



CARNIVAL[™]
CORPORATE SHIPBUILDING

TRAVEL & EXPENSES POLICY

1. Purpose

The purpose of this policy is to provide clarity to all Corporate Shipbuilding colleagues regarding the process of booking business travel and entertainment expenses ensuring that the interests of cost control and achieving business objectives are appropriately balanced.

Please ensure you consider the following guiding principles before requesting travel:

- Essential (i.e. optimum versus a consideration of other types of meeting options - conference call, video conferencing etc.)
- Adding value to the activity being undertaken
- For the minimum number of people possible
- In the most cost-effective location for everyone
- Making the least impact on everyone's work schedule
- Taking the least travel time possible
- Not coinciding, if possible, with conferences or events that would incur increased travel and hotel costs

The means of travel should be chosen so that it incurs only the best reasonable cost.

2. Scope and responsibilities

This policy applies to all Corporate Shipbuilding employees, irrespective of location.

Employee responsibilities:

- That any travel is essential and alternatives such as conference call, video call etc have been considered before booking travel.
- The expense is reasonable, necessary, and customary for the location visited.
- The expense claimed for has been incurred carrying out the assigned duties of your position.
- Appropriate receipts are provided to support the claim.
- Claims should be submitted within the timeframe as follows:
 - CUK company credit card: within 30 days from statement date
 - iExpenses/Costa Planet: as soon as incurred, no later than 21 days following expense incurred.

Approver responsibilities:

- Monitoring the business travel and entertainment expenses related to spending of employees they are responsible for approving.
- Reviewing and approving expense reports/credit card statements within a reasonable period of time to ensure expenses are proper, reasonable and supported by appropriate documentation.
- Rejecting any non-reimbursable or inappropriate expenses as noted in this Policy.
- Knowing and adhering to the policies and ensuring that employees they are responsible for approving business travel and entertainment expenses understand and comply with these policies.

3. Policy details

3.1. Travel request

For all locations, all travel should be approved by your respective VP.

Travel is requested by fully completing the travel request form. This needs to be sent to ccs.travel@carnivalshipbuilding.com (the Travel Booker) copying in your respective VP for approval. Once VP approval is received by CCS Travel they shall price the request. The request including pricing will be sent onto your VP, or SVP (in case the flight is more than six hours) for final approval.

For members of the Technical Department based in Germany, travel may be booked via Cytric.

Bookings will only be confirmed after approval is given by the relevant approver.

In line with Corporate instructions, two weeks' notice is required before the date of travel unless a critical situation prevents this. As best practice travel should be booked as soon as possible to secure less costly flights.

Private travel will not be arranged or booked by the Travel Booker.

3.2. Flights

Air travel may only be booked through the Travel Booker or Cytric, no personal booking on the internet should be made. When completing your booking form, please advise the times and locations or which flight you prefer to take, and this will be checked for cheaper alternatives. Please note that the cheaper alternative will always be booked if the timings are similar.

In an urgent situation where you need to book your own flight, please seek your VP/SVP approval first.

Please note the following information regarding the class of fares permitted:

- Flights under 4 hours – Economy Class
- Flights between 4 – 6 hours – Premium Economy (if available) otherwise Economy
- Flights greater than 6 hours – Business Class

All costs are subject to approval and class of flight booked may change in relation to available costs.

The corporation will not pay any additional cost for seat allocation and/or priority boarding where this is not included.

Whenever possible, air travel will be booked using marine fares, which are only for business use by Corporate Shipbuilding employees. It is the traveller's responsibility to carry the letters of authorisation for using marine fares (Seamen's Letter). Please request any updates to your Seaman's letter through the Travel Booker. Alternatively, budget airlines will be used; strict cancellation conditions may apply, which may mean the bookings cannot be changed or cancelled.

Please note Corporate Travel who book marine fares on our behalf work Monday – Friday. Please ensure you make your travel requests as far in advance as possible.

Baggage

Marine fares allow you to take 2 x 22kg bags. Low-cost airlines usually allow 1 bag at approx. 23kg or nothing, always check your baggage allowance and check you have one checked in if needed as they are only added when requested. Please ensure you have the correct baggage amount booked for your business needs prior to travel ensuring excess baggage costs are avoided.

If extra personal baggage is required, this will not be booked by the company and needs to be arranged and purchased by the individual.

Travellers are required to make sure they always carry the necessary information when they travel, including the Seamen's Letter.

3.3. Changes and cancellations

Changes and cancellations cost money. To save on unnecessary costs, a request to change or cancel should be made as soon as it is known that the journey must be changed or cancelled.

If the cost of cancellation or change of booking is over £100 approval from your VP is required prior to cancellation or change. If cancellation or changes of flights are requested for the same day, this needs to be business critical and authorised by your VP.

