

Digicall Business Travel Policy

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DOCUMENT AUTHOR	Yameer Noor Muhammed
DOCUMENT OWNER	Conrad Erasmus

Approval

NAME	POSITION	SIGNATURE	DATE
Conrad Erasmus	Chief Financial Officer		29/07/2024
Debbie Victor	Chief People Officer		17/09/2024

This policy supersedes and replaces all previous versions of this policy.

Revision history

VERSION	DATE	REVISION AUTHOR	SUMMARY OF CHANGES
1.1	01/10/2016	HR	
1.2	01/07/2019	HR	
1.3	01/08/2021	HR	
2.0	15/03/2024	Yameer Noor Mahomed/ Debbie Victor	Revision of UK, Australia and South Africa Tax legislation, AA rates and travel costing
2.1	15/07/2024	Marlize Muller	Revision of Flight costs and delegation of authority for Final Approval

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1. Introduction and Purpose

Due to the significant costs associated with business travel, as well as the perceived objectives for such travel, the Company has developed a policy for all Digicall Group Employees. The implementation, amendment, withdrawal, suspension and/or revision of this Policy is subject to the discretion of the Management.

The Company has various Designated Agents who are familiar with the travel booking processes and will be assisting you throughout your travelling experience.

Designated Agents for the Group:

- Digicall Head Office businesses: Angela Emmerich
- Digicall SA BPO- SA Employees: Angela Emmerich
- Sigma - UK and Aus Employees: Debbie Bowen
- Digicall Assist Australia : Staff responsible for their own booking per policy guidelines.

Underlying the policy are some fundamental objectives, which the Company has in terms business travel. Some of the more important aspects are the following:

- To ensure reasonable cost savings where possible, and to utilise technology such as virtual meetings for optimal efficiency;
- To improve administration and in particular the checking of invoices;
- To benefit from special arrangements offered by the travel and accommodation industry;
- To simplify accounting and payment procedures;
- To ensure that the Company benefits (on all occasions) from facilities, deals, and benefits to which it is entitled; and
- To simplify the management of foreign exchange requirements.
- To provide an employee experience when travelling for business

2. Definitions

The definitions listed in the table below apply to this document.

A capitalised item within the text indicates the availability of a definition.

Item	Definition
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Company /Employer	Digicall Group
Managers / Supervisors / Management	The person responsible for planning and directing the work of individuals, monitoring their work, and taking corrective action when necessary
Employees	Permanent salaried staff on the Company payroll
Executive	An Employee who forms part of the Executive Committee of the Digicall Group.
Contractors	Contractors working for the Company in an individual capacity who are not considered to be Employees of the Company
Travel Allowance	A travel allowance is any allowance paid or advance given to an Employee in respect of travelling expenses for business purposes.
HR System	Online Human Resources self-service application
Designated Agent	The Executive Personal Assistant or other mandated Employee who is responsible for travel bookings and arrangements within the various Companies of Digicall
CFO	Chief Financial Officer of the Digicall Group
CEO	Chief Executive Officer of the Digicall Group
Traveller	Employee undertaking business travel
Overnight travel	Where the Traveller is required to stay overnight or need to travel back after 6 pm
Same day travel	Where the Traveller conducts official business outside of the province, they reside, for more than 6 hours of the day.

3. Travel Allowance

Australian Tax Legislation

Employees will be reimbursed for their actual kms travelled based on the rates as per the ATO. This amount is not taxable in the hands of the employee but rather It goes in and out of employees personal income tax returns.

This method: The cents per kilometre method:

- uses a set rate for each kilometre travelled for business
- allows you to claim a maximum of 5,000 business kilometres per car, per year
- doesn't require written evidence to show exactly how many kilometres you travelled (but we may ask you to show how you worked out your business kilometres, for example diary records)
- uses a rate that takes all your vehicle running expenses (including registration, fuel, servicing and insurance) and depreciation into account.
- Rates
 - 88 cents per kilometre for 2024–25
 - 85 cents per kilometre for 2023–24
 - 78 cents per kilometre for 2022–23

Rates change on an annual basis and can be obtained from the following website link:

<https://www.ato.gov.au/businesses-and-organisations/income-deductions-and-concessions/income-and-deductions-for-business/deductions/deductions-for-motor-vehicle-expenses/cents-per-kilometre-method>

South African Tax Legislation

Where an Allowance is granted by the Company as compensation for the use, by the Employee, of his/her private vehicle for the Employer's business, then the allowance is taxable.

