



NTT DATA, Inc. Global Travel & Expense Policy

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Document history

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1. Guiding Principles

We travel to accelerate client success and strengthen the relationships that drive our business. Every trip should have a clear purpose. Every expense should reflect the same judgment you would apply if it were your own money. We trust our people to make good decisions -- and we have built this policy to support that trust, not to replace it.

Our four values - Think Big. Be Bold. / Respect Every Voice. / Win Together. / Deliver the Outcome are the organising principles of this document. You will find them at the start of each major section, because every rule in this policy exists to serve one of those values. Understanding the why behind each rule makes compliance a choice, not just a constraint.

Think Big. Be Bold.	Respect Every Voice.	Win Together.	Deliver the Outcome.
Travel purposefully. Use every trip as an opportunity to create client value and push boundaries.	Every traveller deserves fair, transparent, and consistent treatment. When the rules don't fit, we listen.	Our preferred supplier program gives the whole company better rates and coverage than any individual could secure alone	We keep our word to clients and to each other. That means spending responsibly and accounting for it accurately.

This policy applies to all employees, contractors, and consultants globally. Where you see the value reference, it signals which of our beliefs that rule is designed to protect.

2. Scope

This policy is effective 1st July 2026 and supersedes all previous NTT DATA, Inc. Travel & Expense policies globally. It applies to all employees, contractors and consultants travelling or incurring expenses on behalf of the company and its subsidiaries, regardless of contract type or location, unless specifically excluded by a local or regional amendment.

This consolidated document includes the Global T&E Policy and country-specific addendums in Appendix B. Local variations exist to address legal, tax, and operational requirements. Where conflicts exist between the Global Policy and a Regional Addendum, the more restrictive rule applies unless explicitly stated otherwise.

This policy must be read in conjunction with the Code of Business Ethics and the Travel Insurance Policy.

3. How this policy works?

WIN TOGETHER - Why a shared framework matters.

Every booking made through our approved channels, every receipt submitted on time, and every preferred supplier chosen contributes to the collective bargaining power that gets all of us better rates, better service, and better safety coverage. This policy works because we all follow it.

The policy is built around three principles: rules that are clear, enforcement that is fair, and a process that is fast. We use approved platforms for expense reimbursement. Bookings made outside approved channels are not reimbursed - not because we don't trust individuals, but because we owe it to the whole team to protect our commercial relationships and duty-of-care coverage.

The more restrictive rule always prevails when Global and Regional provisions conflict. Approval authority titles used throughout this document are standardized as follows:

- **Manager:** The employee's direct people manager.
- **Executives:** Employees at L1, L2, L3 and L4 levels. (Senior Leaders as defined by our executive framework)
- **CRO:** Chief Risk Officer
- **Global Finance Team Delegate:** A designated regional or global finance team approver.
- **Policy Owner:** Individual responsible for governance of the Global T&E Policy.

4. Responsibilities

THINK BIG. BE BOLD. - Leadership at every level

Our leadership model says everyone is a leader - of a team, a project, a client relationship. That means every traveller is accountable for the decisions they make on the road, and every manager is accountable for the environment they create around those decisions.

4.1. Employees

- Understand and comply with the policy and all applicable regional requirements.
- Obtain appropriate approvals before booking travel.
- Make prudent purchasing decisions and use preferred suppliers.
- Submit expense claims with proper documentation within required timeframes.
- Maintain valid travel documents and insurance coverage.
- Review travel bans, restrictions, and advisories prior to every trip.
- Keep system traveller profile current - name, emergency contact, medical notes, card details.

4.2. Managers - Inspire, Empower, Care

Managers are not just approvers - they are the primary enablers of compliant, purposeful travel for their teams. The leadership model of Inspire. Empower. Care. applies directly here.

- Assess the necessity and business purpose of every travel request before approving.
- Ensure compliance with policy and provide timely approvals.
- Communicate policy requirements clearly - especially for new team members or first-time travellers.
- Review and approve expense reports promptly; delayed approvals delay reimbursement.
- Watch for signs of travel fatigue in frequent travellers and initiate wellbeing conversations proactively.
- Use the travel dashboard to monitor your teams spend, carbon footprint, and compliance rate.

4.3. Policy Owners

- Review and update the policy on the annual governance calendar (Q4 each year).
- Monitor compliance and effectiveness through the quarterly travel dashboard.
- Support implementation through communication, training, and accessible guidance.
- Incorporate employee feedback into future versions.
- Review and approve policy level change requests.
- Publish Appendix E (Hotel Rate Caps) no later than 1 March each year for the following financial year.

5. Performance Indicators and Records

Performance against this policy will be assessed through the following indicators:

- **Carbon Footprint Reduction:** Demonstrated decrease in both individual and company-wide carbon emissions, supported by travel data and sustainability reporting.
- **Travel Cost Efficiency:** Lower overall travel expenses achieved using virtual collaboration technologies, engagement with preferred suppliers, and minimizing non-essential travel.
- **Employee Well-being:** Reduction in time employees spend away from home, contributing to improved work-life balance and productivity.
- **Expense Claim Timelines:**
 - Submission of expense claims within 21 business days of incurring the expense.
 - Approval and reimbursement of claims within two weeks of submission, or as defined by local systems and processes.
 - Expenses submitted after 90 days will not be reimbursed except where explicitly permitted in Appendix B.
- **Record Accuracy:** Maintenance of complete and accurate expense records in the designated expense management systems, ensuring compliance with audit and reporting requirements.

6. Sustainability

THINK BIG. BE BOLD. - Our net-zero commitment is real

NTT DATA holds an SBTi-validated net-zero target aligned with the 1.5°C Paris pathway, committing to net-zero emissions across our entire value chain by 2040. Business travel is one of our most controllable emission sources. These principles are not guidelines - they are how we expect our people to travel.

Carbon is surfaced at the point of booking. Employees and managers can see the carbon footprint of each itinerary option before confirming - the same way they see the price. Sustainability KPIs are reported quarterly alongside cost data.

- **Virtual meetings first:** Travel only with purpose. Use video conferencing and collaboration tools as the default. Physical travel is appropriate when virtual meetings cannot achieve the objective.
- **Rail over short-haul flights:** Rail is encouraged for journeys where the train journey is ≤ 4 hours, when safe and practical. For journeys ≤ 1 hour by air, rail is the recommended choice when possible and practical.
- **Economy class - direct flights:** Economy class reduces per-passenger emissions. Direct, non-stop routing minimises take-off/landing cycles, which represent a disproportionate share of flight emissions.
- **Sustainable Aviation Fuel (SAF):** When SAF purchase options are presented at booking, employees should select them where they are available and cost-effective.
- **Electric and hybrid vehicles:** EV or hybrid must be selected for car rentals when available and cost-effective.
- **GSTC certified hotels:** Where possible, choose accommodation certified by the Global Sustainable Tourism Council or equivalent.
- **Trip batching – recommend no one-day fly-outs:** Consolidate meetings into fewer trips. One-day fly-outs require manager pre-approval and a documented business justification.

7. Duty of Care

RESPECT EVERY VOICE - We care for the whole person

"Care" is the third dimension of our leadership model and it applies to every traveller. This section operationalises that commitment. It is not a compliance checklist. It is how we protect our people when they are away from home.

7.1. Travel Insurance

All employees are covered by global business travel insurance, including medical, evacuation, and personal liability coverage. Insurance applies to international and host country travel. Carry proof of insurance before every trip – download it from the Employee portal or request from People & Culture.

7.2. Real-Time Location & Emergency Protocol

All bookings made through our approved TMCs automatically register your itinerary with our security team's travel tracking system. If you deviate materially from your booked itinerary (e.g., you extend, reroute, or cancel), notify your manager.

In any security incident, medical emergency, or crisis while travelling:

- Call the 24/7 Emergency Travel Assistance line (printed on your insurance card and in Booking System).
- Contact the Chief Risk Officer (CRO) for incidents in high-risk markets.
- Notify your immediate supervisor as soon as it is safe to do so.

