

Policy Title:	Vendor Travel and Expense Reimbursement Policy (“Policy”)		
Policy Number:		Version:	1.0
Effective Date:		Replaces:	New

Purpose

The purpose of this Policy is to outline the established requirements for Vendors to receive reimbursement for Expenses when authorized in an Agreement with NETSCOUT. Except as outlined below, Expense reimbursement for Vendors is subject, to NETSCOUT’s Global T & E Policy, and to the terms of the applicable Agreement.

Definitions

All capitalized terms not specifically defined in this Policy will have the meaning ascribed to them in the Global T & E Policy, attached below as Attachment A. For purposes of this Policy, additional capitalized terms are defined as below:

“Agreement(s)” refers to binding legal documents (e.g., agreements, statements of work, work orders, terms of purchase, etc.) properly approved and executed by authorized representatives of NETSCOUT and Vendor

“Approver” refers to the NETSCOUT Manager, or other employee who initiates the applicable travel request and oversees the engagement, with Vendor under a valid Agreement or Purchase Order, or that person’s designee.

“Expenses” refers to necessary and reasonable travel and other related business expenses incurred by Vendors when performing services for, or on behalf of NETSCOUT.

“Global Travel & Entertainment Policy” or “Global T & E Policy” refers to the then-current version of NETSCOUT’s policy that defines the basis for procuring business travel services and reimbursing its employees, officers and directors for business travel and other legitimate business expenses. The Global T & E Policy is attached below as Attachment A to this Policy.

“Purchase Order(s)” refers to valid purchase order(s) that NETSCOUT issues to Vendor indicating types, quantities, and agreed prices for products, services and/or the reimbursable costs of estimated Expenses. NETSCOUT uses Purchase Orders to manage and control Expense authorization with Vendors.

“Vendor(s)” refers to a third party (individual or company) properly authorized and engaged to provide goods and/or services to NETSCOUT, or to NETSCOUT’s customers on NETSCOUT’s behalf.

Coverage

This Policy applies to all Vendors seeking reimbursement for Expenses incurred for any business unit, location or department of NETSCOUT. Compliance with this Policy will be managed by the Approver. If any requirement of this Policy conflicts with requirement(s) of the Vendor’s travel policy (or other similar Vendor policy), Vendor should notify the applicable Approver in writing of such conflict, and unless otherwise expressly agreed by the parties in writing, the policy with the more restrictive requirement(s) should be followed.

While traveling on business for NETSCOUT, the Vendor’s appearance, attitude and conduct may reflect directly on the image of NETSCOUT. It is expected that Vendors will consistently comply with NETSCOUT’s Vendor Code of Conduct, and exemplify the integrity and professionalism that the public has come to expect from NETSCOUT.

Exceptions to the Global T & E Policy

The following are exceptions to the Global T & E policy for Vendors. Unless otherwise noted below, all requirements of the Global T & E Policy will be applicable to Vendors.

GLOBAL T & E POLICY SECTION #	EXCEPTION
1.3.1 Key guidelines	All references to employee and manager responsibilities throughout the Global T & E Policy should be interpreted to apply to Approvers, and to Vendors and their employees, respectively, as logical interpretation would dictate.
2.0 Air Transportation	At NETSCOUT's sole discretion, some of NETSCOUT's negotiated travel programs <u>may</u> be extended to Vendors. In such instances, NETSCOUT will grant Vendors access to its online booking tools or travel agencies for booking airline travel. If NETSCOUT elects <u>not</u> to grant such access, Vendors should arrange their own air travel, following all other guidelines and requirements of Section 2.0.
3.0 Medical Emergency & Assistance	NETSCOUT's Medical Emergency assistance is for NETSCOUT employees <u>only</u> and <u>does not</u> apply to Vendors.
4.1 Car Rental & Insurance	Due to liability issues, Vendor car rentals cannot be booked through NETSCOUT. Vendors should arrange car rentals through their own means.
4.1 Insurance	VENDOR'S ARE NOT COVERED UNDER NETSCOUT INSURANCE POLICIES. VENDORS ARE REQUIRED TO SECURE THEIR OWN AUTO INSURANCE FOR VENDOR-OWNED, PERSONALLY-OWNED OR RENTED VEHICLES. SPECIFIC COVERAGE TYPES AND LIMITS MUST BE ADEQUATE TO FULLY COVER THE VENDOR'S LIABILITY WHILE OPERATING THE VEHICLE, AND MUST BE CONSISTENT WITH THE APPLICABLE AGREEMENT, AND WITH ALL APPLICABLE FEDERAL, STATE AND LOCAL LAWS.
5.0. Lodging	At NETSCOUT's sole discretion, some of NETSCOUT's negotiated travel programs <u>may</u> be extended to Vendors. In such instances, NETSCOUT will grant Vendors access to its online booking tools or travel agencies to arrange lodging. If NETSCOUT elects <u>not</u> to grant such access, Vendors should arrange their own lodging, following all other guidelines and requirements of Section 5.0.
7.2 Per Diem Allowances	Vendors are not eligible for per diem allowances.
7.3 Alcohol	Vendors will not be reimbursed for alcohol.
7.5 Gifts	Vendors will not be reimbursed for gifts.
8.0 Expenses	1. Vendors do not have access to the Certify T& E System and are not reimbursed by payroll. In lieu of the foregoing, Vendors are required to provide complete, accurate, written

