

Teva Global Corporate Travel & Expense Reimbursement Guidelines

Abridged Version for Third Party Travelers (North America)

1.0 Consultants and Contractors

Non-employee travelers are required to use Teva's Designated Travel Agency, except if otherwise required under contractual obligation or their own relevant company policies. Non-employee travelers (contractors, consultants, employment applicants, medical advisors, physician speakers, etc.) are also required to follow the guidelines and requirements of this Policy. Teva reserves the right to revise these Guidelines at any time without prior notice.

The Guidelines will apply to the non-employee to the same extent as imposed on the peer Teva employee, with the following exceptions:

- Reimbursement of travel-related expenses will be based on an itemized invoice and supporting documentation for claimed expenses submitted by the non-employee to the Department Head of the department for which services are being provided, in accordance with authority limits. When approved by the Department Head, documentation should be forwarded to the Accounts Payable Department for issuance of payment rather than via the reimbursement procedures outlined for employees. However, the invoiced amount must be supported by the documentation.
- Consultants and Contractors must retain all original receipts in case of IRS audit.
- Entertainment expenses of the non-employee incurred in the course of Teva business are not reimbursable.
- Neither travel insurance nor liability/property coverage extends to the non-employee.
- Non-employees are not eligible for a Teva Corporate Credit card.

2.0 Reservation Procedures

All travel arrangements for air, rail, hotel, car rental and ground transportation service must be made through Teva's Designated Travel Agencies, or expenses may not be reimbursed. Complete travel itineraries showing all travel-related bookings must be attached to expense reports for reimbursement.

Contact GlobalTravelOperations@tevapharm.com to register with Teva's Designated Travel Agency. The 3rd party traveler will need to complete a "Company Travel Profile" form and the "3rd Party Traveler Travel Profile" form before any reservations can be booked.

3.0 Preferred Suppliers

Teva has agreements with many preferred suppliers. The discounts obtained are based on Teva's total volumes and, therefore, provide greater benefit than those obtained by any individual person and/or business unit. Travelers must use the services of Teva's preferred suppliers wherever and whenever available in order to be reimbursed for their business travel. The Designated Travel Agency has been instructed to use Teva's preferred suppliers and report deviations from the Policy.

4.0 Travel Approvals and Airline Class of Service

Prior to booking any travel arrangements with the Teva Designated Travel Agency, 3rd Party Travelers are required to get pre-trip approval in writing via email from the internal Teva sponsor of the 3rd party contract (or according to the parameters of the contract/agreement). The email approval should accompany the 3rd party traveler's travel expenses when submitted for reimbursement to Teva.

The Teva designated class of service for air travel is coach class.

- Travelers are required to accept the lowest logical fare available at the time of booking.
- Full fare tickets will not be offered and/or booked by the Designated Travel Agency unless more cost-effective fares in accordance with Policy are not available
- Tickets will not be issued without proper approval.

5.0 Upgrades for Air Travel

Upgrades at the expense of Teva are not permitted. Upgrades are allowed at the traveler's personal expense, but cannot be submitted for reimbursement. Travelers are not permitted to book air travel at a higher fare in order to use Frequent Flyer program privileges when a lower non-restrictive fare exists on the same flight.

Travelers may use free upgrades or convert personal "frequent flyer" points for upgrades as long as there is no additional cost to Teva to do so.

5.1 Lowest Airfare Definition

Travelers are required to accept the lowest logical airfare, which is determined by using the following search criteria:

- Lowest cost **non-stop** route if available
- Teva Preferred Airline
- Departure or arrival time within 2 hours prior and/or 2 hours after the requested time, in either direction

Other alternatives which may result in lower fares may be offered by an agent.

5.2 Cancellations

Travelers are responsible for cancelling air reservations by using the same method as their booking procedure (i.e. online booking tool or contacting the Designated Travel Agency). In the case of last-minute or time-sensitive cancellations, the Designated Travel Agency must be called directly to advise them of the cancellation. If the Designated Travel Agency office is closed, the 24-Hour Emergency After-Hours Service (number provided on the itinerary) should be contacted.

6.0 Lodging

6.1 Hotel Reservations, Selection and Spending Guidelines

- All hotel reservations must be made using Teva's Designated Travel Agency, even if there is no air reservation involved.
- A Teva Global Preferred Hotel Program exists in Teva's most frequented cities. The traveler is expected to take advantage of these discounts. The designated agents have access to Teva's Global Preferred Hotel Program list.
- If a Teva-negotiated rate does not exist in the destination city, the Designated Travel Agency will identify a reasonably priced alternative based on price and accommodation standards for the destination.
- Travelers may stay at a non-preferred hotel if a conference or meeting is planned at that location.

