TRAVEL, ENTERTAINMENT AND CORPORATE CARD POLICY

1.0. OVERVIEW

Glad Group is committed to creating and maintaining a culture of ethical behaviour in which employees take ownership and responsibility for their decisions, behave with honesty and integrity and are able to achieve organisational objectives through the efficient allocation and use of organisational resources.

This policy provides the framework to guide decision making in relation to travel, entertainment and corporate credit card use at Glad.

2.0. PURPOSE

The purpose of this policy is to ensure employees and managers have a clear understanding of protocols relating to travel, entertainment and the use of Corporate Credit Cards, and ensure effective, efficient and consistent management of expenses.

3.0. SCOPE

This policy applies to all Glad employees.

4.0. TRAVEL POLICY

Glad recognises that for some employee's travel is an integral part of work-related activities however before undertaking travel, employees and their managers should consider the costs, benefits, risks and environmental impact of the trip.

For the purpose of this policy any interstate or international travel, or local travel with an overnight stay are classed as 'travel'. Travel is to be undertaken only where a material benefit is expected through physical attendance. Meetings involving employees in multiple locations should be conducted via Teams wherever possible.

Where practicable, travel should be booked at least seven days prior to departure.

4.1. Work, Health & Safety

Employee health and safety

Glad is committed to ensuring that the operations of the Group are conducted in a manner which safeguards the health and wellbeing of its employees. Employees should discuss any health and safety concerns related to business travel with their manager prior to booking.

For international travel, country specific health and safety advice is available on the Department of Foreign Affairs and Trade (DFAT) website. Any proposed corporate travel to a destination that has a DFAT travel advisory classification of Level 2 or above requires approval from the General Manager, Risk, Compliance and Safety.

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Business continuity

To mitigate the impact on Glad in the event of a travel accident, a maximum of three members of the Senior Team are permitted to travel on the same flight unless prior approval is received from the General Manager, Risk, Compliance and Safety.

In the case of group travel for special events such as conferences, a risk assessment must be completed.

Travel insurance

Business Travel Insurance Policy provides cover for employees whilst they are engaged on authorised business travel.

4.2. Preferred Suppliers

Glad has established preferred supplier arrangements in relation to airlines and hotels. Where an arrangement exists, preferred suppliers should be used. All business travel should be booked through Qantas business online booking portal, unless significant cost savings can be achieved by alternative means.

4.3. Domestic Travel

Where an alternative such as Teams is not appropriate and domestic travel is required, sound judgement must be used, and all efforts made to minimise costs.

Domestic Travel Approval

Written approval for domestic travel must be obtained prior to booking as outlined in the following table.

Business Unit	Travel Approver
People & Culture	Line manager and COO
Customer Experience	Line manager and COO
Finance	Line manager and COO
Operations	Line manager and COO
Strategic Growth	Line manager and COO
Risk & Compliance	Line manager and COO

Domestic Flights

The lowest logical economy class fare on Qantas is to be purchased. Other airlines may be considered where significant cost savings can be achieved. For domestic travel the lowest logical fare is generally:

- The lowest cost flight available at the time of booking that enables the traveller to meet business obligations
- Within two hours of the preferred departure time, between the hours of 7am and 7pm

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- On the most convenient/direct route.

Non-flexible fares are to be booked for outgoing flights. Where there is a justifiable need, a flexible fare may be purchased for return flights.

Domestic Accommodation

Domestic accommodation is to be booked at the negotiated rate at any preferred hotel. Where accommodation at one of the preferred hotels is not available, accommodation can be booked at alternate locations, however the room rate should not exceed $320 per night. Where a non-preferred hotel is required, or where the rate exceeds $320 per night, approval from the Executive Director or Chief Operating Officer is required prior to booking.

For recurring travel arrangements or where a stay of more than six nights is required, manager approval must be sought and cost effective alternatives such as serviced apartments or other long term accommodation should be considered. In such cases bookings outside of preferred supplier arrangements are permitted.

4.4. International Travel

International Travel Approval

Written approval from the Executive Director and Chief Operating Officer must be obtained for all international travel prior to booking. An itinerary including estimated costs for flights and accommodation is to be provided with the request for approval.

International Flights

The lowest logical fare on Glad's preferred airline for international travel (Qantas) must be purchased. Other airlines may be considered where significant cost savings can be achieved or Qantas does not service the required route. For international travel the lowest logical fare is generally:

- The lowest cost flight available at the time of booking that enables the traveller to meet business obligations
- Within 12 hours of the preferred departure time
- On the most convenient/direct route.

Business class fares may be purchased for international flights (other than New Zealand). Consideration should be given to the cost and rules of business class fare types and sound judgement used in determining the most appropriate selection. While change fees apply to some discounted business class fare types, in most cases Business Saver or D Class fares are more cost effective.

International Accommodation

International accommodation should be of a standard equivalent to that of Glad's preferred domestic hotels.

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4.5. Associated Travel Expenses

Where an employee is required to undertake business travel Glad provides a meal allowance of $120 per day. Alcohol and mini bar expenses are permitted within this allowance provided consumption is reasonable, responsible and in line with Glad's Code of Conduct.