The Allowance shall be limited to amounts stipulated in the employment contract unless the Company has granted specific approval to structure a greater percentage.

If a claim is submitted for reimbursable travel, in addition to the Employee's travel allowance then the reimbursable travel claim will be calculated at the SARS rate, which is beneficial to the traveller as this rate is not taxable.

The reimbursable claim will be calculated on the difference between the total km's travelled per day, minus the normal distance to and from work that the Employee would have normally travelled on that day. Travel details should be captured on the Reimbursable travel sheet and the claim should be submitted on the HR information system by the last day of the month.

The travel allowance will be taxed at 80% - this is beneficial to the Traveller when submitting their annual tax returns, and payment for the claim will be made in the following payroll period, following approval on the HR system.

The Traveller shall be required to submit a claim in respect of the business travel undertaken during a year of assessment, against his or her travel allowance, on submission of his/her annual tax return. Failing this, on assessment, he/she shall be liable for the tax on the previously untaxed 20% of the travel allowance. If at least 20% of the allowance cannot be justified as having been spent on business-related travel, then, all things being equal, the Traveller shall be required to pay a further amount of tax on the travel allowance not utilised on assessment.

As per official SARS requirements, a logbook must be kept indicating all trips undertaken. Failure to do so will lead to the forfeit of reimbursement.

It is the responsibility of the Traveller to ensure that they are fully capable of completing the logbooks. Should the Traveller experience difficulty in this regard, Management should be notified so that proper training and instruction may be given.

Logbooks must further be filled in accurately and honestly.

Where an allowance or advance is based on the actual distance travelled for business purposes (that is excluding private use), the amount spent/claimed for business is deemed to be the actual distance travelled, multiplied by the prescribed SARS rate per kilometre. These expenses shall only be paid once pre-approved by the Manager. Claims must be logged on the HR System system where after Payroll will then submit the claim to Finance once a month for payment.

4. Airline Travel

General

The below booking table sets out the Company's policy regarding airline tickets, which different categories of Employees are permitted to purchase through the Designated Agent.

EMPLOYEE CATEGORY	DOMESTIC TRAVEL	INTERNATIONAL TRAVEL
Executive Committee (EXCO)	Premium Economy / Economy Class	Business Class / Premium Economy Cap on overall cost of the ticket: SA – UK return: R70,000 / GBP3,500 SA – Aus return: R120,000 / A\$9,600 <i>*if costs are above the Cap then Group CEO/CFO approval required</i>
Non-executive staff	Economy Class	Economy Class Cap on the overall cost of the ticket: SA – UK return: R30,000 / GBP1,000 SA - Aus return: R60,000 / A\$4,800 <i>*if costs are above the Cap then Group CEO/CFO approval required</i>

The guidelines mentioned above do not create any entitlement to business class travel

and are always subject to the sole discretion and approval of the Company.

The practice of upgrading tickets to sit with more senior colleagues is not allowed on either local or international flights. Travellers may voluntarily downgrade to sit with colleagues.

Should an Executive wish to downgrade his ticket to enable a spouse to accompany him/her with the saving in airline costs, this must first be approved by Management. Where such approval is granted, the relevant tax will have to be paid on this fringe benefit.

Wherever possible, air travel arrangements must be made two (2) weeks in advance to obtain the best possible discounts. Should the traveller be aware of the upcoming trip but fail to inform Designated Agent, any additional costs for late bookings will be for the Traveler's account.

Air Travel Administration

Domestic Air Travel

Before any ticket is issued by the Company, approval by the Traveller's Line Manager must be obtained via the travel booking form which can be obtained from the Designated Agent.

Payments for the flights will be dependent on arrangements with the Company's financial department.

Delivery of international ticket(s) is to be affected four days before departure.

All official international trips, for all levels of Management and/or Travellers, **must** be approved by the Digicall Group CFO/ Group CEO.

