

WI Company Travel Policy CTS

Revision : 1

Processowner : Maik Waterstradt



Carnival Technical Services Travel Policy

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1. Fundamental regulations

- (1) This policy is valid as of 01st July 2019 for all shoreside employees of Carnival Technical Services GmbH, whose regular place of work is in Germany. The working area defined in the employment contract is considered the primary workplace for employees from Carnival Technical Services GmbH.
- (2) This policy defines the principles for planning, authorizing, and settling all travel costs incurred domestically and internationally.
- (3) In principle, the relevant tax regulations, particularly Sections 37 to 40a of the Wage Tax Guidelines (LStR), apply, and their application is mandatory. This is valid if the contents of the travel policy do not fully describe a situation and in all cases where doubts exist. If the reimbursement differs from the possible amount effective for tax purposes, the remaining amount qualifies as tax deductible for an income tax return.

2. Appropriateness of business travel

- (1) Operational appropriateness and cost effectiveness always needs to be examined when planning and conducting business travel, considering the overall costs of the travel. In principle, follow-up meetings should be conducted using alternative forms of communication, e. g. via Microsoft Teams. Department heads are responsible for the appropriateness of business travel.
- (2) Linking a personal trip with a business trip is problematic for tax-related reasons. A clear business-related purpose must be outlined and accounted in every case when planning business travel. If linking a business trip with a personal trip timewise or area-wise a written approval from the traveler's department head as well as HRM is needed in advance. Expenses incurred for business and personal reasons must be unequivocally separated from each other.

3. Definition of terms

- (1) A **business trip** is a temporary official business activity that an employee conducts outside the primary workplace and the home. Business trips generally start from the place of the contractually defined first place of work. It is limited to a maximum of three months. If an employee is working at the same external workplace for more than three months, this is considered a regular workplace. If the employee works at a business trip location for more than four weeks at one time, then this three-month period starts over. Corresponding proof is required from the traveler.
- (2) **Travel costs** are expenses that inevitably arise when the business interests of the company are represented outside the employee's primary workplace and home. Reimbursement of these expenses does not serve as supplemental income. Travel costs are all costs that are incurred directly because of travel, such as traveling costs, accommodation, and auxiliary costs. Food costs are reimbursed at a flat daily rate. No meal expenses will be reimbursed for travel activities within the local boundaries of the first place of employment. Reimbursement of any travel expenses in this context must be coordinated with the respective division manager.

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4. Responsibility for travel policy

- (1) Responsibility for the travel policy's contents and its appendices rests with the senior management team of Carnival Technical Services.
- (2) Responsibility for the travel policy's formal structure rests with the travel management team at AIDA Cruises.
- (3) Compliance with this travel policy's requirements is tracked by appropriate accounting and controlling tools and compiled in a report.

5. Principles for organizing and conducting business travel

5.1 Business travel order and planning

- (1) Every business trip must be recorded in the online booking tool "neo" in advance along with the name of the employee, start and end of the business trip, destination purpose and the selected travel items.
- (2) In the online booking tool "neo", approval for the business trip takes place automatically. Once the booking has been completed, an automatic e-mail notification is sent to the division manager, including all travel services and costs. Excluded from this are President, SVP, VP and Director.
- (3) Travel services for business trips must be booked via the online booking tool, "neo". Making a booking directly through Company Travel Services or on site is only possible in substantiated exceptional cases. Please note that the principles of cost effectiveness and appropriateness must be maintained.
- (4) If no travel services are required, the business trip must still be entered via the online booking tool "neo". You can find this via "Create Trip" → "Trip Services" "I do not need any service".
- (5) Regarding "WI planning for internal and external business trips on ships", please refer to the respective guideline.
- (6) The principles for ordering travel services through port agents are explained in Section 5.11.
- (7) In case the destination of the business is in a country with special climatic and health conditions (e. g. tropics, subtropics, polar region), the employee can obtain travel medical advice from the responsible company doctor. The travel medical consultation is recommended with adequate forerun to the start of the business trip, at the latest 4-6 weeks prior the scheduled start of the journey. Up-to-date information on travel medical advice is available on the intranet (standard and guidelines -> safe working basics -> health care -> G35).
- (8) The traveler is responsible prior departure for the fulfillment of all visa and entry requirements that may be necessary in connection with the business trip. Visa information is e.g., available via <https://visumcentrale.de/>. Any costs incurred in this context may be submitted as part of the reimbursement of costs using original receipts.