	<p>expense reports, receipts and issue invoices for Expenses.</p> <p>2. Expenses expected to be incurred by a Vendor in the performance of an Agreement should be reasonably estimated and itemized in the applicable Agreement and/or Purchase Order, <u>whenever possible</u>. Failure to include Expenses on the Purchase Order may result in delayed or denied reimbursement.</p> <p>3. Vendor should consult with the Approver prior to making travel arrangements. All Expenses must be pre-approved by the Approver in order to be reimbursable. Failure to obtain preapproval may result in delayed or denied reimbursement.</p> <p>5. Approvers are required to confirm that estimated Expenses are reasonable, necessary and otherwise in compliance with this Policy and the Global T & E Policy, prior to granting pre-approval.</p> <p>5. Vendors are required to report and issue invoices and receipt(s) for Expense reimbursement within sixty (60) days of when the Expense is incurred, unless otherwise agreed to by NETSCOUT in writing.</p> <p>6. Receipts are required as described in section 8.0 of the Global T & E Policy.</p> <p>7. The Approver must review the expense report(s) and receipt(s) and approve invoice(s), prior to reimbursement by NETSCOUT Accounts Payable.</p> <p>8. Properly approved Expenses will be reimbursed by NETSCOUT through Accounts Payable <u>at actual cost</u>, in accordance with the terms of the applicable Agreement and/or Purchase Order. NETSCOUT will not be obligated to pay overhead costs, administrative fees or other markups on Expenses.</p>
<p>8.4 Corporate Card Program</p>	<p>At NETSCOUT's discretion, certain Expenses may be charged to the corporate card of a NETSCOUT manager or employee, However, any Expenses so charged will not be reimbursed to Vendor and Vendors are not eligible to participate directly in the Corporate Card Program.</p>
<p>9.5 Payroll</p>	<p>NETSCOUT's Payroll department has no role in Expense reimbursement for Vendors.</p>

9.6 Human Resources	NETSCOUT's Human Resources department has no role in Expense reimbursement for Vendors.
10. Business Visas for Travel	NETSCOUT is not responsible for arranging travel visas for Vendors. Vendors should arrange their own travel visas, where required.

Assistance/Duty to Report

Vendors who are unsure, or wish to express a concern, about Expense reimbursement, are responsible for seeking guidance from the applicable Approver.

Exceptions to this Policy must be approved by NETSCOUT at the appropriate management level. NETSCOUT may amend this Policy, or the Global T & E Policy, at any time without notice.

Related Policies and Resources

Global Travel and Entertainment Policy (see Attachment A below)

Vendor Code of Conduct [available at <https://www.netscout.com/sites/default/files/2019-04/NTCT-Vendor-CoC-April-2019.pdf>]

Consequences for Non-Compliance

Vendor's failure to comply with this Policy when seeking Expense reimbursement may result in delayed or denied reimbursements, and/or other remedial actions for breach of contract, up to and including termination of the applicable Agreement and Vendor's disqualification from conducting future business with NETSCOUT.

Approvers' failure to comply with this Policy may result in disciplinary action up to and including, termination of employment.

ATTACHMENT A

Global Travel & Entertainment Policy

Scope

This policy applies to all business units, locations, and departments of NETSCOUT. This includes any subsidiaries, partnerships or ventures that are directly or indirectly controlled by the Company, and all employees, officers, directors, contractors, and agents therein employed.

Related Policies and Resources

**GN 02 – Code of Business Conduct FN 06
– Procurement Policy**

Version	Date	Author	Comments
2.2	April 1, 2010		
3.0	April 1, 2016		replaces V 2.2
4.0	April 1, 2017		replaces V 3.0
5.0	July 1, 2018	Cathy McKinney	replaces V 4.0

NOTES and Reminders to this revision --

Gift amount to employee or client \$50 (was \$25)

AirBnB's are not allowed, this is due to risk and security

\$100 stipend in lieu of hotel is per STAY not per night

Expense reimbursements must be approved by manager 9 business days prior to payroll, after 60 days this is taxable, after 90 days non-reimbursable

Preferred car vendor is now AVIS/BUDGET

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1.0 Travel Policy Overview

1.1 Purpose

Travel is a necessity of business today and NETSCOUT SYSTEMS, Inc. and its subsidiaries (hereinafter “NETSCOUT” or “Company”) employees are frequently required to travel, meet with customers, and attend conferences and meetings. Because travel is inherently expensive, employees are encouraged to explore all lower cost alternatives, such as teleconference and videoconference, prior to booking travel. This policy defines the basis for procuring travel services and reimbursing employee travel and other legitimate business expenses.

1.2 Objectives

- Ensure all employees have a clear and consistent understanding of the policies and procedures for business travel and entertainment at NETSCOUT
- Provide business travelers with a reasonable level of service and comfort at the lowest cost
- Maximize NETSCOUT’s ability to negotiate discounted rates with preferred suppliers and reduce travel expenses for the company

1.3 Scope

This policy applies to all business units, locations, and departments of NETSCOUT. This includes any subsidiaries, partnerships or ventures that are directly or indirectly controlled by the Company, and all employees, officers, directors, contractors, and agents therein employed.

