

This Global Policy establishes the guidelines for travel and entertainment expense reimbursement, across all Omnicom agencies and subsidiaries, including the Company. The purpose of this document is to ensure consistency, transparency, and fiscal responsibility when incurring expenses on behalf of the Company. This policy includes specific provisions for both local and out-of-town travel and serves as a reference for employees, travel arrangers, managers, and approvers. It has been developed to guide behavior, facilitate compliance with legal and client-specific requirements, and support the effective administration of travel and entertainment (T&E) costs. It is the responsibility of each Connected Capability to ensure that its employees follow this policy. Local business units may implement more restrictive policies but may not relax the core requirements herein without appropriate approval by the Omnicom Chief Procurement Officer.

The Company will reimburse employees for ordinary, necessary, and properly approved travel and business expenses incurred during the conduct of business, in accordance with this policy and applicable laws. Employees should not gain or lose personal funds due to business travel or assignments. All expenses submitted must reflect accurate, actual expenditures. The Company will not reimburse for any expense amounts not actually incurred.

Misrepresentation or fraudulent claims may result in disciplinary action, including immediate dismissal.

Employees are expected to exercise good judgment, reasonableness, and common sense when incurring business expenses. If there is any uncertainty about whether an expense is reimbursable, employees should contact their Finance Director, the Corporate Travel Procurement team or local travel coordinator for clarification.

Use of the designated Corporate Travel Agency (**CTA**), preferred vendors, and Online Booking Tools (**OBT**) (e.g., Concur) is required to receive reimbursement and ensure compliance with negotiated rates, risk management protocols, and environmental sustainability commitments.

**Risk monitoring.** All Corporate Travel bookings are screened by Crisis Management & Business Continuity. Corporate Travel Procurement and Risk Management will provide guidance regarding travel to destinations rated “Very high – Extreme” risk and location restrictions will be processed through the CTA.

**Client Policies & Billability.** Billable and non-billable expenses must be clearly designated.

All client billable travel must comply with the client’s travel and entertainment policy in order to be reimbursed by the client. Client contracts that require use of a non-designated corporate travel agency or differ from internal travel policies must be reported to the Company’s Travel Procurement Group for consideration and exception approval. When client policies are more restrictive than this policy, the client’s policy must be followed for reimbursement purposes. In situations where a client’s policy conflicts with Company policy, the more restrictive of the two will govern, while

reimbursement will be handled in accordance with this policy unless otherwise required by law or client contract. Any travel for Client personnel that is coordinated by an OMC CTA is required to be reviewed and approved by Omnicom Risk Management.

## SUSTAINABLE BUSINESS TRAVEL

The Company supports corporate sustainability initiatives by encouraging environmentally responsible travel decisions. The Company recognizes that in-person contact remains vital to client service, but we are equally committed to limiting the environmental impact of travel. Employees must evaluate the necessity of travel and use alternatives such as virtual meetings where possible (e.g., Microsoft Teams).

### Principles for Sustainable Travel

- **Be Responsible on the need to travel.** Before booking, consider whether objectives can be met virtually. If travel is essential, limit the party to those whose presence is critical and combine multiple objectives into one itinerary where practicable (“trip-blending”).
- **Plan and book through approved channels.** All reservations must be made via the Corporate Travel Agency (“CTA”) and the Online Booking Tool (“OBT”) (e.g. Concur) to secure negotiated rates, manage risk, and surface carbon-impact data.
- **Select low-carbon options.** When possible, select low carbon options, recognizing the requirement to meet cost efficiency obligation and exercising good judgment with our duty of care obligations.
  - Consider choosing itineraries flagged as the lowest logical cost **and** lowest carbon output in OBT (e.g. Concur).
  - Consider electric or plug-in hybrid rentals, or the most fuel-efficient vehicle available where cost efficiency goals are met and the charging infrastructure allows.
  - Consider booking hotels that meet recognized sustainability criteria displayed in the OBT Concur (e.g., LEED certification).

## LOCAL TRAVEL AND RELATED EXPENSES

The Company will reimburse employees for ordinary and necessary travel costs incurred when required to work significantly beyond your normally scheduled hours or on Saturdays, Sundays or holidays, when these days are not normally scheduled workdays. Additionally, expenses of traveling distances during the normal workweek greater than the round-trip distance between home and office may be reimbursed.