7.3. Destination Risk Framework

Travel to high-risk destinations is assessed using the risk ratings published by your home country's foreign affairs office (e.g., US State Department, UK FCDO). The protocol is:

Risk Level	Definition	Protocol
Level 1 – Standard	Normal precautions apply	Standard booking process
Level 2 – Increased Caution	Heightened awareness required	Manager approval + security briefing via TMC
Level 3 – Reconsider Travel	Significant safety concerns	CRO/COO approval + emergency contact pre-registration
Level 4 – Do Not Travel	Imminent danger / travel ban	Travel prohibited without explicit CRO + COO sign-off

High-risk destinations are embedded in your booking system where possible to prevent inadvertent booking. NTT DATA does not endorse travel to destinations where the employee's home country deems travellers at risk.

7.4. Frequent Traveller Wellbeing

RESPECT EVERY VOICE - Frequent travel has a human cost

Employees who travel 8 or more trips per quarter or spend more than 15 nights per month away from home are classified as Frequent Travellers. Managers of Frequent Travellers are expected to conduct a quarterly wellbeing check-in and offer access to the Employee Assistance Programme.

- Frequent Travellers have access to the Employee Assistance Programme (EAP) - a confidential counselling and support service available 24/7. Contact details are in the Employee portal.
- Managers should proactively monitor workload and travel density for their teams and flag concerns to People & Culture.
- Employees experiencing travel fatigue may request a temporary travel restriction through People & Culture without penalty.
- Immunization costs and required medical expenses for business travel are reimbursable. Submit through your designated expense system with a receipt.

7.5. Accessibility & Disability Accommodation

Accessibility-related travel needs are accommodated in full. Employees requiring accessibility support should flag requirements in their traveller profile. Additional costs incurred to meet accessibility needs (e.g., upgraded seating for a medical reason, accessible ground transport) are reimbursable with manager approval and documentation from People & Culture.

7.6. Unable to Return Home

If unable to return home due to unforeseen events (severe weather, political disruption, medical emergency), contact the 24/7 Emergency Travel line immediately. Accommodation and meals during such events are reimbursable. Extended stays are evaluated case by case with manager and Global Finance Team delegate sign-off.

8. Expense Submission and Receipts

DELIVER THE OUTCOME - Accuracy builds trust

Submitting complete, timely, and accurate expenses is as much a professional commitment as delivering a client project on time. It enables fast reimbursement, clean audit trails, and the data we need to negotiate better supplier rates for everyone.

8.1. Submission Rules

- **Platform:** All expenses must be submitted through approved expense management systems.
- **Deadline:** Submit within 21 business days of incurring the expense.
- **Hard cutoff:** Expenses submitted after 90 days will not be reimbursed unless the Regional Addendum (Appendix B) explicitly provides otherwise.
- **Receipts:** Required for ALL expenses. Itemized receipts mandatory for any expense $\geq$ \$25, all hotel charges, all registration fees, and all transportation costs.
- **Meals:** Receipts are required for all meal expenses claimed under a meal cap, regardless of amount. This requirement does not apply where a statutory per diem governs (see Appendix B); in those cases, substantiation follows the local per-diem form and process.
- **Missing receipts:** A written affidavit explaining the loss is required and subject to manager approval.
- **Approval:** Employees cannot approve their own expenses or any expense where they are a beneficiary.
- **Late submissions:** Between 22 business days and 90 days: written justification required, approved by Global Finance Team Delegate.

8.2. Audit and Compliance Procedures

The company conducts periodic audits to ensure compliance with this policy. For example, timely submission of expense reports, personal usage violations, out-of-pocket reimbursements, late fee assessments and compliance to approved purchases. All findings will be reported to appropriate executive-level management. Corporate card holders must respond to audit requests promptly.

9. Bookings and Approval

WIN TOGETHER - Every booking through the system protects everyone

Bookings made through our approved TMCs keep travellers on our duty-of-care radar, earn negotiated rates, and contribute to the supplier volume that gives the whole company leverage. Off-platform bookings are not reimbursed - not as a punishment, but because they break the chain.

9.1. Booking Requirements

All travel - air, rail, hotel, car rental must be booked exclusively through the company's approved Travel Management Company (TMC). No exceptions.

Travel Type	Advance Booking Requirement	Pre-Approval Required?
Domestic travel	≥ 14 days in advance	Yes - Manager approval mandatory. Domestic Hotel Booking and Rail Travel only does not require pre-approval.
International travel	≥ 21 days in advance	Yes - Manager approval mandatory, Premium Economy Exception Travel requires Global Finance Team Approval. International Rail Travel does not require pre-approval.
Domestic rail only	As available	No
Last-minute travel	Requires written justification	Global Finance Team approval mandatory
One-day fly-outs	Subject to sustainability rule	Manager + documented business case

Last-minute bookings without proper authorisation will not be reimbursed.

9.2. Traveller Security & Traveller Profile Requirements

Safety and security are of primary importance. All employees must complete their standard traveller profile and are responsible for updating personal information on a regular basis. The profile should include cost centre details, credit card information, phone numbers, emergency contact, address, medical restrictions, special meal requirements, seat preferences and loyalty program account numbers. The name in the employee's travel profile must match the employee's passport or legally acceptable identification.

All incidents (crime, medical, and theft) should be reported to the Chief Risk Officer (CRO) or the employee's immediate supervisor.

9.3. Weekend Stay Reimbursement Rules

A weekend stay between two consecutive business travel periods is reimbursable only if all three conditions are met:

- The stay bridges business travel over separate successive work weeks.
- Total cost of the weekend stay (hotel + meals) is demonstrably less than the cost of a same-day return flight plus any rebooking fees. This calculation must be documented in the expense management system.
- The employee's manager has approved the stay in writing before it occurs.

10. Air Travel

THINK BIG. BE BOLD. - Fly with purpose, fly with judgment

Air travel is where our sustainability commitment is most tested and where our commercial discipline is most visible. Economy class, advance booking, and direct routing are not just rules - they reflect the judgment we expect from leaders at every level.

10.1. Class of Services

Flight Duration	Eligible Class	Conditions
Any flight <= 2 hours	• Economy only	No exceptions
Any flight > 2 hours and ≤ 6 hours	• Economy only • Business class for Executive L1-L2	No exceptions
Any flight > 6 hours and ≤ 8 hours	• Economy Class only • Business Class for Executive L1-L4	No exceptions
Any flight > 8 hours	• Economy only by default • Business Class for Executive L1-L4 • Premium Economy by exception	Premium Economy Travel require written approval from Global Finance Team delegate in addition to manager approval
Any upgrade	• Not reimbursed	Exception: medically necessary + People & Culture pre-approval

Business class should be avoided for domestic or short-haul international flights. Travellers may retain Frequent Flyer benefits, but participation must not influence flight selection. The company will not reimburse cash in exchange for frequent flyer tickets or upgrades.

No more than 50% of a team or two Executives may travel on the same flight without prior approval from the CRO or COO.

Travellers must accept flight options within two hours of their preferred departure time if doing so results in a meaningfully lower fare.

10.2. Billable Travel Exception

DELIVER THE OUTCOME - When the client pays, the rules flex

Billable travel may be exempt from cabin-class and cost restrictions - but not from booking requirements, duty of care, or approval obligations. The client relationship does not override our responsibility to each other or to our safety framework.

Billable travel exemptions apply when ALL the following are documented:

- **Client contract:** The SOW or client agreement explicitly states the client reimburses 100% of the travel cost including any premium cabin fares.
- **Pre-approval:** Written approval obtained before booking from the employee's direct manager.
- **Full reimbursement confirmed:** Approvers verify the client covers 100% -- no cost passed to NTT DATA.
- **Approved channels:** Booking must still be made through TMCs for duty of care.
- **Documentation:** Contract evidence and waiver attached to the travel request and retained for audit.