1.3.1 Key guidelines

1. **Managers are responsible for ensuring that their direct report employees understand and follow this policy**
2. Employees are responsible for reading and understanding this policy and following up with their manager regarding any approvals needed for exceptions to the policy
3. **It’s Required to use assigned agencies in your assigned country for all bookings (airfare, hotel and car)**
4. Employees should book their flights at least 7 days in advance of their anticipated travel
5. Employees should book the lowest available fare in coach class
6. First class is not allowed. Business class requires additional approval see section 2.2 for further details
7. Airline and car rentals are for business use only. Rental cars must be refueled prior to return at the applicable rental location
8. Employees should submit timely, complete, accurate and approved expense reports within current processes approved by T&E Department. Per audit requirements, employees must provide detailed explanations for any exceptions to the policy when filing his/her expenses
9. U.S. domestic employees must submit approved expenses nine (9) days prior to the payroll date, to be included in that payroll
10. International dates for submission of expenses may vary per country, please check with your manager

11. U.S. applicants traveling to interview with the Company will have their airline tickets paid for by the Company. Each applicant will pay for their car rental and hotel then expense those items with the interviewing manager
12. Candidates visiting Westford, MA. or Plano, TX locations - hotel only will be directbilled- this needs to be requested prior to travel date to the Global Travel Manager

1.4 Policy Statement

1.4.1 Summary

This policy has been designed to operate within the framework of our Accounting and Finance policies. Accordingly, this policy provides basic guidelines for cost effective travel alternatives, which should be supplemented by the good judgment of each employee, manager, Executive and Global Travel Management for expenses not specified in this policy.

1.4.2 Exceptions/Amendments

Exceptions to this policy should be avoided and should only be considered when unique and critical business and health circumstances are present. Where additional expense to the Company is involved, exceptions to this policy for reasons of personal preference or benefit (such as mileage programs) will not be permitted. In the event of exceptions to the policy due to health reasons are requested, the Company may require documentation from the employee's Doctor or attending physician.

Individual entities/countries of the Company with unique travel patterns and requirements may attach guidelines or procedures to this policy, which apply only to the employees in their specific organization. These guidelines and procedures may be more restrictive than the Company wide policy, but may not be more liberal. In all cases these guidelines and procedures must be forwarded to the Global Travel Manager for approval and review. If approved, the Global Travel Manager will be responsible for attaching the guidelines and procedures to the official Company policy prior to announcement.

The employee is responsible for procuring the most appropriate and economical lodging, meals, and transportation. **Control of travel costs is ultimately the responsibility of each authorizing manager.** Approval of expense reports is more than a formality. It indicates that expenses submitted for reimbursement have been reviewed and comply with Company policies and rules regarding travel and authorized business expenses.

Employees incurring business expenses, and managers responsible for the approval of such expenses, are expected to apply these policies to ensure reasonable and consistent travel and entertainment practices.

Note: Where U.S. dollars are stated, local currency equivalents apply.

2.0 AIR TRANSPORTATION

All air travel reservations are to be made through the NETSCOUT approved travel agency which is Carlson Wagonlit (CWT). Employees should book their flights at least 7 days in advance of their travel date to take advantage of reduced fares and purchase the lowest fares available.

It is the employee’s responsibility to cancel any trip prior to departure, to avoid loss of value of the air the ticket.

2.1 Travel Guidelines

Domestic / Regional and International Definitions:

AMERICAS – All North / South America Countries

EMEA – Includes Russia / Africa / Middle East / and all other European countries

ASIA - Includes Japan, Greater China, and all other ASIA countries

		Travel To:		
		AMERICAS	EMEA	Asia
Travel From:	AMERICAS	Regional	International	International
	EMEA	International	Regional	International
	ASIA	International	International	Regional

2.2 Travel Approval Requirements

The preferred travel agency online booking tool (OBT), where available, is required to **be utilized for all domestic and non-complex international reservations**. For example, complex itineraries would consist of more than one stop, or multiple country destinations stop-overs and these are more suited to be booked directly with a travel counselor.

All NETSCOUT travelers must get their travel approved by the proper person (manager) prior to booking any airline tickets. Any exceptions to this policy must be approved by the Global Travel Manager excluding exceptions related to the class of service or lowest fare which can be approved by your Business Unit Leader.

Coach is the pre-approved standard level for air travel for all employees.

It is expected that travelers will use their own international upgrade certificates. NETSCOUT restricts business class bookings without additional internal approvals. Submit all business class requests via your direct report manager, who in turn will submit to the BU Leader.

2.3 Approved exceptions

Your HR Business Partner must approve exceptions to this policy for medical reasons.

2.4 Lowest Airfare

Travelers will be booked at the lowest available coach fare consistent with business requirements. This may preclude employee preferred choice of carriers, when substantial savings can be realized. This will include the use of connection/penalty and non-refundable airfares when reasonable. The Lowest logical fare (LLF) is the best available cost options returned for your selected itinerary. With this, the following could potentially apply:

- A connection/stop will be offered to you within a two-hour window from your original request, if the savings opportunity is \$250.00 or greater than original choice
- An alternative routing is provided
- A routing that does NOT increase the one-way total elapsed trip time (origin to destination) by more than 2 hours

The authorized booking agent(s), or online tool will scan 2 hours either side of the requested departure time to determine the LLF. Please advise the booking agent if you are more flexible to facilitate a search for even lower fares. All LLF's will be scrutinized to ensure that they do not impose an unreasonable burden on the traveling employee. If a traveler or travel planner declines the LLF within the window, and the additional cost to the Company exceeds \$500 or more to the cost of the one-stop flights, the traveler must provide a reason for his or her choice from the drop-down menu provided.

