REGENERON
SCIENCE TO MEDICINE

POLICY NAME:

652-Non-Employees (Contractors/Candidates/Healthcare Professionals HCP's) Travel Policy

Effective Date: 03JUL2018 Revised Date: 15AUG2023 Contact: Bruce Miller

TABLE OF CONTENTS

Topics	Page
1. Purpose	2
2. Scope	2
3. Definitions	2
4. Guidelines	2
5. Travel Booking Guidelines for Non-Employees	3
6. Travel Policy Guidelines for Non-Employees	4
7. Appendix A: US Job Candidate Travel & Expense Policy	5
8. Acknowledgement of Job Candidate Travel Reimbursement Policy	9
9. Forms	10
10. Appendix B: HCP Travel & Expense Policy	11
11. Invoice Worksheet	16
12. Appendix C: India Non-Employee Travel & Expense Policy	17

Regeneron - Internal Use Only

1. PURPOSE

To provide guidance for booking travel and reimbursable expenses authorized while traveling on behalf of Regeneron, requirements, and processes for submission.

2. SCOPE

This policy document applies to all Regeneron (REGN) non-employees that Regeneron pays travel costs. Regional and/or Site Heads may impose more restrictive, but never more lenient, guidelines described in this document. Any policy variations must be communicated to Regeneron Travel for inclusion as an addendum to this policy before travel is booked. (See RON Travel Page for contacts.)

3. DEFINITIONS

Non-employee travelers are defined as Staff Augmentation, External Consultants, Managed Services Resources, Independent Advisors, Co-op Students, Interns, Collaboration Partners, Healthcare Professionals (HCP's), Speakers, Candidates, Contractors, Vendors, etc.

4. GUIDELINES

4.1 For non-employees "Contractors/Vendors" also defined as "Consultants or Managed Services Resources" traveling under a negotiated Master Services Agreement/ Statement of Work/other Service Agreements where travel expenses are a PO pass through, must follow the REGN Travel Policy Guidelines shown in the summary on page 3.

- Contractor travel that is reimbursed by Regeneron is not required to use Regeneron travel services from CWT. Contractors may impose more restrictive, but never more lenient guidelines described in this document. Contractors must use REGN's preferred hotels and leverage REGN negotiated rates.

4.2 For "Candidate" non-employee travel reimbursement policy see Appendix A for details of authorized expenses, approvals, and reimbursement procedures.

- Candidate travel must be booked directly with Carlson Wagonlit Travel (CWT), REGN's travel management company.
- Candidate reimbursements must be submitted to the TA Coordinator for review and approval.

4.3 For "HCP" non-employee reimbursements policy see Appendix B for details of authorized expenses, approvals, and reimbursement procedures.

4.4 For non-employees in India incurring expenses and claiming reimbursement, see Appendix C.

4.5 Any changes or cancellations must be made through CWT to manage the itinerary and ensure continuity of care during travel.

4.6 CWT is available 24/7 to assist with travel disruptions. Normal travel needs should be booked or changed during normal business hours.

Regeneron - Internal Use Only

5. TRAVEL BOOKING GUIDELINES FOR NON-EMPLOYEES

All travel arrangements should be made as far in advance as possible to secure most favorable pricing and itinerary.

5.1 When booking through CWT for Candidate travel where REGN is directly booking and paying travel–

- REGN employee "Requestor" must fill out the Job Candidate Travel Request Form (Appendix A) on behalf of Non-Employee traveler and emailed to CWT.
- CWT will respond with a Reference ID# that the REGN Requestor should email to candidate.
- The REGN requestor must indicate on the form the form of payment to be used to secure reservations.

    - Candidates must call CWT to book travel and provide the Reference ID# to the CWT counselor. All calls to CWT must be made between – 8:00 a.m. to 7:00 p.m. ET.

5.2 If booking through CWT when attending a REGN Meeting –

- The REGN Meeting Planner will provide form of payment instructions to CWT for airfare.
- A REGN Meeting Planner will provide instructions, via a meeting invitation, about how to book travel through CWT.

5.3 Expensing Guidelines for Non-Employee Travelers

5.3.1 If travel expenses are **paid with a REGN charge card** –

- Travel Itinerary will show cost of air ticket and associated fees and be reflected in Concur Expense. REGN cardholder will reconcile and submit all expenses through Concur Expense.