10.3. Lost Baggage Procedures

Responsibility for lost baggage lies with the airline. The company does not reimburse personal items lost while travelling. When using the authorised Corporate Card, the Baggage Insurance Plan applies.

10.4. Unused Tickets and Airline Vouchers

Notify the TMC immediately if you cannot use a ticketed flight. Cancel before departure. Airline vouchers are acceptable provided acceptance does not interfere with business duties or incur additional expense.

10.5. Private or Charter Aircraft Travel Restrictions

Air transportation is restricted to regularly scheduled and certified airlines. Charter aircraft may be used only under exceptional circumstances with approval from the CEO, CFO or COO and CRO.

11. Rail Travel

THINK BIG. BE BOLD. - Rail first is our default, not our fallback

Rail travel is recommended for journeys ≤ 4 hours where it is safe and practical. Choosing a short-haul flight over a comparable train journey requires explicit justification.

International rail travel must be booked **at least 7 days in advance** through authorised booking channels. Economy or coach class is the standard for all rail travel. First class is allowed for L1 and L2 executives. First Class is also allowed for medical exceptions with People & Culture approval. Pre-approvals are not required for rail travel.

12. Ground Transportation

Use the most economical and environmentally responsible ground option available. Public transportation is always the first choice when safe and practical. All ground transport must be booked through preferred suppliers using the corporate card and approved booking tools at negotiated rates.

- **Car rentals:** Class A/B (compact/economy) only. Class C, minivan, or full-size SUV requires direct manager approval and a clear business reason (transporting more than two passengers, equipment, or trips outside the municipality).
- **EV/hybrid:** Must be selected when available and cost-effective. This is a sustainability commitment, not a preference.
- **All-risk insurance:** Required for all rentals.
- **Luxury rentals:** Not reimbursed under any circumstances.
- **Ride-sharing:** UberX, Lyft Basic, or regional preferred provider is permitted. Where a regional preferred taxi provider exists, use it unless safety or availability constraints apply.
- **Mileage:** Personal vehicle mileage rates by country are in Appendix D. Mileage logs are required. Country caps and documentation rules are in Appendix B.

13. Lodging

WIN TOGETHER — Preferred hotels give everyone a better deal

Our preferred hotel programme delivers negotiated rates, enhanced availability at major client sites, and late checkout for our travellers. It only works when we use it consistently.

Book exclusively through preferred suppliers at negotiated rates. Select the most reasonable rate from the preferred vendor list. Hotel rate caps by city and region are published annually in Appendix E (effective 1 April each year).

- **Luxury hotels:** Not permitted (e.g., Ritz-Carlton, Four Seasons).
- **Airbnb / home-share:** Strictly prohibited.
- **Staying with family or friends:** Expense up to \$50/night for a host gift or meal - no cash, no gift cards.
- **Laundry:** Reimbursable for trips > 5 consecutive nights. Receipt required.
- **Serviced apartments:** 1–6-month stays: cost-effective vs. hotel; manager + Global Finance Team delegate approval.
- **Loyalty programmes:** Points may be retained but must not influence hotel selection. Fees not reimbursed.

13.1. Hotel Membership Program Rules

Travelling employees may retain points accrued on individual loyalty programs. However, participation in these programs may not influence choice of hotel. Membership fees are not reimbursable.

14. Meals

14.1. Personal Meals

Employees are reimbursed for actual and reasonable meal costs while on out-of-town business travel, up to the daily limits below. Unused amounts cannot be carried forward.

Two distinct mechanisms apply across this policy. A meal cap reimburses your actual meal spend up to a daily ceiling, with receipts required. A statutory per diem is a fixed daily allowance set by local law, paid under the regional form and process in Appendix B regardless of actual spend. Where a statutory per diem applies, it replaces the meal cap in full, including its receipt rules

Meal Context	Daily Limit	Notes
Standard (global)	\$60 USD/day	Inclusive of all meals, snacks, alcohol, taxes, and gratuities
High-cost city Exceptions	\$75 USD/day	Applies to New York, San Francisco, Las Vegas, Washington DC, Boston, Honolulu, Los Angeles, Shanghai, Beijing
International high-cost Destinations	\$120 USD/day	Applies to Australia, Bermuda, Denmark, Finland, France, Germany, Hong Kong, Japan, Korea, Netherlands, Norway, Russia, Saudi Arabia, Singapore, Sweden, Switzerland, UAE, United Kingdom -. Applies only where no statutory per diem exists
Statutory per diem	Set by local law	See Appendix B. Statutory per diems govern in full - higher or lower than the global cap and are not subject to the "more restrictive rule applies" principle.

Which rule applies – in this order (apply the first rule that matches and then stop)

1. Statutory per diem region (e.g. India, Finland, Germany, Poland, Slovakia, Romania) - Use the statutory per diem. It overrides the global limit in full.
2. MEA or IBIOL- Use the regional per-diem table in Appendix B.
3. Listed high-cost city - \$75/day (US Cities) or \$120/day (international markets)
4. All other cases - \$60/day global standard.

Meal Timing Conditions

- **Breakfast:** only claimable if staying away from home, or if travel begins before 6:00 AM.
- **Lunch:** only claimable if staying overnight away from home.

- **Dinner:** only claimable if staying away from home, or travel begins before 6:00 AM and ends after 5:00 PM.
- If the hotel rate includes breakfast, use it; breakfast may not then be claimed separately. Where breakfast is itemised on the hotel invoice, deduct it from that day's meal cap.

Under a meal cap, a receipt is required for every meal; for any single expense $\geq$ \$25 the receipt must be itemized. These receipt rules do not apply where a statutory per diem governs (Appendix B). When dining with non-employees, request separate bills or copies, only the employee's portion is reimbursed.

14.2. Business Meals with Employees, Clients, or Prospects

Business meals are reimbursable when a documented business discussion occurs under one of these conditions: a client is present; authorised by Global Finance Team delegate with at least one employee from out of town; confidentiality requires off-site meeting; or authorised for testimonial, recognition, or other appropriate business purposes

Meal Context	Per-Person Limit
Onsite (company office), employees only	\$40 USD
Offsite, employees only	\$75 USD
With clients or prospective clients	\$100 USD

Alcohol is reimbursable only as part of a documented business meal with clients or prospects, within per-person limits, and in accordance with regional approval requirements.

15. Misc. Expenses

15.1. Seminar/Conference Reimbursement Guidelines

The company reimburses reasonable expenses for seminars and educational events. Tuition reimbursement is outside the scope of this policy and must go through People & Culture.

15.2. Foreign Currency and Cash Advance Procedures

Foreign currency expenses convert to the policy currency at the corporate-card posting rate on the transaction date, or an approved rate voucher where no corporate card is used. This single basis applies in all regions. Cash advances are not permitted.

15.3. Visa and Passport

Visa and passport fees are reimbursable when required for Company business travel, excluding rush delivery charges. Exception: when the Company requests short-notice international travel, rush delivery fees are reimbursed. The Company will assist employees with obtaining visas as necessary for travel directly related to NTT DATA business. Employees are responsible for maintaining their own valid passport.

15.4. Gifts and Entertainment

Gifts and Entertainment provided or received in connection with business travel are governed by the NTT DATA, Inc Gifts and Entertainment Policy, available on the Employee portal. Expenses that fall within approved G&E limits may be submitted through this policy for reimbursement. Expenses that do not comply with the G&E policy are non-reimbursable regardless of business purpose.

15.5. Mobile Data and International Roaming

When travelling internationally, employees should use **Ubigi**, NTT's own global e-SIM service, for mobile data rather than relying on standard carrier roaming. Ubigi provides instant data connectivity in 200+ destinations without changing the physical SIM, keeps the employee reachable on their usual number for calls and texts, and is typically far cheaper than home-carrier roaming - keeping our people connected while avoiding unnecessary cost.

Business mobile data purchased through Ubigi for Company travel is a reimbursable expense and should be charged to the corporate card where available. Where Ubigi is a practical option, standard carrier roaming charges may not be eligible for reimbursement; employees should default to the e-SIM unless their local entity provides an equivalent corporate roaming solution.

