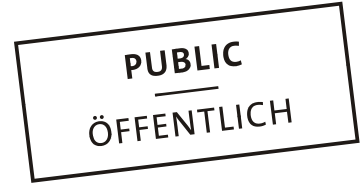




Information sheet on travel expenses paid by the General Procurement division



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1 Purpose and area of application

This information sheet on travel expenses is intended to aid third-party companies when booking, undertaking and invoicing travel undertaken on behalf of the MAN Group. Any travel expenses actually incurred while travelling within the framework of commissioned work is reimbursed upon provision of receipts. The principle of sound financial management applies.

2 Applications for and approval of business travel

Business travel must be applied for and agreed with the head of the relevant responsible specialist division.

3 Travel bookings

Travel bookings must be made via the Hogg Robinson Group (HRG, opening hours: 8am-6pm) at the following locations:

Augsburg Travel Agency, Tel. +49 (0)821 322 2511
Fax +49 (0)821 322 6240
agb.man@hrgworldwide.com

Oberhausen Travel Agency, Tel. +49 (0)208 692 4511
Fax +49 (0)208 692 4520
obh_man.fidi@hrgworldwide.com

3.1 Air travel

When selecting the applicable flight class, the rule is that economy class tickets should be chosen for part journeys lasting up to 4 hours. Business class tickets are permissible for part journeys lasting longer than 4 hours.

3.2 Rail travel

In general, the cost of second class travel (in accordance with European standards) is reimbursed. First class travel is permissible for journeys lasting more than 2 hours.

3.3 Rental cars

Compact vehicles (e.g. VW Golf) should be hired. Where more than two people are travelling together, a mid-range vehicle (e.g. VW Passat) may be hired.

4 Private cars

If private cars are used, a mileage allowance of €0.30 per driven kilometre is paid.

5 Subsistence allowance

Additional subsistence costs when travelling are covered by the daily subsistence allowance.

5.1 Domestic travel

5.1.1 One-day business trips without overnight accommodation: Business trips lasting up to 8 hours are not remunerated. If trips last for more than 8 hours, a subsistence allowance of €12 is paid.

5.1.2 Multi-day business trips with overnight accommodation: The arrival and departure days (without checking the duration of the absence) are each remunerated at €12. If trips last for more than 24 hours, a subsistence allowance of €24 is paid for every full working day, not including the arrival and departure dates.

5.1.3 Alternative

The subsistence allowance can also be replaced by an agreed daily allowance.

5.2 International travel

When travelling abroad, the subsistence allowance does not apply because it is included in the agreed daily allowances.



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6 Free meals

6.1 Domestic travel

Should business travel within Germany include free meals provided by MAN, the subsistence allowance is reduced by 20% for every breakfast and 40% for every lunch or dinner respectively.

If a daily allowance is agreed, it is reduced by 20% at the highest expenses rate for Germany for every breakfast provided, and by 40% at the highest expenses rate for Germany for every lunch or dinner provided.

6.2 International travel

If a daily allowance is agreed with MAN for international travel, this daily allowance is reduced by 20% at the highest expenses rate for the relevant country for every breakfast provided and by 40% at the highest expenses rate for that country for every lunch or dinner provided.

7 Miscellaneous

7.1 Auxiliary travel expenses

The auxiliary travel expenses qualifying for reimbursement are the fees paid for car parking, garage and street-parking during business travel.

7.2 Private travel

Private travel in conjunction with business travel is not permitted.

7.3 Original receipts

All claimed expenses must be justified with a receipt. Only original receipts are accepted and recognised as proof of expenditure.

7.4 Invoicing

Only third-party companies are entitled to deduct the value-added tax on invoices from other service providers, e.g. hotel bills, travel expenses, etc. For this reason, third-party companies apply for the reimbursement of VAT themselves on behalf of their employees or pay it as deductible input tax. For this reason, employees of third-party companies should have hotel bills made out to their employer. The employer then requires original receipts to have the VAT reimbursed.

It then invoices MAN for the travel expenses it incurred while providing its services, adding VAT at the applicable rate. If a supplier cannot apply for reimbursement of paid VAT (e.g. in the case of hotel bills in some EU countries or in third-party countries), gross amounts (where necessary plus VAT at the German rate) will be accepted and reimbursed accordingly.