



TRAVEL & EXPENSES

Overview

This Policy outlines the responsibilities of all team members either undertaking business travel or incurring business related expenses. All team members are required to read, have a comprehensive understanding of, and comply with this policy in addition to exercising sound judgment and care, as you would when you incur your own personal expenses.

Notwithstanding the challenges of travelling for business, it remains every team member's responsibility to help keep our operating costs to a minimum and we all should seek to minimise costs wherever possible.

Before any travel is undertaken, alternative options such as video or tele conferencing should be considered. Travel should be undertaken only when absolutely necessary.

Inappropriate expenses or requests for reimbursement, intentional misrepresentation of expenses, or failure to comply with this policy can be considered a misappropriation of company funds. This may result in disciplinary action for the team member, up to and including termination of employment.

Travel Bookings

Travel Requests

1. Each traveller is required to complete their **own** travel booking using the Online Booking Tool (OBT) through Corporate Travel Management (CTM) following their immediate Managers Approval.
2. The system of obtaining and verifying approval is at each Managers discretion, but must be able to be verified when required.
3. The traveller is responsible for selecting the most cost efficient service when completing the booking in line with the Air Travel, Accommodation and Car Hire rules outlines in this policy.
4. To facilitate the organisation of any corporate events such as a Store Manager conference, a group booking by the event owner is preferred.
5. The travellers' Manager is responsible for monitoring travel and expenditure in line with the cost saving principles outlined herewith.
6. During normal business rhythms and to ensure the Group maximises the opportunity for early bird rates, bookings via the OBT should be completed by the traveller a minimum of:
 - 14 days prior to departure for domestic travel.
 - 30 days prior to departure for international travel.
7. Appointments and agendas should be confirmed before completing the booking via OBT in order to avoid unnecessary amendment fees.
8. Wherever possible travel should occur on the morning of the meeting.

Travel Amendments

9. Where amendments are required prior to departure, the traveller is required to email the changes directly to CTM. Contact details are located on the OBT homepage by selecting the 'Documents and Links' widget.
10. Once travel has commenced, the traveller should contact the service provider directly to make the required amendments.

Travel Insurance

11. The business has in place Travel Insurance through AIG called Travel Guard. Additional information on the travel insurance including coverage can be found for JB brand at https://jbhifi.sharepoint.com/sites/Backstage/Pages/documents_au_hr.aspx and for TGG brand at https://intranet.thegoodguys.com.au/resources/Other/Admin_Finance.html. It is recommended that Travellers carry an Emergency Assistance Card while travelling, which can be either downloaded from the above link or obtained from Human Resources (JB) or Finance-Admin (TGG).

Air Travel

12. Air travel must be booked by the Traveller based on, and in order of, lowest possible fixed fare available in economy outbound and semi flexible fare inbound. The company preferred carrier is Virgin Australia.

Accommodation

13. Accommodation must be booked from the preferred selection available on the OBT.
- Maximum cost of accommodation per night (including breakfast) is \$250. Approval from your manager is required if there is no suitable accommodation available under \$250 per night.
 - All accommodation must be paid with the company credit card listed in the traveller's profile.
 - Travellers must pay for their own incidental charges personally. This includes mini bar, movies, dry cleaning etc.
 - Accommodation in an area where no preferred option is listed must not exceed the average cost or class of properties already on our preferred list.

Meals

Allowable Meal Expenditure

14. Meal expenditure (including beverages) is only permitted where you are required to spend a night/s away from home due to company travel. (Any exceptions to this must be approved by a member of the Senior Management team (i.e. team end of year Christmas lunch).
15. When travelling, the maximum daily expenditure for a full day (24 hours) per traveller is \$80.00, except where breakfast is included in the accommodation rate, in which case the maximum daily expenditure is \$50.00.
16. All permissible meal expenditure must be paid for using the traveller's company credit card where one has been provided. Travellers without a card are required to claim reimbursement via Zeno, this process is outlined in the Team Member Reimbursement paragraph.
17. A Tax Invoice or receipt must be included for each meal expense and include a brief description of the reason for travel.
18. Where travellers are attending a catered event such as a National Roadshow, it is expected that all attendees' meals be taken as scheduled. Where travellers choose to forgo scheduled group meals and incur additional expenses for meals purchased elsewhere these must be paid for personally by the traveller.