All NTT employees are entitled to **20% off** Ubigi data plans using the promotional code **NTT20** at checkout. The discount applies to one-off and recurring plans purchased through the Ubigi website or app and requires an order placed under the employee's NTT professional email address. It is also available for personal travel as an employee benefit.

16. Corporate Card Program

WIN TOGETHER - The corporate card is a shared tool

The corporate card is how we capture spend data, earn supplier credits, and maintain financial controls that protect every employee. Using it consistently is part of being a responsible member of the global team.

All employees who travel frequently (≥ 8 times per quarter) or incur business expenses regularly will be eligible for a corporate credit card. All business expenses must be charged to the corporate card except where it is not accepted.

- **Timely payment:** Employees are responsible for paying their card on time. Delinquency fees are not reimbursed and may result in disciplinary action.
- **Personal use:** Strictly prohibited. Corporate card is for business expenses only.
- **Card on departure:** Must be returned and fully reconciled before leaving the company.
- **Cardless employees:** Must still book via approved channels. Airfare, hotel, and car may be billed to a corporate BTA/Direct Bill account - no cash reimbursement.

17. Non-Reimbursable Expenses

The following categories of expense are strictly non-reimbursable. This section provides a summary - the full categorised list is in Appendix A, which is the authoritative reference in all cases of ambiguity. Appendix A governs where any conflict exists between this section and Appendix A.

- **Travel class & upgrades:** Air, hotel, or car upgrades; luxury or first-class travel; airline lounge access or club memberships; priority boarding; preferred seating.
- **Personal expenses:** Toiletries, clothing, personal entertainment, minibar, gym/spa/wellness, barber/hairstylist, hotel room movies.
- **Family & companion costs:** Expenses for accompanying partners, family, or friends; child, dependent, or pet care; extension of stay for personal purposes.
- **Fines & violations:** Traffic fines, parking violations, toll violations, penalty tickets.
- **Unsupported platforms:** Airbnb and similar home-share platforms; bookings made outside approved channels/TMC.
- **Insurance:** Additional travel insurance, travel accident/life insurance, rental car insurance beyond the standard policy (included in approved rental bookings).
- **Other:** Alcohol outside documented business meals; tips exceeding 10–20%; cash gifts; home internet (unless local policy allows); luggage/briefcases; corporate card fees; charitable donations.

Upgrades are the only exception - they are reimbursable when medically necessary and pre-approved by the People & Culture Business Partner, or when covered by the Billable Travel Exception (Section 10.2).

18. Preferred Travel Management Company (TMC)

NTT DATA's appointed TMC(s) must be used for all bookings to ensure policy compliance, duty-of-care coverage, and negotiated supplier rates. Any subsidiary seeking to appoint an additional or alternative TMC must first obtain approval from the Policy Owner.

19. Policy Exceptions and Dispute Resolution

RESPECT EVERY VOICE - When the policy doesn't fit, we listen

No policy anticipates every situation. When a rule genuinely doesn't apply to your circumstances, there is a process. And when you believe a decision was wrong, there is a process for that too. Both require you to speak up.

19.1. Exceptions

Exceptions are permitted only where explicitly stated in this policy and must be approved in writing by the relevant authority (Global Finance Team Delegate) before the expense is incurred. Retrospective exceptions are not accepted.

19.2. Dispute Resolution

Employees who believe an expense claim has been incorrectly denied may submit a formal written appeal within 30 calendar days of the denial notification.

- **How to appeal:** Submit a written appeal to your Global Finance Team Delegate, including: the original claim, the reason for denial, and any supporting documentation.
- **Decision timeline:** A written decision will be issued within 15 business days of receiving the appeal.
- **Escalation:** If the appeal is denied, employees may escalate to the Policy Owner.
- **Statutory rights:** Employees in jurisdictions with mandatory employer dispute processes (e.g., Germany, France, California) retain all statutory rights independent of this procedure.

20. Compliance/Discipline

NTT DATA expects every traveller to exercise the same judgment on the road as they would in the office. Compliance with this policy is a professional commitment, not just a contractual one.

Failure to comply may result in disallowance of expense claims; delayed or denied reimbursement; disciplinary action up to and including termination; revocation of travel privileges; and/or referral to legal or regulatory authorities in cases of fraud.

Deliberate breach or submission of fraudulent claims will result in immediate disciplinary action. All findings from periodic audits will be reported to executive leadership.

If you are ever unsure whether an expense is appropriate, ask yourself: "Would I be comfortable explaining this expense to my manager in a team meeting?" If yes, you're probably fine. If not, contact Global Finance Team delegate before incurring the cost.

Appendix A Additional Non-Reimbursable Expenses

Contact your manager or Global Finance Team delegate before incurring any expense you are unsure about.

Air Travel Add-ons

X Airline Club Membership or Lounge Access	X Airline In-Flight Telephone
X Airline In-Flight Entertainment	X Airline Preferred Seat
X Airline In-Flight Headset	X Airline Priority Boarding
X Airline In-Flight Internet Connection	X Airline Upgrade Seat
X Airline In-Flight Pillow or Blanket	X Chargeable Seat Reservation (Flight)

Insurance & Card Fees

X Additional Rental Car Insurance	X Corporate Card Reward Programme Fees
X Additional Travel Insurance	X Corporate or Personal Credit Card Fees
X Travel Accident/Life Insurance	

Personal Care & Lifestyle

X Barber/Hairstylist/Spa Services	X Luggage/Briefcases
X Clothing	X Membership in Loyalty or Rewards Programmes
X Club Memberships	X Personal Non-Meal Expenses
X Gentlemen's Clubs and Similar Adult Entertainment	X Wellness/Gym Facilities at the Hotel
X Lost Personal Items	

Family & Personal Travel

X Child, Dependent, or Pet Care	X Extension of Stay for Private Purposes
X Costs for Private Shopping or Leisure Activities	X Rebooking Costs for Private Reasons
X Expenses for Accompanying People (Partner, Friends, Family)	X Relocation / Purchase of Furniture for Personal Residence

Hotel & Accommodation

X Hotel No-Show Charges	X Hotel Room Upgrades
X Hotel Room Movies	

Fines, Violations & Other	
X Alcohol outside documented business meals or daily limits	X Fees for Lost Travel Documents or Keys
X Computer Hardware/Software or Office Equipment	X Home Internet Access (unless permitted by local country policy)
X Costs for Issuing Passports and Identity Documents	X Penalty Tickets, Parking Violations, Toll Violations
X Costs for Unused Services (e.g., No-Show Fees)	X Tips That Exceed the Usual Level (More Than 10–20%)
X Costs Incurred Due to Non-Compliance with Travel Policy	X Traffic/Parking Fines
X Donations to Charitable or Non-Profit Organisations	X Tuition (governed by Tuition Reimbursement Policy)

Appendix B Regional Addendums

HOW TO USE THIS APPENDIX

Regional Addendums apply only to employees based in the referenced country or region. Where a conflict arises between a Regional Addendum and the Global Policy, the more restrictive rule applies unless explicitly stated otherwise. Global booking requirements remain in effect unless a stricter regional rule is specified. Approval titles follow the global definitions in Section 3.

REGIONS COVERED IN THIS APPENDIX

Code	Region	Countries
B.1	North America	United States, Canada
B.2	APAC - Asia-Pacific	China, Hong Kong, India
B.3	Europe	Finland, Germany, Poland, Romania, Slovakia, United Kingdom, All European Markets
B.4	IBIOL - Iberia & Latin America	Brazil, Costa Rica, Mexico, Spain
B.5	MEA - Middle East & Africa	UAE (Dubai), Bahrain, Kuwait, Nigeria, South Africa, Mauritius

APPROVAL ROLES — Global Definitions (apply in all regions)

- **Manager:** The employee's direct people manager.
- **Executives:** Employees at L1, L2, L3 and L4 levels.
- **CRO:** Chief Risk Officer
- **Global Finance Team Delegate:** A designated regional or global finance team approver.
- **Policy Owner:** Individual responsible for governance of the Global T&E Policy.