5.3.2 If travel expenses are **paid with Traveler's credit card** –

- With authorization, all allowable expenses NOT covered by a REGN charge card will be paid by the traveler and submitted for reimbursement.
- ALL allowable expense items must be entered on separate lines on the Non-Employee Expense Reimbursement Form.
- Detailed receipts must be attached for ALL line items.
- The department contact will review non-employee expense reports and approve allowable expenses. Non-allowable expenses will not be reimbursed.

Regeneron - Internal Use Only

REGENERON TRAVEL POLICY GUIDELINES

NON-EMPLOYEES

Non-Employees follow Employee policies unless otherwise indicated.
Policies apply to Non-Employees based both in U.S. and Non-U.S location

Manager approvals can be more stringent than these guidelines, but never more lenient.

Non-Employee travel must be booked over the phone with CWT. Non-Employee Travel Request form required for all Non-Employee travelers.
Email form to CWT: Regeneron.us@contactcwt.com

Policy Type	General Non-Employee	HCP's
AIR - CLASS OF SERVICE	- *Pertains to a single flight segment, not total flight time.* - *Always book non-refundable tickets.* - *Exceptions must be approved by SVP.*	
Air Travel under 5.5 hours	Economy	Economy Over $1000 or local currency equivalent requires written approval
Air Travel over 5.5 hours	Business (with VP approval prior to travel subject to local country regulations) Over $6000 or local currency equivalent requires written approval	Business (with VP approval prior to travel subject to local country regulations) Over $6000 or local currency equivalent requires written approval
AIR - MAX FLY	Not included in Max Fly count	
TRAIN/RAIL		
Amtrak	- Coach - Business class if over 5.5 hours	- Coach - Business class if over 5.5 hours
Acela	Business	Business
International Rail	First	First
HOTEL/LODGING *Upgrades permitted only if at no extra cost to REGN*	Standard Room	Standard Room
CAR RENTAL *Must have pre-approval to rent a car.*	Intermediate	Intermediate
CAR SERVICE	Use taxi or shuttle. If necessary, book with REGN preferred suppliers for negotiated rates.	CWT will book with REGN preferred suppliers.
MEALS Personal Meals when traveling *Calculate foreign currency equivalent of US$.*	$100/day or € equivalent	Regeneron will only reimburse HCPs for meals incurred in connection with performance of the services, up to an amount in compliance with local and regional laws, regulations, and industry guidelines. Please contact the Regeneron Sponsor for further details to refer to the appropriate ABAC Individual Country Profile
FORM OF PAYMENT	Non-Employee may provide his/her own credit card. OR Admin card may be used for Air/Train, Hotel, Car Service.	
RECEIPTS	Required for all expenses.	

Regeneron - Internal Use Only

APPENDIX A

U.S. Job Candidate Travel & Reimbursement Policy

These guidelines apply to job candidates who are traveling to Regeneron sites and outline established procedures when incurring travel expenses while interviewing with Regeneron.

1. CANDIDATES TRAVELING BY GROUND TRANSPORTATION (ONE DAY TRIP)

Job Candidates who are traveling by automobile or public transportation for a one-day interview **(no overnight accommodations required by Regeneron)**, to a Regeneron site will be eligible to receive transportation reimbursement as described below. *Meals and/or other expenses will not be reimbursed*.

2. AUTOMOBILE MILEAGE REIMBURSEMENT - MILEAGE IS COVERED AT THE STANDARD RATE

- Less than 100 miles round trip = $0 reimbursement
- 101 or more miles round trip = reimbursement at the current IRS rate.

Public Transportation Reimbursement - Ticket costs (minimum of $50.00), supported by receipts.

*Direct costs for car rental and/or driver services such as Lyft, Uber, etc. are ***not*** reimbursable expenses. Candidates may submit for miles traveled as described above.