### Reimbursable Travel Expenses

The Company will reimburse additional costs incurred as follows:

- If an employee’s commute to a place of business is farther than the commute to the office, the Company will reimburse at the current IRS business mileage rate (or local region equivalent) for the additional miles that must be driven, or, if public transportation is used, the Company will reimburse the cost of the whole commute.
- If an employee must drive between the office and one or more business places, the Company will reimburse at the IRS business mileage rate (or local region equivalent) for the excess mileage.
- If an employee incurs multiple parking fees or tolls in one day because of business travel, the Company will reimburse for the amount in excess of normal parking and toll costs.

- If an employee must work in the office or client location on a Saturday, Sunday or holiday, and it is not a regularly scheduled workday for you, the Company will reimburse at the IRS business mileage rate (or local region equivalent) for the round-trip mileage from home to the office or business location. The Company will also reimburse the costs of any related parking and tolls, or for the cost of public transportation to and from the office or client location.
- If employee must work in the office or at a client/business site for more than ten hours per day during the week and after 8:00 PM or four or more hours on a Saturday, Sunday or holiday, and it is not a regularly scheduled workday, the Company will reimburse for actual lunch and/or dinner costs as long as the Company or another individual does not provide such meal(s). Employee will be reimbursed for actual meal costs up to \$25.00 per meal with receipt. Working from home/remotely does not qualify for the reimbursement. Additionally, to be eligible for reimbursement, an approved time sheet showing work hours in the office for that day must accompany expenses submitted for reimbursement.
- Depending on the availability of safe public transportation, the Company will reimburse for transportation by taxi or car service within the metropolitan area when employee works at the office or at a client/business site beyond 8:00 p.m. and a prudent regard for personal safety dictates the use of such services. Employees are expected to select the most cost effective means of transportation e.g., a taxi or ride share is more cost effective than private car service for Manhattan destinations. Charges for waiting time should not be incurred.
- Where you are aware you will be working at the office or at a client/business site beyond 8:00 p.m., you may elect to have the Company reimburse the cost of parking only when the cost of parking is less than the Company providing a taxi or car service home.

## Non-Reimbursable Travel Expenses

The following are examples of expenses not reimbursed by the Company, unless otherwise required by applicable law:

- The cost of commuting to and from the office during your normally scheduled workweek or the cost of a commute of the same or lesser distance to and from a business place;
- The cost of parking at the office during the normal workday;
- The cost of non-business related meals during the normal workday; and
- The cost of local overnight hotel stays except where this is a lower cost than the use of taxis, otherwise reimbursable, to take you home

## OUT OF TOWN TRAVEL

### Pre-Trip Approval

- All business travel must adhere to pre-trip approval process through the CTA. All travel must be pre-approved by the applicable department head (as designated by Network/Practice Area CFO) prior to the issuance of any tickets. Travel must be noted as billable or non-billable on the pre-trip authorization process.
- Plan as early as practicable to capture lowest available fares. It is recommended that travel arrangements are made as far in advance as possible, taking advantage of all cost savings opportunities available i.e., non-refundable tickets, 14 -21 day advance purchase.

- Travelers and authorized arrangers must maintain an active, up-to-date Traveler Profile within the OBT (e.g. Concur) or CTA. Traveler Profile ensures correct personal data, loyalty numbers, and travel preferences.

## Booking and Cancellation Processes

- **Designated channels.** Reservations for air, rail, hotel, and rental car must be made through calling the CTA or through the OBT to secure preferred rates, comply with duty-of-care policies and support sustainability and carbon tracking. Exceptions made only with documented business justification (ie. conference hotel deal, client requirement) and approval from local Finance Director/CFO or the central Travel Procurement team.
- **Itinerary Changes.** Contact the CTA immediately for any flight, hotel, or car change. Reasonable change fees are reimbursable with a valid business justification.
- **Combining Personal & Business Travel.** Employees pay for personal portion of trip, any savings to business travel do not carry over to personal expenses. Personal segments are permitted provided they are paid with personal funds. “In-lieu-of” or “trade-off” arrangements (e.g., using a Saturday-night stay to offset personal expenses) are not reimbursable. Air savings achieved by downgrading an authorized fare class are not reimbursable, and downgrading to pay for a companion is prohibited. Hotel – employee pays difference between single and double occupancy rate. The Company does not reimburse spouse, partner or other family members’ expenses.

