

Husqvarna Supplier Expense Policy (SEP)

1 General principles

1.1 These regulations are valid for delivery of services to the Husqvarna Group entities when the parties have agreed that expenses shall be reimbursed. This document may be unilaterally changed by Husqvarna at any time affecting expenses that arise after the change.

1.2 Husqvarna will reimburse supplier for expenses incurred while performing services for Husqvarna. In order to receive reimbursement supplier must comply with these regulations. The supplier will only receive remuneration for expenses that are specified below, no other charges or surcharges will be accepted.

1.3 Supplier must obtain pre-approval from Husqvarna authorized personnel for all activities which will include expenses. All relevant and valid receipts must be retained by supplier and presented to Husqvarna upon request. Receipts older than 2 months will not be reimbursed. Unless otherwise agreed in writing, the supplier should invoice Husqvarna for its travel costs in connection with its normal invoicing and always within 60 days from the time the cost incurred. In relation to expenses incurred at the end of a year, the supplier should make every effort to ensure that Husqvarna receives invoices in the current year.

2 Travel

2.1 The choice of means for transportation shall be made in order to obtain the lowest total cost considering the costs for travel and the time aspect. Efforts shall be made to co-ordinate transportation with other colleagues/Husqvarna employees.

2.2 For questions and bookings regarding travel (transport, air travel, car rentals etc) – the supplier is obliged to contact Husqvarna's Travel Agency.

2.3 Car rental - only allowed if no less expensive means of transportation is available.

2.4 Usage of Supplier's own car - Husqvarna will reimburse an amount per kilometre corresponding to the tax-exempt amount according to the local country regulations and instructions from Husqvarna.

2.5 Taxi - should be used moderately and only when public transport cannot be used by using reasonable effort. An exception would be if the price difference between taxi and public transport can be considered as negligible. Husqvarna decides at sole discretion whether or not the use of taxi is motivated and has the right to reject reimbursement for taxi fares if it concludes that the use of taxi was not motivated.

2.6 Airfare – economy class regardless of destination.

2.7 Train – 2nd class tickets as a general rule.

2.8 Boat – most cost effective alternative above car deck including own cabin.

3 Travel time

3.1 Travelling time is only compensated when supplier is requested to travel to a location other than the city for the main performance and only after Husqvarna's pre-approval. Reimbursement for travelling time is compensated at normal hourly rate during normal business hours and with 50 % of the normal hourly rate during other time, excluding weekends and national holidays.

4 Accommodation

4.1 Supplier is only entitled to remuneration for accommodation if the travel time to the Husqvarna site from the supplier's normal working location exceeds 3 hours in one direction.

4.2 Husqvarna have designated "preferred hotels" in locations throughout the world and such hotels should be chosen when possible. If no preferred hotel is available supplier should choose accommodation in middle class hotels, following the cap rate instructions from Husqvarna Travel Agency.

5 Meals and daily subsistence

5.1 Supplier is entitled to reimbursement for meals (only breakfast, lunch and dinner) and daily subsistence, following the local country regulations (per diem/actual expenses), when travelling to other destinations than the site for the main performance. Reimbursement is paid according to local country regulations and will only be accepted if the supplier needs to travel more than 80 km in any direction from supplier's normal working location.