

PIDG Travel and Expenses Policy

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- Gifts and Hospitality

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1. Purpose

The purpose of this policy is to set out PIDG's instructions relating to travel; reclaiming costs thereof, subsistence, and other similar expenses, incurred while carrying out business on behalf of PIDG.

2. Scope

This policy applies to all activities undertaken by, or on behalf of PIDG. This policy applies to all:

- PIDG Companies;
- PIDG People; and
- PIDG Recipients.

PIDG shall not reimburse costs and expenses which contravene any exclusions in this policy.

3. Roles and Responsibilities

The PIDG Board is responsible for approving this Policy following recommendation from the Audit Committee and is accountable to the PIDG Owners for the appropriate disclosure of information under this policy.

The Audit Committee is responsible for reviewing this policy, ensuring the adequacy of PIDG's arrangements concerning travel and expenses and monitoring compliance with this policy.

The PIDG CFO is responsible for the implementation of this policy together with associated standards and guidance as appropriate. The PIDG CFO shall monitor and periodically report to the Audit Committee on the adequacy and effectiveness of PIDG's arrangements relating to travel and expenses.

Each PIDG Company shall:

- a) be responsible for ensuring its compliance with this Policy and associated standards and guidance as issued by PIDG Ltd from time to time; and
- b) take reasonable steps to ensure that equivalent arrangements are put in place in respect of Third Parties and PIDG Recipients (where appropriate) to ensure their compliance with this Policy or another policy consistent with the principles of this Policy.

4. Policy

- 4.1. This policy is intended to facilitate prompt reimbursement of reasonable and appropriate business expenditure incurred directly by an employee and that reimbursement will be made directly to the employee's personal bank account.
- 4.2. It is the responsibility of the person claiming to ensure that travel and expenditure is both reasonable and necessary for the conduct of PIDG's business and complies with the provisions of this policy. Ad hoc expenses, where not covered elsewhere in this policy, should be pre-approved by line managers. All expenses must be modest, measured, defensible and linked to the business operations of PIDG, having regard to PIDG's pro-poor mission and the nature of our public accountability. Additionally, before booking travel, PIDG People should give due regard to PIDG's Operational Emissions – Greenhouse Gas Reduction Plan, which highlights certain savings and trade-offs between reducing the environmental footprint of business travel and managing costs.
- 4.3. Travel and expenditure should not take place where there is a conflict of interest, or perceived conflict of interest, that is not appropriately mitigated. Everyone making a claim has a personal responsibility to declare any conflict of interest, or perceived conflict of interest, and obtain the relevant approval prior to any expenditure failure to comply with this policy may lead to disciplinary action. PIDG People also need to be aware that a breach of the provisions under legislation may make them liable to prosecution and may also lead to loss of employment.

- 4.4. The submission of an expense claim containing fraudulent data will constitute gross misconduct. Approval of an expense claim knowingly breaching this policy may constitute gross misconduct.
- 4.5. Where expense claims are later identified to be inaccurate, any inappropriate reimbursement may be deducted directly from the PIDG Person's salary (or equivalent), set off from future claims or requested to be refunded.
- 4.6. PIDG People are responsible for ensuring their correct bank details are held by the relevant finance team for reimbursement of any expenses. Changing bank details for payroll purposes may not automatically update the details for reimbursement of expenses, and PIDG People should ensure they provide their finance teams with updated bank details for this purpose also.
- 4.7. All expenses must comply with the PIDG Conflicts of Interest Operating Policy and relevant company-specific policies.