3. SUBMISSION OF CANDIDATE EXPENSES

All expense forms must be submitted via email to the Talent Acquisition Coordinator. Candidates must complete the Candidate Expense Reimbursement Form and submit along with the signed Job Candidate Travel Reimbursement Policy Acknowledgement. All expenses must be submitted within **30 days** of the expense being incurred, along with scanned copies of all original receipts for public transportation, and mileage detail (please include a copy of map/mileage count from any online mapping tool to support your mileage calculation). **Expenses submitted after 30 days of being incurred are not eligible for reimbursement.**

4. CANDIDATES TRAVELING BY AIR OR REQUIRED TO STAY OVERNIGHT

4.1 Candidate Responsibilities

- Candidates are responsible for complying with this policy.
  Regeneron assumes no obligation to reimburse candidates for expenses that are not in compliance with this guideline.

Regeneron - Internal Use Only

4.2 General Provisions

- All candidates must obtain approval for all travel and expenses from Talent Acquisition in order to receive reimbursement.
- Candidates are to make their own travel arrangements and must utilize Regeneron's designated travel management company, Carlson Wagonlit Travel (CWT), by calling 314-513-0674.
- All travel arrangements should be made as far in advance as possible to secure the best ticket price.
- Regeneron directly covers the cost of airfare, hotel (room rate & tax), car services and car rentals (pre-approved by Talent Acquisition Leadership)
- Candidates are responsible for payment of all expenses not paid directly by Regeneron (refer to Section 8, Non-reimbursable items).

4.3 Air Travel

- All air travel seating should be booked as non-refundable in economy/coach class unless otherwise agreed.

4.4 Emergency / En-Route Changes

- Candidates may use the Carlson Wagonlit Travel (CWT) afterhours emergency travel phone number, **for emergencies only**, from 7:00 pm to 8:30 am EST. Any change requests requiring additional charges must have authorization.

Carlson Wagonlit Travel (CWT) –
Phone Number: 314-513-0674

4.5 Hotel Expenses

- Candidates are required to book hotel reservations through Carlson Wagonlit Travel (CWT) and present a valid credit card upon check-in at hotels to cover non reimbursable incidentals (refer to Section 8 Non-reimbursable items).

- Candidates are required to select standard rooms at Regeneron preferred hotels confirmed by Carlson Wagonlit Travel (CWT). They should request the Regeneron corporate rate with the hotel.

- Internet access expenses are reimbursable and should be included in the Hotel itemized receipt provided for reimbursement.

4.6 Ground Transportation Expenses

- Each traveler should consider and use the appropriate means of ground transportation which makes most economical sense. Taxis and airport/hotel shuttles should be utilized for short distances and whenever available.

4.7 Parking fees at airport facilities, taxi fares: home to/from airport, airport to

Regeneron - Internal Use Only

hotel, airport to Regeneron facilities and miscellaneous gratuities (up to 20%) will be reimbursed.

4.8 Rental Vehicles

- Candidates may only rent a vehicle if they have received **pre-approval** from their Talent Acquisition Coordinator.
- Rental cars must be a standard or economy class vehicle.
- Car rentals will be booked through Carlson Wagonlit Travel (CWT).
- Vehicles must be returned with the appropriate amount of fuel to avoid any fuel surcharges.
- Fuel expense receipts for rental vehicles should be included on the same expense report as the actual charge for the rental.

4.9 Taxi/Car Service

- Car service can be booked directly through Carlson Wagonlit Travel (CWT).
- **Cancellations** - you are responsible to cancel your car service directly with the car service company. All cancellations should be made at least two hours before the scheduled pick-up. If the service is not cancelled, Regeneron will be charged a late cancellation fee which you, as a requestor, may be responsible for.

4.10 Personal Meal Expenses

- Candidates will be reimbursed for personal meal expenses according to actual and reasonable costs, not to exceed a daily amount of $70 and may not include alcohol. **Itemized Receipts are required for reimbursement.**

4.11 Submission of Expenses for Reimbursement for overnight stays

- Candidates must sign the Job Candidate Travel Reimbursement Form (see attached) and submit their Candidate Expense Reimbursement Form within 30 days of the expense being incurred, along with scanned copies of original receipts for all expenses, to their Talent Acquisition Coordinator.
- Itemized receipts for all expenses are required.
- Payments will be issued within 30 business days of receipt. Payment will be mailed to the physical street or P.O. address indicated on the form. If you prefer payment by ACH (bank transfer) your bank information will be required in the form of a voided check.