The following incidental expenses may also be reimbursed:

- Laundry up to $80 per week (where travel is longer than one week)
- Business calls, Wi-Fi and reasonable personal phone calls where the traveller does not have a company issued mobile phone. Costs associated with the use of hotel spas and in-flight or hotel entertainment will not be reimbursed.

4.6. Local Transportation

Taxis / Rideshare Services

Glad will pay for taxis in the following circumstances:

- Travel between work and home where employees are required by their manager to be at work after 7pm
- Travel to/from your workplace or home directly to/from offsite business meetings or work functions
- Travel to/from your workplace or home to/from the airport when travelling for work.

For circumstances outside those articulated above the use of taxis may be permitted with manager approval prior to travel.

Car hire services

Car hire services may be permitted for international travel however are generally not the most cost effective means of transport and should only be used where appropriate. Car hire services are not permitted for domestic travel.

Car rental

Where taxis are not efficient or cost effective, rental cars may be used. The following principles apply to rental car bookings:

- The most cost effective option at the time of booking is to be used
- Premium vehicles are not permitted, however where cost is comparable booking of hybrid vehicles is encouraged
- Options to reduce insurance excess should not be taken as this is covered by Glad's Business Travel Insurance Policy

Use of GoGet or other car share is permitted. Employees may claim reimbursement for the kilometre/hour rate when using a share car for business travel. Glad will not reimburse subscription fees or security deposits.

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Personal vehicles

Where use of a personal vehicle is required for business activities, Glad will reimburse kilometres as per the ATO Cents Per Kilometre Method.

Kilometres can be claimed:

- To attend business meetings
- To travel between your normal workplace or home to an alternative workplace (that is not a regular workplace, such as Glad property, client location etc.)

If the travel was partly private, only the work-related portion can be claimed. Employees who claim business kilometres are not entitled to claim fuel, registration or other costs associated with that travel. Tolls may be claimed as an additional expense.

Traffic Violations

Fines incurred due to parking, speeding or other violations are not reimbursable.

Parking

Glad will pay for parking (including valet parking) where it is more cost effective than a taxi, or while using a rental car for business travel. Parking at your usual place of work is not reimbursable unless specifically required on occasion in relation to offsite business activities.

4.7. Airline Memberships

Where more than 10 return trips per year are undertaken, employees may seek approval from their Senior Management Team member for an airline lounge membership. Requests for lounge memberships are to be directed to the Operations Support Coordinator to be procured via Glad's travel provider at discounted membership rates. Multiple year memberships cannot be purchased.

Frequent flyer points earned during business travel may be used by employees for personal use and are not required to be used for Glad business.

4.8. Non-Business Travel

Employees may undertake personal, non-business related travel in conjunction with Glad travel, with manager approval.

4.9. Travel Diary

To comply with ATO regulations a travel diary must be completed for all domestic and international travel greater than five consecutive days in length, and in all circumstances where personal travel is undertaken in conjunction with business travel.

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4.10. Peak Travel Periods

Due to the increased cost of travel and accommodation employees should minimise travel during key events or peak periods (e.g. Australian Tennis Open, Melbourne Cup). Employees must be able to demonstrate the importance of any travel undertaken during these times.

5.0. ENTERTAINMENT POLICY

Glad recognises that there are circumstances where the provision of entertainment to employees, customers and business associates is appropriate. When attending business activities or functions, employees must conduct themselves in a manner consistent with Glad's Code of Conduct.

The most senior manager present must pay for the event. Costs must not be split amongst employees

5.1. Customer Entertainment

Entertainment costs related to strengthening links with existing and potential customers and suppliers or other business associates must be reasonable and within approved budgets.

5.2. Employee Entertainment

Employee entertainment may be funded for team building or to celebrate or reward achievements, milestones or significant events.

Acceptable expenditure for team events will be influenced by the nature and purpose of the entertainment but must be reasonable and within approved budgets. As a guide, reasonable expenditure would generally be:

- A maximum of $200 per employee for Christmas lunch
- A maximum of $150 per employee for other occasions. Entertainment of family and friends is not permitted.

5.3. Tips

Tipping is permitted in situations where this would be considered normal practice. Sound judgement must be used and discretionary tips for domestic entertainment must not exceed 10% of the total entertainment cost.

5.4. Employee Gifts

Employee gifts such as wedding, new parent, farewell and thankyou gifts are limited to $250 per employee.

6.0. CORPORATE CREDIT CARDS

6.1. Corporate Credit Card Eligibility

Corporate credit cards may be issued to senior management team members who in their role are required to travel or entertain for business purposes, or to pay for goods and services on behalf of their cost centre.

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6.2. Use of Corporate Credit Cards

Corporate credit cards may be used for one-off or infrequent transactions up to the employee's approved corporate card limit, and low value recurring transactions. Corporate credit cards must not be used for transactions that would normally occur through the raising of a Glad purchase order.

Employees must ensure that approval in line with relevant Limits of Authority is obtained before any purchases are made.