5. General Information on Expense Claims

- 5.1. All travel (including hotels) must be booked through the relevant PIDG Company's travel agent or local PIDG Office where more competitive corporate rates are available to ensure PIDG obtains value for money and expenditure complies with policy (including safety). Exceptions will only apply in exceptional circumstances including procuring local flights that cannot be obtained through the travel agent in the country of origin, or in an emergency where contact cannot be made with the PIDG Office or travel agent. For the avoidance of doubt, this excludes local taxis and public transport.
- 5.2. Expense claims should be made using PIDG's expense claim system. Expense claims should include sufficient information to enable approval of each expense, without which payment may be delayed or rejected.
- 5.3. Where multiple expenses are detailed on one receipt (e.g. a hotel bill that covers accommodation and food as separate line items), the claim must detail each classification of expense separately. PIDG People should minimise the overall number of expense claims submitted by including all relevant expenses during the period on one expense claim, rather than making individual submissions for each expense, receipt, trip or event.
- 5.4. Detailed receipts must be provided for all items of expenditure. These should be VAT receipts (or equivalent), where appropriate so that this can be reclaimed by the relevant PIDG Company, where applicable.
- 5.5. Where documentation is not in line with this policy (e.g. a receipt is missing), self-certification can only be used if exceptional circumstances exist and have been fully supported with appropriate evidence and/or explanation, which has been independently agreed in line with section 6 of this policy. Evidence of agreement of the exceptional circumstances should be documented and provided with the expense claim.
- 5.6. Self-certification is not permitted for individual items of a value exceeding US\$50.
- 5.7. Where a claim is self-certified or uses a non-itemised receipt for a meal/subsistence, confirmation that alcohol is not being claimed must be given, this information should be entered into the comment box.
- 5.8. Although expense receipts are uploaded to the expense claim system, PIDG People are encouraged to retain the original receipt until the expense has been approved and paid. If it is not possible to book

flights through the PIDG Company's travel agent/preferred supplier, boarding pass stubs must be submitted with evidence of flights taken along with proof of payment for the flight.

- 5.9. Expense claims which have been submitted after three months from the date they were incurred will be rejected (and not reimbursed) unless appropriate justification is entered with the claim. This requires approval by the PIDG CFO or PIDG CEO.

6. Authorisation of Expense Claims

- 6.1. For PIDG, either the relevant PIDG Company's most senior finance member (e.g. Head of Finance), or their delegate (as per the relevant Company's Delegation of Authority/approval processes), or a member of the relevant PIDG Company's Executive, or their delegate (as per the relevant Company's Delegation of Authority/approval processes), must check and approve the claims before payments can be authorised.
- 6.2. For Directors/Committee members, either the PIDG CEO, PIDG CFO, the Chair of the relevant PIDG Company Board, the Chair of the PIDG Board or the Chair of the PIDG Audit Committee must check and approve the claim before payment can be authorised.
- 6.3. For the Chair of the relevant PIDG Company board, either the PIDG CEO, PIDG CFO, the Chair of the PIDG Board or the Chair of the PIDG Audit Committee must check and approve the claim before payment can be authorised.
- 6.4. No individual shall approve an expense which relates to themselves, or where they have received a benefit, regardless if this was paid by someone else, for example, delegating the booking of one's own travel or subsistence costs, or attending a business meal, and then approving these expenses would be a breach of this policy.
- 6.5. Where an expense relates to multiple PIDG People (for example a business meal), the most senior Company employee should pay the bill.
- 6.6. If the claim is not in accordance with this policy or receipts/supporting documents are not uploaded to the expense system, the expense must not be authorised (subject to section 15.2 below). In such instances, the employee must be asked to explain why the claim is not in accordance with the policy and why receipts/supporting documents are not available.
- 6.7. Where expenses require a written pre-approval, for example from Executives, HSES leads, copies of these emails must be submitted with the expense claim for audit purposes.
- 6.8. Where any exception from policy is granted, the approver must add the exception to the exceptions log. For avoidance of doubt, this is the person who will approve the expense claim or the person approving the trip (where the spend is by third party i.e. travel agent who will then invoice PIDG).

7. Travel and Subsistence

7.1. General travel information

- 7.1.1. All business trips should be pre-approved by PIDG Executives (or their delegates).
- 7.1.2. All PIDG People are required to familiarise themselves with the safe corporate travel procedure in particular with regard to the provision of ISOS safety and security cover, the requirements for a JMP, and when a Fitness to Work is required. If an appropriate JMP is not in place, PIDG Global Head HSES is empowered to stop travel.
- 7.1.3. PIDG People should use the most cost-effective, safe and secure mode of transport. PIDG People are encouraged to consider the environmental impact of the available modes of travel, and whether similar objectives can be obtained through alternative channels such as video conferencing.
- 7.1.4. Where possible, to obtain cheaper fares, business travel should be booked as far in advance as possible, and no later than one month before the planned departure date. Exceptions may be granted by line managers in response to a business crisis or a similar unavoidable event. Where travel dates are uncertain, booking ahead and paying a (modest) fee for changing dates may be cheaper than waiting to book certain dates.
- 7.1.5. Quotes obtained should consider alternative routes and multiple options, including alternative providers and indirect routes, to obtain the cheapest route. Where there is sound rationale for booking an alternative route that is not the cheapest, this should be justified in writing and signed off in advance by an authorised approver as per section 5.
- 7.1.6. PIDG People are responsible for ensuring they are suitably covered by the Company's travel insurance policy prior to undertaking the trip. This may include (but is not limited to) any policy exclusions, planned activities and pre-existing conditions that may be relevant.

