



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 head office employees and to instructors who have a contract with the organization for teaching a course. This regulation regulates the different practices related to the reimbursement of expenses and any person acting on behalf of the company must comply with it.

## Definitions

<b>Medical Staff</b>	Anyone working for the SIRIUSMEDx and practicing a profession or job for the company's medical support service on a short or long-term project. This person may be a permanent, part-time or contract employee on call.
<b>Employee</b>	Anyone working as a manager or administrative employee in the company's head office.
<b>Instructor</b>	Anyone providing training as a self-employed person for a course organized by the company. Courses organized by the instructors themselves are not covered by this regulation.

## Application

Expenses are reimbursed if the following conditions are met:

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

## Transport

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

- Airline tickets are purchased directly from Sirius Headquarters or its Corporate Traveler and e-tickets are emailed.
  - If a last-minute change occurs (late check-in or check-out, cancellation, weather-related diversion, etc.), medical personnel, instructor or employee must contact Sirius Head Office or its agent (Corporate Traveler) as well as the customer contact person as soon as possible to notify them of the situation.
  - Take note that flights in the Arctic regions are frequently delayed or hijacked by the weather. Always keep a bag with your personal belongings (emergency clothing, hygiene products ...) in your carry-on.
  - In the event that an employee, an instructor or a medical staff member is required to purchase an air ticket as authorized by Head Office, the maximum amount reimbursed for air travel is always based on the lowest possible price, based on economy class (including non-refundable tickets). Non-refundable tickets may be reimbursed by Sirius to 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 entitled to reimbursement of travel expenses. Anyone working at more than 50 kilometers will be reimbursed at the rate indicated in the following chart for every kilometer traveled:

Province/Territory	Rate (per kilometer)
Alberta	0.50 \$
British Columbia	0.58 \$
Manitoba	0.56 \$
New Brunswick	0.59 \$
Newfoundland and Labrador	0.62 \$
Northwest Territories	0.67 \$
Nova Scotia	0.59 \$
Nunavut	0.58 \$
Ontario	0.61 \$
Prince Edward Island	0.56 \$
Quebec	0.60 \$

Saskatchewan	0.55 \$
Yukon	0.66 \$
Quebec (north of the 49 <sup>th</sup> parallel)	0.67 \$

\*\* The rate in the province where most of the mileage was done will be applied \*\*

- Medical personnel, the employee and the instructor may use their personal vehicle for professional use:
  - If the cost is lower than renting a vehicle, taxi or other reasonable transportation method;
  - If it is the fastest and most appropriate way;
  - If the instructor is carrying course material for the company, in which case he will receive an additional \$25,00 as financial compensation following head office approval;
  - If he accompanies a client;
  - He must at all times have sufficient and valid insurance;
  - Parking or toll fees are eligible for reimbursement after approval by Head Office.
- The maximum reimbursable by Sirius for the rental of a car is \$ 60.00 per day, including taxes and insurance and excluding gas costs. The maximum reimbursable by Sirius for the rental of a truck/van (if required by the project/contract and approved by head office) is \$ 120.00 per day, including taxes and insurance and excluding the costs of petrol.
- Fines (for any violation of laws/regulations) are not refunded.
- Extra charges for air transport are subject to prior approval by the head office for reimbursement.

## Meals

Sirius reimburses meal expenses for all staff working more than 50 kilometers from his home or home port. Meal expenses, taxes and gratuities are included in the following prices. Only the amount actually disbursed will be refunded **upon presentation of a receipt** unless otherwise stated. Any expenses incurred for alcohol must appear on a separate receipt to qualify for reimbursement of expenses of your meal. Pricing is detailed as follows.

CANADA (all provinces other than those specifically established)

<b>Meals</b>	<b>Maximum rate</b>
Breakfast	15,50 \$
Lunch	20,50 \$
Dinner (or night meal)	28,50 \$
(maximum per day)	64,50 \$

Yukon, Northwest Territories, Nunavut.

<b>Meals</b>	<b>Maximum rate</b>
Breakfast	27,13 \$
Lunch	35,88 \$
Dinner (or night meal)	49,88 \$
(maximum per day)	112,89 \$

QUÉBEC (north of the 49<sup>th</sup> parallel)

<b>Meals</b>	<b>Maximum rate</b>
Breakfast	23,25 \$
Lunch	30,75 \$
Dinner (or night meal)	42,75 \$
(maximum per day)	96,75 \$

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

## Accommodation

Sirius makes sure to book and pay for staff who have to work outside of their homes. For any unexpected expenses related to accommodation, medical staff, employee or instructor should contact Head Office. In general, the following rules apply to booking accommodation at the maximum refund level before taxes:

<b>Description</b>	<b>Canada</b>	<b>Yukon</b>	<b>Northwest Territories</b>	<b>Nunavut</b>
Housing at an individual's home	55,00 \$	55,00 \$	55,00 \$	55,00 \$
business premises	175,00 \$	215,00 \$	215,00 \$	325,00 \$

## Other Expenses

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

- The instructor may be reimbursed for other expenses incurred for the training following the authorization of the head office. These costs may be incurred for the rental of a room, teaching materials or other administrative/medical equipment required for the training.
- The cost of cellular or internet can be reimbursed following approval by the head office.
- Delivery of Sirius owned equipment must be made with the company's account number at carriers approved by the Logistics Division provided that this expense is related to a project or contract organized by the company.

## Exclusions

Sirius does not reimburse the following fees:

- Loss or Theft
- Alcoholic beverage or drink
- Recreational activity or personal recreation (golf, tennis, movies ...)
- Towing costs or fines caused by the violation of a law or regulation
- Costs of home surveillance or animal care
- Delays or financial charges related to a card or line of credit
- Fees attached to children
- Airline charges
- Recreational or recreational recreational activity expenses except pre-approved by Sirius
- Costs related to the purchase of clothing, luggage, personal items ...
- Barber or hairdresser's fees
- Any other costs not related to the company's activities and not authorized by the head office.