- Travelers may also use a “customer’s rate” if offered and the rate is more cost effective than the rate offered by the Designated Travel Agency.
- Travelers may only make lodging reservations directly with a hotel if attending an “event”, i.e. seminar, convention or conference, which offers a “housing office room block” with a discounted rate.
- Travelers are not permitted to make reservations directly with the hotel or through the Internet if they are not attending an “event”, or booked through a “customer’s rate.” Any reservations made through these means, that do not relate to an event’s “housing office room block” or a “customer’s rate” will not be reimbursed.
- When selecting a hotel, careful consideration must be given to the appropriateness of the property for the business need.
- Travelers must avoid the use of hotel properties which may convey an inappropriate perception, such as hotels which are considered “resort”, “casino”, “spa” or luxury properties.
- The use of pre-paid or non-refundable hotel rates is strongly discouraged.
- Travelers are required to verify the hotel room rate at check-in to avoid being overcharged. Travelers are encouraged to ask about the availability of special promotional rates at time of check-in; these rates are market-driven and can be lower than the negotiated Teva rate.
- Travelers will be reimbursed for actual hotel room costs as charged on the hotel invoice/folio.
- It is the traveler’s responsibility to review and dispute any discrepancies found on the hotel bill.
- If a traveler stays a week or longer, the Designated Travel Agency will inquire about weekly/long-term discounts, above or beyond the preferred Teva rate, if available.

Early checkout fees are only reimbursable if related to business reasons and cannot be avoided.

6.2 Hotel Cancellation Procedures

Travelers are responsible for cancelling hotel rooms and must either:

- Use the online booking tool to cancel their reservations (for cancellations of more than 24 hours notice).
- Contact the Designated Travel Agency.
- Contact the hotel directly if it is later than 3:00 p.m. local time for the property.
- Travelers must request and record the cancellation number in case of billing disputes. Note: Cancellation deadlines are based on the local time of the property and vary by property.
- Travelers will not be reimbursed for “no-show” or cancellation charges unless there is sufficient evidence that the billing is in error, i.e., a cancellation number was obtained.

7.0 Rentals with Preferred Vendors

In the US and Canada, Teva’s Primary and Secondary Car Rental Vendors are Hertz and Avis respectively.

The Hertz and Avis rates include insurance coverage for contractors in the 48 contiguous United States/DC/Puerto Rico (insurance NOT included in Canada), for reservations made through Teva’s Designated Travel Agency for business rentals only, at participating locations with Teva’s discount number. Some exclusion may apply. If a reservation is made which includes the use of a traveler’s car rental loyalty membership number, it is the renter’s responsibility to ensure the number is properly associated with Teva’s account, or insurance may not be included.

7.1 Rentals Outside of the USA

When arranging for a business rental outside of the USA, insurance coverage is not included and 3rd Party Travelers are strongly advised to accept all mandatory coverage offered by the local car rental agency. Property damage/comprehensive/collision coverage must be purchased, even though they may not be mandatory. CDW/LDW is recommended and should also be purchased. Car rental insurance coverage is a reimbursable expense when purchased outside North America.

7.2 Insurance for Non-Employees

Non-employees (e.g., vendors, contractors, clinical monitors) must ensure that appropriate insurance, including locally required coverage(s), is in place to cover their business rentals. This may be accomplished through insurance obtained from Teva's Preferred car rental companies as described above, through a personal auto policy, or through an applicable (non-Teva) commercial auto policy. Teva cannot provide guidance regarding the terms of coverage under a personal auto policy or non-Teva commercial auto policy. It remains the sole responsibility of the renter to seek any required clarifications directly from the insurance company and/or rental Company.

7.3 Rental Car Cancellation Procedures

Travelers are responsible for cancelling rental car reservations by using the same method as their booking procedure (contacting the Designated Travel Agency or the rental car agency directly). If the car rental agency is contacted directly, the traveler must request and record the cancellation number in case of billing disputes.

8.0 Rail Transportation

8.1 Making Rail Reservations

Rail travel is recommended, when:

- Rail travel is more cost-effective and time efficient than airline or car travel.
- It is less expensive than air travel and adds no more than one and a half (1.5) hours to the total travel time
- Total elapsed travel is less than if driving

All Amtrak rail travel reservations must be made through the Designated Travel Agency. Travelers are responsible for cancelling rail reservations by using the same method as their booking procedure.

Unused tickets must be returned immediately to the Designated Travel Agency for refund.

8.2 Rail Travel Class of Service

Coach class service is the required standard on all domestic and international rail reservations; however Domestic and International Business Class rail service is allowed with prior approval by the 3rd Party Traveler's internal Teva sponsor.

9.0 Meals & Entertainment

9.1 Individual Business Meal Expenses

Individual Business meals are defined as meal expenses incurred by the individual traveler when on a business trip outside of the employee's permanent work location area.

- Travelers will not be reimbursed for personal meals when in their home city unless attending a conference or training or other business related activity.
- Individual Business Meal expenses will be reimbursed according to itemized receipts, listing all participants.
- Documented meals should be reasonable and only up to the maximum meal limits specified below.
- Exceptions can be approved by the 3rd Party Traveler's internal Teva sponsor based on certain criteria, i.e. security concerns, certain major city destinations, convention/conference pricing, etc.

9.2 Business Meal Expenses

Business Meals are defined as meals taken with customers or suppliers during which a specific business discussion or meeting takes place. Travelers will be reimbursed for business meal expenses based on the limits defined below. Business meal expenses will be reimbursed only when the traveler can demonstrate a clear business purpose.