7.2. Modes of Travel

- 7.2.1. Rail: When travelling by rail, PIDG People are permitted to travel in first class where the rail journey time exceeds four hours.
- 7.2.2. Public transport: Travel paid with a pay-as-you-go Smartcard (e.g. Oyster card, Gautrain card etc.), must include a journey log (where available from the Smartcard provider), highlighting the journeys taken. Public transport should be used where available and safe to do so; although taxis can be used if it is impractical or not viable to use public transport. The rationale for using a taxi must be noted on the claim for review and approval.
- 7.2.3. Taxis: In exceptional circumstances, when an employee working from their usual place of work either finishes work after 9 pm or travels before 6 am, and public transport is not available for the entirety of the journey, or (regardless of working location) it is deemed to be unsafe, it is permissible to use, and claim the cost of, a taxi for the employee's homeward journey. The rationale for using a taxi must be noted on the claim for review and approval.
- 7.2.4. Flights: Air travel should be booked in the most economical, practical, and environmentally conscious manner, without sacrificing safety. Before booking travel, PIDG People should give due regard to PIDG's Operational Emissions – Greenhouse Gas Reduction Plan, including considering whether the business needs can be met without air travel or with travel from colleagues who would require shorter travel distances, and if alternative modes of transportation can be used. Indirect flights should be considered

where possible (without requiring excessive waits for connecting flights), balancing considerations of reduced costs and increased emissions.

The following principles shall be applied when considering which class of travel can be booked. These principles apply separately to outbound and return journeys, which are not required to be in the same class.

- Economy class: all flights up to 5 hours.
- Premium economy: flights over 5 hours in length. If premium economy isn't available or the cost is the same, business class can be used. Travel for training purposes over 5 hours should use premium economy regardless of flight time.
- Business class: flights over 7 hours; or journeys directly to/from rural project sites where the total journey is over 7 hours.
- Where travel is for employee training or events, the flight costs for all attendees is included in the event cost under section 9.2.
- Any departure from the above requires pre-approval of the PIDG CFO or PIDG CEO. If granted, such pre-approvals will not be treated as exceptions from policy.

Where connecting flights are required, the duration of each flight is combined, excluding the time in transit.

Should an employee select a downgrade of flight class below that is permitted under this policy (e.g. economy flight where a business class flight would be permitted), no reimbursement of the difference in cost will be provided.

No fully flexible tickets are permitted unless agreed in advance by the chair of the relevant company board on an exceptional basis. If the chair of the relevant PIDG Company board proposes to purchase a fully flexible flight, then such purchase must be approved by the chair of the PIDG Board or the chair of the PIDG Audit Committee. For some pre-approved PIDG People, additional flexibility on flights is required due to multiple demands on their time by PIDG Stakeholders and the need to avoid costs where travel plans have to accommodate these situations. Where pre-approved annually by: (i) the PIDG CFO; and (ii) the PIDG CEO or the PIDG Chair, these (few) PIDG People can purchase flexible tickets via the company's travel agent. Should a flight (or combination of flights for a journey) exceed US\$10,000, this requires prior authorisation by the Chair of the PIDG Board or the Chair of the PIDG Audit Committee.

7.2.5. Personal vehicles: Personal vehicle use for business should be avoided and only be used as a last resort. Personal vehicles should not be used for out-of-city long-distance travel or for project visit-related travel.

When driving a personal vehicle on PIDG business, provided it is further from the employee's home to their temporary destination than it is from their home to their contractual office location, a claim can be made for the lower of the distance: from home to temporary destination; or from contractual office location to the temporary destination.

Amounts claimed must be in line with the government guidelines relating to (non-taxable) reimbursement of mileage and fuel published in the local jurisdiction. For the UK, the relevant HMRC rates can be found at: <https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances>.

