



Maple Leaf Foods Supplier Expense Reimbursement Guideline

OVERVIEW AND EXPECTATIONS

The purpose of the Maple Leaf Foods Supplier Expense Reimbursement Guideline is to provide our Suppliers, their employees, agents, or subcontractors with guidance related to travel and expenses that can be incurred when providing goods or services to Maple Leaf Foods or its affiliates. To be reimbursable, expenses must conform to these guidelines and be pre-approved by Maple Leaf Foods prior to incurring the expense. Maple Leaf Foods reserves the right to not reimburse an expense that is not in line with the guidelines outlined in this document.

SCOPE

This guideline sets forth the general rules related to reimbursable expenses of an approved Maple Leaf Foods Supplier. This Expense Reimbursement Guideline may be updated from time to time at Maple Leaf Foods sole discretion.

GENERAL CONSIDERATIONS

In the event there are valid business reasons to incur expenses not otherwise reimbursable under these guidelines, such expenses may be reimbursed with Maple Leaf Foods approval. It is expected that the Supplier will review unusual circumstances with Maple Leaf Foods in advance.

Maple Leaf Foods will be billed actual expense without markup. All expenses will be preauthorized by Maple Leaf Foods prior to spend occurring. Upon request / invoice for reimbursement the Supplier will provide an itemized list of expenses, including receipts. Travel time will not be charged to Maple Leaf Foods.

SUPPLIER RESPONSIBILITIES

- a) Suppliers are responsible for complying with the Supplier Expense Reimbursement Guideline and all the details herein.
- b) Suppliers are responsible for obtaining Maple Leaf Foods' prior written approval for any expenses for which reimbursement will be sought from Maple Leaf Foods as further detailed in this Guideline.
- c) Suppliers will work to minimize all costs and ensure expenses are reasonable.

REIMBURSEABLE EXPENSES

Only the following expense types can be considered for reimbursement under this Guideline including approved travel supporting Maple Leaf business as defined in our mutual contract. These expenses will pre-approved and will focus solely on the following items:

- Economy Class Airfare and surface transportation
- Car rental or Personal Automobile mileage reimbursement at approved (CRA / IRS)¹ rates
- Gratuities / Tips (Reasonable and Customary in the Location)
- Hotel / Lodging
- Meal purchases, including Gratuities, are reimbursable up to the daily per diem rate of \$75 CAD for Canadian travel and \$75 USD for US travel
- Parking Fees

EXPENSE EXCEPTIONS

All exceptions and deviations from this Expense Guideline will only be considered by Maple Leaf Foods for reimbursement if Supplier ensures they are specifically approved in advance in writing by Maple Leaf Foods with Supplier obtaining and presenting all required documentation.

¹ CRA – Canada Revenue Agency, IRA – Internal Revenue Service (USA)