

## THE REIMBURSEMENT POLICY

Effective immediately starting January 1<sup>st</sup>, 2022

This Reimbursement Policy (the 'Policy') is made and entered into as of the date set forth below, by and between Quantum Cybersecurity Skills Ltd., registered in UK under number: 12762463, located at Kemp House, 160 City Road, London EC1V 2NX, United Kingdom ('QCS') and the contractor or a volunteer or a consultant or an intern or an associate or a partner or a freelancer, whose signature appears at the bottom of this Agreement (the 'Contractor').

WHEREAS, Quantum Cybersecurity Skills and its affiliates (which for the purposes of this Agreement includes any parent, subsidiary or other organization which is corporate affiliate of QCS) are engaged in the business of providing information security services and solution, and developing and distributing computer software and related products and/or services;

WHEREAS, Contractor is in a business relationship with QCS and, in consideration for the nature of business relationship, has agreed to undertake certain obligations to comply with QCS Reimbursement Policy.

NOW THEREFORE, in consideration of the premises and the mutual covenants and agreements hereinafter set forth, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, it is hereby mutually agreed as the follows:

This Reimbursement Policy (includes travel, entertainment and other) for QCS for scheduled travel and expenses incurred during required travel. This Policy statement supersedes all previous regulations governing travel reimbursement.

**All expenses must be ordinary, reasonable, necessary, and have a valid business purpose, subject to a written pre-approval by your direct line manager at QCS and CCing [Accounts@QuantumCybersecuritySkills.com](mailto:Accounts@QuantumCybersecuritySkills.com)**

This Policy cover items normally encountered as business or travel expense. QCS expects its contractors to use good judgement. QCS recognizes there will be times when you must exceed 'normal' expenses. Such occasions should be the exception and not the rule and should be adequately explained on the expense report. The Contractor should always keep track of his/her exact expenditures.

Approved expenditures that relate to specific deals should be attached in CRM under 'Attachments' before reimbursement can be paid.

Internal Revenue Service (IRS) codes include certain guidelines on legitimate travel expenses that are allowable for tax reporting purposes. These guidelines serve as basic Policy guidelines for QCS' reimbursement of travel and entertainment expenses. Complete explanations and documentation must be presented on expense reports to meet IRS specifications for qualified business deductions.

Initials of the Contractor / Date

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### The Reimbursement Policy

**Receipts and travel explanation (customer name, intention, pre-approval by/date) for all expenses are required. Expenses without receipts may not be reimbursable under the policy.**

Expense reports are due as soon as reasonable possible as the conclusion of the expense. This is normally defined as within 10 calendar days. **You must submit your expenses by the 10<sup>th</sup> of the following month. Failure to submit your expenses by the 10<sup>th</sup> may result in non-payment of the expenses by QCS.**

**QCS will reimburse the Contractor once a month. Contractors must submit the expense reports to their direct line manager at QCS for approval and the managers MUST submit the approved expense reports to [Accounts@QuantumCybersecuritySkills.com](mailto:Accounts@QuantumCybersecuritySkills.com) by 10<sup>th</sup> (to be paid out by the last day of the month).**

#### 1. Airline Travel

The Contractor should make every reasonable effort to take advantage of available discount fares and lowest cost routing when scheduling any travel. Contractors are only allowed to book economy flights and these flights must be booked greater than 14 days in advance to departure date meaning you must notify (and receive an approval to travel) your direct line manager of the travel at least 14 days in advance of the travel.

If a lower cost flight is found, that flight can be approved if approved by the department budget owner. The department budget owner should review the flights to ensure that they meet the Policy for lowest cost routing options.

The budget owner must use discretion around connections. For example, if a low cost option is available with 3 connections and total flight time that doubles another low cost option with fewer connections and lower flight times with a reasonable cost difference the higher price ticket should be chosen depending on the traveller's needs.

#### Unused Tickets

Tickets for airline or train travel that have not been used must be returned to QCS and reused for future travel whenever possible.

Expenses incurred while in flight for such things as wine, liquor, entertainment, upgrades or other in flight amenities are not reimbursable.

#### 2. Lodging

QCS will reimburse reasonable expenditures for hotel/motel accommodations incurred by an employee while travelling on QCS business.

Every effort should be made to find the most reasonable rates for overnight accommodation stays. If a hotel/motel room is available where QCS has a special rate, please book with these hotels if available.

Initials of the Contractor / Date

A 'no-show' charge for a guaranteed room is not reimbursable unless business conditions precluded changes bring made in advance of cancellation requirements. For these expenses to be reimbursed Contractor must attach explanation to expenses report.

Hotel/motel rooms in globally that cost more than \$150 US Dollars (excluding taxes and fees) per night must be approved in writing by the budget owner of the department prior to booking.