When using a personal vehicle, the employee is responsible for ensuring they are legally entitled to use the vehicle, possess a valid driving licence, and the vehicle is insured for business use. In the UK It is illegal to use a personal vehicle or hire care for business use without appropriate cover and any claim will not be honoured. Should this cover lead to a policy increase, the increase in premium cannot be claimed from PIDG.

The company will not reimburse fines or penalties

7.2.6. Vehicle rental: Self-drive vehicle rental should be avoided and only be used as a last resort. Self-drive vehicles should only be rented for business purposes where:

- The appointed driver of the leased vehicle is a resident in the country of hire, and has the appropriate driver's licence;
- The trip has been signed off by the HSES company lead and the appropriate JMPs are in place; and
- When public transportation and/or taxis/hired driver solutions are impractical, excessively more expensive or not available.

7.2.7. Car Parking Charges: PIDG People can claim these expenses only if they are incurred in the course of a business journey.

The Company will not reimburse the cost of parking at, or near, the employee's normal place of employment.

The Company will not reimburse fines or penalties.

7.3. Subsistence

Subsistence while on business travel: The company will reimburse business food and drink costs in accordance with the terms of this policy, capped at US\$20 for breakfast (where not already covered by a hotel room rate), US\$30 for lunch and US\$65 for an evening meal per employee per night. These are maximums and it is not expected that PIDG People will incur these amounts on a regular basis. These amounts are inclusive of taxes.

Alcohol cannot be claimed (other than as per section 8.6).

In jurisdictions where tipping is the norm and is expected, PIDG will reimburse reasonable gratuities associated with business related food and drink, up to a maximum of 15% of the value of the bill. For example, in the UK gratuities are expected to be 10% to 15%. This is in addition to the limits above.

7.4. Visa Requirements

The relevant PIDG Company will reimburse an employee for any fees or charges arising from foreign national Visa requirements for travel on Company business. Where a Visa agent is needed, the Company's preferred agent must be used (if possible). Visas which are not just for a single trip should be pre-approved by both the PIDG head of HR and the head of function, with the PIDG CFO or PIDG CEO acting as delegates.

The relevant PIDG Company will not reimburse PIDG People for the cost of a passport except in extremely rare circumstances (for example, should an employee's passport require additional pages as a consequence of multiple visa stamps related to PIDG business travel).

7.5. Combining Business and Personal Travel

PIDG People are permitted to include non-business travel as part of a trip. Employees will be responsible for the additional cost of the travel incurred as a result, including any increase in the cost of flights due to the non-business element.

PIDG People are responsible for obtaining travel insurance to cover the personal element of their trip.

7.6. Medical expenses

7.6.1. Medical costs for Fitness to Work certificates are permitted to be claimed where they are required (see PIDG Safe Travel Procedure).

7.6.2. Medical costs including immunisations are permitted to be claimed where they are recommended.

7.6.3. Anti-malarial tablets to cover the business travel are reimbursable where recommended on ISOS or <https://www.fitfortravel.nhs.uk> or an equivalent website.

7.6.4. Reasonable personal first aid items may be claimed.

8. Business and staff entertainment

8.1. Where business meals or entertainment are provided to Third Parties (including PIDG Owners), then the primary purpose of the event should be to host the Third Party(s). Such occasions should be infrequent and within the policy limits for subsistence, with the rationale clearly explained in the expense claim. Prior sign off is required from the relevant PIDG CEO or the PIDG CFO.

8.2. Where an actual or perceived conflict of interest exists, prior approval should be obtained from the PIDG Compliance, and in accordance with the Conflicts of Interest policy(s).

8.3. Business meals or entertainment provided to PIDG People should be infrequent and within the policy limits for subsistence, with the rationale clearly explained in the expense claim.

8.4. Expense claims for business hospitality must include the names of those present, the names of their employers and identify the reasons for such hospitality, plus any related costs (e.g. taxis).

8.5. In jurisdictions where tipping is the norm and is expected, PIDG will reimburse reasonable gratuities associated with business related food and drink, up to a maximum of 15% of the value of the bill. For example, in the UK gratuities are expected to be 10% to 15%.