2.5 Preferred Airlines

Preferred carrier programs have been negotiated for many of the Company's frequently traveled destinations. These programs provide significant discounts and other travel amenities. Use of preferred airlines should be given first consideration when booking, however lowest airfare rules apply regardless of whether you are using a preferred airline. Current preferred vendors will be highlighted on the travel portal and updated as necessary as they are subject to change. NETSCOUT companies do not allow charters or the use of consolidators for employee's business travel.

2.6 Changes

All airline reservation changes that result in an additional charge to the Company due to penalties or fare upgrades must be made through the online booking tools (where available) or through the authorized travel agencies. This practice allows NETSCOUT to properly track associated costs. Same day changes are not allowed if the cost exceeds one hundred dollars, unless change is due to business reasons.

2.7 Weekend Travel

Sometimes the company can save cost on airlines fares if the employee is willing to stay through a weekend before returning. If the employee is willing and the manager approves, NETSCOUT will reimburse the traveler for room and board, provided the additional cost continues to result in net savings.

2.8 Personal Travel

CWT is for business travel only, and not to be used to book personal travel. When personal travel is combined with business travel, charges for the personal portion of the trip will be calculated by deducting the lowest available fare to the business destination from the total cost of the ticket. The difference must be paid by check to NETSCOUT and submitted to the Global Travel Manager on the same day as ticketing or arrangements are made. Please visit the CWT portal for information on personal vacations.

2.9 Non-Employee Travel

Many of the Company's negotiated airline, and hotel programs may be extended to visiting customers, or other non-employees providing service on behalf of or to NETSCOUT (i.e., consultants). For this benefit to apply, reservations must be booked through NETSCOUT authorized travel agencies. Car rentals cannot be booked through NETSCOUT due to liability issues.

2.10 Frequent Traveler Awards

Provided care is taken to travel in a cost-effective manner, as per the above requirements "Frequent Traveler" awards will be considered the property of the traveler. However, in no case is an employee allowed to arrange a more expensive flight, hotel stay, or car rental to accumulate miles for his/her "Frequent Traveler" program.

2.11 Corporate Risk Management & Travel

NETSCOUT advises employees to reference the United States Department of State for guidance in establishing travel restrictions for NETSCOUT businesses throughout the world as well as laws, regulations and government issued orders on travel restrictions. Please refer to the US Department of State website travel.state.gov (where you will find important Public Announcements regarding safety and security risks or potential disruptions to travelers).

Travelers should check this site to assess risks in their destination countries.

If an employee objects to traveling to a location because she/he believes that such travel is unhealthy or unsafe, the employee must raise their concern to their HR Business Partner and Manager for discussion to determine how best to balance business needs and employee concerns.

Human Resources will work with the employee's Functional/BU Leader to carefully consider the business necessity for travel to high risk areas identified by the Department of State site, and to

consider other available means (telephone and video conferences, etc.) whenever possible for accomplishing their business objectives.

Please exercise good judgment in all that you do regarding travel, whether domestic or international, and encourage employees to remain vigilant when they are traveling for business purposes.

2.12 Executive and Travel Risk Management Guidelines

Employee safety is extremely important to NETSCOUT. Employees should discuss concerns about travel to any location with their manager.

In addition to the NETSCOUT corporate requirements, NETSCOUT employees must comply with the following risk management guidelines:

- No more than three (3) C- Suite Executives should travel on the same aircraft at any given time
- Other levels of management and staff will exercise prudent care regarding the number of employees traveling on the same conveyance
- As a guideline for air travel purposes, no more than five (5) employees on the same aircraft without obtaining prior manager approval
- When group events are being organized, the sponsoring Executive determines the maximum number of participants allowed per conveyance. It is up to the event coordinator to monitor the number of travelers on any one flight
- For ground transportation: Wherever possible and practical, the above applies

Exceptions to this policy must have the written approval from the Global TravelManager

I. 3.0 MEDICAL EMERGENCY & ASSISTANCE

NETSCOUT has established one global program for NETSCOUT employees which provide all business travelers a level of comprehensive business travel protection worldwide. For more information about our travel insurance programs, please contact eeservices@netscout.com or visit the Human Resources page on the Scout.

4.0 GROUND TRANSPORTATION

Airport bus or shuttle service is usually more cost effective than taxi for airport/hotel transfer and should be used whenever feasible.

4.1 Car Rental

Rental cars under the NETSCOUT program are NOT available for personal use.

Rental cars are generally the most expensive mode of transportation. They should be used only when the nature of the trip, or the location(s) of the customer(s) being visited, is such that use of local transportation (e.g., Shuttle) is not practical or would be more expensive.

Employees must adhere to all federal, state, and/or local rules and regulations regarding the use of wireless devices while operating either a personal or rental vehicle for business travel purposes. **Text messaging, emailing, and internet browsing while driving is prohibited by NETSCOUT.**

Only NETSCOUT employees are covered by NETSCOUT auto insurance policy.

Car Rental for NetScout Employees

- North American rentals: Travelers should decline the “Collision Damage Waiver” (CDW) and/or “Loss Damage Waiver” (LDW) and any additional liability insurance coverage (including “Personal Accident Insurance” (PAI) and “Additional Liability Insurance” (ALI) as the Company’s corporate policies provide such coverage. To avoid personal liability, travelers must ensure that the rental agreement is under the name of NETSCOUT Systems, Inc.