## Airline

- **Fares/Carriers.** CTA will present best available fares consistent with preferred airline agreements. Traveler to select the lowest logical fare (same airport, same class of travel) available on direct flights that permit travel at reasonable times and with reasonable itineraries (+/-2 hours of desired time for domestic, +/- 4 hours for international), regardless of carrier. Must book Semi-Restricted Fares in order to reduce costs, when available. Flexible Tickets should be avoided. “Web-only” fares may be booked only through the CTA; direct purchase on public sites is not permitted.
- **Online Booking Tool** (e.g. Concur) should be used to make reservations for all domestic itineraries, single-stop international round trips and any other trip where practicable, as booking fees are significantly lower than phone/agent assisted travel reservations.
- **Cost-and-carbon comparison.** OBT displays both price and CO<sub>2</sub> data. When possible, select low carbon options, recognizing the requirement to meet cost efficiency obligation and exercising good judgment with our duty of care obligations.
- **Early Booking.** Book as early as practical to capture the lowest logical fare; a 14-21 day (or greater) advance purchase is strongly encouraged.
- **Change Fees.** To avoid unnecessary change fees, the CTA issues tickets no earlier than 48 hours before departure unless fare rules require earlier ticketing. Reasonable change fees are reimbursable with valid business justification.
- **Class of Service.** First class is not permitted or reimbursable, any exceptions must be approved by Omnicom CFO or CEO.
  - **For International flights including transatlantic, transpacific and Pan-regional flights:** Lowest cost Business class allowed for overnight flights or day flights >5 hours with approval of department head or local CFO.



- **For Domestic / Pan-regional flights under 5 hours:** must travel economy. Comfort Plus/Preferred Economy/Extra Legroom approved for flights greater than 5 hours. Overnight Transcontinental Flights >5 hours are approved for Business Class with Department Head or Local CFO Approval.
- **Unused Tickets.** Employees must notify the CTA or cancel a trip in OBT immediately if travel is canceled so tickets can be refunded or held as credits; non-refundable tickets will be stored in the traveler profile for reuse on the next business trip. Unless otherwise prohibited by applicable law, failure to reuse available credits may result in non-reimbursement. The Company reserves the right to treat any unused tickets not returned to the CTA as a travel advance and to the maximum extent permitted under applicable law will seek reimbursement for the cost of the unused ticket from you.
- **Frequent-Flyer, Reward Programs, Airport Security.** Travel decisions must not be influenced by personal reward programs. Enrollment fees or paid upgrades are personal expenses and are not reimbursable. TSA pre-check or Global Entry is a personal expense and not reimbursable.
- **Extra Airline Fees.** Baggage fees are not reimbursable unless required for business (i.e. bringing client materials, trips that are more than 5 business days). Wi-Fi is only reimbursable if required for business need. Downgrading seats is not reimbursable to employee.
- **Group travel.** Good judgment should limit the number of colleagues on the same flight for business-continuity reasons. To safeguard ongoing business operations, the following guidelines should be adhered to:
  - The CEO, Chairman and CFO of OMC Corporate, or any Connected Capability (formerly Network or Practice Area), or any OMC Operating Company, should avoid traveling together.
  - At no time should more than half of the number of employees from the same division and/or corporate function travel together.
  - For managers, no more than one-half of his/her direct reports should be allowed to travel together.
  - No more than 10 employees of OMC Corporate or any Operating Company should travel together.
  - Any requests for exceptions or waivers of these requirements must be timely presented to Corporate Travel and Head of Risk Management for approval.
- **Non-Commercial Aircraft.** Chartered, leased, fractional, or privately owned aircraft are prohibited. No employee is authorized to enter into any use or long-term contract or agreement on behalf of the Company or its subsidiaries for the use of non-commercial aircraft or lease of any aircraft, including helicopters. This restriction applies even if the contract or agreement is on behalf of a client. Any exceptions must be approved by Omnicom CEO/CFO.
  - Employees are expressly forbidden from traveling on company business in aircraft owned, leased or piloted by another employee.
- **Out-of-Policy Bookings & Policy Exceptions.** Any booking outside these parameters—non-preferred supplier, premium cabin, web fare booked directly, etc.—requires documented pre-approval from the local CFO/Finance Director or Corporate Travel Procurement Team before the reservation is ticketed. Tickets booked outside these policies without document advance approval will be reported to management and are subject to non-reimbursement.