5.2 Payment for business travel

- (1) Company credit cards on file with the Company Travel Service are used to pay for hotel accommodation, flight tickets, train tickets and rental cars.

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- (2) Expenditures for hotel accommodation and other expenses during the business trip that are not paid with company credit cards are to be paid directly by the traveler and will be subsequently reimbursed by the company through the travel expense claim.
- (3) Fees for the use of personal credit cards abroad while on a business trip can be submitted as travel costs and are to be settled through the travel expense claim.

5.3 Insurance

- (1) Insurance coverage during the business trip is provided by the company. There is supplementary insurance coverage within the framework of a foreign travel health insurance and a separate accident insurance.
- (2) For the use of private cars during a business trip, the employee must provide his/her own motor vehicle liability insurance (see also 5.4.3). In addition, a supplementary comprehensive insurance policy with a deductible of EUR 511.00 exists through the employer for the employee's private car.
- (3) Costs arising from the conclusion of additional insurance contracts shall not be reimbursed.
- (4) Should a business trip abroad
 - should last longer than 30 days
 - or should lead to areas of crisis and/or war,please inform insurance@aida.de before the beginning of the business trip.
- (5) For benefit settlements with the insurers, please contact insurance@aida.de. Services provided by the on-board hospital usually must be paid for by the employee. These services will then also be reimbursed by our insurer - in accordance with the current insurance conditions.

5.4 General traveling costs

- (1) Basically, every business trip must be taken care of to make it as time-saving and cost-effective as possible. In addition, priority must be given to environmental and safety aspects. The choice of the appropriate means of transport lies with the traveler in co-operation with the traveler's respective department head and the company travel service under consideration of the above-mentioned aspects.
- (2) Documents with full or partial value remaining (e.g., flight tickets or train tickets) for business travel must, in general, be cancelled immediately using the online booking tool "neo". If travel services cannot be cancelled using the online booking tool, the Company Travel Services must be notified immediately.

5.4.1 Air travel

- (1) Flights must be booked well in advance to obtain favorable booking classes. The online booking tool "neo" determines the most economical rate based on the submitted request. The airline is selected from the list of partners considered acceptable by the travel management team at AIDA Cruises while considering necessary the time factors. The traveler has no right to use his or her preferred airline.
- (2) Economy class must always be used for air travel. A higher booking class (Premium Economy or Business Class) may be used - considering economic efficiency and after review by the Company Travel Service - in case one flight segment exceeds 7 hours.
- (3) Electronic tickets are always generated.

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- (4) If meals are provided during long-haul flights, the additional meal expenses must be reduced. The note "meals" will be shown on the flight information/invoice.
- (5) Any fees for additional services such as seat reservation, drinks, meals, and entertainment on board (e. g. TV, internet), lounge access or upgrades will not be refunded.

5.4.2 Train travel

- (1) 2nd class tickets must be used for train travel within Europe.
- (2) It is possible for the company to cover the cost of purchasing a 2nd class "BahnCard" rail pass if the employee's expected travel appears to justify this. The BahnCard can only be ordered by the Company Travel Service with the approval of the traveler's department head.

5.4.3 Car travel

- (1) Prior to the use of a car, the use of public transport must be regularly reviewed from the ecological and safety aspects mentioned in Section 5.4 (1). Only if public transport is uneconomical and traveling times are disproportionately long or travel destinations exceptionally difficult to reach, may pool vehicles be used. Private cars or rental cars may only be used for business trips if there are significant advantages to their use compared to pool vehicles (e.g., time advantage of more than one third of the travel time). When using pool vehicles or rental cars, it must always be checked whether sharing by several employees is possible and sensible.

In principle, when reserving a rental car, the vehicle category (Compact Car, e.g., CXMR) to be selected is the one that has a Volkswagen Golf or a comparable vehicle.

In case several employees are traveling together, a vehicle category may be rented that has sufficient space for travelers and luggage.