APPENDIX B

B.1

North America

Countries / Territories Covered:

United States, Canada

Policy Version: v1, Effective: 1 July 2026

HOW TO READ THIS ADDENDUM: Each section shows the **Global Default** alongside the **Regional Rule**. Where no regional exception exists, the global default applies automatically. In all cases, the more restrictive rule governs.

Ground Transport & Mileage

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Personal vehicle mileage reimbursed at approved rate. Corporate card required.	USA: \$0.70/mile. Capped at 500 miles round-trip; use rental for longer trips. Home-office mileage reimbursable above 30 miles one-way. Canada: Kilometre-based rates (see Appendix D). Metro vs. non-metro caps apply.
Car rental: Class A/B (compact/economy) only. EV/hybrid preferred.	Class C, minivan, or SUV requires manager approval with documented business reason.
Preferred ride-share (UberX / Lyft Basic) or regional taxi provider.	<i>Follows global policy.</i>

Hotels & Lodging

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Preferred hotels via approved booking channel. Luxury and home-share prohibited.	Canada: Non-Metro CAD \$90 - \$175/night; Metro CAD \$100 - \$300/night. USA: Hotel rate caps by city tier - see Appendix E.
Laundry reimbursable for stays > 5 consecutive nights (receipt required).	<i>Follows global policy.</i>
Serviced apartments (1–6 months): requires manager + Global Finance Team delegate approval.	<i>Follows global policy.</i>

Meals & Per Diem

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Standard: \$60 USD/day (all meals, snacks, alcohol, tax, gratuity).	USA High-Cost Cities: \$75 USD/day -- applies to: New York, San Francisco, Los Angeles, Washington DC, Boston, Honolulu, Las Vegas.

	Canada: \$60 USD/day standard applies.
Breakfast: only if staying away from home or travel begins before 6:00 AM.	<i>Follows global policy.</i>
Receipts required for all meals. Itemized receipt mandatory for expenses ≥ \$25.	<i>Follows global policy.</i>
Business meals: \$40 (onsite/employees) \$75 (offsite) \$100 (with clients).	<i>Follows global policy.</i>

Receipts & Documentation

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Itemized receipts required for all expenses. Missing receipt → written affidavit.	Canada: Hotel gratuity up to CAD \$20/day reimbursable without receipt if itemized receipt for room rate is provided.
Submit within 21 business days of incurring expense. Hard cutoff: 90 days.	<i>Follows global policy.</i>
Expense management system: Concur or designated regional platform.	<i>Follows global policy.</i>

Corporate Card & Booking

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
All bookings via approved TMC / expense management system. Off platform = not reimbursed.	USA (Cardless employees): Airfare, hotel, and car rental may be billed to corporate BTA/Direct Bill account. No cash reimbursement.
Corporate card mandatory for Frequent Travellers. Personal use prohibited. Late fees = employee responsibility.	<i>Follows global policy.</i>
Domestic air: ≥ 14 days advance. International: ≥ 21 days advance.	<i>Follows global policy.</i>

B.1 -- QUICK CHECKLIST FOR TRAVELLERS

- ✓ Book via approved TMC/expense system -- off-platform bookings are not reimbursed.
- ✓ Cap mileage at 500 miles RT (USA); use a rental car for longer distances.
- ✓ Apply high-cost city meal limit (\$75/day) for the listed US cities.
- ✓ Hotel gratuity in Canada (≤ CAD \$20/day) does not require a separate receipt.
- ✓ Submit all receipts within 21 business days via your designated expense platform.

APPENDIX B

B.2

APAC - Asia-Pacific

Countries / Territories Covered:

China, Hong Kong, India

Policy Version: V1, Effective: 1 July 2026

Ground Transport & Mileage

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Personal vehicle mileage reimbursed at approved rate. Corporate card required.	India: ₹10/km (car) or ₹5/km (2-wheeler). China/HK: No personal vehicle mileage. Fuel receipts not applicable - use approved taxi/ride-share.
Preferred ride-share or regional taxi. No personal use of ride-share on corporate card.	China/HK: No tipping for domestic travel - this supersedes the global gratuity allowance for employees based in China/HK.

Hotels & Lodging

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Preferred hotels via approved booking channel. Luxury and home-share prohibited.	China/HK: Domestic/intra-China cap: CNY 550/night inclusive of tax and one breakfast. India (Legacy Data Services): Grade-based caps (excl. taxes): ≤G9 ₹5,500 G10–11 ₹7,500 G12–13 ₹10,500 G14+ actuals.
Serviced apartments (1–6 months): manager + Global Finance approval required.	<i>Follows global policy.</i>

Meals & Per Diem

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Standard global limit: \$60 USD/day inclusive of all meals, tax, gratuity.	India: India per-diem rates replace the global \$60/day limit for both domestic and international travel. See Appendix C for the full India per-diem table by destination country. China/HK: China/HK domestic and international daily meal caps fully replace the global \$60 limit.
Receipts required for all meals.	<i>Follows global policy</i>

Receipts & Documentation

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Itemized receipts required for all expenses. Affidavit for genuinely lost receipts.	China/HK: Itemized receipts required (mileage excepted). India: Itemized receipts required including mileage logs.
Submit within 21 business days. Hard cutoff: 90 days.	<i>Follows global policy.</i>

Corporate Card & Booking	
GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
All bookings via approved TMC/platform. Off platform = not reimbursed. No cash advances.	<i>Follows global policy.</i>
Corporate card mandatory for frequent travellers. Personal use prohibited.	<i>Follows global policy.</i>
Domestic air: ≥ 14 days. International: ≥ 21 days advance booking.	<i>Follows global policy.</i>

B.2 -- QUICK CHECKLIST FOR TRAVELLERS

- ✓ India per diems (Appendix C) replace the global \$60/day limit - do not apply both.
- ✓ Apply China/HK domestic hotel cap (CNY 550/night incl. tax + breakfast).
- ✓ No tipping for China/HK domestic travel -- the global gratuity rule is superseded.
- ✓ Use exchange-rate voucher or card rate for all foreign currency expenses (China/HK).

APPENDIX B

B.3

Europe

Countries / Territories Covered:

Finland, Germany, Poland, Romania, Slovakia, United Kingdom, All European Markets

Policy Version: V1, Effective: 1 July 2026

Ground Transport & Mileage

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Personal vehicle mileage reimbursed at approved country rate (see Appendix D). EV/hybrid preferred.	UK: 45p/mile (first 10,000 miles); 25p thereafter. Motorcycles: 24p/mile. Company car: separate table in Appendix D. Finland: Mileage reimbursed only for tax-deductible costs per Finnish tax authority rules. Germany: €0.30/km (standard statutory rate). Bahn Card cost/benefit comparison required before purchase. Romania: Reimbursed via Fuel expense type at 1.7 RON/km cap. Roadmap documentation required.
Rail preferred for journeys ≤ 4 hours. Economy/coach class standard.	<i>Follows global policy</i>
Preferred ride-share (UberX / Lyft Basic) or regional taxi.	UK (Heathrow): Short-term parking: use taxi if total taxi cost is less than parking fees plus car travel cost.

Hotels & Lodging

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Preferred hotels via approved booking channel. Luxury and home-share prohibited.	Europe-wide: preferred hotels required. Rate caps by city tier - see Appendix E.
Serviced apartments (1–6 months): manager + Global Finance delegate approval.	<i>Follows global policy.</i>

Meals & Per Diem

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Standard: \$60 USD/day (all meals, snacks, alcohol, tax, gratuity).	Finland: Tax-free Daily Allowance (statutory per diem) replaces itemized meal claims. Per diem rates set by Finnish tax authority - updated annually. Germany: German statutory tax-free per diems apply. After 3 months at same location, per diem becomes taxable to the employee.