If your rental vehicle will be driven into Mexico, **always purchase** the liability insurance for Mexico offered by the rental agency. You should verify that the rental contract clearly states the vehicle may be driven into Mexico and liability coverage will apply

- Foreign employees must purchase full liability coverage when renting autos in the USA or Canada. While workers' compensation would protect an injured USA employee, any other passenger may have the right to sue. To ensure that NETSCOUT has protection when a foreign employee invites another person into the car we recommend the purchase of this insurance when offered at the rental counter

The following people and situations are Not Covered

- Employee Personal Use or Family Member Use: NETSCOUT does not provide coverage for personal use of rented automobiles or when family members are driving. You should evaluate whether your own personal automobile insurance provides an extension for this coverage. If it does not, or you are renting a vehicle outside the U.S.A. or Canada or taking a USA rented vehicle into Mexico, we recommend that you purchase the liability and physical damage coverage offered by the rental agency to protect your personal liability when not engaged in Company business. NETSCOUT will not pay for liability or damage to the rental vehicle resulting from personal use or use by non-employees. Employee Personal Weekend Travel - e.g. Travel to Westford for 2 weeks, stay the weekend and drive to NH. An accident in NH is not covered by NETSCOUT auto insurance unless they can demonstrate a business reason for traveling to NH. Personal auto insurance would provide coverage.
- Non-employees (e.g. recruits traveling for an interview, contractors) are not covered. These individuals need to rely on their personal auto insurance

International rentals

Third Party Liability –

Always purchase the liability insurance offered by the Rental Agency when traveling outside the USA and Canada. Automobile Bodily Injury Liability and Property Damage Liability insurance are *compulsory* in almost every country. Please take a moment to verify this coverage is included with the rental.

In the event of a loss and compulsory insurance was not purchased, the NETSCOUT Foreign Auto Insurance Policy would only provide coverage above the compulsory liability limit. For example, if the compulsory limit requirement is US \$1,000,000 per occurrence and coverage was not purchased, NETSCOUT would be liable to pay the first \$1,000,000 of the loss (without insurance recovery) before the Foreign Auto Insurance Policy would respond.

Physical Damage – Collision Damage Waiver

Always purchase the Collision Damage Waiver or Physical Damage Coverage offered by the rental agency when traveling outside the USA and Canada.

Please note that in the event of an accident resulting in damage to the rental car, the foreign rental agency will charge your credit card with an *estimate* of repair costs if insurance is not purchased. In the event this happens, NetScout does purchase Corporate Hired Auto Physical Damage Coverage to reimburse for damages.

Collisions or Property Damage

In the event of a collision or other damage to rental vehicles, the traveler must inform the rental agency and local authorities as appropriate. For collisions, a copy of the accident report should be obtained, photos should be taken plus a brief description of the incident should be reported to the Travel Desk (traveldes@NETSCOUT.com).

Employees are covered from insurance claims provided the employee has a valid driver's license and has not operated the vehicle in a negligent or reckless manner, including driving while intoxicated or under the influence of controlled substances.

Reporting an Accident or Theft

If your rental car is in an accident and stolen, report the incident to the local authorities, Rental

Company and the travel department immediately, traveldes@netscout.com be certain to obtain the following documentation, so that the claim can be processed as quickly as possible:

- Copy of completed and signed accident report
- Photos of the damage
- A copy of the completed and signed accident, police and car agency reports
- Copy of rental agreement

Within the U.S. do not allow the car rental agency to charge estimated charges for damage to your personal credit card.

Other Rental Car Costs

Reimbursable

- Parking, tolls, EZPass and gasoline charges when purchased outside of the airport are reimbursable provided they are properly submitted and approved through the expense reimbursement system

Non-Reimbursable

- Mileage incurred while driving rental vehicles. (With the exception of one-way rentals)
- Traffic and parking violations
- Fees for additional features on rental vehicles (e.g. car phones, satellite radio)
- Pre-paid fuel options

4.2 Other Transportation Options

Rail Travel

Rail travel may be substituted for air travel at the traveler's discretion. The total cost of rail may not exceed the related airfare cost.

Private Vehicles:

Mileage reimbursement for business related travel is provided for operational costs and normal wear and tear on the employee's vehicle. Therefore, mileage reimbursement is provided in lieu of expenses such as gas, tune-ups, oil changes, etc. which are the sole responsibility of the employee.

NETSCOUT will pay mileage incurred during business related travel when verified on the expense report by indicating the points between which the mileage was accrued. Parking tolls will be reimbursed when submitted with scanned copies of original receipts, however, fines and penalties resulting from traffic violations are not considered reimbursable.

Under no circumstance will the use of privately owned automobiles be authorized for travel on Company business unless the automobile is covered by a current insurance policy with limits consistent with state requirements in property damage, for any one Occurrence. Travelers using personal vehicles for Company business are required to maintain adequate insurance.

Business use of personal vehicles will be reimbursed at a fixed rate per mile equal to the current standard mileage rate established by each country's specific rules and regulations.

Reimbursable Expenses

- Parking and toll charges

II. 5.0 LODGING

All reservations for lodging should be made in advance through the local Carlson Wagonlit (CWT) authorized travel agencies. See Preferred Hotel listings for participating properties on the travel portal.

Appropriate benchmark rates have been established at destinations that are more frequently visited by NETSCOUT travelers. Employees are expected to comply with these established guideline rates. Travelers should utilize standard room types at properties mid-priced range such as a 3-4-star hotel or similar type (i.e. in NORAM, Courtyard or similar, in EMEA, Accor Hotels or similar). Hotel is to be in a safe location, offering reasonable rates, clean and comfortable amenities. Paying a small premium to remain within easy walking distance may eliminate the need for a rental car. [Airbnb is not an option for lodging.](#)

Certain hotels in each of the frequently traveled locations have been selected as Company preferred hotels. These hotels offer significant savings to NETSCOUT travelers. NETSCOUT

employees are expected to stay in one of those hotels when traveling. Exceptions may be made in the event there are no preferred properties available or the preferred property is sold out.