One of the preferred partner companies with which the travel management team at AIDA Cruises has negotiated special company rates must always be selected. If the traveler pays for the rental car directly, then the costs will be reimbursed through the travel expense claim.

- (2) Rental cars need to be returned with full tank of fuel; otherwise, significant additional costs occur. If this stipulation is disregarded without reasonable cause, the additional costs will be billed to the traveler.
- (3) If business travel is undertaken with the employee's own car, the driver of the car will be paid the maximum mileage allowance per kilometer driven that is permitted by German tax law. Any employees traveling along as passengers on joint car trips cannot claim travel expenses.
- (4) The following requirements apply to the use of private cars:
 - The employee holds a valid driver's license and is an authorized driver of the passenger car
 - The private car is in a roadworthy condition
 - The private car is covered by a third-party vehicle insurance
 - The reimbursement of the mileage allowance covers all claims of the employee against the company
 - For insurance reasons, the business trip with a private car must be applied for in writing to the responsible division manager before the start of the trip, stating the police license plate number
- (5) Transfer bookings in Germany (e.g., via Taxi Below) needs to be checked for cost-effectiveness and therefore must be reconfirmed with the AIDA Company Travel Service prior booking.

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5.5 Accommodation costs

- (1) Hotel reservations must be made giving priority to hotels with which the travel management team at AIDA Cruises has negotiated special conditions. A maximum amount of costs for each night may be claimed, depending on the location. If the hotel costs exceed this amount, reasons must be stated in the travel claim report.
- (2) Domestic and international accommodation costs are reimbursed including breakfast if the receipt fulfills the statutory requirements for receipts in accordance with document processing rules. Please make sure that the receipt is made out to the employer. If the invoice indicates breakfast, the currently applicable flat rate is recognized on the expense account (20% of the highest daily flat rate of the respective country).
The only time this reduction is not made is when the note "without breakfast" is listed on the invoice or if the invoice just shows a tax rate for the accommodation.
- (3) Additional meals during domestic or international business trips, e. g. lunch and dinner, are not reimbursed by Carnival Technical Services.
- (4) An absolute amount of EUR 20.00 is reimbursed for an overnight stay in a private location. This applies for both domestic and international travel.

5.6 Domestic/international subsistence costs

- (1) For business trips, the flat-rate per diem - that is applicable for the respective country - will be reimbursed according to time spent away from the employee's primary workplace or home. As of 1/1/2014, the flat rates for subsistence expenditures have been reduced to two options: First, for one-day business trips in which a minimum amount of time spent away is more than 8 hours from the home or the primary workplace, then employee is reimbursed the reduced flat rate. This also applies for one-day business trips that end after midnight but do not include an overnight stay. Second, for multi-day business trips with overnight stay, the employee is reimbursed the reduced flat rate for the arrival/departure day (without minimum amount of time spent away); however, for days where the employee spends 24 hours away, the so-called in-between days, the employee is reimbursed the increased flat rate.
- (2) In case several business trips are done on one calendar day, then the individual amounts of time spent away can be added together.
- (3) For business trips where full board is provided (e.g., seminar trips, company-wide events, trips on board), no food allowance is reimbursed for these in-between days (over 24 hours).

For the arrival and departure day, the employee can claim the food allowances applicable for the respective country minus the applicable flat-rate reductions (breakfast 20%, lunch and dinner, each 40%).

- (4) Itemized billing with receipts is excluded.
- (5) The daily flat rate (per diem) to be recognized is based on the country that the traveler reached before midnight local time. If this place is domestic, the daily flat rate is based on the country where the traveler was last engaged in business activity.
- (6) In the event of air travel, a country is considered to be reached when the plane lands there. Layovers are not taken into consideration.

5.7 Other auxiliary costs

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Other expenses (e.g., telephone and parking fees, taxi costs, etc.) are only reimbursed if they are directly related to the purpose of the business travel. They must be listed individually on the travel expense claim and supported by receipts.

5.8 Entertainment and representation costs

(1) Principle

When providing catering to business partners as well as employees, the principle of proportionality must always be followed.

