expenses. At the employee's discretion, rejected expenses that they feel are appropriate can be raised for review to the Corporate Controller. If rejected by the Corporate Controller and the employee still feels that the expenses are legitimate to the furthering of Collibra business, the employee may raise them for review by the CFO.

Employees will be reimbursed for legitimate business expenses for which the employee has submitted via a valid expense report. It is the employee's responsibility to create a complete and accurate expense report prior to submission for approval and payment. Incomplete reports will be returned to the employee causing delay in reimbursement.

Each employee is responsible for submitting expense reports on a timely basis. The timeline for expense report submission is no later than 30 days of incurring the expense.

Personnel approving expense reports

Managers or their delegates are responsible for the review and approval of expense reports submitted by each employee. The approver is to make certain that the submitted expenses are normal and necessary for the conduct of the Company's business and that the employee is exercising reasonable judgment in incurring such expenses. The approver is also to make certain that the expenses submitted for reimbursement are commensurate with the employee's responsibilities and within the bounds of the employee's authority.

Personnel responsible for approving expense reports will also:

- 2.1** Ensure that the reports are complete, accurate, and within the limits of company guidelines as indicated in this policy.
- 2.2** Return, in a timely manner, incomplete or insufficiently documented expense reports to the employee.
- 2.3** Review submitted expense reports in Rydoo on a routine and timely basis, particularly before month-end.

3. Policy

3.1 Travel Need

Managers and employees must use judgment as to the legitimate business need for travel by their direct reports. Managers should weigh whether the business requirements could be met by non-travel options, i.e., teleconference, in lieu of incurring travel related expenses.

3.2 Trip Length

Trip length should be as short as reasonably possible to complete the business required for the trip. Generally, trips should be kept to a maximum of six calendar days, i.e., Sunday to Friday.

Flying in early before the workweek or extending the trip after the workweek is not payable nor reimbursable by the Company without legitimate business need. Costs associated with trips that include a weekend stay without a legitimate business need are payable by the employee e.g., lodging, meal, ground transport costs associated with a weekend stay before or after the workweek.

3.3 Reservations: use of company-designated travel agency and systems

All reservations for commercial transportation, hotel accommodations, and auto rentals must be placed through the Company's designated corporate travel agency.

For all Collibra employee travelers, the Company's travel agency is TripActions. Use of an agency, website, or other travel booking method is not allowed without Sr. Accounting Manager approval.

3.4 Form of payment

All air travel and hotel reservations will be booked by the employee through TripActions and billed directly to the company, except in rare cases where a hotel booked on TripActions requires payment by the employee upon check-in. In such instances, the employee will request reimbursement of these fees as accompanied by a valid, itemized receipt.

Any expenses incurred in the course of business travel, employee entertainment, or customer entertainment that are paid by the employee will be reimbursed if approved with an itemized receipt, a legitimate business need, and following the limits outlined in this policy. Itemized receipts for all personally paid expenditures are required for reimbursement according to these guidelines:

- US Based Employees: Receipts required over USD 75
- Australia Based Employees: Receipts required over AUD 82.50
- Employees in all geographies except the US and Australia: All receipts required regardless of amount

In rare cases where the receipt has been damaged or lost, a credit card statement containing a record of the charge may be used.

The same receipt requirements apply to all Corporate Card transactions. Failure to provide receipts for monthly Corporate Card transactions can result in revocation of one's Corporate Card.

3.5 Air Transportation

Airfare must be booked through Navan to adhere to company policy. (Even if pricing is cheaper elsewhere, it is preferable that employees book through Navan.)

3.5.1 Advanced Booking

Employees are required to book airfare as far in advance as possible. The Company's preferred advance booking window is 14+ days prior to the date of departure. Any booking within 14 days of the date of travel will be sent to the employee's manager for oversight and cancelation at the manager's discretion.

3.5.2 Class of Service, Fare Guidance, Low Fare Policy, and Trip Approval

Class of Service

Collibra's class of service for flights is Economy/Coach for all flight segments, regardless of duration.