## Hotels & Lodging

- **Booking Channel - Mandatory CTA/OBT use.** All Hotel reservations must be made through the Corporate Travel Agency (CTA) or designated OBT. Hotels must be booked within the same reservation as the employee's overnight air reservation. Bookings made elsewhere will not be reimbursed unless there is a documented valid business exception approved in advance at time of booking. Examples of valid exceptions are externally sponsored seminars in specific hotels or client billable hotel stay specified by a client request. For extended business Stays of more than 30 consecutive nights, contact the CTA or the Corporate Travel Procurement Team for alternative lodging options. Staying in a private residence is **not reimbursable**; meals or gifts may not be exchanged in lieu of lodging.
- **Preferred hotels.** Through our designated CTA, the Company has negotiated rates at preferred hotel properties. Preferred hotels should be selected to achieve the best available rate. Shared Economy stays (ie AirBnB, VRBO) and online booking outside of the CTA are not permitted due to insurance liability and duty of care requirements.
- **Room Type.** Lodging costs must be **reasonable for the market**; Only Standard room types are permitted. Any room upgrades must be approved in advance by agency CFO as part of the trip approval documentation. Suites are not reimbursable.
- **Membership fees.** Hotel membership fees are not reimbursable.
- **Cancellations & No-Shows.** Employee's must cancel reservations through the CTA/OBT before the hotel's deadline per the reservation confirmation to avoid penalties; no-show fees will not be reimbursed unless there is a documented valid business reason.
- **Risk alignment.**
  - Where a flight requires an overnight stay, the hotel must be booked in the same reservation itinerary to ensure duty-of-care visibility.
- **Incidentals.** The Company does not reimburse for hotel gym usage, in room movies, mini-bar or spa usage. Room-service meals are allowed but count toward the daily meal-allowance cap (see below Meals section .)
- **Laundry/Dry Cleaning.** The Company does not reimburse for laundry and dry cleaning costs on out-of-town assignments of fewer than ten consecutive nights unless the assignment is unexpectedly extended and laundry and/or dry cleaning costs must be incurred.
- **Telecommunications.** Hotel telephone charges are generally **not reimbursed** unless mobile service is unavailable or an emergency occurs.
- **Tips.** Reasonable gratuities are reimbursable ie. Bellmen: \$1 - \$2/bag Maid Service: \$5/day (or local currency equivalent).

## Rental Cars/Car Service/Taxi Ride Share/Personal Automobile

### RENTAL CARS

Rental Cars are intended for business travel only and should be used **only when** they are more economical or practical than taxis, ride-shares, or public transport.

- **When a Rental Car Is Appropriate.** Choose a rental car if the combined cost of taxis/ride-share plus parking exceeds the cost of a rental, or if safety, location, schedule, or client requirements make alternatives impractical. Rental cars are normally prohibited when the Company is already providing group transport to a meeting or event.
- **Booking:** Reserve every car through the Corporate Travel Agency (CTA) or the OBT to ensure booking is made with the Corporate Rental Car Preferred Providers; bookings made elsewhere will not be reimbursed unless otherwise required by applicable law.

- Inspect the vehicle at pick-up and note any damage on the contract before acceptance.
- **Preferred Suppliers and Car Class.** Use an approved corporate rental vendor; exceptions require pre-approval from Corporate Travel Procurement team or the local CFO/Finance Director.
- **Car Class.** Standard entitlement is a mid-size/standard car. Larger vehicles are allowed only for a business justification (e.g., client transport or multiple passengers). Four-wheel-drive, SUV, convertible, or luxury models are not permitted without pre-approval. Upgrades for comfort or personal preference are a personal expense and not reimbursable.
- When two or more colleagues travel together and stay in the same location, only one car will be reimbursed.
- **Insurance.**
  - For US Based Reservations corporate insurance is embedded in the corporate rate with preferred rental car providers; traveler should decline collision-damage, personal-accident, personal-effects, or liability supplements offered at the counter. Charges for optional coverage are personal expenses.
  - For car rentals outside the United States (e.g., renting in Canada, EMEA/ ASIAPAC) the rental rate does not include Loss Damage/Auto Physical Damage and Liability Insurance and therefore, should be accepted as a part of the rental agreement and is a reimbursable item. OMC Rental Car Vendors, if designated, shall be used for business auto travel. Additional insurance questions should be directed to Corporate Travel Procurement team.
- **Fuel & Refueling.** Travelers must refuel the vehicle before returning it and should decline prepaid-fuel options; only the actual cost of fuel is reimbursable. Refueling charges levied by the rental company are not reimbursable.
- **Other Car Fees.** Incidental & Non-Reimbursable Costs
  - Reimbursable: Parking, tolls, mileage ARE reimbursable.
  - Not Reimbursable: Valet (if not cheapest parking option), tickets/fines, lockouts, and traffic violations, optional insurance, roadside-assistance packages, satellite radio, GPS when a phone app suffices are not reimbursable.
  - Personal-use days or mileage must be allocated and paid by the employee; the company reimburses only the business portion.
- **Accidents & Emergencies.** Report any accident immediately to (1) local authorities (if required), (2) the rental-car company, (3) your supervisor or HR, and (4) Corporate Travel Procurement; do not purchase add-on insurance after the fact.
- **Vehicle Return.** Return the car to the location per the approved Rental Car Reservation, on time, undamaged, and with a full tank. Late-return fees or excess mileage caused by personal use are not reimbursable.