Use of corporate credit cards for personal expenses is not permitted, however if there is a personal element of a business expense it is acceptable to allocate a portion of the expense as 'personal'. Where this occurs, or an employee inadvertently uses a corporate card for personal expenditure, repayment must be made as soon as practicable.

Provision of a cash access facility on an employee's corporate credit card will only be granted where there is a legitimate business requirement (e.g. when foreign currency is required for international business travel).

6.3. Non-Compliance with Corporate Credit Card Policy

While we understand mistakes can happen, adherence to policy in relation to Corporate Credit Cards is extremely important. Where:

- Personal expenses occur twice or more in a six-month period; or
- Receipts are missing on two or more occasions in a six-month period; or
- Expenses are outstanding for more than 60 days on two or more occasions over a six-month period; or
- Any other material breach of policy is identified relating to entertainment spend, travel expenses or inadequate approvals, the following actions will be taken:
- A formal review meeting will be held with the approving manager and People & Performance;
- Details will be recorded on the employee's file by People & Culture;
- The approving manager will report the matter to their senior team member;
- The senior team member will report to the Executive Director and Chief Operating Officer with an explanation of the non-compliance and consequences; and
- Suspension or cancellation of the corporate card.

6.4. Donations

The following are to be directed to the National Sustainability Manager:

- Donations or sponsorships of Australian registered charities; and
- Gifts, donations or contributions to other community organisations.

Donations and community contributions may only be charged to a corporate credit card by the National Sustainability Manager.

6.5. Accounting for the use of Corporate Credit Cards

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An itemised tax invoice is required for all expense claim items, with the exception of public transport charges. A non-itemised receipt of payment is not sufficient. Invoices must be accompanied by an explanation of the business purpose of the expense in writing.

Where a valid receipt is lost and reasonable attempts have been made to obtain a copy, a Missing Receipt Affidavit can be completed in writing.

Where expense claims and supporting documentation are not submitted within the required time frames, the employee will be required to provide reasons for the delay. Where the reasons provided are not acceptable to Glad and/or where expense claim deadlines are missed repeatedly the corporate credit card will be cancelled.

If an employee has nominated a delegate for the submission of their expenses claim, the employee remains accountable for submitting expense claims by the due date. As such the employee must ensure that their delegate has all the necessary documentation to submit the claim for approval on time.

6.6. Disputed Transactions

If an employee believes there is a discrepancy with any transaction charged to their corporate credit card, they must contact the card issuer immediately and dispute the charge. Suspect transactions must be disputed immediately as charges over 90 days cannot be disputed. Where an employee has not disputed a charge within 90 days, the employee may be held liable for the charge.

The employee must record the dispute reference number in writing and process the charge as disputed. Disputes may take up to eight weeks to complete. It is the employee's responsibility to follow up any disputed amount until resolution has been obtained.

6.7. Lost or Stolen Cards

If a corporate credit card is lost or stolen the employee must immediately notify the card issuer, their manager so that the card can be cancelled and a replacement issued.

6.8. Return of Corporate Credit Cards

Glad employees issued with a corporate credit card are required to return the card to their manager on or before their last day with the company. Tax invoices and receipts for all outstanding expenses should be submitted prior to departure. Where expenses are pending, employees should provide copies of tax invoices to their manager to finalise expenses.

7.0. ROLES AND RESPONSIBILITIES

The Finance Director is responsible for establishing a framework to support regular review, compliance monitoring, communication and reinforcement of this policy. Employees are responsible for:

- Compliance with this and other related policies
- Ensuring appropriate approvals are sought, in line with this policy and Limits of Authority
- Maintaining their travel profile including cost centre, passport and visa information
- The safekeeping and proper use of the corporate credit card in accordance with this policy and the card issuers terms of use
- Timely and accurate coding of corporate credit card expense claims

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- Providing a description of the business purpose of the expense
- Reporting any inappropriate or fraudulent activities associated with this policy. Managers are responsible for:
- Ensuring employees in their teams are aware of the requirements of this policy
- Timely approval of expenses
- Ensuring expense claims they approve are reasonable, within budget and in line with this policy
- Expense claims are supported by appropriate documentation
- Ensuring travel and entertainment they approve complies with this policy
- Reporting any non-compliance with this policy to People and Performance and their LT member.

8.0. EXCEPTIONS TO POLICY

There may be instances where exceptions to this policy are appropriate. Where an exception to policy is required, approval from the Executive Director or Chief Operating Officer is to be obtained prior to the event and documentation of approval attached to the expense claim. An approved exception is not a breach of this policy.

9.0. CONSEQUENCES OF NON-COMPLIANCE

This policy sets out consequences for specific breaches. In addition to these consequences, breaches of this policy may result in disciplinary action in line with the consequences framework in Glad Group's Code of Conduct.

Depending on the nature of the policy breach, employees may also be subject to criminal prosecution, civil liability, or both.

10.0. RELATED POLICIES, PROCEDURES AND GUIDELINES

- Code of Conduct
- Procurement and Expense Management Policy
- Work, Health & Safety Policy
- Delegation of Authority
- Business Travel Insurance Policy

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