For Domestic US, Intra-Europe, or Regional flights, seats with more legroom (e.g., Economy Plus, Comfort +, or similar) if available for under \$75/€75/£1300 per seat may be booked.

For international flights with a single leg over 5 hours, economy seats with more legroom may be booked. Some examples of the seats with more legroom are KLM Economy Comfort, United Economy Plus, Delta Comfort +, American Airlines Main Cabin Extra, etc. Premium Economy is outside of policy.

Non-coach class airfare may be booked for a medical issue that a flight in coach would aggravate/compound or if there is a legitimate business need. Budgetary compliance must still be observed.

Trip Approval

Collibra does not require pre-trip approval for items booked through our corporate travel agency. Employee managers are copied on all in-policy and out-of-policy bookings created by their direct reports and may reject the trip at their discretion within 24 hours after booking.

3.5.3 Personal/Business travel combined

Any personal travel arrangements that are planned before or after the Collibra business portion of a trip must be arranged separately, with the cost and arrangements being the responsibility of the traveler. Any expenses related to non-Collibra personnel traveling with a Collibra employee are not payable nor reimbursable by the Company unless it is covered as part of a relocation package.

When personal travel is combined with business travel, the employee must pay the difference between the most economical fare for the business portion of the trip and the total amount of the fare. This amount is to be determined on the date ticketed. The Company's travel agency or online system cannot be used for personal travel.

The employee is solely responsible for all costs associated with the personal travel portion of the trip including but not limited to meals, lodging, ground transportation, and any expenses associated with the person the employee may be traveling with.

3.5.4 Frequent Flyer Programs

Employees may accrue miles from business travel in their personal frequent flyer accounts provided that flight selection is not based on the following:

- The fare is not selected based on the accumulation of a reward program
- Flights without a business reason are not scheduled to accumulate miles in a reward program
- Unnecessary or inconvenient plane changes are planned to accumulate segments in a reward program
- Company time and resources are not used to administer a reward program

3.5.5 Airline Clubs and Known Traveler Programs

The Company does not reimburse employees for memberships in airline clubs or programs to expedite security screening [ie, Clear or TSA Pre Check].

3.5.6 Private Planes

Employees are not authorized to hire private planes nor pilot themselves or Collibra employees on company business.

3.5.7 Inflight Internet

Employees may expense inflight internet as needed and approved by their managers. For frequent travelers, such as the ExCom and Sales employees, it is preferable to purchase and expense a monthly subscription in order to obtain better pricing. However, subscriptions must be terminated in extended periods of no travel.

Inflight phone usage will not be reimbursed under any circumstance.

3.6 Lodging

Employees will utilize lodging located within a reasonable distance of the traveler's work assignment.

3.7 Laundry

Reasonable laundry or dry cleaning will be reimbursed for business trips over six calendar days.

3.8 Ground Transportation

3.8.1 Choice of Transportation

The method of ground transportation is up to the employee's discretion. Collibra prefers alternative forms of ground transportation for environmental and cost reasons. Lyft, Uber, taxi, train, subway, bus, etc. should be considered and are fully reimbursable when tied to a legitimate business, non-commute trip.

3.8.2 Rental Cars

When required, Collibra's class of rental car is economy/compact only. No mileage reimbursement is allowed on rental cars. The employee can claim reimbursement for the cost of the rental and refueling the rental car. Employees should refuel automobiles to the proper level before returning the car to avoid higher fuel costs.

3.8.2.1 Rental Car Insurance

You are required to purchase the supplemental auto insurance offered by rental car agencies at time of car pick up. These fees are reimbursable if paid personally.

If you have an accident in a rental car, obtain a police report, contact the rental car agency, and Collibra's Accounting department.

3.8.3 Personal Cars

Payment for the use of a personal car for business will be reimbursed at the standard rate allowed by the local tax authorities except for those receiving a car allowance. Other reimbursable fees for all trips include tolls and parking fees.

As for Airport Parking, if other options to and from the airport are not feasible or cost effective (e.g., taxi or airport shuttle), reasonable long-term airport parking fees will be reimbursed.