It is the practice of NETSCOUT Travel to guarantee all hotel reservations for late arrival on your personal credit card. If you are unable to check-in on the date guaranteed, you must cancel the reservation before the deadline to avoid charges. Most hotels require cancellation 24 hrs prior to the date of the arrival. Exceptions to this rule will be indicated on your travel itinerary. When canceling reservations, please make note of the cancellation number, date, and time, as well as the full name of the person you spoke to. Hotels are guaranteed on your personal card to secure your room reservation. Credit card details are stored in your electronic travel profile and should be kept up to date at all times. Hotels cannot be reserved without a personal / corporate card on file.

The Global Travel Manager must be advised of all small meetings, prior to selecting a site or location so that risk management guidelines can be established for each event.

Contact the Global Travel Manager for steps in the process. It is also in NETSCOUT's best interest to support its preferred hotels by holding meetings in these properties whenever practical as this business activity will be reflected in future hotel rate negotiations.

Lodging with Host(s) in Lieu of Hotel

If a traveler wishes to stay with a host in lieu of hotel accommodations while on Company business, a stipend of \$100 per stay (not per night) may be submitted for reimbursement. Prior approval is required.

III. 6.0 Group & Meeting Travel

Group travel is defined as events requiring air travel, meeting space and/or hotel accommodations for 5 or more employees. This includes, but is not limited to, travel for the following:

- Training meetings
- Sales meetings (national/international, divisional, regional, district)
- Management meetings
- Professional/technical meetings
- Incentive trips
- Trade shows
- Road shows
- Conventions

Eligible employees for invitation only events such as Engage, Presidents Club, etc. will be sent an invite, with the below policy. These events do **not** go through Carlson Wagonlit (CWT).

Air Travel

- Given the magnitude for these events, all travel will be booked in coach-class regardless of the travel distance or travel time for all employees. Deviations from the coach travel will require the advanced approval of Jim Ficaro, Vice President, Sales Operations
- NETSCOUT has asked the travel agency to make every effort to book travel with no more than 1 connection and no more than a 2 hour-layover whenever possible. There is a chance that some points of origination may not make this possible
- Please be aware that any roundtrip flight air fares that exceed US \$1,000 total cost will require a review and approval from the event planning team prior to the reservation being ticketed and confirmed. The travel team will facilitate any required approvals as part of the registration process
- Under NETSCOUT's Employee Travel Risk Policy (NETRP), a maximum of 10 employees (NetScout events only) may travel on the same physical flight/plane, including any connecting flight legs (two different flights connecting to a single final flight/plane)
- Any travel arrangements not booked through group agency or that do not follow the special travel policy will not be reimbursed
- Any deviations from coach class travel or any other deviations from the air travel policies will require the approval of Jim Ficaro, Vice President, and Sales Operations. Any approved travel deviations must be booked through the group agency

Ground Transportation

- Employees may not arrange private limo or transportation services unless specifically requested to do so by the events staff
- Employees may not rent cars during the events period. Exceptions to rental cars or other non-event team arranged transportation will require pre-approval by Jim Ficaro, Vice President, Sales Operations. There will be no T&E expense reimbursements provided for car rentals during the event period that were not pre-approved

7.0 MEALS

Travelers should use NETSCOUT established meal rates as a guideline for appropriate charges. These rates are inclusive of tax and tips. Employees are expected to be familiar with these rates. In approving requests for reimbursement managers should review that the average daily amounts per trip comply with company guidelines and / or country per diem requirements. The per diem is \$75.00 USD or equivalent to in local currency. As mentioned the per diem outside the USA may be statutorily prescribed (see 7.2 below). Any exceptions to the policy must be reviewed and approved by manager prior to the trip.

7.1 Receipts Required

Itemized receipts are required for all meal expenses over \$30.00. Employees should indicate on reimbursement request whenever receipts are unavailable or misplaced. The employee should select restaurants, which are reasonably priced for the locality, and consistent with normal living standards. An exception might be made when entertaining for business purposes.

Excessive meal and/or alcoholic beverage charges are subject to review. Without proper business documentation, these charges may not be reimbursed

7.2 Per Diem Allowances

It is policy to reimburse for actual cost and reasonable expenses incurred by employees when traveling on business. Per Diem amounts will only be offered in lieu of actual when allowed by other Company policies or in countries where there is a legal requirement to do so.

7.3 Alcohol

It is the Company's position that alcohol is not essential and generally discourages employees from consuming alcohol when conducting Company's business. However, the Company recognizes that the use of alcohol may occur in certain circumstances (i.e. customer entertainment, group meetings, etc.) and therefore will reimburse such expenses provided that:

- They are incurred as part of a business activity in which the consumption of alcohol was not the primary reason for the activity
- Alcohol related expenses are not lavish, excessive, or inappropriate

Employees are expected to follow the standards of reasonableness and good judgment when consuming alcohol while conducting Company business or attending Company-related events. NETSCOUT prohibits the abuse of alcohol while on NETSCOUT property, during normal business hours, while performing services for NETSCOUT, or at a NETSCOUT sponsored event.

Employees found in violation of these provisions may be subject to disciplinary action, up to and including termination.