The expense report must provide the following:

- The specific business purpose of the meal
- The name(s) and title(s) of all attendees
- Name and location where the meal/event took place
- The Company affiliation
- Exact amount and date of the expense

Per-person Maximum Daily Meal Allowance limits for Individual Business Meals or Meals with Teva Employees and/or Third Parties (excluding Healthcare Professionals ("HCPs")) are outlined in Appendix A, and are subject to change without notice.

If the Maximum Daily Meal Allowance limits are exceeded, the 3rd Party Traveler will be personally liable for the difference. The amount in excess of the limit is to be marked as a personal expense when the expense is submitted to Teva, unless a waiver is granted by the 3rd Party Traveler's internal Teva sponsor.

Limits for Meals with Healthcare Professionals (HCPs) or Government Officials:

For guidelines on meals with HCPs or Government Officials, the 3rd party traveler should contact the internal Teva sponsor who will refer to the Teva Global Compliance Guidelines, Teva Global Policy on Interactions with Members of the Health Care Community (IHCC Policy) and/or Teva Global Policy on Interactions with Government Officials other than Members of the Health Care Community (IGO Policy) located on the Teva Compliance website.

10.0 Travel Related Expenses

10.1 Other Allowable Reimbursable Expenses

The following incidental expenses, when directly related to business travel, may be reimbursable provided they are appropriate and are identified separately and supported by original itemized receipts:

<ul style="list-style-type: none"> • Bottled Water • Business phone calls • Car Rental Insurance (if needed): Refer to Section 8.5 for clarification on reimbursable expenses related to car rental insurance • Currency Conversion costs • Dry cleaning/laundry for trips in excess of 7 days • Early Check-in/Late Check-out Hotel fees (when necessary) • Fuel for rental vehicles • GPS in Rental Cars • Ground transportation • Hotel fitness club fees when not included in hotel rate (\$25USD/day limit) 	<ul style="list-style-type: none"> • Hotel high-speed Internet access fees (when not included in hotel rate) • Hotel safe rental fees • In-flight wireless connection fees (per flight) • Parking & Tolls (when traveling for Teva) • Personal car mileage (excluding normal work commute) • Postage, freight and courier costs • Reasonable airline luggage fees • Seminar fees • Tips • Mini-bar use <u>in lieu of meal</u>. Must be classified as a meal on the expense report.
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10.2 Non-Reimbursable Expenses

<ul style="list-style-type: none"> • Airline membership fees/dues • Air, Rail, Car Rental Phone Usage • Alcohol, consumption in excess of stated policy and/or from the hotel in-room mini bar • Annual dues on a Personal Credit Card • Barber/Hairstylist Expenses • Car Washes • Club memberships or fees • Corporate card delinquency fees • Corporate card reactivation fees • Credit card rewards plans membership fees or personal credit card fees • Dependent Care • Donations to charity • Duty-Free Purchases (in flight) 	<ul style="list-style-type: none"> • Expenses related to vacation or personal days while on a business trip for traveler or travel companion • Gift Cards • Ground transportation referral services (such as "Uber", "Lyft", and "Gett") • Home internet fees • Hotel No-Show/Cancellation Charges • Hotel Room Movies • In-flight wireless connection subscriptions • Kennel Fees/Doggie Day Care • Lost Cash, personal items and valuables • Lost Tickets • Loyalty or Rewards Programs Membership Fees • Luggage, Briefcases • Personal Articles (toiletries, magazines) • Personal entertainment 	<ul style="list-style-type: none"> • Points purchase programs to expedite status or points accrual • Priority airline boarding fees • Purchase of formal attire • Satellite radio fees • Shoe shine, shoe repair • Snacks or other meals beyond breakfast, lunch or dinner • Social activities that involve other employees (celebrations or wedding or other personal events, birthdays, farewell parties, etc.) • Souvenirs, personal gifts • Spa services • Supplementary personal life insurance or other insurance premiums • Traffic & Parking Fines • Purchase of Hardware, Software & Telecom (Cell Phone) Equipment
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11. Exceptions for Travelers with Special Needs

Travelers who require accommodation beyond that permitted by this Policy due to special needs (i.e. medical or physical) should contact the Global Travel Operations department (GlobalTravelOperations@tevapharm.com) for guidance.

Exceptions to Policy based upon special needs will require independent verification of request as well as applicable managerial and TEC approval.

Appendix A

Maximum Daily Meal Allowance Limits	
Africa	\$90
Asia	\$130
Australia	\$130
Canada	\$140 CAD
China	¥420
Eastern EU	\$95
India	3,600
Israel	300 NIS
Japan	¥15,000
Latin America	\$100
Russia	Pyб 3600
Turkey	\$70
UK	£85
US	\$140
Venezuela	\$120
Western EU	€ 110
Maximum daily meal allowance limit includes food and beverage (prior to tax and gratuity/service fees)	
Maximum daily meal allowance limit is NOT a per diem. Reimbursement will be granted based on actual expenses incurred.	
NOTE: Meal Allowance Limits relate to the country to which the traveler is traveling	