Entertainment costs are only reimbursed based on the submission of a proper receipt that fulfills applicable financial legal requirements.

The receipt from the establishment must fulfil the following requirements for receipts in accordance with the document processing rules.

- Name and address of the company providing the service (name of the establishment).
- Date of service that has been printed with a machine.
- Detailed list of the items consumed.
- For invoiced amounts over EUR 150, the receipt must include the VAT amount and the net charge as well as the name and address of the invoice recipient.

Proof must also be submitted with the following information:

- Reason for entertainment (the description must be as exact as possible, see above)
- Persons entertained
- Signature of the person entertaining/the host

Reasonable tips can be claimed.

(2) Entertainment of business partners

Expenditures for providing entertainment to business partners by employees as mentioned in point 1 (1) will be reimbursed adequately in case of factual validity and if proof of the business event can be sufficiently provided. Hospitality and expected expenditures must be agreed in advance with relevant department heads.

(3) Providing entertainment to employees

Providing entertainment to employees from the Carnival Group by employees as mentioned in point 1 (1) is considered as entertainment of employees.

The reimbursement of costs is only possible in case a confirmation from the corresponding department head is available. This confirmation must be attached to the claim report. Department heads must agree with the respective EC member about planned employee entertainment in advance.

For entertainment outside employees' primary workplaces by employees from their company or a company from the Carnival Group, the subsistence allowance is reduced by the flat rate amount (lunch / dinner each 40% of the daily rate).

That means that the expenses will be only reduced if a company from the Carnival Group invites an employee to accept their entertainment. If an external company invites an employee, the expenses incurred will not be reduced.

(4) Representation expenses, Gifts for third parties

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Expenditures for gifts given to business associates (up to EUR 35.00 per recipient and per year) can be reimbursed via the travel expense claim. The following information is necessary for reimbursement:

- the amount per recipient
- the name of the beneficiary / company per gift

5.9 Receipts

- (1) Reimbursement of any kind of travel costs is only possible based on the submission of proper receipts. From a legal standpoint, a proper receipt must fulfill all requirements according to document processing rules.
- (2) If no proper documentation (receipt, invoice) is available for expenses incurred in connection with a business trip, then reimbursement can be made in substantiated exceptional cases, based on an internal manual receipt.

5.10 Travel expense claim

- (1) Travel expense claims must be completed using the company's stipulated process immediately after the traveler returns from the business trip.
- (2) A complete travel expense claim contains:
 - Proper original receipts, or, in exceptional cases, an internal manual receipt (see item 5.9.2) for all expenses incurred as part of a business trip
 - In case the business trip hotel was paid from the above-mentioned company, the respective copy must be included
- (3) Foreign currencies are converted and reimbursed using the exchange rate indicated on the submitted receipts. If the exchange rate is not indicated on the receipt, then the travel expense report recognizes a current daily rate.
- (4) Every expense claim must be approved by the appropriate manager pursuant to signature authorization. The travel expense management tool stipulated by the company must be used for this process.
- (5) Travel costs are paid to the reference bank account specified from HRM or the employee.

5.11 Ordering, settling, and paying for travel services via port agents

- (1) This regulation applies to all business travel by shoreside employees, external business travelers, guest artists and self-employed colleagues.
- (2) In general, the method of payment (credit card, cash, or invoicing) must be coordinated with the port agent already at the request of the service.
- (3) In cases where it is not possible to do the payment using a company credit card (the priority), a check must be conducted to determine whether the incurred costs up to a reasonable amount for the traveling employee (EUR 100.00) can be paid directly on-site in cash / EURO (second priority). In both cases, the costs are settled using the travel expense management tool.
- (4) If it is not possible to make a payment directly on site, the port agent must invoice (3rd priority) the ordering department (invoicing per order for the attention of the ordering party with reference to the traveler).