7.4 ENTERTAINMENT

Entertainment expense is generally reimbursable provided it is for the purpose of advancing legitimate Company business. Entertainment expenses exceeding \$800 are considered "events" and require the prior approval of a functional Vice President.

Examples of entertainment expenses may include:

- Golf outings and related expenses

- Sporting events
- Theater events and other entertainment venues
- Business meals

Entertainment Expense Criteria

- Entertainment expenses should be reasonable and consistent with NETSCOUT business practice
- Expenses deemed lavish, excessive, or inappropriate are in violation of this policy and will not be reimbursed
- An itemized receipt is required for reimbursement of entertainment expenses. Non-itemized receipts, such as credit card receipts, will not be accepted
- Review the [Anti-Bribery policy for](#) additional guidance on entertainment expenses

7.5 GIFTS

Gifts to Employees and Other Related Parties

All employee gifting is processed through Human Resources. Gifts to employees and other related parties of the Company are not reimbursable such as but not limited to: births, deaths, illness.

Gifts to Customers and Vendors

- Gifts to customers, vendors, and other organizations with whom NetScout has or is in the process of developing a business relationship are limited to \$50.00 per person per calendar year
- Gifts to customers or potential customers must be consistent with applicable laws and local customs. The individual circumstances of the situation and otherwise align with the guidance in the Anti-Bribery Policy
- Meals with customers or potential customers where the primary purpose is to advance Company business are not considered a gift under this policy. Such meals are reimbursable as Business Meal Expenses
- Total entertainment provided to Government Officials may not exceed \$100 per person per event, and \$300 per person in any 12-month period.

The cost of tickets provided to third parties for an event where the employee giving the ticket is in attendance is considered entertainment, not a gift under this policy, provided attendance at the event will advance Company business.

Tickets provided to customers for their own use are subject to the guidelines for gift expenses.

8.0 EXPENSES

Employees **must submit timely (90 days or less)**, complete, accurate and approved expense reports www.certify.com within current processes approved by the T&E Department. Expense reports should, at minimum, meet local tax requirements and the requirements of this travel

policy. The employee's manager should approve expense reports reflecting actual travel activity prior to submitting to Certify, the T&E System. Reports must include the trip objective, business purposes, itemized receipts with the appropriate documentation as outlined in this policy. Receipts are required for reimbursement on all charges greater than thirty dollars (\$30). Please note some countries require receipts for all reimbursements; please check with your manager.

Employees will need to submit approved expenses 9 business days prior to the next payroll date, to be included in that payroll for reimbursement (dates may be different outside of the U.S.).

Any expense over 90 days will be denied.

Employees are required to submit itemized receipts for all expenses. In the U.S, the IRS requires bona fide receipts, which must include name and address (city and state) of the vendor, date and amount of expenditure. In other regions, where receipts are required, local tax requirements should be followed. Receipts are required, regardless of the amount of the expenditure, whenever Value Added Tax (VAT) is included in the incurred expense.

- To stay in compliance with IRS regulations for expense reimbursements, any expenses submitted more than 60 days after the expense was incurred will be considered taxable income and will be reported on the employee's W-2. NETSCOUT will reimburse expense reports **up to 90 days** after the expense was incurred. However, those expenses received after the 60 days will be taxable

Regions can require additional documentation beyond this policy if it is deemed appropriate by local finance organizations and is compliant with applicable law.

Finance Operations will approve or reject expense reimbursement requests based on the policy. Please explain in detail any exceptions to the policy to avoid delays in processing. Provide an accurate audit trail and ensure compliance with NETSCOUT Travel policies. Any items out of compliance with this Travel Policy will be reviewed by the T&E Department. Items outside of the Policy will be review by the Director of Accounting Operations. Exceptions to the Policy will be judgment of Director of Accounting Operations with possible escalations to the Business Unit Leader/Executive Management team.

8.1 **Lost, Stolen, or Damaged Personal Items**

NETSCOUT is not responsible for and will not pay for the loss, theft or damage to any personal items, including baggage/luggage when on Company business, including reimbursement for theft or insurance deductibles. This also applies to any items within hotels and rental cars.

8.2 Other Reimbursable Expenses

The following incidental expenses, when directly related to business travel, are reimbursable:

- Tips: 18% at restaurants; (10% Brazil) \$1 per bag portage (as customary for location)
- Laundry/Valet: For trips more than 3 days
- Long-Term/Off-Airport Parking
- Currency Conversion
- Travelers Cheques fees
- Foreign Travel Requirements (passports, visas, inoculations, etc.)
- Telephone: NETSCOUT will pay for up to one call home for every two nights away, unless special home situations require more
- One baggage fee not to exceed \$45.00 USD or equivalent
 - Pre- assigned /extra leg room seating up to \$150 per direction with a 3-hour minimum
 - Business-related wireless and internet charges while traveling
 - Passport renewal when required for business travel
 - Visas, inoculations, photo expenses for those employees whom the Company requires to travel internationally

8.3 Non-Reimbursable Expenses

NETSCOUT will not pay for personal expenditures when on Company business. Exceptions to any non-reimbursable expense require approval at the VP level or higher. The following is a non-exhaustive list of examples of non-reimbursable expenses:

