Travel and Expense Policy

The following procedures should be followed when requesting expense reimbursements and traveling for BRG related business. All employees have an obligation to know and comply with this policy.

If you have questions about this policy or any related procedures, please contact expensereports@thinkbrg.com.

Travel

You are responsible for obtaining proper approvals as outlined below, prior to booking travel.

Risk Management

The safety of BRG employees is of prime importance when traveling on Company business. Travel advisories are issued regularly by local Governmental agencies and should be taken into account prior to traveling to restricted areas.

Immunizations may be recommended or required to travel to certain destinations. Employees are advised to contact their personal physician prior to traveling to determine if inoculations or other medical intervention should be obtained. It is the responsibility of the traveler to determine if such action is necessary.

Accommodations

Please use a standard Hilton, Hyatt or Marriott Hotel. Premium hotels which fall under these brands such as the Waldorf, JW Marriott, etc. are not acceptable. If one of these hotels is unavailable within a reasonable distance of your destination, please select the least expensive hotel that provides a reasonable and customary level of safety, comfort, and convenience.

BRG will only reimburse you for the cost of a standard single-occupancy room. Travelers may accept room upgrades only if the upgrade is at no additional cost to the Company.

BRG will reimburse you for reasonable accommodation expenses for business travel including room night costs and taxes, local municipal levies, and fees. BRG will not reimburse you for personal expenses including but not limited to:

- in-room movies, video rentals
- child care
- in-room alcoholic beverages
- Recreational activities, health clubs, saunas, etc.

Hotel bills must be reviewed for accuracy when checking out and any problems noted must be resolved before you leave. A zero-balance folio statement must be submitted for reimbursement.

BRG has set up direct billing with certain hotels in locations where we have offices. Prior to staying in these locations, contact the local office manager to determine if such an arrangement is in place.

Cancellation
You are responsible for cancelling hotel reservations to avoid "no show" charges, and you must request and make note of the cancellation number, should there be any billing disputes. BRG will not reimburse you for "no show" charges incurred.

Hotel Incentive Programs
Hotel incentives such as free nights resulting from business travel may be retained for your personal use and you may apply accrued incentives toward upgrades as long as it does not result in higher costs to BRG. Participation in such a program must not influence hotel selection that would result in incremental cost to the Company beyond the lowest available rate. BRG will not reimburse you for membership fees related to these programs.

Staying with a Friend or Relative
If you avoid a hotel bill by staying with friends or family, BRG will reimburse you for the reasonable cost of a thank you gift or meal.

Long Term Stays
If you are planning a trip for 14 or more consecutive hotel nights, please use an extended stay hotel when it is less costly than the hotels listed above.

Phone Calls
BRG encourages the use of employee cell phones as a more economical alternative to hotel phones. BRG will not reimburse employees who receive a mobile communication subsidy and the call does not result in an incremental charge to the employee's bill. BRG will reimburse you for personal phone call charges that you make during out-of-town business travel to the extent the calls are reasonable in length and frequency.

Airfare

Reservation and Ticketing
Travelers are required to select the most logical and cost-effective carrier and route by checking on-line services as well as individual carriers. You should take into account the following when booking the lowest logical airfare: specially negotiated fares; non-refundable or otherwise restricted fares; non-stop, one-stop and connecting flights; alternate airports; and Saturday night stay-over.

Travel should be booked as far in advance as possible (at least 7 days) to obtain the lowest available air, hotel, and car rental rates. You will need to provide an explanation for travel bookings that are made less than 7 days in advance of the trip.

Class of Service
BRG's authorized class of service is coach/economy. For non-domestic flights in excess of 3,000 miles, or if you are flying overnight to conduct business first thing the following day, you may choose business class. Exceptions require your manager's approval.

For client billable travel, the class of service is coach/economy except when otherwise approved by the client.

Baggage
Lost baggage is the responsibility of the airline. BRG will not reimburse for the loss of personal items while traveling on business. BRG will reimburse you for excess baggage fees only if reasonable and directly connected with the business purpose of the trip. The excess baggage must also be related to the materials or equipment necessary for the business purpose of the trip or when traveling for more than 14 days.

Upgrades
You may use upgrade coupons earned while on business or personal travel, however you are responsible for any additional cost. Additional costs incurred for a higher fare to qualify for an upgrade, premium service or check-in, and passes to airline clubs or lounges are not reimbursable.

Travel Incentive Programs
Travel incentives such as points or frequent flyer miles resulting from business travel may be retained for your personal use and you may apply accrued incentives toward upgrades as long as it does not result in a higher fare to BRG. Participation in such a program must not influence flight selection that would result in incremental cost to the Company beyond the lowest available fare. BRG will not reimburse you for membership fees tied to these programs.