	Romania: Per diem replaces individual meal receipts. Rate set by Romanian national rules. Poland: Statutory per diem applies and replaces the global \$60/day limit. Domestic and international rates are set by Polish national regulations and calculated and submitted via the Poland per-diem forms (Lodz and Warsaw - domestic and international). Updated annually per local law. Slovakia: Statutory per diem applies and replaces the global \$60/day limit. Rates are set by Slovak national regulations and calculated and submitted via the Slovakia per-diem forms (domestic and international business trip). Updated annually per local law. All other European markets: \$120 USD/day applies for high-cost cities; \$60 USD/day standard for all other locations.
Alcohol reimbursable only within documented business meal with clients, within per-person limits.	<i>Follows global policy.</i>

Receipts & Documentation

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Itemized receipts required for all expenses. Affidavit for genuinely lost receipts.	Finland: Missing-receipt affidavit allowed via expense platform (Concur or regional equivalent). Germany: Eigenbeleg (self-issued receipt) accepted for amounts ≤ €100 with written justification. Romania: Fiscal receipts required in the employee's name. Boarding pass required for all external/international trips. UK: Itemized receipts required (mileage claims excepted).
Submit within 21 business days. Hard cutoff: 90 days.	<i>Follows global policy.</i>

Corporate Card & Booking

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
All bookings via approved TMC/platform. Off platform = not reimbursed. No cash advances.	Finland/Germany: Corporate card late fees are the employee's responsibility unless the delay was company-caused (documented).
Corporate card mandatory for frequent travellers. Personal use prohibited.	<i>Follows global policy.</i>

Domestic air: ≥ 14 days. International: ≥ 21 days advance booking.	<i>Follows global policy.</i>
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B.3 -- QUICK CHECKLIST FOR TRAVELLERS

- ✓ Finland/Germany/Romania/Poland/Slovakia: apply statutory per diems - they replace the global \$60/day limit.
- ✓ Germany: after 3 months at same location, per diem is taxable - notify Payroll.
- ✓ Romania: fiscal receipts must be in the employee's name; boarding pass required for all external trips.
- ✓ Germany: First-class rail requires documented justification and Global Finance Team delegate pre-approval.
- ✓ UK mileage: 45p/mile (first 10,000 miles), 25p/mile thereafter -- applies to cars/vans.

APPENDIX B

IBIOL - Iberia & Latin America

Countries / Territories Covered: Region-wide

Policy Version: V1, Effective: 1 July 2026

Refer to IBIOL [General Policy on Reimbursement of Expenses](#) for per-diem limits by country.

Receipts & Documentation

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
Itemized receipts required. Missing receipt → affidavit.	Mexico: Fiscal invoice required (XML format + PDF) for all expenses incurred within Mexican territory. PDF only for expenses outside Mexico. Exceptions require Global Finance Team delegate approval. Costa Rica: Original receipts required for all expenses (no copies accepted). Brazil: Itemized receipts required. IOF (tax on financial operations) reimbursement requires corporate card statement.
Submit within 21 business days. Hard cutoff: 90 days.	<i>Follows global policy.</i>

Corporate Card & Booking

GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
All bookings via approved TMC/platform. Off platform = not reimbursed. No cash advances.	<i>Follows global policy.</i>
Corporate card mandatory for frequent travellers. Personal use prohibited.	<i>Follows global policy.</i>
Domestic air: ≥ 14 days. International: ≥ 21 days advance booking.	<i>Follows global policy.</i>

B.4 - QUICK CHECKLIST FOR TRAVELLERS

- ✓ Mexico: fiscal XML invoice required for all in-country expenses - PDF alone is insufficient.
- ✓ Costa Rica: original receipts only - copies are not accepted under any circumstances.

APPENDIX B

B.5

MEA - Middle East & Africa

Countries / Territories Covered:

UAE (Dubai), Bahrain, Kuwait, Nigeria, South Africa, Mauritius

Policy Version: V1 | Effective: 1 July 2026

Ground Transport & Mileage

GLOBAL DEFAULT

Personal vehicle mileage reimbursed at approved country rate. Corporate card required.

Preferred ride-share / taxi. No luxury vehicles.

REGIONAL RULE / EXCEPTION

South Africa: Value-based mileage using vehicle value table (fixed cost + fuel + maintenance per km) - see Appendix D.

All other MEA: Follow global rules and most economical local option.

Follows global policy.

Hotels & Lodging

GLOBAL DEFAULT

Preferred hotels via approved booking channel. Luxury and home-share prohibited.

REGIONAL RULE / EXCEPTION

Follows global policy.

Meals & Per Diem (incl. Housing & Local Transport)

GLOBAL DEFAULT

Standard: \$60 USD/day. High-cost international markets: \$120 USD/day.

Receipts required for all meals.

REGIONAL RULE / EXCEPTION

UAE and Saudi Arabia: \$120 USD/day meal limit.

Itemized receipts required across all MEA markets.

Receipts & Documentation

GLOBAL DEFAULT

Itemized receipts required for all expenses. Missing receipt → written affidavit.

Submit within 21 business days. Hard cutoff: 90 days.

Foreign currency: exchange-rate voucher or card rate required.

REGIONAL RULE / EXCEPTION

Itemized receipts required across all MEA countries. No market exceptions.

*Follows global policy.**Follows global policy.*

Corporate Card & Booking	
GLOBAL DEFAULT	REGIONAL RULE / EXCEPTION
All bookings via approved TMC/platform. Off platform = not reimbursed. No cash advances.	<i>Follows global policy.</i>
Corporate card mandatory for frequent travellers. Personal use prohibited.	<i>Follows global policy.</i>
Domestic air: ≥ 14 days. International: ≥ 21 days advance booking.	<i>Follows global policy.</i>

B.5 -- QUICK CHECKLIST FOR TRAVELLERS

- ✓ MEA housing caps replace the global lodging rate caps for MEA-based employees.
- ✓ UAE is treated as a high-cost market - \$120/day meal limit applies.
- ✓ MEA per-diem table (including housing and local transport) maintained by Regional Finance -- consult before travel.
- ✓ South Africa mileage uses the vehicle value table (Appendix D) -- not a flat rate.
- ✓ Itemized receipts required in all MEA markets without exception.

Appendix C India International Travel Per Diem Table

How to Use This Appendix

- Applies to India-based employees travelling internationally on short assignments of fewer than 30 days.
- Select the row for your destination country - amounts are in the local currency of that destination.
- Per Diem covers daily meals and incidentals only.
- Housing Daily Max applies when corporate housing has not been arranged -- do not claim if company accommodation is provided.
- In-Kind Accommodation applies when staying with friends or family -- this is a goodwill contribution, not a hotel reimbursement.
- Local Transport Daily Max applies per day -- amounts cannot be aggregated across the trip.
- All claims must follow the receipt rules in Section 8 and Appendix B (APAC - India).
- Currency conversion must use the AMEX corporate card rate or an approved rate voucher.
- These per-diem values fully replace the global \$60/day meal limit for India-based employees.