Expense reports submitted after 30 days of being incurred are not eligible for reimbursement.

Regeneron - Internal Use Only

4.12 Non-Reimbursable Items

REGN will only reimburse for normal allowable expenses. The following list are examples of non-allowable expenses that are not reimbursable (but are not limited to):

- Airline upgrades
- Alcohol or mini-bar charges
- Baby-sitting and childcare
- Barber, hair stylist, manicurist and other grooming costs
- Checked luggage fees/charges Clothing
- Extended Stays
- Family / partner accompanying traveler (unless pre-approved by Talent Acquisition Leadership)
- Hotel upgrades
- Laundry or dry-cleaning charges
- Lost or stolen personal property while on business
- Massage and other spa charges
- Magazines or newspapers
- Medications
- Personal entertainment during travel including:
  - Movie, videos or DVD rentals in hotel room
  - Earphones in flight
- Personal trip insurance, including but not limited to, air travel insurance
- Phones or phone usage
- Recreational or entertainment activities including, but not limited to, theatre, personal amusements, side trips, tours and transportation while on trips
- Repairs, maintenance and car wash for owned or rented vehicles
- Supplemental rental automobile insurance
- Shoe shines
- Toiletries
- Traffic fines, speeding and parking tickets or court costs

All questions regarding this policy should be directed to the Talent Acquisition Coordinator.

Regeneron - Internal Use Only

Acknowledgement of Job Candidate Travel Reimbursement Policy

Please return with completed Candidate Reimbursement Form

Our travel agency has been instructed that under no circumstances is a ticket to be issued for non-employee travel without the agency having received a completed approved travel request form.

I acknowledge that I have received and read the Regeneron Pharmaceuticals Inc. US Job Candidate Travel Policy and accept the provisions of the policy including the reimbursement calculation of my candidate expenses. I understand that I am to submit my candidate expenses within 30 days of my interview date for reimbursement and will attach receipts/ invoices to support my claim.

By signing below, I acknowledge the Job Candidate Travel Reimbursement Policy and accept reimbursement as per Regeneron guidelines.

_____

Candidate Name (Please Print)

_____

Candidate Signature

_____

Date

Regeneron - Internal Use Only

FORMS

TRAVEL REQUEST FORMS
• Non-Employee Travel Request Form (GLOBAL) • HCP Non-Employee Travel Request Form *(must be completed by a US-based Regeneron employee)* • Job Candidates - please reach out to your Talent Acquisition Coordinator to complete your travel requirements.

EXPENSE REIMBURSEMENT FORMS	
United States	• Job Candidate Expense Reimbursement Form (US)
India	• Reference guide for completing Candidate Expense form (India) • Non-Employee Expense Reimbursement Form (India)
Ireland	• Reference guide for completing Candidate Expense form (Ireland) • Non-Employee Expense Reimbursement Form (Ireland)
UK	• Reference guide for completing Candidate Expense form (UK) • Non-Employee Expense Reimbursement Form (UK)

Regeneron - Internal Use Only

APPENDIX B

HCP Travel & Expense Policy

1. GENERAL PROVISIONS

1.1 Healthcare Professional ("HCP"): A healthcare professional whose services are retained to provide bona fide consulting, speaking or other services otherwise not available through Regeneron employees and based on their relevant expertise, education, knowledge and experience.

1.2 Provided these expenses are in compliance with the policy requirements established by Regeneron and in compliance with local and regional laws, regulations, and industry guidelines, Regeneron may reimburse HCPs for expenses incurred for meals, lodging and transportation. The expenses must be reasonable, modest and always in connection with a legitimate business purpose (i.e., in connection with the services provided by the HCP). Please refer to your local Regeneron contact person to ensure compliance with country-specific requirements.

1.3 All HCPs must obtain prior written approval of expenses from Regeneron in order to receive reimbursement. If prior approval is not received, reimbursement will not be made. Additionally, if Regeneron is managing travel, transportation, or meals associated with the consulting activity or event, HCP must accept and use the pre-arranged services and meals. Separate reimbursement will not be permitted for travel, transportation, or meals that have been pre-arranged by Regeneron as part of the event or activity.