Ticket Changes/Unused Airline Tickets
Pre-departure - In the event of a change in plans, nonrefundable tickets must be re-issued before the original travel date. If not, the value of the ticket may be forfeited resulting in a needless cost of the ticket. Applicable change and processing fees will be reimbursed.
Post-departure - If you need to change plans for business reasons while you are on your trip, you will need to produce a receipt for any additional cost. An email from the airline or booking agency is satisfactory documentation for reimbursement purposes. Changes must be for valid business reasons and not for convenience. Any additional costs incurred for convenience will be borne by the traveler, not BRG.
Overnight Delays - Should the airline delay or cancel a flight resulting in an unscheduled overnight stay, the traveler must attempt to secure complimentary or discounted lodging from the airline. Should none be available, the traveler should seek accommodations in compliance with this policy.
Unused Tickets - Unused Airline tickets should never be discarded or destroyed as they generally have a cash or future travel value. Unused tickets should be retained by the employee for future use and such non-use and retention should immediately be reported to the Accounting Department.

Extended Stay
If you extend a business trip to receive a significantly lower airfare, BRG will reimburse you for accommodations and meals for those additional days providing the cost does not exceed the amount saved in airfare. You must substantiate the cost savings of an extended stay by attaching a quote from the airline or on-line booking service.

Personal Travel
Personal travel in conjunction with business travel is permissible so long as:

- You inform your supervisor about your plans prior to making reservations.
- You report direct round-trip transportation to and from the city of origin as business travel and you pay for any additional travel costs that are unrelated to business travel, e.g. auto, hotel, and meal expenses.

Dependent Travel
Dependents may travel with you on a business trip provided you pay for their airfare, meals, baggage fees, any increase in hotel room rates and child care services. If BRG requests that your spouse or partner be present as part of a business function, BRG will reimburse you for that person's allowable travel expenses as outlined for the specific event.

Passports/Visas/Tourist Cards
You should contact the relevant consulate for passports, business visas, or tourist cards. Such travel documents may require additional time to obtain and should be considered when planning travel abroad. All costs associated with obtaining such documents are reimbursed if required for business travel. It is the employees responsibility to ensure all required documents are current and on hand during travel.

Ground Transportation

Car Rental or Hire
Use a rental car when it is the best or only alternative to ground transportation. Car rentals must be returned to the city of origin unless one-way rental has been approved in advance. The vehicle must be returned in the condition received an in the specified time period in order to avoid additional rental charges. In certain areas of the US, arrangements with specific rental companies have been made and you should check with local office manager.

Car Class/Size
The standard size for vehicle rentals is a mid-size (or intermediate) car. An upgrade would be acceptable when:

- Three (3) or more BRG representatives are traveling together and share the rental
- Entertaining a client
- Transporting excess baggage or bulky materials
- You need an upgrade for medical reasons

BRG will not reimburse you for upgrades for other reasons. Travelers may accept car rental upgrades only if there is no additional cost to the Company.

Pre-trip Inspection
The rental car should be inspected and you should document in writing any existing damage before leaving the rental lot.

Insurance Coverage
BRG provides liability, comprehensive and collision insurance coverage for cars rented during the course and within the scope of BRG's business. Automobile Liability coverage, Loss Damage Waiver (LDW), Collision Damage Waiver (CDW), and coverage for Physical Damage for rented vehicle should NOT be accepted and should be declined on the car rental agreement. For car rentals outside the US, please contact the Legal Department.

<u>Personal Insurance Coverage</u>
Your personal automobile insurance coverage will provide primary protection for any liability or damage arising from the use of a personal car for business purposes.

Automobile Accident Checklist
Take the following steps if you are involved in an automobile accident while on Company business:

- Seek proper medical attention if required.
- Call the local police or highway patrol if necessary. For further questions on this point, please call the Legal Department immediately.
- Report the accident to the car rental company (using the number inside the rental jacket or on the contract) or your insurance carrier if driving your personal car.
- Obtain the name, address, phone number, license plate number, and insurance information from all parties involved and complete and accident report provided by the rental company.
- Retain a copy of the accident report from the police and obtain the names and badge numbers of any law enforcement or insurance officers involved.
- Contact the Legal Department as soon as possible to complete any necessary company or insurance forms.

Refueling
Drivers are responsible for refueling the rental vehicle before returning it to avoid Car Rental Company refueling charges. The refueling charge is reimbursable with a receipt.

Fines
Vehicle code violations, traffic offenses, citations, parking fines, or any other fines you incur while traveling for business are your responsibility and will not be reimbursed.