Any violation of local traffic laws, including parking fines, resulting in a penalty or fee are the responsibility of the employee and are prohibited from reimbursement.

Note – this amount is only applicable to the distance traveled above and beyond an employee's standard commute to the office. (e.g., standard commute to your local office is 20 miles/km and you are driving to the airport for business which is 30 miles/km away from your home. You would be eligible for 10 miles/km each way for reimbursement. Employees working from home would be eligible for 100% of the commute to the airport)..

3.8.4 Train Travel

The company's class of service for train travel is second class or lower. First class train tickets may be booked if the cost of a first-class ticket is within €50 of a second-class ticket, round trip.

3.9 Meals While Traveling, Per Diem, and Employee Entertainment

Meals While Traveling:

Meals should be reasonable for the region and time of day. The chart below shows the suggested guidelines per meal. If the currency of the expense is not listed, please use the local currency equivalent.

Location	Breakfast	Lunch	Dinner	Drinks/Coffee
Americas	\$15	\$30	\$60	\$15
Australia	AUD22	AUD43	AUD85	AUD22
Belgium	€15	€30	€50	€10
Caech Republic	Czk.380	Czk.770	Czk.1300	Czk.250
Poland	Zl. 40	Zl. 50	Zl. 75	Zl. 30
UK	£15	£30	£50	£10

If multiple employees are present, the most senior employee in terms of employee hierarchy is required to pay for and expense the meal. The daily limits listed above remain in effect.

Per Diem:

Employees of Collibra Polska will receive a per diem. The amount is different for each destination country and covers 24 hours. During this time, all the expenses for food and drinks are on the account of the employee. The per diem includes breakfast (15%), lunch (30%), dinner (30%), and others (25%). If Collibra provides/pays for any of the meal during the day, the employee is not entitled to this portion of the per diem. The number of days is based on the departure and arrival date and time. Up to 8 hours the employee received 1/3 of per diem, from 8 hours to 12 hours – 50% per diem, over 12 hours – the full amount.

Employee Entertainment:

Team meals, offsites, and other entertainment should be limited to once per quarter. Per person spend should adhere to the Dinner guidelines above for Meals While Traveling; expenses might be rejected if these guidelines are not followed. Itemized receipts are required with the name of each employee in attendance. The most senior employee in attendance is required to pay for and expense these costs. All charges for employee entertainment are to be fully explained on the employee's expense report as to business purpose.

3.10 Tips:

Tipping of personnel in certain venues (bar, restaurants, hotel cleaning staff, etc.) is allowed and will be reimbursed by Collibra but should be in line with local/national customs and standards and based on the perceived quality of service by the venue/staff. Tips should be no more than 20% of the bill less tax and cash tips are discouraged. Properly itemized receipts are required for reimbursement.

4. Customer/Prospect Entertainment

Entertainment of customers or prospects must be limited to locations conducive to furthering company business and reasonable in scope and cost. It is the employee's responsibility to inform their manager about any customer/prospect entertainment or gifts prior to providing them.

The name of the person(s) and company entertained, Company employee's present, cost, business purpose, and venue, as well as a fully itemized receipt must be included on the expense report.

The most senior employee in attendance is required to pay for and expense the item.

The Company's general guidance for customer/prospect entertainment is per person EUR 100, USD 125, GBP 100, ZI 380, AUD 150 or other local equivalent. Situations resulting in expenses exceeding these amounts will be reviewed on a case-by-case basis.

5. Donations and Gifts

Spot bonuses and other incentive awards given to employees and expensed via Rydoo are not allowed. There are other avenues for providing spot awards to employees that are managed by the People Ops team [i.e., Snappy] in order to comply with tax regulations.

The giving of employee gifts and expensing via Rydoo is permissible under certain guidelines. Any gift with a value of over EUR 250, USD 250, GBP 250, ZI 1,000, AUD 250 or local equivalent must be pre-approved by the CFO in writing. Evidence of this pre-approval must be attached to the expense report or it will be rejected. Employee and team gifts under these thresholds are permitted with accompanying receipts but might be taxable to the receiving employee.