8.6. Reasonable and appropriate alcohol may be claimed when hosting external third parties (NB: PIDG People from other PIDG Companies and PIDG Owners are not considered to be external third parties).

9. Internal training and events

9.1. All training and events should be held internally (wherever possible to reduce the cost. In those circumstances training and events must be organised to reduce associated travel, accommodation, subsistence and/or any venue costs (i.e. generally in same location at which most attendees work). The company is unable to reimburse the cost of any associated 'team building' activities.

- 9.2. The approval of such expenditure requires the prior written approval of the PIDG CFO or PIDG CEO where the cost of an event (including any associated travel and subsistence) is greater than US\$500 in total (for all participants).
- 9.3. The above two paragraphs do not apply to PIDG Board meetings to the extent that they are required to be held in certain jurisdictions, rather than the location resulting in the lowest cost.
- 9.4. Where food and refreshments are required during executive, committee or board Meetings, or for other work events, expenditure should be reasonable and approved by a member of PIDG ExCo, or a PIDG Company Director.
- 9.5. Expense claims for employee training and events must include the names of those present, their company and identify the reasons for such hospitality.
- 9.6. Where colleagues from multiple PIDG Companies attend training or events, their share of the cost (including any associated meals in line with subsistence limits of section 7.3) may be charged back to that Company.

10. Hotels

- 10.1. The health and safety of PIDG People is of paramount importance to the Company and notwithstanding the requirements set out in paragraph 10.2 below, should be the overriding consideration when booking accommodation. Where travel advice from the FCDO in the UK or commentary from a reputable third-party agency, such as International SOS or Control Risks, highlights health or safety concerns which preclude compliance with the requirements set out in paragraphs 10.2, this should be drawn to the attention of a member of the PIDG Executive, who on approval from the local HSES manager may pre-authorise a waiver of the requirements, and shall note this in the exceptions register. It is essential to notify HSES in such an instance in case security situations are such that the trip must be postponed.
- 10.2. Bookings of 5 star hotels in OECD countries are not permitted unless authorised by the PIDG CEO or PIDG CFO in writing in advance of the booking, and who shall then note this in the exceptions register. They will generally only be allowed for reasons of safety, or, in rare cases, convenience (e.g. co-locating with a conference being attended and out of office hours networking is required), or overall cost-effectiveness (e.g. where the proximity will result in an overall saving compared to staying at a cheaper hotel further away). Once granted, such pre-approvals will not be treated as exceptions from policy.
- 10.3. Bookings of 5 star hotels in non-OECD countries may be booked for the above reasons of safety, convenience and overall cost-effectiveness. A central register will be maintained of hotels which can be booked (without further approval) in non-OECD countries.
- 10.4. Room costs per night, exclusive of breakfast the following morning and local taxes, should not exceed the US\$ rate listed for the relevant country in the PIDG Schedule of Hotel Rates (attached as Appendix A). Where the room rate payable at a given hotel is inclusive of breakfast, the applicable room rate may be up to US\$20 higher than the rate set out in the schedule. These rates are inclusive of all additional fees. Where hotel costs are over this limit approval is needed in advance from the PIDG CFO or PIDG CEO, who should note this exception in the exceptions register.
- 10.5. PIDG People must attach their hotel bill to their accommodation expense claim. If the hotel bill does not evidence payment, PIDG People should also submit a credit-card record.

11. Personal Incidental Expenses

11.1. In addition to the items mentioned above, the PIDG will reimburse any reasonable expenses incurred in order for PIDG People to perform their roles (including when abroad) safely and efficiently. This includes but is not limited to:

- Professional subscriptions to membership bodies relating to an employee's role;
- Telephone charges for reasonable calls. Handsets, line rental and airtime bundles (or equivalent) will not be reimbursed, except where these will solely be used for the Company's business purposes;
- Local pre-paid SIM cards up to a reasonable amount;
- Charges for Internet connections when travelling provided the main purpose of connecting to the internet was related to Company business;
- Meeting room hire and conference facilities for business purposes at hotels; and
- Laundry services (for travel of five days or longer); and
- Reasonable safety clothing/gear including personal protective footwear (as required by HSES) required for site visits.