Country	Currency	Per Diem (Daily)	Housing Daily Max	In-Kind Accom Daily Max	Local Transport Daily Max
Angola	AOA	50	150	60	30
Australia	AUD	56	250	30	10
Austria	EUR	40	80	30	20
Bahrain (GCC Non-Dubai)	USD	40	95	35	15
Bangladesh	BDT	2,500	17,500	600	250
Belgium	EUR	50	80	30	30
Bermuda	USD	60	180	60	35
Brazil	BRL	50	150	60	30
Canada	CAD	50	150	60	20
Chile	CLP	25,000	75,000	30,000	15,000
China	CNY	290	475	200	85
Costa Rica	USD	40	105	40	20
Czech Republic	EUR	55	100	40	30
France	EUR	50	80	30	30
GCC – Dubai	USD	45	105	40	20
GCC – Non-Dubai	USD	40	95	35	15
Germany	EUR	50	110	30	30
Hong Kong	HKD	270	620	250	155
Indonesia	IDR	400,000	2,125,000	330,000	200,000
Ireland	EUR	45	80	30	30
Israel	USD	45	105	40	20
Italy	EUR	50	80	30	30
Japan	JPY	6,500	21,954	5,000	3,000

Kuwait	USD	40	95	35	15
Malaysia	MYR	125	471	80	30
Mauritius	MUR	700	3,000	1,200	600
Mexico	MXN	745	1,955	745	372
Myanmar	MMK	20,000	149,518	20,000	10,000
Netherlands	EUR	40	160	30	20
New Zealand	NZD	65	80	30	15
Nigeria	USD	50	150	50	30
Philippines	PHP	1,100	6,623	1,500	530
Poland	EUR	50	80	30	30
Romania	EUR	50	80	30	30
South Africa	ZAR	300	1,457	200	30
South Korea	KRW	47,000	147,727	24,000	20,000
Singapore	SGD	60	250	40	20
Spain	EUR	40	130	30	20
Sri Lanka	LKR	4,000	3,450	1,400	1,035
Switzerland	CHF	50	80	30	30
Taiwan	TWD	1,300	3,300	1,300	650
Thailand	THB	1,100	3,658	984	410
Turkey	EUR	50	100	30	30
UAE	AED	150	918	125	50
UK	GBP	40	110	30	20
UK – London	GBP	40	225	30	20
United States	USD	50	195	50	30
Vietnam	VND	800,000	2,000,000	800,000	400,000

Appendix D Global Mileage Reimbursement Chart

How to Use This Appendix

- Select the row for the country where the driving occurs -- not the destination.
- Apply the rate per kilometre unless the table specifies "per mile" (United States).
- Follow all documentation rules in Appendix B for your region (e.g., Romania: Fuel + Roadmap; India: mileage log).
- Rates must not be converted into another currency unless local policy explicitly allows.
- For mixed-country driving, divide mileage by country and apply each country's rate separately.
- Rates are reviewed annually or upon changes in applicable tax regulations.
- Where a regional rule in Appendix B is more restrictive (e.g., caps, documentation), the Appendix B rule governs.
- Country specific tables for UK, Ireland, Canada, and South Africa are shown in the Special Tables section below.

APAC REGION

Asia-Pacific

Country	Currency	Rate (per km)	Notes
Australia	AUD	0.88	--
Hong Kong	HKD	0.50	--
India	INR	10.00 (4-wheeler) 5.00 (2-wheeler)	Receipts required incl. mileage log. See Appendix B – APAC (India).
Malaysia	MYR	0.60	--
Philippines	PHP	11.50	--
Singapore	SGD	0.70	--
South Korea	KRW	No mileage reimbursement	Petrol/Fuel receipts only -- via Fuel expense type. See Appendix B – APAC.
Taiwan	TWD	0.50	--

* Japan and Thailand: mileage rates are not listed; per-diem table applies (Appendix C).

EUR REGION

Europe

Country	Currency	Rate (per km)	Notes
Czech Republic	CZK	4.70	--
Finland	EUR	0.53	Reimbursed only for tax-deductible business travel costs.

Germany	EUR	0.30 (personal car) 0.20 (motorcycle)	Eigenbeleg ≤€100 accepted with justification. See Appendix B - Europe.
Ireland	EUR	See Special Tables below	Distance band × engine capacity table applies. See below.
Italy	EUR	0.44	-
Netherlands	EUR	0.23	-
Poland	PLN	0.5214 (≤900cc) 0.8358 (>900cc)	-
Portugal	EUR	0.36	-
Romania	RON	1.70	Fuel expense type only + signed Roadmap. Personal Mileage type not accepted. See Appendix B – Europe.
Spain	EUR	0.19	-
Switzerland	CHF/EUR	0.70	-
United Kingdom	GBP	See Special Tables below	Personal vehicle, motorcycle, company car, and electric vehicle rates apply. See below.

NAM
REGION

North America

Country / Area	Currency	Rate	Cap / Notes
United States	USD	0.70 per mile	Cap: 500 miles round-trip per trip. Rental car required for longer trips. See Appendix B - North America.
Canada -- Car (≤5,000 km)	CAD	0.61 per km	-
Canada -- Car (>5,000 km)	CAD	0.55 per km	-
Canada -- Yukon/Nunavut (≤5,000 km)	CAD	0.65 per km	-
Canada -- Yukon/Nunavut (>5,000 km)	CAD	0.59 per km	-
Puerto Rico	USD	0.585 per mile	--

IBIOL
 REGION

Iberia & Latin America

Country	Currency	Rate (per km)	Notes
Argentina	ARS	300	-
Brazil	BRL	1.20	Client visits only. See Appendix B – IBIOL.
Colombia	COP	615	-
Costa Rica	CRC	390	Client visits only. See Appendix B – IBIOL.
Mexico	MXN	4.80	Client visits only. See Appendix B – IBIOL.
Panama	PAB	0.41	-

MEA
 REGION

Middle East & Africa

Country	Currency	Rate (per km)	Notes
Morocco	MAD	3.00	-
South Africa	ZAR	4.84	Standard rate. Complex value-based table also applies for tax compliance - see Special Tables below.

Special Country Tables

The following countries have complex mileage structures governed by local tax regulation. All tables below are authoritative - use them in place of the single-rate column above.

UK
COUNTRY

United Kingdom - Full Vehicle Mileage Tables

Personal Vehicles

Vehicle Type	First 10,000 business miles in the tax year	Each mile over 10,000 in the tax year	Additional Passenger (per mile)
Cars and Vans	45p	25p	5p
Motorcycles	24p	24p	--

Company Car - Petrol & LPG

Engine Size	Petrol (per mile)	LPG (per mile)
1,400cc or less	12p	11p
1,401cc – 2,000cc	14p	13p
Over 2,000cc	22p	21p

Company Car -- Diesel

Engine Size	Diesel (per mile)
1,600cc or less	12p
1,601cc – 2,000cc	13p
Over 2,000cc	18p

Electric Vehicles

Charging Type	Rate (per mile)
Home Charger	8p
Public Charger	14p

UK mileage rates are set by HMRC and reviewed annually by the Policy Owner.

IRL
COUNTRY

Ireland - Distance Band × Engine Capacity Tables

Cars -- Rate per Kilometre

Distance Band	Engine ≤1,200cc (cent/km)	Engine 1,201–1,500cc (cent/km)	Engine ≥1,501cc (cent/km)
Band 1 - Up to 1,500 km	41.80	43.40	51.82
Band 2 - 1,501 – 5,500 km	72.64	79.18	90.63

Band 3 - 5,501 – 25,000 km	31.78	31.79	39.22
Band 4 - 25,001 km and over	20.56	23.85	25.87

Motor Travel -- Flat Rate per Kilometre (engine size only)

Engine ≤1,200cc (cent/km)	Engine 1,201–1,500cc (cent/km)	Engine ≥1,501cc (cent/km)
21.23	23.80	25.96

i Ireland rates are set by the Revenue Commissioners and reviewed annually by the Policy Owner.

CAN COUNTRY

Canada - Full Rate Table

Province / Territory	Vehicle Type	Up to 5,000 km (CAD/km)	Beyond 5,000 km (CAD/km)
All provinces (standard)	Car	0.61	0.55
Yukon / Nunavut	Car	0.65	0.59

* Cap: North America regional rule limits personal vehicle trips to 500 miles (approx. 800 km) round-trip. Use rental car for longer trips.

* Cardless employees must book via BTA/Direct-Bill -- see Appendix B – North America.

ZAF COUNTRY

South Africa -- Value-Based Mileage Table

Tax Compliance Requirement

This table is mandated by South African tax regulation. The standard ZAR 4.84/km rate applies for general expense submissions. This value-based breakdown is required for tax compliance purposes and must be retained in Appendix D. The value of the vehicle includes Value-Added Tax (VAT).

