### Car Policy

#### Car Benefits
The ‘Car Benefit’ refers to a cash allowance paid in lieu of a company-provided vehicle, unless specified otherwise. This practice enables employee to have maximum freedom of choice in making a vehicle available for business use to balance both the Company’s and their own needs. The allowance is paid monthly though monthly payroll.

#### Eligibility
Primarily intended for use by employees who hold a job where there is a significant requirement to travel by road (i.e. over 50% of the time on the road) on company business or where there is a need to protect our local market competitiveness.

#### Monthly Allowance
Intended to cover all running costs of a car including maintenance, insurance, servicing, finance cost, depreciation, car wash and mileage. This allowance also covers business related transportation costs (taxi, train, etc., including transportation after a business related entertainment event) within the home city.

#### Mileage Reimbursement
- Business related – fully reimbursed for those not on car allowance. For those on allowance, where travel occurs outside of home city, mileage can be covered if pre-approved by manager ([Based on prevailing mileage reimbursement guideline])
- Private use – Not reimbursed

#### Allowable expenses
Reasonable business-related parking and toll fee are covered through the expense reimbursement unless otherwise stated. The journey between home and place of work is excluded from business-related expense.

#### Taxi Reimbursement
- Not reimbursable if employees are already receiving a car benefit except when it is justified by cost efficiency, approved by cost center manager, and properly documented on T&E claim.
- If employees are not receiving a car benefit, reasonable taxi ride due to business need or business related entertainment can be reimbursed with proper receipt.
- If employees are travelling outside of home city, they can expense the business related transportation cost per the prevailing Travel and Expense guideline. (i.e. taxi ride to the airport as part of the business trip is reimbursable). However, the most cost effective form of ground transportation should be selected for transportation needs.