1.4 HCPs must submit appropriate documentary evidence of the costs having been incurred, such as a detailed invoice and corresponding receipts for services and expenses.

- All travel arrangements for HCPs should be made as far in advance as possible to secure most favorable pricing and itinerary.
- HCPs must utilize the Regeneron's designated travel management company unless approval is received to arrange travel directly: An Authorization Form must be submitted to Regeneron's travel management company CWT prior to booking travel arrangements. Please reach out to your respective Regeneron contact person to coordinate the bookings with Regeneron's travel management company, CWT
- Carlson Wagonlit Travel (CWT)
- Dedicated phone number for REGN travelers +1-314-513-0674. Calls must be placed during business hours of 8:00am-7:00pm ET.
- ID Code: 4URI

Regeneron - Internal Use Only

- Calls will auto-roll to CWT Emergency Service if you need help while traveling or within 72 hours prior to departure.
- Use of HCPs personal credit cards or cash is required for any incidental expenses such as taxi fares, tolls and parking fees. Incidental expenses cannot be paid for by Regeneron employees.

1.5 It is the responsibility of the Regeneron Sponsor to control and monitor (including respective documentation) that the following prerequisites are met prior confirming reimbursement requests of HCPs.

2. AIRLINE/RAIL TRAVEL

2.1 **For air travel under 5.5 hours:** seating should be booked in economy/coach class. Airfares exceeding $1,000.00 or the local currency equivalent, will require prior written approval from Regeneron.

For air travel over 5.5 hours: For non-employees and HCPs, Business Class may be available subject to VP approval prior to travel and local country regulations, where applicable – not to exceed $6,000 or local currency equivalent (without prior written approval from Regeneron). Please contact the Regeneron Sponsor for further details to refer to the appropriate ABAC Individual Country Profile.

If HCP's conducting work for Regeneron while attending a congress/convention, only airfare change fees and additional hotel nights are reimbursable if travel arrangements need to be changed to accommodate the Regeneron meeting.

If a non-refundable ticket is unused, the ticket will be stored in Regeneron's travel management company, CWT's system, and must be applied to future Regeneron travel and cannot be used for personal travel. HCP should contact Regeneron's travel management company, CWT, when rescheduling flights using an unused ticket.

- If traveling over a weekend to secure a lower airfare, Regeneron may reimburse the extended stay expenses, provided the costs do not exceed the airfare savings gained by a Saturday night stay.
- Unless otherwise approved by Corporate Compliance, Regeneron will schedule HCP travel based solely on the required anticipated dates for HCPs attendance at the Regeneron event, meeting or scientific congress. Regeneron does not schedule travel for HCPs to accommodate their personal travel plans and activities.
- Rail Travel - Amtrak Coach, Acela Business Class and International First Class is permitted.
- A change to an air or train ticket once booked may only be made with prior written approval of Regeneron.

2.2 For Ex U.S.: HCP shall select the most cost-effective travel connection that - subject to the necessary accommodations - is located in close temporal association the event (beginning and end); only this is recoverable.

Regeneron - Internal Use Only

Regeneron will reimburse:

- Rail tickets (first-class).
- Flight tickets at economy rates for a flight duration up to five and a half (5.5) hours.
- Flight tickets at business class rates for a flight duration of more than five and a half (5.5) hours may be available subject to VP approval prior to travel and local country regulations, where applicable – not to exceed $6,000 or local currency equivalent (without prior written approval from Regeneron).

3. GROUND TRANSPORTATION

3.1 The preferred options for ground transportation are personal vehicle, taxi or rental car.

3.2 Regeneron will reimburse only expenses for ground transportation on the basis of the flat rates applicable under the currently effective tax law incurred in connection with the performance of services by HCP. An amount exceeding the amount of the tax-deductible kilometer rate for each kilometer requires prior written approval.

3.3 Only for U.S.: If the above options are not feasible, car service is permitted to and from an airport or train station to the location of the consultant meeting up to a maximum of $250.00 (one way) or for trips where cost of car service is equal to or less than the cost of air or train travel plus ground transport to consultant meeting location up to a maximum of $1,000.00 (round trip). Longer distance car service may be used when convenience and business rational justifies the additional cost upon prior written approval of Regeneron.