Mileage
Except for normal commuting, you will be reimbursed at the applicable rate for your country for the mileage you accumulate while using your personal car for BRG business. For example, the reimbursement rate per mile in the U.S. is that which is stipulated yearly by the IRS. Company notices will be issued from time-to-time regarding changes in the mileage rate.

Parking and Tolls
General - You will be reimbursed for parking fees and bridge tolls incurred while conducting business on behalf of BRG. Toll charges and parking used in daily commuting are not reimbursable.

Airports/Rail - Long-term airport and rail parking is widely available and should be used whenever possible. Valet, premium, or short-term parking costs in excess of regular long-term parking rates will not be reimbursed, unless required for a business purpose. The cost of taxi or car service should be compared to the cost of parking and the lower cost alternative chosen.

Local Transportation - BRG will reimburse you for transportation to and from airports, train stations, bus depots, and other local business destinations, excepting normal commuting costs. Airport transportation services, e.g. hotel transportation shuttles and multi-passenger vehicles, should be considered when such services are available, reasonably convenient, and cost-effective.

Use of a private sedan or car service will be reimbursed only if the cost is less than or approximately equivalent to other available modes of transportation or if a valid business reason – such as the unavailability or unreliability of local taxi service – precludes the use of a more economical mode of transportation. Use of limousines will not be reimbursed.

Rail
Depending on your business destination, a train may be the best mode of transportation. You should purchase your tickets as far in advance as possible to obtain the lowest fare (at least 7

days). Rail travel should be at the lowest available fare. Business class is acceptable. In the U.S., the Acela Express is acceptable.

The policies governing baggage, recruit travel, upgrades, payment, travel incentives, ticket changes, personal travel, dependent, travel, and passports/visas/tourist cards, discussed above in connection with airfare, apply equally to rail travel.

Group Travel
For Group Travel, employees are expected to consult with their project manager and stay at the same hotel and share rental cars where appropriate.

Currency Exchange
When you travel to another country, you should convert the reimbursement amount into the currency in which you are normally paid and enter that amount into the expense report system. Be sure to note the exchange rate(s) on the expense report or receipt.

Meals

Travel Meals
Travel meals are those taken while traveling on BRG business. BRG will reimburse you up to $75.00 per day for personal travel meal costs incurred during your travel.

Business Meals
Business meals are meals taken with clients, potential clients, recruits, investors, analysts, business associates, etc., during which specific business discussions take place. Such meals may take place locally or while traveling on BRG business.

BRG generally will not reimburse you for meals taken between two or more BRG employees unless there is a compelling business reason such as scheduling conflicts necessitating a meeting during meal times, team building, recognition of an employee accomplishment, business travel, etc.

Receipts are required for all business meals and entertainment expense. In accordance with IRS guidelines, all requests for reimbursement must include the date, place, specific business purpose of the meal, persons in attendance, and business relationship. If any of this information is not provided, you will not be reimbursed or allowed to charge this against your business development account.

Overtime and weekend meals will be reimbursed under the following circumstances:

All overtime and weekend meal reimbursements, regardless of amount, require the original receipts for the meals eaten on the day the overtime was worked or the meal will not be reimbursed. An actual meal must be purchased and receipts for general grocery items will not be reimbursed. If an employee's receipt is more than the allowable amount, that employee should only claim the allowed amount on the expense report. If an employee pays for more than one person's overtime meal, that employee must identify all individuals included in the meal.

Employees are eligible for dinner reimbursement when working at least10 hours per day (not including non-working breaks, meal periods, and unapproved non-billable time) up to a maximum of $20.00.

Employees are eligible for lunch reimbursement on weekends when working at least 5 hours up to a maximum of $15.00. Employees are eligible for weekend dinner reimbursement when working at least 10 hours per day (as defined in the previous paragraph) up to a maximum of $20.00.

Tips & Gratuities
You should report tips for meals, taxi and limousines as part of the total cost of these items. Report tips for maid service, bell hops, porters, and sky caps separately.

Candidates for Employment
For those involved in arranging travel for potential employees of BRG, approval should be obtained prior to making travel arrangements for a candidate. Approval for expert and executive level candidates is made by the Manager of Corporate Development or the Chief Financial Officer. For professional staff and administrative candidates, the Office Director must approve.

Candidates should submit original receipts for reimbursement to the related Office Manager who should forward to the Accounting Department for payment processing.

Following are special rules regarding potential employee travel expenses:

Lodging will be reimbursed for up to two nights' when candidates live more than 75 miles from the interview site. When possible, lodging should be arranged for the candidate.
Transportation should be arranged for the candidate in accordance with this expense policy.
Meals for up to three separate BRG interviewers may be reimbursed for hosting a candidate. The meal limit is USD $75 per person.