Changes to Air Travel Arrangements

If there are any changes to the initial travel arrangements, the Traveller must liaise with the Designated Agent and make the necessary arrangements, with the provision that such changes are confirmed in writing. The following actions will be taken for the indicated cases:

Cancellation of Trip

The only acceptable reason – If the client or Digicall cancels the trip or due to medical and family responsibilities on the Traveller's part. In case of illness, a doctor's certificate, deeming the Traveller unfit for duty, will be required:

- Within 48 hours before the trip or as soon as the Traveller becomes incapacitated, whichever occurs earlier.

- The Designated Agent will cancel the booking, once he/she receives the necessary authorisation (in writing) from the Line Manager.
- If an invoice was received and payment effected, the accounts department will finalise the refund thereof.

Changes to Trip

The only acceptable reason – If the client or Digicall cancels the trip or due to medical and family responsibilities on the Traveller's part. In case of illness, a doctor's certificate, deeming the Traveller unfit for duty, will be required:

- The Designated Agent will cancel the initial booking once he/she receives the necessary authorisation (in writing) from the Line Manager and make a new booking, once the necessary authorisation and booking instructions are received in writing.
- When the Traveller requests changes, the costs involved will be for the Traveller's account.

Missed Flights

If the Traveller misses his/her flight, the cost of a new flight ticket will be for Travellers own account.

Lounges at Airports

Dedicated lounges at airports, may only be used by a Traveller, if it is at no additional cost to the Company or if it is included in the relevant air ticket.

5. CAR HIRE/ BUS/ TRAIN AND OTHER MEANS OF TRANSPORTATION

General

Travellers may use any means of company-approved Transport.

South Africa: Road Trip should be the first option for e-hailing or taxi services where possible. The use of the Gautrain (in Gauteng) or the use of a rental vehicle or your own vehicle is also allowed.

UK: Transport is not restricted. Rental vehicle or public transport is generally accepted.

Australia: Transport is not restricted but it is generally accepted to use Taxi services, e-hailing or Roadshare.

Travel arrangements to and from Airports

The Traveller is required to arrange for their own transport to and from the airport. Should the traveller park their car at the airport overnight, this will be reimbursed by the Company and will need to present a receipt for reimbursement. Thus, it is advisable to make use of the long-term parking facilities, which are cost cost-effective. Travellers are encouraged to book car parking on Airports Company mobile app at least 5 days in advance ensuring 50% cost reduction on parking claim.

For internal Digicall business travelling, Travellers, should attempt to make arrangements with other Digicall staff to be collected at the airports to avoid travel expenses. Only in the event of it being impossible to obtain shared transport and in the absence of any alternative shuttle or chauffeur service, should the decision then be taken to hire a car subject to Management approval. Car hire is particularly expensive, and every attempt should be made to avoid it unless the costs are shared with other travellers. This is applicable to all levels of staff.

Car Rentals

Administration and Payment

- All car hire reservations are to be made through the Designated Agent.
- All approved domestic car rentals will be invoiced to the Company.
- If approved international car hire is used, accounts must be either pre-paid or settled directly in the country where the vehicle was hired (either by using the individual's own credit card or by Traveller's cheques). Due to exchange control regulations, foreign accounts may not be reverted to South Africa.
- Car rental class allowed is Class B, like Polo Vivo, Toyota Starlet (manual) or similar.

Use and receipt of hired vehicles

Before taking receipt of the vehicle, the Traveller is to ensure that the vehicle is in good condition, properly filled with petrol, oil, and water and that the mileage on the odometer corresponds with the mileage entered on the rental agreement. Any irregularity or deviation is to be referred to the Vehicle Rental Company before departure.

Changes in vehicle hire arrangements

If changes occur to the initial vehicle hire arrangements, i.e. cancellation or changes to the date or time the vehicle is required, the Traveller is to liaise with the Designated Agent and the Rental Company to make the necessary changes, with the provision that the Line Manager approves such changes.

The following actions will be taken for the indicated cases:

- Cancellation of the trip: With official authorisation, the Traveller is to cancel the booking and to notify the Designated Agent.
- Changes to trip: With official authorisation, the Traveller should immediately approach the Vehicle Rental Company and have the initial bookings changed and notify the Designated Agent.

Non-acceptance of hired vehicles

In the event of vehicles not being received as scheduled/booked and the Vehicle Hire Company not being timely advised of any cancellation or changes to the bookings, such non-acceptance/receipt of hired/rented vehicles are to be reported to the Designated Agent. Costs involved are for the Traveller's own account.