- Vehicle Rentals require pre-approval from Regeneron and will be arranged by CWT. A standard vehicle should be utilized unless there is compelling business rational for a larger vehicle.
- Use of Personal Vehicle - Regeneron will provide mileage reimbursement to HCPs driving their own vehicles for business use to and from the airport and for business meetings. Tolls and parking will be reimbursed and mileage will be reimbursed at the current rate published by the Internal Revenue Service (IRS). Gas is included in the mileage allowance and should not be expensed separately.

4. HOTEL ACCOMMODATIONS

4.1 Regeneron may pay for the reasonable lodging and accommodation of HCPs.

4.2 HCPs traveling on Regeneron business may select standard rooms at Regeneron approved/preferred business and conference hotels or other corporate level hotels (e.g., Marriot, Hilton) considered the appropriate local country standard. Stays at luxury hotels such as the Ritz Carlton or Four Seasons hotels or at resorts or spas are not permitted and will not be reimbursed. Hotel reservations should be made through Regeneron's travel management company.

Regeneron - Internal Use Only

4.3 If HCPs conduct work for Regeneron while attending a congress/convention, only airfare change fees and additional hotel nights are reimbursable if travel arrangements need to be changed to accommodate the Regeneron meeting.

4.4 Regeneron will not pay for extra nights lodging unless there are extraordinary objective circumstances (e.g., an extended stay is unavoidable due to flight restrictions). Costs for overnight stays in business and conference hotels the day before the event are eligible only if the departure would be (leaving one's home) earlier than 6 am the day of the event. Costs for the night after an event are eligible only if the departure of HCP - would exceed 14 hours from departure at home or from the start of the event if HCP arrived the day before. The Regeneron Sponsor is responsible to ensure that these requirements and conditions are met.

5. MEALS AND OTHER EXPENSES (ALL RECEIPTS MUST BE ITEMIZED)

5.1 For U.S.: Regeneron will reimburse HCPs for reasonable individual meal expenditures, other than for meals provided during the engagement, up to $70.00 per day.

5.2 For Ex U.S.: Regeneron will only reimburse HCPs for meals incurred in connection with performance of the services by HCP, up to an amount in compliance with local and regional laws, regulations, and industry guidelines.

5.3 Meals will only be reimbursed when incurred during the meeting timeframe when meal is not provided by Regeneron and reasonable travel time to/from the meeting.

6. OTHER EXPENSES

Other reasonable expenses incurred by HCPs in performance of the services for Regeneron may be reimbursed. Reasonable expenses include, but are not limited to:

- Hotel internet
- Taxi fares
- Airline baggage fees (one bag each way)
- Airline seat selection fees (up to a maximum of $30.00 per flight)
- Alcoholic beverage* consumed with dinner only for HCP's (no more than two alcoholic beverages per HCP. On a local level, stricter requirements may apply.)
- Hotels charges –If not paid directly by Regeneron, please provide a fully paid hotel bill showing a zero-balance due, where applicable

**NOTE: These costs are included as part of the daily meal allowance.- see Section 5 above.*

7. SUBMISSION OF EXPENSES FOR REIMBURSEMENT

7.1 HCPs must submit a detailed invoice for each engagement, and submit it, along with scanned copies of original itemized receipts for all expenses to Regeneron sponsor and copy: hcp_contracting@regeneron.com.

Regeneron - Internal Use Only

- Invoices must be submitted within 30 days of the expenses being incurred
- Any incomplete invoices or out-of-policy may delay processing and payment
- Out of Pocket Expenses will only be reimbursed when incurred during the meeting timeframe and reasonable travel to/from the meeting

8. NON-REIMBURSABLE EXPENSES

The following list identifies types of expenses that are **not** reimbursable but is not all inclusive:

- Any personal trip insurance, including, but not limited to, air travel insurance
- Personal entertainment during travel (i.e. airline headsets, movies, sporting events)
- Purchase of baggage or clothing
- Recreational or entertainment activities, including, but not limited to, theatre, personal amusements, side trips, tours and transportation while on trips
- Personal reading material or services
- In-room hotel movies
- Babysitting fees
- Pet-sitting fees
- Gifts
- Donations
- Recognition awards or gifts
- Training costs, unless approved in advance by Regeneron
- Traffic fines
- Repairs, maintenance, and car wash for owned or rented vehicles
- Lost or stolen personal property while on business
- Personal medical expenses
- Toiletries
- Any expenses attributable to an accompanying spouse or companion