If you require a change or cancellation out of normal working hours this is your responsibility to facilitate, as no member of the Project Support Team will be available. Please see section 3.8 below for further details.

3.4. Transfers

Combining journeys with others saves money. Please liaise with others doing the same trip to share transfers where possible and check with the Travel Booker. Travel plans may be reviewed and may be changed to combine them with another person's travel, at the discretion of the company.

Transfers to and from airports are booked by the Travel Booker, using our agreed taxi firms, and can only be booked from/to either your registered home address, or a Carnival office or pre-agreed business location. The Travel Booker can also assist with foreign transfers when requested otherwise local taxi firms/ uber can be used.

Local transport at foreign destinations is to be booked and paid for by the traveller. Transfers and journeys over long distances, such as Venice to Trieste, Papenburg to Dusseldorf, or Amsterdam to Papenburg etc. are to be made by train or hire car. Car hire is the exception to this, and the Travel Booker will arrange this for you, please see section 3.6.

Sea trial transfers are to be discussed and agreed with your VP.

3.5. Hotels

Hotels will be booked that are in a suitable location and are economical. There is a list of 'approved' hotels for the principal cities frequently visited by Corporate Shipbuilding employees and the Travel Booker will book these for you. If for any work-related reason, you cannot stay in a specified hotel, email the Travel Booker with your request and reason why.

Please specify if you do not want breakfast included in your booking and wish to find a cheaper alternative.

Only refundable hotel options may be booked unless authorisation is gained by your SVP.

3.6. Car hire

Car hire is to be booked by the Travel Booker with rental companies that have concessionary agreements with Carnival Corporation or Corporate Shipbuilding.

The Travel Booker will book car rental for Southampton employees with full insurance and will contact you via email if your car rental has not got insurance included. If it is not included this must be added and it is the traveller's responsibility when collecting the car to ensure there is appropriate car insurance with a waiver to reduce their own risk to zero. For Corporate Shipbuilding employees on Costa contracts using Cytric the bookings will include basic cover and full cover cannot be added.

The car rental must be suitable for the need of travel and people must group into one car where possible.

The vehicle must be filled at a gas station prior to drop off to the rental company unless this will result in a missed connection.

For UK driving licence holders, it is your responsibility to ensure you comply with all European driving legislation when driving on mainland Europe. For all others driving in the UK, it's your responsibility to ensure you comply with all UK driving legislation.

All parking and traffic violations are the responsibility of the driver and will not be reimbursed by Carnival.

Rental cars will not be booked in locations near the shipyard or office. Hotel choices are made with this in mind if the yard is in walking distance you are expected to walk. If walking is not possible a rental can only be booked if this is a cheaper option than getting a taxi.

3.7. Visas

Be aware that a Visa may be required before you travel. Planning is the easiest way to ensure that all requirements are met. For example, a Visa is required to visit:

China – Entry and transit - Individuals coming to China for necessary economic, trade, scientific or technological activities, or for emergency humanitarian needs, may apply for new visas at Chinese embassies or consulates. Other visas may be required. Please be aware that if you visit a ship that sails, this will affect the visa type. Please look at the last UK and Chinese Government guidelines, your Travel Booker can also assist you with this.

USA – An ESTA is required, and the application must be done by the traveller online a minimum of 72 hours in advance of departure to the US.

It is the traveller's responsibility to ensure that all relevant visas are in place before travel. Please discuss in more detail with the Travel Booker or your VP.

3.8. Out of Hours

For all marine fare or ATPI supported flights booked through the Travel Booker please contact ATPI out of hours on 00442071118398. You will know your flight is a marine fare or ATPI supported as it will be forwarded to your Travel Booker from itinerary@amadeus.com. You will need your employee ID, which can be found on myHR portal and inform them you are shore based. ATPI cannot support any other type of booking such as low-cost airlines or hotel reservations.

For any non ATPI supported flights and other travel arrangements (e.g., hotels/care hire/etc) any changes, cancellations or rebooking etc. needed must be arranged yourself (and in accordance with section 3.3 above). If needed, please contact your manager or VP for support.

You will be expected to arrange cancellations rather than incur fees so please ensure you have all documentation with you.

3.9. Insurance

Using your own car must only be done with VP approval in advance, and it is the traveller's responsibility to ensure that the correct insurances are in place.

Travel & Personal Liability: Carnival UK, CTS Finland, CTS Germany

The following policy covers Corporate Shipbuilding employees employed through Carnival UK, CTS Finland and CTS Germany. A copy of the policy and a summary of cover can be **found here on The Insider**.

Travellers should familiarise themselves with its coverage and the procedures for getting assistance.

The personal accident and travel insurance assistance service is with AonProtect Assistance, **click here to download your Assistance card**. If you are in any country and need medical assistance please call their helpline for 24/7 service at +44 20 7173 7797. Website www.aonprotectassistance.com

It is the traveller's responsibility to have access to the above information during their trip should they need it.