Return of hired vehicle

When returning the vehicle, the Traveller must ensure that the vehicle is in good condition. The hired vehicle should be filled with petrol by the Rental Agency and billed accordingly to the Company; alternatively, should the Traveller fill the fuel tank, the Traveller must keep the receipt and submit a claim for the same via the HR System.

Vehicle collision/accident/theft report

In case of any motor vehicle accident/damage or theft of the hired vehicle, or damage to or theft of items from the hired vehicle, the Traveller will immediately or as soon physically possible, report the occurrence to the South African Police Service and the Vehicle Hire Company and complete all the required documentation.

In addition to the above, the Traveller shall be required to fill in an internal Accident/Theft Report as per Annexure A. All relevant documents, statements or particulars concerning the occurrence must accompany the Accident/Theft Report and be handed to the Financial Department.

Insurance claims in respect of vehicle collision/accident/theft or claims in respect of traffic fines

In case of any claims concerning vehicle accident/damage or theft of the rented vehicle, damage to or theft of items from the hired vehicle or traffic offences, the Designated Agent will submit invoices or summonses containing the relevant information as received from the Vehicle Hire Company. They must be addressed for payment by the Company. The Finance Department will investigate the matter. Traffic offences will always be for the Employee's own account.

The excess fee paid to the Insurance Company for any possessions (digital equipment such as laptops, notebooks, etc) that were not locked in the boot or are not deemed as insured by the Insurer will be for the Traveller's own account.

6. ACCOMMODATION

General

The accommodation should be booked on a bed and breakfast basis, for all local accommodation. All such bookings are to be made by the Designated Agent.

On overseas travel for stays shorter than 7 days, wherever possible, three (3) star accommodation on a bed and breakfast basis should take preference. The Designated Agent in the country of stay is required to obtain the best possible rates.

On overseas travel > 7 days, suitable self-catering apartments may be booked. Bookings to be made by the Designated Agent in the country of stay. Bookings will also be made by the Designated Agent to ensure optimal discount from preferred facilities.

Accommodation & Subsistence allowances

Local accommodation as follows:

EMPLOYEE CATEGORY	ACCOMMODATION	EXTRAS	EXCLUSIONS
Executive Committee (EXCO)	Bed & Breakfast not exceeding R1600 per person per night	<ul style="list-style-type: none"> • Parking • Laundry/Dry Clean/Valet if away for more than five days 	<ul style="list-style-type: none"> • Alcohol • Telephone • TV channels Pay • Internet • Snacks
Non-executive staff	Bed & Breakfast not exceeding R1300 per person per night		

If staying with friends / family, the employee may claim up to R500 per day as a contribution towards the host's expenses.

The following subsistence allowances will be granted to Travellers subject to approval on the travel booking form.

Allowances will not be paid, but Travellers will rather submit their expense claims on HR SYSTEM, with due consideration that claims may not exceed the limits indicated below.

CATEGORY	ALLOWANCE LIMIT	EXCLUSIONS
OVERNIGHT TRAVEL <i>(See definitions)</i>	<ul style="list-style-type: none"> Lunch, Dinner & Soft Drinks (R500pp per day) 	<ul style="list-style-type: none"> Alcohol Entertainment
SAME DAY TRAVEL <i>(See definitions)</i>	<ul style="list-style-type: none"> Lunch/breakfast /or Soft Drinks (R250 pp per day – day visit) 	

International Accommodation:

Due to the difference in currencies, all accommodation, meal allowances, and any additional costs will be assessed and pre-approved on a case-to-case basis, by the Group CFO/Group CEO.

Accommodation Booking Administration and Payment

Approval of accommodation is as follows:

Traveller	Authorising Official
Non-Managers	Business Unit Head and Financial Manager
Management	EXCO Member
Executive Committee	Group CFO/Group CEO

All reservations for Accommodation are to be made by the Designated Agent.

Should a Traveller intend on arriving at a hotel after 18h00, it is in his/her interest to advise the hotel of late arrival for the booking to be secured. Alternatively, Travellers should specify this at the booking stage.