9. ADDITIONAL NATIONAL REQUIREMENTS

9.1 A number of jurisdictions impose additional restrictions that apply for interactions with HCPs and which may also have implications on the reimbursement of expenses. Such restrictions may include but are not limited to approvals/notifications of employers or national authorities. The reimbursement of expenses must at all times comply with these national requirements. Where necessary under applicable national requirements and for the individual HCP, respective documentation is to be provided to Regeneron prior to reimbursing any expenses.

9.2 In some jurisdictions, transparency laws and standards may require the public disclosure of certain payments and other “transfers of value” provided to HCPs. In these cases, locally applicable procedures to fulfill any information and, as the case may be, consent requirements will be followed.

***NOTE: Questions regarding this Policy should be directed to the sponsoring Regeneron Manager.**

Regeneron - Internal Use Only

REGENERON
SCIENCE TO MEDICINE

INVOICE WORKSHEET

REGN CONSULTANT NAME & ADDRESS

INVOICE #:
Activity / NAF #:
INVOICE DATE:
Cost Center:
Purchase Order #:

Phone: ( )
Email:

HONORARIUM				
DATE	**DESCRIPTION OF SERVICES**	**Hr Rate**	**HOURS**	**AMOUNT**
		$ -	0.00	-
			Total	**$0.00**

TRAVEL & EXPENSES**				
DATE	**EXPENSE DETAILS** (Hotel/Airfare/Meals)		**Unit Cost**	**AMOUNT**
	Travel Time Compensation - As per contract	**As PER REGN Contract**		
			Total T&E	**$0.00**
			TOTAL DUE (Consulting Services/Travel Time/T & E)	**$0.00**

****Please complete this form and return it to your Regeneron Business Contact. Please note that all expenses submitted must be in accordance with Regeneron's Travel and Expense Policy for HCPs, and all transactions must be accompanied by itemized receipts.**

Sign & Date: _____

IMPORTANT: Please provide payment details below.

Select Payment Option: □ **ACH (For US Payees Only)** □ **Wire Transfer (For Foreign Payees Only)** □ **Check**

NAME & ADDRESS

See wire instructions on file

Place of Service (For Foreign Payees Only)

Regeneron - Internal Use Only

REGENERON
SCIENCE TO MEDICINE

APPENDIX C

INDIA

INDIA - GENERAL GUIDELINES

- All bookings for travel should be made through CWT or any other travel management company as specifically mentioned in the Policy. Non-employees must seek prior written approval from REGN before making any bookings.
- The expenses must be wholly and exclusively incurred for the purposes of rendering services to REGN.
- The invoice/ receipt/ supporting documents for the expenses incurred must be obtained in the name of REGN and submitted along with the Expense Reimbursement Declaration Form.
- Any expenses which are personal in nature are not reasonable will not be reimbursed by REGN. Further, if REGN determines that expenses submitted for reimbursements are unreasonable, the expenses will be reimbursed up to a reasonable amount. REGN has the full discretionary authority to determine the reasonableness of expense requests within the local market submitted by non-employees. Any excess portion determined to be an unreasonable expense will not be paid.
- To the extent applicable, REGN may withhold taxes as per India tax rules.

INDIA - AIRLINE & RAIL TRAVEL

- Airfare: In case of travel booking undertaken outside of an approved travel management company, it is to be noted that shortest route to destination should be booked in economy class of travel only. The bookings must be carried out well in advance such that the fare is reasonable for the distance covered. The boarding pass and ticket copy of travel undertaken must be furnished for substantiation purposes.
- Train: Air-conditioned first class or second-class reservations should be undertaken for short distance travels. The reservation or ticket issued by the Indian Railways must be furnished for substantiation purposes.
- Any upgrade, change in the dates of travel or cancellation once booking is complete, may be made only with the prior written approval by REGN.