- Optional liability and personal effect rental car insurance fees
- Airline Memberships/Club dues
- Beauty/Barber shop
- Purchase of new briefcase and/or luggage
- Fees for personal credit cards
- Fines for traffic violations
- In-flight movies
- In-room movies
- Personal entertainment
- Personal sundries (tobacco, reading materials)
- Shoe shines
- Additional Travel insurance
- Pet sitting/kennel fees/house sitting
- Personal clothes (tuxedo rentals)
- Airbnb
- Theft loss or damage to luggage or effects. (Claims should be made to airline or other responsible part.
- Donations or gifts
- Delinquent credit card fees
- Hand held computing devices

- Personal luggage, briefcase, travel gear, electronics (e.g., cell phone, iPad, printer, power cords, etc.)
- Excessive dining charges, in room minibar
- Late fees, finance charges, penalties or service charges on corporate or personal credit card
- Incremental cost for spouse or guest accompaniment on employee business trips

8.4 Corporate Card Program

In some regions a Corporate Travel Card is available to cover travel and entertainment expenses incurred during Company business. This credit card should be used to pay for hotel, rental car, meals and follow this Policy for reimbursement. The card is intended for business use only, and payment is the employee's responsibility.

For an application, please refer to the Scout. This option requires manager approval.

9.0 RESPONSIBILITY

It is the responsibility of the Global Travel Manager to maintain the policy. It is the responsibility of all Business Unit Leaders to monitor compliance by their respective organizations. It is the responsibility of managers to ensure compliance by their department(s).

9.1 All Employees

All Employees shall:

- 1) Accept responsibility for ensuring that all expenses incurred are required, legitimate, and cost effective, have a business purpose in the best interest of NETSCOUT, and are following NETSCOUT policies and procedures and applicable law. Non-compliance may result in disciplinary action up to and including termination of employment.
- 2) Carefully plan trips to secure cost-effective travel in accordance with corporate policies and procedures.
- 3) Obtain proper authorization for each trip in advance of incurring expenses.
- 4) Submit timely, complete, accurate and approved expense reports within current processes approved by Accounts Payable.
- 5) Promptly notify travel agency of any return unused or partially used airline tickets to NETSCOUT.
- 6) Not incur more expensive travel options due to personal preference or mileage programs.
- 7) Utilize the Corporate Card Program whenever possible.

9.2 All Managers

All Managers shall:

- 1) Accept responsibility for approving expenses in a timely manner to ensure that all expenses incurred are required, legitimate, and cost effective, have a business purpose in the best interest of NETSCOUT, and follow NETSCOUT policies and procedures. When approving

expenses, managers are responsible for ensuring that exceptions to the policy are clearly documented and attached to the expense report, along with approvals for the exceptions where applicable. Violation of this policy may result in disciplinary action up to and including termination of employment.

- 2) Cooperate with Global Travel Manager to develop and implement cost control strategies for their departments.
- 3) Approve exceptions to the policy for direct report employees, escalate to appropriate approver, and provide appropriate level approval to employee prior to ticketing
- 4) Ensure that employee expense reports are submitted promptly and through Certify
- 5) Ensure all employees in their department have a complete understanding of travel policies and procedures.
- 6) Ensure all contractors incurring travel paid by their department have a complete understanding of applicable travel policies and procedures.
- 7) Notify Global Travel Management regarding requests for exception to the travel policy for reasons of health with appropriate approval.

9.3 Global Travel Manager

Global Travel Manager shall:

- 1) Assist and support NETSCOUT business travel and act in the best interest of NETSCOUT
- 2) Negotiate favorable rates with airlines, hotels, ground transportation and other travel suppliers.
- 3) Support executive management and department managers in the development and implementation of travel cost control strategies and performance metrics.
- 4) Manage selected travel agencies and preferred vendors.
- 5) Communicate and interpret NETSCOUT travel policies, guidelines, and procedures.
- 6) Establish detailed procedures to support the NETSCOUT Travel Policy.
- 7) Ensure that employee travel arrangements are following the NETSCOUT Travel Policy.

9.4 T&E Department

T&E shall:

- 1) Process expense reports in a timely manner and ensure that they are:
 - submitted by a legitimate employee
 - paid timely and accurately
 - monitored for compliance with the company travel policy
 - reviewed for unusual items
- 2) Aid employees who have questions regarding allowable expenses
- 3) Maintain records for travel related transactions including expense reports and receipts.
- 4) Notify Payroll when items taxable as compensation appear on the expense report
- 5) Manage and resolve problems with corporate charge card vendor(s).

9.5 Payroll

Payroll shall:

- 1) Update employee compensation records when notified by the T&E Department that a taxable item appears on the expense report.

9.6 Human Resources

Human Resources shall:

- 1) Remain responsible for risk management;
- 2) Work with injured employee to ensure adequate information is provided regarding claim processing.
- 3) Follow NETSCOUT guidelines on insurance approval to high risk areas.
- 4) Any question pertaining to travel to high risk areas or visitors from high risk areas may need additional approval or guidance from the Regional or Global HR representative. As a resource please utilize the following web site for up to date government guidelines.

travel.state.gov

10. Business Visas for Travel

Please check if a visa or special documentation is required when traveling outside of your country.

If you need a business visa to enter a country, please email visaletters@netscout.com to request an invitation letter and/or business letter. Please click on attached for complete information for visa's and entry requirements.

[Link not available to Vendors]

NOTES and Reminders to this revision-

Gift amount to employee or client \$50 (was \$25) AirBnB's are not allowed, this is due to risk and security

\$100 stipend in lieu of hotel is per STAY not per night

Expense reimbursements must be approved by manager 9 business days prior to payroll, after 60 days this is taxable, after 90 days non-reimbursable

Preferred car vendor is now AVIS/BUDGET