Changes to or Cancellation of Accommodation

If the client requests a change or cancellation, any costs incurred will be for the client's account. If the Traveller requests any change or cancellation, the costs incurred will be for the Traveller's account. The only acceptable reason – due to medical and family responsibilities on the Traveller's part. In case of illness, a doctor's certificate, deeming the Traveller unfit for duty, will be required.

In case of changes occurring to the initial accommodation arrangements, at the Traveller's request, the Traveller must liaise with the Executive Personal Assistant/

Designated Agent to make the necessary changes, with the proviso that such changes are confirmed in writing and authorised by management.

Cancellation of Accommodation

Only with official authorisation and with good reason, should a Traveller decide not to utilise pre-booked accommodation, it is his/her responsibility to inform the Designated Agent, in writing, to cancel the booking.

Alternative accommodation, if any, will be communicated to the Designated Agent in writing, who will book the same, upon approval by management.

If it is not possible for the Designated Agent to book the alternative accommodation, for any reason, the Traveller will seek accommodation within the guidelines as provided for at 6.1 and 6.2. The traveller must communicate the selection with Management who will authorise the same.

7. FOREIGN EXCHANGE

Exchange control regulations regarding foreign currency are to be strictly adhered to. The amount requested for the Traveller's cheques and/or foreign exchange currency is at the discretion and approval of the CFO and should be kept to a minimum.

8. PROOF OF EXPENDITURE

All expenditure must be fully reconciled by the Traveller and claims with proof of costs must be loaded on the relevant HR System, for approval within the first seven (7) working days upon return;

Travellers who do not provide the Company with proof of purchases shall be liable for the cost thereof and Management reserves the right to take further disciplinary action against the Traveller concerned, regarding unaccounted for expenditure or misappropriation of company funds;

Travellers are to ensure that all purchases are from retailers equipped with an electronic payment system which produces a receipt. The company shall not accept any handwritten vouchers unless senior management has approved. All records of purchases must be in original form; and

Pre-approval must be obtained for Traveller to make use of his/her own money for expenses. Reimbursement for expenses incurred by the Traveller shall only be considered if approval has been granted and if the Traveller concerned can produce the receipts for the expenses.

9. COMBINING PERSONAL WITH BUSINESS TRAVEL

Business travel will remain strictly as such. Should a Traveller wish to extend their stay, all bookings will be made in their capacity and the Company shall bear no liability in this regard.

RESPONSIBILITIES OF THE TRAVELLER AND COMPLIANCE WITH THIS POLICY

While compliance with this policy is the responsibility of every traveller, the audit of compliance is the responsibility of the Traveller's manager.

Broad responsibilities of all travellers include the following:

- Familiarisation with the provisions of this policy;
- The exercise of good judgment in respect of expenses to be incurred;
- Checking for accuracy of accounts and other documents, before submitting/authorising for payment; and
- Reporting on expenses incurred (especially overseas expenditure) expeditiously, using the required documentation.
- It is the Traveller's responsibility to contact Management or the HR department should he/she have any queries.

DIGICALL GROUP MANAGEMENT

Vehicle Accident/Theft Report

First Steps	Do Not Say	While Still at the Scene
<ul style="list-style-type: none">• Remain calm• Get to a safe place• Check for injuries• Administer First Aid• Call police/EMT	<ul style="list-style-type: none">• It's all my fault, (even if it is)• My insurance will pay for everything• It's OK, I have full coverage	<ul style="list-style-type: none">• Get as much information as possible on this report• Take Pictures• When the police come, cooperate and tell them what you know

Accident Details:	
Day/Date/Time AM/PM	
Weather/Road Conditions	
Location of Accident	
Accident Details	



Damage Description:	
Your Vehicle	Other Vehicle
Towing Company Name and Phone	Towing Company Name and Phone

Other Driver/Vehicle Information:	
1. Driver's Name:	
2. Driver's Address:	
3. Drivers's Phone:	
4. Vehicle Make:	
5. Vehicle Model & Year:	
6. Vehicle Color:	
7. License Plate Number	
8. Insurance Company:	
9. Reservation/#Tag number:	
10. Other Drivers Name:	
11. Other Drivers Address:	
12. Other Drivers Phone:	