## CAR SERVICE/RIDE SHARE/TAXI

Car services must be booked through a preferred vendor listed in the Travel Portal in cities where available; on-demand taxis/ride-shares do not require pre-booking but must be reasonable and directly related to business.

### Cost-Control Rules:

- Select the most economical option appropriate to the city (e.g., taxi or ride-share for Manhattan rather than a private black-car).
- Waiting-time charges for a hired car service are not reimbursable unless unavoidable and business-justified.

- Tips reasonable gratuities (generally 10 – 15 % for taxis) may be added and are reimbursable. Cash tips should be recorded on the receipt or in the expense system.

## PERSONAL AUTOMOBILES

Personal vehicles should be a last-resort option for business travel; the Company provides no insurance coverage for damage or liability when an employee drives their own car on company business.

### Acceptable Usage:

- Use a personal car only when public transport, taxi/ride-share, or a rental car is impractical or more expensive.
- Wherever practical, **car-pool** so that two or more colleagues travel in the same vehicle to reduce cost and emissions.
- Mileage incurred **only because of business** is reimbursable. Normal home-to-office commute miles are not.
- If a work assignment requires you to drive farther than your normal commute, the Company reimburses the **additional** mileage at the IRS rate (or local market equivalent).
- Accidents and Insurance. In the event of an accident, notify local authorities (if required) and your manager immediately. All repair costs, deductibles, and liability remain the driver's responsibility.
- Employees must carry adequate personal auto insurance; the Company's policies do **not** extend to personal vehicles.

## Rail

Rail is often the most cost-efficient and environmentally responsible way to cover short-to-medium distances. Short-haul flights are discouraged when rail is available, practical and costs less than flying.

### When to Choose Rail:

- **Prefer rail over short-haul flights.** Train travel produces substantially less greenhouse-gas emissions than driving or flying; employees should book rail when it is practical and cheaper than air for the same origin-destination pair.
- **Lowest-fare principle.** Employees must select the lowest fare that meets business needs and reasonable schedules.
- **Booking.**
  - All domestic tickets that are greater than or equal to the equivalent of \$75 USD must be booked and ticketed through the CTA or OBT so the fare, traveler, and itinerary are visible for duty-of-care purposes.
  - Low-value tickets: Single fares that are less than the equivalent of \$75 USD may be purchased at the station; retain the original receipt for reimbursement.
- **Class of Service.** Rail/train to be booked in standard/coach. Seat reservations that are included in the base fare are permitted. Any premium-class booking that adds cost requires documented pre-approval from the local CFO/Finance Director. First class for journeys more than 2 hours, permitted when accompanying a client, when upgrade is not an extra cost, or when the upgrade is at the employee's expense.
- **Other Fees.** Wi-Fi passes and baggage fees are reimbursable when required for business. Lounge access, priority boarding, or other comfort upgrades are personal expenses and not reimbursable.
- **Changes, Cancellations & Unused Tickets.** Cancel unused tickets with CTA or in OBT as soon as travel plans change so credits can be reclaimed. To the maximum

extent permitted under applicable law, refundable fares not returned may be treated as a recoverable advance in line with corporate policy on unused tickets.

## MEALS & ENTERTAINMENT

### General Guidelines

- A business entertainment meal must have a **clear business purpose** and be reasonable for the time, place, and participants. It is reimbursable only when at least one of the following is true:
  1. A client or prospect is present.
  2. A colleague is visiting from out-of-town.
  3. Confidential matters require an off-site location.
  4. The gathering supports team building or recognizes an achievement.
- Attendee names and companies must be entered on the expense report.
- Internal meals should be **infrequent** and linked to extended business discussion, not socializing.
- Tipping: reasonable, customary gratuities—**not to exceed 20 %** are reimbursable.
- The most senior employee present should pay and submit the claim.

### Daily Meal Allowance While Traveling

You are reimbursed for actual meal costs that are considered ordinary and reasonable and are not lavish in nature. The most senior person present must pay for the meal.