Charitable donations should not be paid by employees and submitted for reimbursement; donations should follow our Procurement Policy and Purchase Order guidelines.

Political contributions are expressly prohibited as well as any other payments which could be a violation of the Foreign Corrupt Practices Act (FCPA), the UK Bribery Act and OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

6. Phone & Internet

6.1 While Traveling on Company Business

Mobile Phone International Usage:

At the discretion of the employee's direct manager, reasonable charges for legitimate business use of a personal mobile phone during the course of international travel [or for international business while not traveling] may be reimbursed. Only the incremental cost associated with international usage can be reimbursed. A detailed monthly billing statement from the mobile phone carrier must be provided for this incremental usage and reimbursement. A summary total is not sufficient for reimbursement.

6.2 Internet

Internet usage is generally covered by hotel rates and is provided in Collibra offices worldwide. Should an employee have to pay an additional fee for internet access while traveling, this may be approved for reimbursement at the discretion of the employee's direct manager with an itemized receipt.

6.3 While Not Traveling

Collibra does not reimburse mobile phone, home phone or internet expenses, as these are already covered by TWIC global benefits or the monthly home allowances paid in certain countries.

7. Office Space Rental

Employees are not authorized to rent office space. Office needs are met by the Workplace Experience team, who should be contacted for any such needs. Any office space rental will not be reimbursed. Under no circumstances is an employee to sign a rental agreement or lease on behalf of Collibra.

8. Home Office Setup for Remote Employees

For the avoidance of doubt, a remote employee is defined as an employee who does not have an assigned seat in a Collibra office. For initial home office setup, IT will ship one monitor, keyboard, mouse, dongle, and laptop to the employee's home. For items beyond this an IT ticket must be created for the request. For furniture related items (desk, chair, etc.) please create a Workplace ticket. The IT and/or Workplace team will give you direction. Routine office supply purchases may be reimbursed with manager approval for remote employees. However, employees are encouraged to collect supplies while visiting Collibra offices. For home internet and home phone charges refer to section 6.0 Phone & Internet.

9. Exceptions

Should a deviation from this policy be made, the supporting documents attached to the expense report must include a full explanation of the expenditure with approval of the Corporate Controller.

A violation of any portion of this Policy may result in disciplinary action, up to and including termination of employment and/or legal action.

10. Reimbursable and Non-Reimbursable Items

While not all inclusive, this list contains guidance for items that are reimbursable or not reimbursable. Legitimate business need will be the driving factor in determining validity for reimbursement.

Reimbursable	Non-reimbursable
Airfare, hotel, ground transportation, assuming pre-trip approval	TSA or expedited security screening fees
Parking when on company business	In-flight sky entertainment or phones
Mileage for use of a personal vehicle for business purposes less any mileage incurred during a daily commute to the office	Loss of personal items while traveling for business
Reasonable laundry or dry cleaning for business trips over six days	Airport/Airline club memberships or passes
Reasonable gratuities	Loss of cash, traveler's checks, or credit cards
Hotel and in-air wifi	Traffic or parking fines
Visas or vaccinations required for traveling	Personal entertainment (e.g., in-room movies, sightseeing tours, etc.)
Passport charges/fees, including renewals or application	Personal AWS/GCP accounts
Reasonable expenses for flowers for bereavement, a serious medical condition, or new baby gifts	Any personal trip expenses, including meals, ground transport, airfare, entertainment, etc. and/or expenses for non-Collibra employees traveling with an Collibra employee
Reasonable airline luggage fees	Meals for employees if not part of employee travel or part of a company sponsored event (e.g., a group of employees go out to lunch)
	Expenses incurred at venues inappropriate for conducting business
	Baby-sitting, child-sitting, pet-sitting, or nanny services as part of or due to a business trip
	Personal items: Supplements (vitamins, sleeping pills, etc.) toiletries, luggage, clothing, etc.
	Monthly mobile phone or hotspot expenses
	Monthly home office internet