Paying for Meals

19. When more than one team members is present at a meal, the team members with the most senior position should pay the bill using the company credit card. A list of all business and other attendees must be included on the tax invoice.

Vehicles & Tolls

Car Hire

20. Travellers should evaluate the cost of renting a vehicle in comparison to travel by Taxi/Uber X, personal vehicle or other modes before booking a rental vehicle. The cheapest option should be selected where alternate options are available.
- All car hire should be booked via the OBT.
 - An itemised Tax Invoice must be obtained for each car rental period and checked for accuracy by the traveller.
 - Hire cars must be fully refuelled before being returned to the drop off point.
 - It is the responsibility of the renter to ensure that all tolls are paid, any fines incurred as a result of non-payment of tolls are at the expense of the traveller and will not be paid by the company.
 - Team members should act responsibly and exercise caution when operating rental vehicles. All applicable State, Territory and International road laws must be observed at all times.

Insurance

21. When hiring a car, insurance and excess liability cover must always be **declined** by the traveller. External insurance cover has been established for all rental vehicles through the Group's provider.

Private Vehicle Usage [Claim via Zeno]

22. Where the cost evaluation deems travel in a personal vehicle as the most cost efficient, the traveller may claim business related kms by completing a cash expense claim via Zeno.
23. Team members must use the following method for claiming km reimbursements when required to travel from their home to a location other than their primary place of work:
Total distance travelled – (minus) distance between team members home and primary work place = claimable Km expense
- Note** – Where the kms are less than travelling to a primary workplace, the team member is not entitled to claim a reimbursement.
- JB Store Managers, JB Area Managers, TGG SEMs, and TGG TEMs are not permitted to claim kms.
 - Support Office Team Members require pre-approval from their Executive or Group GM to claim kms.

Parking

24. The cheapest available parking option must always be selected when parking at an airport, venue or hotel. Where possible plan ahead and book your parking online as rates are usually cheaper.
25. Valet parking is not permitted.

Taxi / Uber X Usage

26. Travellers should consider the most cost effective option before using a taxis or Uber X.

Commuting to / from Airport

27. Travellers must compare the cost of commuting by Taxi / Uber X to and/or from the Airport in comparison to the cost of long term car parking, taking particular note of any potential surge pricing and that generally taxis are cheaper than Uber X. If you are provided a company car / allowance, you are required to drive to and from the airport for any domestic flights. Travellers should ensure at all times that the most cost effective option is selected.

Commuting locally

28. Team members must not use Taxis / Uber X when travelling locally unless a Manager has authorised the travel. The most cost effective option must be chosen on each occasion where local travel is undertaken.

Other Travel and Expenses

International Travel

29. Approved international travel must be booked by emailing trip details including the destination/s and required dates to CTM directly. Contact details are located on the OBT homepage by selecting the 'Documents and Links' widget.
30. Business class may be requested for international flights (except flight between AU and NZ) with actual flying time of more than five hours.
31. Where a Travel visa is required, these are considered a permissible expense and may be charged to the business.

Meal Limits-International

32. Meal allowances for international travel are at the discretion of your manager. Travellers should however at all times ensure that they uphold the guiding principles as set out in the Meals section of this Policy.

Use of Company Mobile Phones Overseas

33. Prior to travelling overseas, it is the responsibility of the traveller to arrange an overseas data pack.
34. If an overseas data pack is not utilised by the traveller when overseas, then the traveller may be liable for any excess data and call charges

Dry Cleaning / Laundry

35. Laundry or dry cleaning service costs are permissible expenses only where the traveller is away from home for 5 or more consecutive nights.

Hotel Mini Bar

36. Any mini bar charges must be paid for personally by the traveller at the time of checkout.

Travel Diary

37. In accordance with FBT (Fringe Benefit Tax) legislation, travellers must complete a detailed Travel Diary for any International or Domestic travel greater than 5 consecutive nights in duration. Each activity undertaken during the trip must be recorded on a separate line of a Travel Diary. The nature of the activity should be sufficient for an external party to understand the business purpose of the activity. Once complete this must be retained by the traveller.