11.2. PIDG reimburse the cost of printers, printer materials and office equipment (e.g. keyboards and screens) to assist in working remotely, where purchased by an employee for use at home, subject to the following conditions:

- 11.2.1. The items will be mainly used for Company business;
- 11.2.2. Prior approval is obtained from either the relevant the PIDG CFO or his nominated alternate), or a member of the relevant PIDG Executive (or equivalent);
- 11.2.3. PIDG People accept responsibility for installation, maintenance and proper care of the item, using only manufacturer-recommended consumables (e.g. ink cartridges); and
- 11.2.4. The items remain the property of PIDG and not the employee and are to be returned to PIDG upon request and/or upon leaving PIDG. Where the item(s) cannot be transported easily by the employee on public transport, this will be at PIDG's expense.

12. Foreign Exchange Rates

12.1. All expenses incurred overseas should be supported by bank and credit card statements to allow the accurate claim of the transaction and transaction fees incurred, including the FX rate incurred. Alternatively, the claim can be made using the prevailing exchange rate on the date the expense was incurred (not the date it is claimed) so that the claimant makes no profit or loss on the exchange rate used. The source that should be used to determine the appropriate exchange rate is the historic mid-rate available on www.xe.com (providing a screenshot with the claim). Alternatively, the use of the default exchange rate stored by Company's expense system for the date of the transaction is acceptable. Expenses incurred on credit and bank cards will be reimbursed in the employee's salaried currency.

12.2. Where cash transactions are being reclaimed, a copy of the receipt from the foreign exchange outlet which sold the currency should be provided to support the foreign exchange rate being claimed.

13. Company Credit Cards

13.1. Company credit cards can only be used for corporate expenses. They cannot be used for private expenses under any circumstances even if immediately reimbursed.

- 13.2. All spend on corporate credit cards should follow the expenses policy and the cardholder is responsible for ensuring this and for providing appropriate receipts.
- 13.3. For the process of credit card expenditure, approvals will be in line with the Company's delegated authority matrix.

14. Non-Reimbursable Expenses

- 14.1. The following items are not reimbursable by the Company:
- Clothing or toiletries unless caused by airline delay or overbooking and such purchases are not covered under an insurance policy;
 - Cost of a side-trip for personal convenience;
 - Airline club memberships;
 - Airport lounge entry;
 - Clothing – for example, normal work wear such as shoes, shirts or trousers (excluding uniformed PIDG People);
 - Personal credit card fees and interest charges;
 - Personal recreation expenses such as pay-per-view entertainment in hotels; locker rentals at sports clubs; gym or health club subscriptions or entrance fees, etc.; hairdressing or beauty treatments; alcohol from mini bars in hotel rooms; travel for private purposes such as to or from the gym or health club; shampoo, hair conditioners, toothpaste or other toiletries; subscriptions to charge card reward (Amex Rewards, etc.);
 - Alcohol except when hosting external third parties (NB: PIDG People from other PIDG companies and PIDG Owners are not considered to be external third parties);
 - Tobacco under any circumstances (including vaping products);
 - Any additional cost incurred for booking a smoking room, when a non-smoking room is available. (Any additional cost incurred for booking a non-smoking room, when a smoking room is available, is reimbursable).

15. Breaches and exemptions

- 15.1. Breaches:
- 15.1.1. Breaches of the policy must be reported to the PIDG CEO and PIDG CFO in a timely manner.
- 15.1.2. Significant breaches must be escalated to the Board, at the determination of the PIDG CEO or PIDG CFO.

Breaches must be reported on the annual compliance certification.

- 15.2. Exceptions:
- 15.2.1. Exceptions to the expenses policy may be granted, in writing, by the PIDG CEO or PIDG CFO, before expense claims are submitted. If unavailable, exceptions can be granted by (1) the relevant PIDG Company's head of finance; and (2) any of the following: PIDG CRO, PIDG COS, or the PIDG CSIO.

Exceptions must be reported on the annual compliance certification.

16. Further Information

If you have any further questions relating to this policy, you should speak to your line manager in the first instance or PIDG Finance Team.