When travelling for an event, pre-negotiated rooms offered by the event are preferred.

### 3. Car Rental

Rental cars should only be used when the daily charges will be less costly than taxis or other means of transportation, or where unusual inconvenience from carrying bulky or heavy objects, travel delays, etc. may be encountered. Only Economy, Compact, Midsize, Standard or lower price range cars should be rented. QCS prefers public transport over car rentals and/or taxis.

The Contractor is expected to pay the car rental expense, and the original invoice must be attached to the expense report for reimbursement.

If a personal vehicle needs to be used for QCS business, IRS standard mileage rates apply. Please see your manager for approval before using your personal vehicle.

### **2022 IRS standard mileage rates are in line with HMRC mileage allowance: £ 0.45 per mile for QCS business miles driven**

Please refer to <https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances> for mileage rates.

Personal vehicles used for QCS business purposes required valid operating licenses and insurance and QCS is not responsible for damage incurred during usage.

### **4. Additional Travel Expenses**

Reimbursable: the following additional travel expenses will be reimbursed in line with the Policy requirements outlined earlier.

- Costs incurred for items of a business nature not provided for above (such as internet access, telephone, postage, service gratuities, small supplies on an emergency basis, etc.) will be reimbursed if approved by manager and with the proper documentation.
- When travelling on behalf of a customer, the T&E policy of the customer should be considered to determine if the expenses are reimbursable per the contract.
- Laundry and valet expenses are allowed when a Contractor is requested by QCS to extend regularly scheduled trips or when Contractor is away from home for extended stays (trips exceeding ten days). These items should be detailed on the expense report and substantiated by applicable receipts.
- Expenditures for entertaining business associates/partners/customers (must be ordinary and necessary to be allowable and must meet QCS standards for appropriate business conduct).

Initials of the Contractor / Date

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#### **The Reimbursement Policy**

This includes business meals/meeting expenses. The QCS representative with the most senior position in QCS involved in the meal/meeting must incur the expenses when in a group setting.

- When submitting an expense receipt the names of additional employees, contractors, customers, associates or partners also included must be noted on the receipt or expense report.

**NOT REIMBURSABLE:** the following items that be associated with QCS business travel that will not be reimbursed by QCS

- Gym memberships and fees
- In flight Wi-Fi
- Airline club memberships
- Airline upgrades
- Business class/first class for all flights
- Child-care, babysitting, house-sitting, pet-sitting/kennel charges
- Commuting between home and office costs incurred by traveller's failure to cancel travel or hotel reservations in a timely fashion
- Evening or formal wear expenses
- Daily meals (unless meals with the customer / partner stated above)
- Laundry and dry cleaning (with exception stated above)
- Passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment
- Personal entertainment expenses including in-flight movies, headsets, hotel pay-per-view movies, in-theatre movies, social activities and related incidental costs. (Note: in flight meals and snacks may be reimbursed in exceptional cases)
- Travel accident insurance premiums and/or purchase of additional travel insurance
- Speeding tickets
- Other expenses not directly related to QCS business travel

## **5. Other Expenses**

- Monthly for telecommunication expenses such as mobile phone/internet access are excluded when Services Agreement is signed.
- Any ordinary, reasonable, necessary, and have a valid business purpose expenses such as using personal credit card or fund to pay for QCS' marketing expenses, etc. Must obtain an approval prior to paying for the expenses.

## **Consequence of Non-Compliance**

Failure to comply with this Policy may jeopardize the accuracy of QCS Financial Statements. Violation of the Policy may result in disciplinary action.

## **Review/Update**

This Policy is to be reviewed on an annual basis and must be approved by the Board of QCS.

Initials of the Contractor / Date

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### **The Reimbursement Policy**

**Further Notes**

QCS reserves the right to change, revise or discontinue this Policy for any reason whatsoever. No Contractor or other agent of QCS, other than the officers or the directors of the company has the authority to enter into any agreement contrary to this Policy.

This Policy supersedes and voids all previous policies and practices, which may be inconsistent in any way with that stated herein.

**Acknowledgement of Receipt and Understanding of QCS Reimbursement Policy**

I acknowledge that I have received a copy of QCS Reimbursement Policy. I understand that I am responsible for reading and abiding by all policies and procedures.

I also understand that the purpose is to inform me of QCS’ policies and procedures for travel, and it is not a contract of employment. Nothing in this Policy provides any entitlement to me or to any QCS Contractor. I also understand that QCS has the right to change any part of this Policy at any time and that I will be bound by any such changes.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date (DD/MM/YYYY)

\_\_\_\_\_  
Full Name

Note: Please sign and return all pages of this document to [HR@QuantumCybersecuritySkills.com](mailto:HR@QuantumCybersecuritySkills.com)

Initials of the Contractor / Date