INDIA - GROUND TRANSPORTATION

- The preferred option for ground transportation is to hire a taxi or use application-based cabs, for example, Ola and Uber. For rented cars, invoice/ receipt obtained in the name of REGN should be attached along with the reimbursement form.
- In case of usage of own vehicle, a declaration stating the business reasons of the travel, date of travel, distance travelled (start, end point, total kms. travelled), type of vehicle used (two-wheeler or four-wheeler) etc. should be submitted. REGN will reimburse the mileage/kilometers at a rate prescribed by Indian authorities.

Regeneron - Internal Use Only

INDIA - HOTEL ACCOMMODATION

- Hotels selected should be those that are well-established, reasonable in price, and conveniently located in relation to the office location of REGN. It is encouraged to book a standard/ deluxe room at the choice of hotel well in advance of their travel to ensure the lowest available rates. Luxury hotels or higher category of rooms are not permitted.
- Room upgradation charges will be considered as personal in nature and will not be reimbursed under this Policy. REGN will not reimburse for any cancellation fee or no-show charges due to non-employee's travel negligence.

INDIA - MEALS AND OTHER EXPENSES

- Expenses incurred for personal meals during the course of travel will be reimbursed based on actual and reasonable rates. The receipt/ invoice for meal expenses must be attached for reimbursement along with the form.
- Any other reasonable expenses incurred while on travel will be reimbursed on submission of supporting invoice/ receipts and if found reasonable.

INDIA - NON-REIMBURSABLE ITEMS

- REGN will only reimburse for normal allowable expenses which are considered reasonable in nature and is subject to approval by REGN.
- The list of examples of non-allowable expenses that are not reimbursable are included in the Policy and will be updated from time to time (See Appendix B).

INDIA - INCOME TAX WITHHOLDING REQUIREMENTS

- Where necessary, REGN will comply with all applicable tax withholding requirements including to undertake tax deduction at source for any payments made pursuant to this Policy.
- All non-employees are required to raise their invoices within 30 days of rendition of services.
- Invoices should be raised separately in respect of fees and expenses incurred in line with the Policy.

Regeneron - Internal Use Only

- The following examples explain REGN withholding tax obligations:

HCP / Individual Consultant	Contractor/ Vendor Company	Candidates
In case of reimbursement claimed where invoice/ receipts are not in the name of REGN, income-tax will be withheld at source. Income-tax may not be withheld at source on reimbursement of expenses where the invoices/ receipts are provided in the name of REGN AND the expenses is incurred wholly and exclusively for the purposes of rendering services to REGN.	In case a single invoice is raised for service fee and expenses incurred, income tax shall be deducted at source on the entire invoice value. In case of reimbursement claimed where invoice/ receipts are not in the name of REGN, income-tax will be withheld at source. Income-tax may not be withheld at source on reimbursement of expenses where there is a separate invoices/ receipts being issued for the expenses AND the invoices / receipts are provided in the name of REGN AND the expenses is incurred wholly and exclusively for the purposes of rendering services to REGN.	No income-tax will be withheld on approved reimbursements paid to candidates.

If any of the reimbursement of expenses are subject to tax withholding as per Indian tax rules, the tax liability arising out of the reimbursement, will be the non-employee's responsibility. REGN will not be responsible for any taxes due (including tax gross ups) on reimbursements made to non-employees.

INDIA - SUBMISSION OF EXPENSES FOR REIMBURSEMENT

- All expense forms must be submitted to REGN in the specified format as mentioned in the Policy. You may refer to the reference guide attached with this policy.
- Original and correct supporting invoice/ receipts for all expenses incurred, irrespective of the amounts involved, should be attached with the reimbursement form and submitted to REGN for verification.
- No amounts should be claimed in duplicate, either through multiple expense reports or through multiple modes.
- All expenses pertaining to the travel should be within the permissible limits. The non-employee must have read, understood and ensured compliance with the Regeneron Non-employee Travel Policy.
- Itemized receipts for all expenses are required.
- Any incomplete invoices or out-of-policy will be held back from processing and payment.
- All expenses must be submitted **within 30 days** of the expense being incurred, along with original receipts/ invoices. Expenses submitted after the expiry of the said timeline will not be eligible for reimbursement.

Regeneron - Internal Use Only