Any employee that is a resident in the UK and drives a personal car for business, it is your responsibility to ensure you have your own appropriate level of insurance. You will also need to notify Carnival UK's Shore

Employee Admin Team as they need information from you.

Travel & Personal Liability: Costa

Please see insurance details below for all Corporate Shipbuilding employees employed through Costa.

Travellers should familiarise themselves with its coverage and the procedures for getting assistance.

| | |
|---|--|
| Policy: Company: Policy Number: | Group plus mission AIG IAH0006316 |
| Number to dial from abroad (24hr line): | 800 915 494 +39 (039) 655 464 68 +39 (039) 60 57 533 |
| Data to be provided to the operator: | Full Name Card/ Policy number [above] Contact number while abroad Address of your hotel/ residence abroad |

It is the traveller’s responsibility to have access to the above information during their trip should they need it.

3.10. Expenses

Your contract and country of residence will define your applicable expense policy.

If you have a corporate credit card this must be used for all transactions unless it is not possible for example cash transactions.

Carnival UK

Breakfast is to be included in the room rate, or if not reasonably possible or if you prefer, you should have your breakfast outside of the hotel. Breakfast will be added to your room rate if preferred.

Lunch and dinner are to be at reasonable cost and should also consider the location and occasion. As a guidance daily allowance, including drinks, the following is to be considered:

| | Breakfast | Lunch | Dinner | In total the daily allowance is up to |
|---------|---------------|----------|----------|---------------------------------------|
| Italy | up to €15.00 | € 15.00 | € 30.00 | € 60.00 |
| Germany | up to €15.00 | € 15.00 | € 30.00 | € 60.00 |
| Finland | up to €20.00 | € 20.00 | € 40.00 | € 80.00 |
| UK | up to £15.00 | £ 15.00 | £ 30.00 | £ 60.00 |
| China | CNY 150 | CNY 200 | CNY 600 | CNY 950 |
| USA | up to \$20.00 | \$ 20.00 | \$ 50.00 | \$ 90.00 |

When two or more attendees are present, the most senior is to pay. When the receipt is submitted all

Corporate Shipbuilding employees must be recorded on the reverse of the receipt as well as in the iExpense.

Please note that fuel for a personal car should be purchased on a personal card as this is claimed by mileage rather than by cost, this needs to be processed via expenses rather than company credit card.

No personal toiletries can be expensed unless in exceptional circumstances with preapproval from your VP/ SVP.

Minibar use will be included in the daily rate, this should be avoided where possible due to the high costs apart from the need for water.

Laundry can be claimed on business trips, if the traveller is away from home more than 7 days.

Processing Claims

All expenses need to be submitted within 21 days in order for them to be recorded in the correct period. The Travel team will not facilitate individual's expense claims but will be able to provide you with procedures to follow to ensure you can complete your claims in a timely manner.

Costa, CTS Finland, CTS Germany

Please use one of the links / details below to view your countries government expenses entitlement. If you are unsure after viewing the entitlement, please contact your HR representative.

Costa

Full Costa travel policy can be [found here on The Insider](#).

CTS-Finland

Tax-exempt allowances in 2024 for business travel - [vero.fi](#)

CTS- Germany

<https://www.dfg.de/resource/blob/167842/acdddc88f0e1d279d1fa9d23259ba0ab/30-03e-data.pdf>

https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Lohnsteuer/2023-11-21-steuerliche-behandlung-reisekosten-reisekostenverguetungen-2024.pdf?__blob=publicationFile&v=1

3.11. Entertaining

Entertaining is defined as an external guest not employed by Corporate Shipbuilding being invited to an event for which a member of Corporate Shipbuilding will pay for. This needs preapproval from your VP/ SVP.

If you are out for lunch/ dinner with stakeholders that are not direct Corporate Shipbuilding employees, please:

- Ask the restaurant to split the bill accordingly so only Corporate Shipbuilding expenses are being paid for by the most senior person. As per expenses requirements, please make sure these people are listed on the receipt / in the expense claim system.
- If decided that it's appropriate to pick up the bill for other stakeholders outside of Corporate Shipbuilding, please ensure all persons are listed on your expense claim.

Organised events such as the Christmas party or team events are an example of entertaining which also needs preapproval from the SVP.

3.12. Additions to the Policy

Alternative arrangements to those described in this Policy may be made with the written approval of a VP or SVP.

As the traveller you are responsible for being fully up to date with government guidelines in your own country and the country you are travelling to.

It is your responsibility to ensure you have completed the relevant forms for access to any shipyard / office / location you intend to visit before you travel.

You must inform the relevant Corporate Shipbuilding Building Manager and Site Administrator of your attendance at that shipyard before travelling.