



Policies and regulations

R-004

Regulation on the reimbursement of expenses

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Preamble

This policy applies to all medical personnel assigned by the company on a medical support contract, to employees of the head office as well as to instructors who have a contract with the organization to teach a course. This policy governs the various practices related to expense reimbursement and must be adhered to by all persons acting on behalf of the company.

Definitions

Medical Staff:	Any individual working for the SIRIUSMEDx company who is engaged in a profession or employment for the company's medical support department on a short or long term project. This person may be a permanent, part-time, or on-call contract employee.
Employee:	Any person working as a manager or administrative employee in the company's head office.
Instructor:	Any person providing training as a self-employed person for a course organized by the company. Instructor-led courses are not covered by this regulation.

Scope of application

Expenses are reimbursed if the following conditions are met:

- ✓ The trip is necessary for the performance of a service of the company SIRIUSMEDx (hereinafter referred to as Sirius);
- ✓ Sirius has approved the expense or travel in advance;
- ✓ Expenses must be reasonable under the circumstances (including tips and taxes) for transportation, meals and lodging;
- ✓ Expenses are reimbursed upon presentation of a receipt unless otherwise authorized;
- ✓ Expenses must be submitted within 72 hours of arrival at the site for medical personnel and/or within 72 hours of completion of the course or rotation at a site, for employees, instructors and medical personnel;
- ✓ Expenses must not exceed the amounts mentioned in this document;

Expense reimbursement does not apply to the following situations:

- ❖ An employee who commutes to his or her regular work location on a daily basis regardless of his or her working distance. This restriction does not apply to medical personnel assigned to rotations during the start and end of multi-day rotations;

Travel

Sirius reimburses all travel by air, cab, bus, train, subway, ferry, shuttle or any other form of transportation including the use of the employee's personal vehicle. In the application of the following paragraph, certain restrictions apply:

- Airline tickets are purchased directly through Sirius headquarters or its agent and electronic tickets are transmitted via email.
 - If a last minute change occurs (late arrival or departure, cancellation, weather related detour...), the medical staff, instructor or employee must contact Sirius Headquarters or its agent and the client's contact person as soon as possible to advise them of the situation.

- Please note that flights in the Arctic regions are frequently delayed or diverted by the weather. Always carry a bag with your personal belongings (emergency clothing, hygiene products...) in your hand luggage.
- In the event that an employee, instructor or medical staff member is required to purchase an airline ticket upon authorization by the Corporate Office, the maximum amount reimbursed for air travel is always based on the lowest possible economy fare (including non-refundable tickets). Non-reimbursable tickets may be reimbursed by Sirius to the medical staff, employee or instructor under certain conditions and at the discretion of Head Office.
- Medical personnel, employees or instructors working within 50 kilometers of their residence are not eligible for travel reimbursement. Any person working more than 50 kilometers away will be reimbursed at the following rate for each kilometer traveled from their place of residence or temporary lodging:

Province or territory	Rate (per kilometer)
Alberta	0.49 \$
British Columbia	0.54 \$
Manitoba	0.49 \$
New Brunswick	0.54 \$
Newfoundland and Labrador	0.59 \$
Northwest Territories	0.59 \$
Nova Scotia	0.54 \$
Nunavut	0.55 \$
Ontario	0.59 \$
Prince Edward Island	0.54 \$
Quebec	0.54 \$
Saskatchewan	0.49 \$
Yukon	0.59 \$
Quebec (north of 49° parallel)	0.59 \$

****The rate for the province where the majority of the mileage was driven will be applied**.**

- Medical staff, employee and instructor may use their personal vehicles for business purposes:
 - If the cost is lower than renting a car, cab or other reasonable method of transportation;
 - If it is the fastest and most appropriate way;
 - If the instructor is transporting course materials for the company, in which case he/she will receive an additional \$25.00 as financial compensation upon approval by the corporate office;

- If he accompanies a client;
 - He/she must have sufficient and valid insurance at all times;
 - Parking or toll charges are eligible for reimbursement upon approval by the corporate office.
- The maximum reimbursable by Sirius for car rental is \$60.00 per day, including taxes and insurance and excluding gas. The maximum reimbursable by Sirius for the rental of a truck/van (if required by the project/contract and approved by the head office) is \$120.00 per day, including taxes and insurance and excluding gas.
 - Fines (for any violation of laws/regulations) are not refunded.
 - Extra baggage charges for air travel are subject to prior approval by the head office for reimbursement.

Meals

Sirius reimburses meal expenses for all staff who work more than 50 kilometers from home or their home port. Meal expenses, taxes and gratuities are included in the following prices. Only the amount actually spent will be reimbursed **upon presentation of a receipt**, unless otherwise specified. Any expenses incurred for alcohol must be shown on a separate receipt in order to receive reimbursement for your meal. The rates are detailed as follows.

CANADA (all provinces other than those specifically identified)

Meals	Maximum rate
Breakfast	13,50 \$
Lunch	18,50 \$
Dinner (or overnight meal)	23,50 \$
Maximum per day	55,50 \$

YUKON, NORTHWEST TERRITORIES, NUNAVUT

Meals	Maximum rate
Breakfast	22,50 \$
Lunch	30,00 \$
Dinner (or overnight meal)	60,25 \$
Maximum per day	112,75 \$

QUEBEC (north of 49° parallel)

Meals	Maximum rate
Breakfast	16,75 \$
Lunch	21,50 \$
Dinner (or overnight meal)	29,50 \$
Maximum per day	67,75 \$

Breakfast is reimbursable the day after an employer-required bedtime or if departure is before 7:00 a.m. Lunch is reimbursable if the activities do not allow for a return to the home or home port before noon or if the departure from the same location for company activities is before 12:30 p.m. Dinner is reimbursable the day before an employer-required bedtime or when the return to home or home port occurs after 6:00 p.m.

Lodging

Sirius ensures that accommodation is booked and paid for by staff who are required to work away from home. For any unforeseen expenses related to accommodation, the medical staff, employee or instructor must contact the head office. The following are the general rules for booking accommodations in terms of maximum reimbursement before taxes:

Description	Canada	Yukon	NWT	Nunavut
Accommodation in a private home	55,00 \$	55,00 \$	55,00 \$	55,00 \$
Commercial establishment	150,00 \$	195,00 \$	195,00 \$	225,00 \$

Other expenses

Sirius reimburses other expenses as required by the contract or project. Here is a list of additional expenses reimbursed by the company:

- The instructor may be reimbursed for other expenses incurred for the training upon approval of the corporate office. These costs may be incurred for room rental, instructional materials, or other administrative/medical materials required for the training.

- Cell phone or internet charges may be reimbursed upon approval by the head office.
- Delivery of Sirius-owned equipment must be made with the company's account number to carriers approved by the Logistics Division provided that the expense is related to a project or contract arranged by the company.

Exclusions

Sirius does not reimburse the following fees:

- Loss or theft
- Alcoholic beverage
- Personal leisure or recreational activity (golf, tennis, movies...)
- Towing costs or fines caused by the violation of a law or regulation
- Home surveillance or pet sitting fees
- Late fees or financial charges related to a credit card or line of credit
- Child-related expenses
- Airline telephone charges
- Leisure or professional recreational activity fees unless pre-approved by Sirius
- Expenses related to the purchase of clothing, luggage, personal items...
- Barber or hairdresser fees
- All other expenses not related to the company's activities and not authorized by the head office.