Travelers with Special Needs
If travelers require accommodation beyond that outlined in this policy due to special need or circumstances, these must be approved by the project manager or supervisor prior to booking travel.

Miscellaneous Reimbursement Expenses
BRG will reimburse you for the following miscellaneous expenses incurred while on business travel:

• baggage handling/storage • office business expenses (fax, copy services, telegram/telex, etc.) • business phone calls • currency conversion fees • inoculations required for international travel • laundry (if duration of the trip exceeds 7 consecutive days		• maps • overnight delivery/postage • phone call home (once per day) • prescription medication required for international travel (not personal meds) • traveler check fees • visa/passport/consulate fees

Non-Reimbursable Expenses
BRG will not reimburse you for:

• car repairs • barbers and hairdressers • child care services • clothing or toiletry items • club dues, including airline clubs, country clubs, dinner clubs, social clubs, etc. • credit card annual fees, delinquency fees, or finance charges • frequent flyer tickets • hotel safety deposit box or safe except for a business purpose • "no show" charges for hotel or car service • Optional flight, travel, or baggage insurance • Over-the-counter medication • Parking ticket or traffic violations • Personal car routine maintenance/service • Personal entertainment, including sporting events	• loss or theft of cash advance money or airline tickets • loss or theft of personal funds or property • lost baggage • luggage or briefcases • Personal property insurance medical expenses while traveling • membership fees for any travel programs • movies and video games • pet care • reading materials including magazines, newspapers and books • saunas, massages or other spa services • shoeshine • concierge service • souvenirs or personal gifts • spouse/dependent travel • vacation – expenses related to personal days before, during or after a business trip

Expenses Reimbursement Guidelines

General Guidelines & Processes

Reimbursement
BRG will reimburse you for reasonable and customary out-of-pocket business expenses. You must request reimbursement within 90 days of incurring the expenses by entering the request into the Chrome River System. As soon as you have entered the request into Chrome River, you should print a hard copy expense report, attach necessary receipts and other documentation, obtain necessary approval, and send the fully approved and documented request to the Accounting Department for payment.

Reimbursement will be made via payroll.[1]

[1] Expense reports received by the 1st of the month will be reimbursed on the 15th with payroll. Expenses reports received by the 15th of the month will be reimbursed with the end of the month payroll. If these dates fall on a holiday or weekend, expense reports must be submitted by the first business day prior to the 1st or 15th to meet the payroll deadline.

Approval

You must obtain approval as follows:

- *Non-billable Expenses*: All non-billable expenses – regardless of the amount – require approval from the related authorized person: Office Manager, Office Director, Recruiter, Executive Director, Legal Counsel, Controller or Chief Financial Officer. You may email to the approver a PDF of your expenses report and relevant receipts, if that would be more convenient than inter-office mail.
- *Billable Expenses*: Client billable expenses equal to or greater than $500 require the case manager's prior approval. Expenses under $500 do not require advance approval. You are responsible for ensuring that Accounting receives your expense report.
- *Business Development*: Expert's requests for reimbursement of business development (BD) expenses are subject to the Accounting Department's review and approval and must be in accordance with IRS guidelines (www.irs.gov) and BRG's Travel and Expense Policy. When personnel other than experts charge costs to an expert's business development account, the expert's approval is required.

Approvers are responsible for ensuring that expenses are appropriate as well as adequately documented and described. The Accounting Department is responsible for auditing expense reports for policy compliance. Expenses that are inappropriate, insufficiently documented, or otherwise outside the bounds of compliance will not be reimbursed. Should non-compliant expenses be paid by BRG, the employee will be required to reimburse the Company. Should an employee demonstrate a pattern of failure to follow policy, the Accounting Department any require the employee to obtain approval before incurring reimbursable expenses.

The following information is required for expense reimbursement:

- The proper matter code, regardless of whether the expense is billable or non-billable in nature.
- An adequate description of the reasonable and necessary business purpose of the expense including, if applicable, the date(s) of the trip or event. The description should be sufficiently complete as to allow the approver and any subsequent reviewer to confirm the validity of the expenses without further inquiry. Client-related and BRG group meals require a clear business purpose and a list of attendees.

Original receipts are required where expenses are greater than or equal to $25, unless a client's engagement requires a lower threshold. If you misplace the receipt, you should request a duplicate from the vendor. Only by exception will the Accounting Department approve request for reimbursement of un-documented expenses.

Notes:

No individual can approve an invoice or disbursement request of which he/she is the payee of the disbursement

Matter/Client specific equipment/software or other capital expenditure purchases require Case Manager or Expert approval in addition to any above.