### Client & Prospect Entertainment

This section governs hospitality and entertainment involving clients, prospects, suppliers, and colleagues. All spend must be business-related, prudent, and fully documented.

- Meals with two or fewer external guests should be commensurate with the seniority of the participants and the business at stake.
- Larger or unusually expensive events require **pre-approval** from the local CFO **and** either the Worldwide CFO or OMC CFO.
- If the purchaser is not present, tickets or similar items are treated as **gifts** and must follow the Gift Policy; likewise, paying a client's travel to attend an event is a gift unless a bona-fide business meeting occurs.

#### PERMISSIBLE ENTERTAINMENT SCENARIOS:

- **Routine hospitality** (meal or modest event with up to two external guests)
  - Allowable Spend: Reasonable and commensurate with the seniority of the participants and the business being transacted
  - Approval and Documentation: Expense report must list each attendee's name, title, and company.
- **Larger or higher-cost events** (e.g., sports boxes, concerts, golf outings, multi-venue dinners)

- Allowable Spend: Costs must be proportionate to the commercial opportunity
- Approval and Documentation: Pre-approval from the local CFO/Finance Director and either the Worldwide CFO or OMC CFO is mandatory.
- **“Unusually expensive” presentations or group functions** (large client summit, agency off-site, product launch)
  - Allowable Spend: Budget set during event-approval process
  - Approval and Documentation: Written approval by Agency CFO and Worldwide or OMC CFO before commitments are made.

#### Key principles:

- Entertainment must further a bona-fide business purpose, never personal enjoyment.
- Costs should reflect local market norms; lavish or excessive spend is prohibited.
- The most senior company employee present pays the bill and submits the claim.

#### NON-REIMBURSABLE ENTERTAINMENT INCLUDES:

- **Purely social activity:** Meals or outings with colleagues that lack a business agenda
- **Luxury or status spend:** Private boxes, first-class tickets, or “bucket-list” experiences (unless pre-approved by agency CFO)
- **Excessive alcohol:** Bar bill that pushes the total above the standard meal/entertainment caps.

## POST TRIP REIMBURSEMENT PROCESS

### Receipt & Documentation Standards

- Original, itemized receipts are required for all expenses greater or equal to \$25 USD (or local-currency equivalent). Client or statutory rules that demand stricter thresholds supersede this limit. Attach the CTA invoice or itinerary that shows air, hotel, and car bookings with each report; credit-card statements alone are not acceptable
- Every expense report must tag items as client billable, client non-billable, or agency non-billable and include the job or project reference where applicable.

### Expense-Report Approval & Deadlines

- Expense reports must be reviewed by the employee’s supervisor and a senior finance approver; self-approval is prohibited.
- Client-billable charges — within 14 days of incurring the cost or completing the trip.
- Non-billable spend — within 14 days; aggregate where practical.
- Reports filed more than 60 days after the expense date require CFO.

### Currency Conversion & VAT

- Reimbursements for out-of-pocket foreign expenses use the actual exchange rate shown on either the Corporate Card statement or a valid currency-exchange receipt.
- VAT/GST paid on eligible expenses will be reclaimed centrally where possible; travelers must supply original, itemized invoices that meet local tax-authority requirements.

## Required Records

For every travel & entertainment submit:

1. Itemized receipt (no credit-card summary slips).
2. Date, location, and total cost.
3. Names, titles, and companies of all attendees.
4. Clear business purpose (deal discussion, relationship maintenance, project workshop, etc.).
5. Proof of **pre-approval** where required.

## Compliance & Escalation

- Finance reviewers will reject or reduce claims lacking the information above or exceeding policy limits.
- Intentional misclassification or falsification of entertainment expenses is grounds for disciplinary action, up to and including termination.
- Questions should be directed to the local Finance Director or the Corporate Travel Procurement team **before** committing spend.

By aligning entertainment practices with these rules—and securing approvals for anything out of the ordinary—employees protect the Company’s reputation, comply with anti-bribery laws, and ensure client relationships are nurtured responsibly.

## MEETINGS & EVENTS

Off-site meetings, conferences, and other events must be approved by the CFO of the Connected Capability prior to booking the event. Sourcing and contracting should be coordinated through your own internal agency resources. Insurance requirements should be confirmed with Omnicom Risk Management. Contracts require signature from the agency CFO/Finance Director. Where corporate meeting cards are available (legacy IPG), they should be used for all associated costs.