Safe Travel

38. The health and Safety of travellers is important and Managers are to review the Australian Government's smart traveller site at <http://smartraveller.gov.au> to obtain timely travel advice on the safety of travel as part of the approval process. The business will only approve business travel to locations in line with advice from the Australian Government.

Non-permissible Expenditure

39. Travellers must consider any additional expenses which are not specifically mentioned in line with the overriding, low cost guiding principles referred to throughout this policy. Listed below are examples of non-permissible expenditure, therefore there may be similar or additional expenses which are also not permitted. Please refer to your Manager for further clarification.
 - Cash Advances on the company credit card
 - Fees for airline frequent flyer programs and VIP lounges
 - Movies (in-room and in-flight)
 - Health club services
 - Spa treatments such as manicures and massages
 - Any costs for personal guests
 - Gifts (Customers, Clients or personal)
 - Parking or traffic infringement fines
 - Flight upgrades
 - Phone calls using hotel land line

Expense Approval Process

The expense management approval process is managed by Zeno. The procedures for claiming can be found on JB Hi-Fi Backstage, click [Stores](#) or [Support Office](#) or TGG Intranet via General Resources, Other, Admin & Finance Resources then Zeno Expense Claims as relevant. A Zeno User Guide and Videos for submitting and approving expenses is available via your login at <https://expense.serko.com>.

Cash Expense Approval Process

To have your out of pocket expenditure reimbursed you must follow these steps:

40. To upload your tax invoice please use the Zeno Mobile app (refer to User Guide for instructions) or email the receipt to receipts@zeno.com from your Outlook account, if you use another email address other than the one linked to your Zeno account it will not work
41. If you have used the Mobile app or have emailed your receipt, you will then be able to see your tax invoice on login and then submit your claim via the website. If not, you can create a new expense by pressing the "+ADD EXPENSE" button. The Zeno system will prompt you to complete the relevant details and then submit the expense claim
42. Cash expenses must be submitted no later than 30 days from the date incurred
43. You must ensure a digital copy of your tax invoice is attached to your expense claim to have it approved. Expenses without a tax invoice will not be approved and returned for correction, this will delay reimbursement of your out of pocket expense. Strictly by exception only:
 - If you cannot upload a tax invoice or receipt for an out of pocket and you have a reasonable reason for not doing so, you can instead upload an email from your manager with their expressed permission of claiming an expense. It is at the discretion of your manager as to whether they give this permission based on the circumstances. These expenses are periodically reviewed by the finance / risk team for reasonableness.

Corporate Card Approval Process

The below process must be followed to reconcile your corporate card expenditure, failure to comply will lead to card suspension.

44. Each day post making a transaction on your corporate card you will receive an email from Zeno advising that your card expenses are ready for reconciling and submission
45. Login to Zeno <https://expense.serko.com> and reconcile your expenses, ensure you complete all fields for each expense prior to submitting (refer to User Guide for instructions)
46. You must ensure a digital copy of your tax invoice is attached to each expense item to have it approved, failure to comply may lead to your card being suspended. Note that this can be completed via the mobile app or by emailing your receipt to receipts@zeno.com from your Outlook account, if you use another email address other than the one linked to your Zeno account it will not work. Strictly by exception only:
 - If you cannot upload a tax invoice or receipt for a corporate card expense and you have a reasonable reason for not doing so, you can instead upload an email from your manager with their expressed permission of claiming an expense. It is at the discretion of your manager as to whether they give this permission based on the circumstances. These expenses are periodically reviewed by the finance / risk team for reasonableness.
47. This Corporate Card reconciliation and submission must be completed by month end
48. Any corporate card expenses not submitted by month end will have a reminder email sent to the user and their approver on the 1st Business day of the next month
49. A second and Final reminder will be sent 5 business days later. If the expense items are not submitted by the 20th of the following month, your card may be suspended. This procedure is to protect the Group from fraud, as per the corporate card rules we have 30 days post statement end to dispute a transaction. As such if expense items are not reconciled in a timely manner the business loses the ability to dispute the charge
50. If you have a transaction that you feel should be disputed, please email Leanne Phillips (Program Administrator) Leanne.Phillips@jbhifi.com.au as soon as it is discovered to ensure the best chance of recovery.

DOCUMENT CONTROL

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