Value of Vehicle (ZAR)	Fixed Cost (ZAR p.a.)	Fuel Cost (cents/km)	Maintenance Cost (cents/km)
0 – 85,000	28,492	91.2	32.9
85,001 – 170,000	50,924	101.8	41.2
170,001 – 255,000	73,427	110.6	45.4
255,001 – 340,000	93,267	118.9	49.6
340,001 – 425,000	113,179	127.2	58.2
425,001 – 510,000	134,035	146.0	68.4
510,001 – 595,000	154,879	150.9	84.9
More than 595,000	154,879	150.9	84.9

* Vehicle value includes VAT. Rates reviewed annually per SARS guidance.

Special Case Reminders

Country	Rate	Special Rule
United States	USD 0.70/mile	Subject to the 500-mile round-trip cap per Appendix B - North America. Use rental car beyond this threshold.
South Korea	No mileage reimbursement	Submit fuel (petrol) receipts via the Fuel/Petrol expense type only. Personal mileage claims will be rejected.
Romania	RON 1.70/km via Fuel expense type	Personal Mileage expense type is NOT accepted. Signed Roadmap with manager sign-off mandatory for every claim.
India	INR 10/km (4-wheeler) / INR 5/km (2-wheeler)	Mileage log required (not a receipt). Tolls and parking: itemized receipts required separately.
Brazil / Costa Rica / Mexico	Appendix D rate applies	Mileage reimbursable for client visits only - not for internal meetings or commuting.

Appendix E Hotel Rate Cap

Hotel rate caps help NTT DATA, Inc. balance cost efficiency, traveller safety, and market realities across all regions. By using consistent lodging limits, we strengthen our purchasing power, improve budget predictability, and ensure fair and consistent treatment of employees regardless of location.

How to Use This Appendix

Hotel Rate Caps represent the maximum reimbursable room rate per night when booking business travel accommodation through approved channels. Rate caps apply to the room rate only and exclude taxes, mandatory local fees, and government-imposed charges unless otherwise required by local law.

- **Country Cap** - The standard maximum nightly hotel rate that applies throughout a country.
- **City Cap** - A higher approved maximum rate for specific cities where market conditions or accommodation costs regularly exceed the country standard.

Exceptions

Hotel rates may temporarily exceed published caps during major conferences, trade fairs, government summits, sporting events, cultural events, or other periods of exceptional demand. Where compliant accommodation is unavailable within the published cap, travellers must select the most reasonable available option and obtain the appropriate approval before booking.

APAC

Country	Location	Hotel Rate Cap	Currency
Australia	Country Cap	230	AUD
Australia	Brisbane, Southbank	265	AUD
Australia	Melbourne	285	AUD
Australia	Sydney	320	AUD
China	Country Cap	1,090	CNY
China	Hong Kong	1,450	HKD
India	Country Cap	10,200	INR
India	Bengaluru, Hyderabad, New Delhi, Mumbai	13,600	INR
Indonesia	Country Cap	1,711,000	IDR
Indonesia	Jakarta	2,100,000	IDR
Japan	Country Cap	30,100	JPY
Japan	Tokyo	36,900	JPY
Malaysia	Country Cap	300	MYR
Malaysia	Kuala Lumpur	480	MYR
Malaysia	Petaling	467	MYR

New Zealand	Country Cap	300	NZD
Philippines	Country Cap	5,986	PHP
Philippines	Makati	9,000	PHP
Philippines	Manila	7,000	PHP
South Korea	Country Cap	227,200	KRW
South Korea	Seoul	251,500	KRW
Taiwan	Country Cap	3,900	TWD
Taiwan	Taipei	6,000	TWD
Thailand	Country Cap	3,450	THB
Thailand	Bangkok	5,500	THB

Europe

Country	Location	Hotel Rate Cap	Currency
Austria	Country Cap	120	EUR
Austria	Vienna	140	EUR
Belgium	Country Cap	130	EUR
Belgium	Brussels	170	EUR
Bulgaria	Country Cap	105	EUR
Czech Republic	Country Cap	2,600	CZK
Czech Republic	Prague	3,000	CZK
Denmark	Country Cap	1,050	DKK
Denmark	Copenhagen	1,300	DKK
Finland	Country Cap	140	EUR
France	Country Cap	150	EUR
France	Paris	217	EUR
Germany	Country Cap	110	EUR
Germany	Berlin, Hamburg, Munich	125	EUR
Germany	Dusseldorf	128	EUR
Germany	Eschborn	115	EUR
Germany	Frankfurt	130	EUR
Germany	Stuttgart	114	EUR

Hungary	Country Cap	32,000	HUF
Hungary	Budapest	40,000	HUF
Ireland	Country Cap	110	EUR
Ireland	Dublin	180	EUR
Italy	Country Cap	130	EUR
Italy	Milan	170	EUR
Italy	Rome	150	EUR
Netherlands	Country Cap	130	EUR
Netherlands	Amsterdam	215	EUR
Netherlands	Haarlem	151	EUR
Norway	Country Cap	1,450	NOK
Norway	Oslo	1,650	NOK
Poland	Country Cap	450	PLN
Poland	Poznan, Warsaw	520	PLN
Romania	Country Cap	460	RON
Romania	Cluj Napoca	563	RON
Serbia	Country Cap	10,560	RSD
Slovakia	Country Cap	90	EUR
Slovakia	Bratislava	105	EUR
Sweden	Country Cap	1,278	SEK
Sweden	Stockholm	1,900	SEK
Switzerland	Country Cap	230	CHF
Switzerland	Geneva	290	CHF
Switzerland	Zurich	290	CHF
United Kingdom	Country Cap	140	GBP
United Kingdom	London	300	GBP

IBIOL

Country	Location	Hotel Rate Cap	Currency
Argentina	Country Cap	120	USD (Local Currency Inflation)
Argentina	Buenos Aires	150	USD (Local Currency Inflation)
Brazil	Country Cap	550	BRL
Brazil	Belo Horizonte, Curitiba, Rio De Janeiro, Sao Paulo	660	BRL
Brazil	Brasilia	700	BRL
Chile	Country Cap	100,000	CLP
Chile	Santiago de Chile	115,000	CLP
Colombia	Country Cap	350,000	COP
Ecuador	Country Cap	130	USD
Mexico	Country Cap	1,700	MXN
Mexico	Mexico City	2,100	MXN
Spain	Country Cap	120	EUR
Peru	Country Cap	300	PEN
Spain	Barcelona	147	EUR
Spain	Bilbao	141	EUR
Spain	Madrid	155	EUR
Spain	Seville	144	EUR
Venezuela	Country Cap	140	USD (Local Currency Denomination)

MEA

Country	Location	Hotel Rate Cap	Currency
Kuwait	Country Cap	40	KWD
Lebanon	Country Cap	135	USD (Local Currency Inflation)
Qatar	Country Cap	400	QAR
Qatar	Doha	550	QAR
Saudi Arabia	Country Cap	450	SAR

Saudi Arabia	Riyadh	600	SAR
South Africa	Country Cap	2,100	ZAR
South Africa	Cape Town	3,000	ZAR
South Africa	Fourways	2,348	ZAR
South Africa	Johannesburg	2,700	ZAR
Turkey	Country Cap	5,500	TRY
Turkey	Istanbul	6,300	TRY
United Arab Emirates	Country Cap	560	AED
United Arab Emirates	Dubai	670	AED

North America

Country	Location	Hotel Rate Cap	Currency
Canada	Country Cap	200	CAD
Canada	Toronto, Vancouver	290	CAD
United States	Country Cap	200	USD
United States	Atlanta	230	USD
United States	Chicago, Las Vegas, Miami, Washington	300	USD
United States	Frisco	220	USD
United States	Los Angeles, New York, San Francisco	400	USD
United States	Plano	250	USD

Note: Hotel Rate Caps are reviewed annually and may be adjusted to reflect significant market changes, negotiated supplier agreements, tax considerations, or business requirements. Employees should always use approved booking channels and preferred suppliers whenever available. Where a city is listed, the city cap supersedes the country cap. Where no city is listed, the country cap applies.