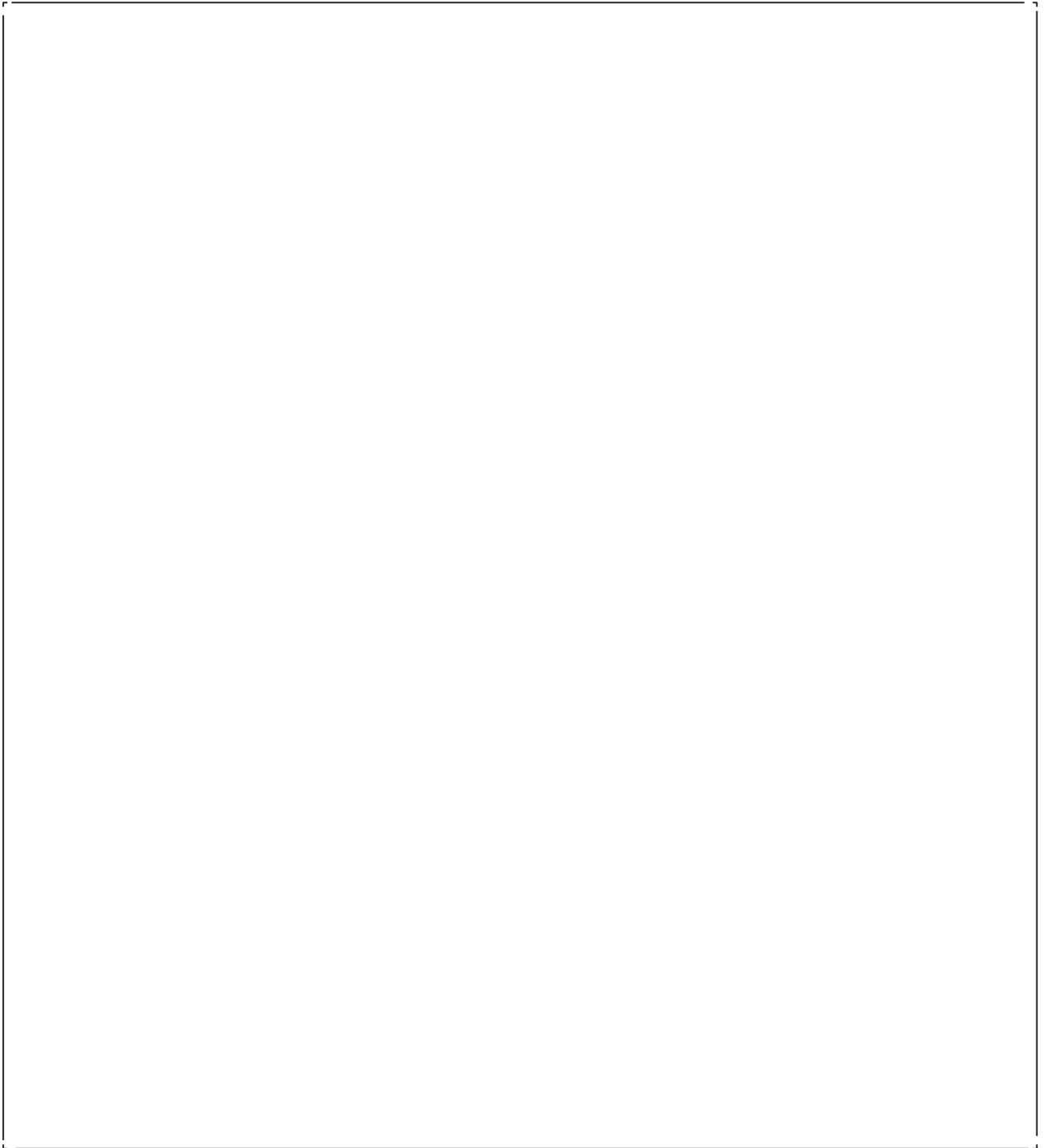


Passengers/Injuries:	
Your Vehicle	Other Vehicle
# Passengers:	# Passengers:

Police Information:	
Officer Name:	
Department:	
Phone:	
Badge Number:	
Other Info:	

Witness Information:			
Name:		Name:	
Address:		Address:	
Home Phone:		Home Phone:	
Work Phone:		Work Phone:	

Sketch The Accident Scene:

A large, empty rectangular box with a thin black border, intended for sketching an accident scene. The box is positioned below the text 'Sketch The Accident Scene:' and is separated from the rest of the page by a horizontal red line.