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6. Other applicable regulations

Document processing rules

"WI for planning internal and external business trips to the ships"

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**Appendix 1: “Overview of maximum limits regarding accommodation”**

Country	City	maximum amount per person and single room (incl. VAT, excl. breakfast)	
		EUR	USD
Belgium	general	80.00	
Belgium	Bruges	100.00	
Belgium	Brussels	150.00	
China	general		180.00
China	Hong Kong		160.00
China	Shanghai		220.00
Germany	general	140.00	
Germany	Rostock	100.00	
Germany	Hamburg	160.00	
Germany	Frankfurt	160.00	
Germany	Munich	160.00	
Finland	general	120.00	
Finland	Helsinki	140.00	
Finland	Turku	140.00	
France	general	180.00	
France	Paris	200.00	
Greece	general	90.00	
Greece	Corfu	100.00	
Greece	Piraeus	100.00	
Great Britain	general	160.00	
Italy	general	120.00	

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Country	City	maximum amount per person and single room (incl. VAT, excl. breakfast)	
		EUR	USD
Portugal	general	100.00	
Portugal	Lisbon	120.00	
Netherlands	general	120.00	
Netherlands	Amsterdam	130.00	
Netherlands	Rotterdam	130.00	
Austria	general	120.00	
Austria	Vienna	130.00	
Singapore	general		150.00
USA	general		180.00
USA	Fort Lauderdale		200.00
USA	Miami		200.00
USA	New York		300.00
USA	Orlando		220.00
United Arab Emirates	general		140.00
United Arab Emirates	Abu Dhabi		180.00
United Arab Emirates	Dubai		160.00
All other countries	general	140.00	150.00

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Appendix 2: "Privacy Statement AirPlus Company Account"



Privacy Statement: AirPlus Company Account

According to the principles of fair and transparent data processing, it is essential to inform the person whose data is being processed about the processing itself and the purposes thereof.

Therefore, we would like to provide you with all the information required to ensure fair and transparent data processing in light of the special circumstances and conditions under which we process your personal data.

Your employer has entered into an agreement with us, Lufthansa AirPlus Servicekarten GmbH ("AirPlus"), Dornhofstraße 10, 63263 Neu-Isenburg, Germany, regarding the use of our AirPlus Company Account product (the "Agreement"). The AirPlus Company Account is a centrally lodged account solution for paying and settling business travel costs. To this end, the AirPlus Company Account number will be provided to your travel agency, your travel department, your online booking system, or directly to the respective service provider.

We process your data in compliance with Art. 6 para. 1 b) of the EU General Data Protection Regulation to perform the contract; in compliance with Art. 6 para. 1 c) of the EU General Data Protection Regulation to meet our obligations regarding proper accounting; and in compliance with Art. 6 para. 1 f) of the EU General Data Protection Regulation to meet our obligations regarding the legitimate interests of a third party, in this case, your employer.

We will transmit all transaction data resulting from your use of the AirPlus Company Account for business purposes and all additional data generated directly by service providers, your travel agency, or in business travel portals (e.g., routing, booking class, cost center) to your employer for business travel management purposes, that is, to book and pay for business travel, to structure relevant processes, and to control service providers in the aforementioned segments.

If and when your employer has entered into any corporate discount agreements with airlines or into any agreements with brokers between travel agencies

and airlines, we will transmit your data to your employer's contracting partners as well.

In addition, public authorities may also receive your personal data if they have primary legal provisions.

For the purpose of handling processes to fulfill business objectives, pursuant to relevant international directives data also may be transmitted to authorities, customers or suppliers in diverse countries, for example, if and when the service providers are registered abroad.

Upon expiry of the retention duties and deadlines stipulated by law or by any supervisory authority, your data will be deleted routinely. Data which is not affected by these duties or deadlines will be deleted if it no longer is required for the purpose intended.

If you have any further questions concerning the handling of your personal data, you can contact the data protection officer of AirPlus at any time.

You can reach him at:

Lufthansa AirPlus Servicekarten GmbH
Datenschutzbeauftragter, JX JDO
Dornhofstraße 10
63263 Neu-Isenburg
datenschutz@airplus.com

Please note that you are entitled to inquire about saved data relating to you. Should any saved data be incorrect or, in your opinion, no longer needed because the intended purpose has ceased to exist, you have the right to request that your data be corrected or deleted or the processing of your data be restricted.

The supervisory authority responsible for data protection is:

Der Hessische Datenschutzbeauftragte
Gustav-Stresemann-Ring 1
65189 Wiesbaden

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