Appendix A – Schedule of Hotel Rates

Country	Hotel Rate (USD)
Afghanistan	223
Albania	148
Algeria	291
American Samoa	146
Andorra	145
Angola	406
Anguilla	403
Antigua and Barbuda	209
Argentina	168
Armenia	128
Aruba	250
Australia	239
Austria	193
Azerbaijan	232
Bahamas	215
Bahrain	228
Bangladesh	241
Barbados	280
Belarus	150
Belgium	231
Belize	235
Benin	217
Bermuda	368
Bhutan	403
Bolivia	144
Bosnia and Herzegovina	95
Botswana	178
Brazil	131
British Virgin Islands	325
Brunei	128
Bulgaria	164
Burkina Faso	206
Burundi	129
Cambodia	215
Cameroon	227
Canada	195
Canary Islands	113
Cape Verde	185
Central African Republic	169
Chad	206

Country	Hotel Rate (USD)
Chile	207
China	206
China, Hong Kong	228
China, Macau	150
Colombia	158
Comoros	177
Congo	273
Congo, Dem. Rep.	213
Cook Islands	169
Costa Rica	184
Cote d'Ivoire	245
Croatia, Republic of	150
Cuba	142
Curacao	187
Cyprus	206
Czech Republic	199
Denmark	217
Djibouti	274
Dominica	206
Dominican Republic	189
Ecuador	275
Egypt	174
El Salvador	147
Equatorial Guinea	285
Eritrea	100
Estonia	151
Ethiopia	225
Fiji	241
Finland	206
France	252
French Guyana	200
Gabon	348
Gambia	152
Georgia, Republic of	234
Germany	217
Ghana	240
Gibraltar	289
Greece	219
Grenada	193
Guam	253
Guatemala	169

Country	Hotel Rate (USD)
Guinea	227
Guinea Bissau	160
Guyana	205
Haiti	182
Honduras	167
Hungary	177
Iceland	249
India	250
Indonesia	242
Iran	143
Iraq	286
Ireland	202
Israel	288
Palestinian National Authority	225
Italy	239
Jamaica	234
Japan	362
Jordan	203
Kazakhstan	339
Kenya	251
Kiribati	93
Korea, Republic of	220
Kosovo	155
Kuwait	321
Kyrgyzstan	319
Laos	142
Latvia	134
Lebanon	245
Lesotho	193
Liberia	183
Libya	269
Liechtenstein	110
Lithuania	146
Luxembourg	227
Macedonia	113
Madagascar	251
Malawi	153
Malaysia	135
Maldives	416
Mali	225
Malta	188

Country	Hotel Rate (USD)
Marshall Islands	125
Mauritania	174
Mauritius	161
Mexico	181
Micronesia	154
Moldova	117
Monaco	259
Mongolia	125
Montenegro	198
Montserrat	120
Morocco	264
Mozambique	213
Myanmar	230
Namibia	243
Nauru	123
Nepal	159
Netherlands	199
New Caledonia	142
New Zealand	193
Nicaragua	129
Niger	127
Nigeria	259
Niue	118
North Korea	143
Norway	207
Oman	265
Pakistan	228
Palau	184
Panama	174
Papua New Guinea	268
Paraguay	170
Peru	176
Philippines	172
Poland	183
Portugal	240
Puerto Rico	287
Qatar	294
Romania	176
Russia	294
Rwanda	302
Saint Maarten	174

Country	Hotel Rate (USD)
Samoa	245
San Marino	175
Sao Tome and Principe	244
Saudi Arabia	231
Senegal	221
Serbia	124
Seychelles	274
Sierra Leone	177
Singapore	271
Slovak Republic	191
Slovenia	162
Solomon Islands	324
Somalia	351
South Africa	245
South Sudan	200
Spain	221
Sri Lanka	155
St. Kitts and Nevis	230
St. Lucia	261
St.Vincent-Grenadines	155
Sudan	190
Suriname	123
Swaziland	161
Sweden	286
Switzerland	234
Syria	280
Taiwan	215
Tajikistan	182
Tanzania	287
Thailand	199
Timor-Leste	132
Togo	166
Tokelau	55
Tonga	150
Trinidad and Tobago	192
Tunisia	102
Turkey	152
Turkmenistan	126
Turks & Caicos Islands	378
Tuvalu	160
U.S.A.	355

Country	Hotel Rate (USD)
Uganda	291
Ukraine	211
United Arab Emirates	242
United Kingdom	315
Uruguay	266
Uzbekistan	119
Vanuatu	220
Venezuela	272
Vietnam	153
Virgin Islands	371
Western Sahara	53
Yemen	179
Zambia	220
Zimbabwe	185