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|--------------------------------------------------------------------------------------------------------|---------------------------------------|------------------------|---------------------|
|  <b>GLOBAL POLICY</b> |                                       |                        |                     |
| <b>Title:</b>                                                                                          | <b>BUSINESS EXPENSE REIMBURSEMENT</b> | <b>Effective Date:</b> | <b>1/1/2025</b>     |
| <b>Approved By:</b>                                                                                    | <b>ALL RELEVANT DEPARTMENTS</b>       | <b>Owner: Finance</b>  | <b>Page 1 of 12</b> |

## 1.0 SCOPE AND GENERAL PURPOSE OF POLICY

**1.1** To provide guidelines for business related expenses reimbursable by Guardant Health including planning, booking, ticketing and expense travel for employees, and third parties, such as consultants, contractors, guests, speakers, applicants, and vendors, etc., excluding all expenses associated with interactions with healthcare providers including physicians, nurse practitioners, office staff or any other employee of a healthcare institution that may be considered a referral source for Guardant.

**1.2** Each employee is responsible for minimizing travel and entertainment costs consistently by meeting the objectives of the business. The employee should carefully consider the value and timing of any intended business trip and, if possible, combine trips to maximize productivity.

**1.3** Failure to comply with any section of this policy may result in disciplinary action up to and including termination.

**1.4** This Policy does not cancel or change employee obligations arising under other Guardant Health policies or applicable law.

**1.5** Employees are required to follow standard purchasing procedures which include using Purchase Orders and direct billing to Guardant whenever feasible. This applies to the purchase of physical goods, capital expenditures (Fixed Assets), and services on behalf of Guardant Health. For further details, please refer to our [Purchasing Policies](#).

**1.6** Employees should ensure that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

**1.7** The Business Courtesies Policy and the Speaker Program Policy govern all expenses related to interactions with healthcare providers, including physicians and office physician staff. Any deviations from the Business Courtesies Policy and the Speaker Program Policy must be reviewed and approved by the Chief Compliance Officer.

## 2.0 BOOKING AND PURCHASING OF TRAVEL

**2.1** The preferred method for arranging travel is through Triplt from Concur. This online travel tool is available through your [Concur](#) account once setup.

**2.2** Exceptions may be granted by managers for an employee to book airline, rental car, hotel or train reservations directly with a vendor, or through 3<sup>rd</sup> party websites, if they cannot be arranged efficiently or cost effectively through Triplt or if you reside in a location where Triplt is not available.

**2.3** Employees traveling and/or making arrangements on behalf of other travelers should be aware of available Guardant Health resources for ensuring the safety and protection of all travelers and follow all related requirements as detailed in this document and in the related policies section. As a result, we strongly recommend employees book through Triplt (or assigned agency) so the company is aware of travel locations in the event of an emergency.

### 3.0 APPROVAL OF TRAVEL EXPENSES

**3.1** Managers are responsible for verifying the necessity of a business trip, for verifying that trips comply with this policy and for thoroughly reviewing expense reports prior to approval. Employees should ensure that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner. The most effective ways to control travel expenses are to plan trips well in advance or to avoid unnecessary trips.

### 4.0 AIR TRANSPORTATION

**4.1** Generally, use the lowest air fare for the requested time frame and route.

**4.2** Whenever possible arrange to travel well in advance of departure to minimize cost.

**4.3** International Premium Economy or Business Class

**4.3.1** Reimbursement is not allowed unless specified in section 4.3.2.

**4.3.2** Employees may opt for the next higher class of economy or select seats with extra legroom on flights lasting longer than 5 hours. Business Class may be used for flights exceeding 10 hours or for overnight flights, provided the employee is required to work upon arrival.

**4.3.3** Upgrades should only be considered when essential for business purposes and must align with the guidelines set by the relevant budget owners.

**4.3.4** Employees are expected to select travel options and a class of service that are practical, cost-effective, and within the established budgetary limits.

**4.4** To ensure business continuity and mitigate risk, no more than 3 members of the Executive Leadership Team should be on the same flight.

**4.5** Baggage

**4.5.1** The published rate for airline bag fees will be reimbursed for up to two bags, except in cases where business requires carrying three or more pieces of baggage.

**4.5.2** Lost and damaged baggage:

- Guardant Health does not reimburse for personal belongings when baggage is delayed or lost.
- Depending on the circumstances of the loss, Guardant's sponsored charge card provider may reimburse for lost baggage.
- Guardant Health does not reimburse for baggage damaged during a business trip.

**4.6** Airline tickets have a negotiable value until used or refunded and should be carefully managed. Unused or partially used tickets should be promptly reported to your department's Executive Administrative Assistant and [travel@guardanthealth.com](mailto:travel@guardanthealth.com) within 48 hours or returned for refund or credit. Any use of airline credits for personal purposes is strictly prohibited and may result in disciplinary action, up to and including termination.

**4.7** Reimbursement for airline lounge access will be considered for business purposes, provided that the expense is reasonable, cost-effective, and within the budgetary limits and guidelines set by the respective budget owner.

**4.8** Guardant Health does not reimburse for the cost of in-flight movies or alcoholic beverages.

**4.9** Reimbursement for registered travel programs will be considered for business purposes, provided that the expense is reasonable, cost-effective, and complies with the budgetary limits and guidelines set by the respective budget owner.

**4.10** Fees for visas, passports or other documentation required for international travel are reimbursable.

**4.11** Reimbursement for In-flight Wi-Fi service will be considered for business purposes, provided that the expense is reasonable, cost-effective, and complies with the budgetary limits and guidelines set by the respective budget owner.

## **5.0 LODGING**

**5.1** Employees are expected to stay at moderately priced hotels to keep room night costs reasonable using negotiated, discounted or corporate rates. Check with your department's Executive Administrative Assistant for the latest corporate rates, if they are available.

**5.2** The use of other lodging travel providers such as Airbnb and VRBO are acceptable.

**5.3** The employee is personally responsible for taking the following into consideration before reserving, especially when staying at an Airbnb or VRBO.

**5.3.1** Safety and security of accommodation: Smoke detectors, safety of surrounding area and security of premises (company laptops and property should be locked up/placed out of site within the rental property to prevent theft), who to contact in case of distress, privacy, etc.

**5.3.2** Types of check-ins, amenities, workspace, Wi-Fi, etc.

**5.3.3** Cancellation policies.

**5.3.4** Employees are personally responsible for any damage to the property or consequences for engaging in unlawful or improper behavior.

**5.3.5** The employee is personally responsible for being aware of and agreeing to the terms of the lodging rates they are booking, and for canceling the reservations if the lodging is not used. Cancellations should be made through the same resource used to book the lodging, and a cancellation number should be obtained.

**5.4** The booking of non-refundable lodging rates is strongly discouraged.

**5.5** An employee may choose to stay overnight with friends or family while traveling on business, but Guardant Health will not pay for expenses incurred by or charged to the employee in lieu of hotel expenses associated with the stay.

**5.6** Reimbursement for Internet/Wireless Hotspots for laptops when traveling (in lieu of using hotel internet) will be considered for business purposes, provided that the expense is reasonable, cost-effective, and complies with the budgetary limits and guidelines set by the respective budget owner. Before accessing Guardant's network or the web, you are required to comply with all aspects of Guardant's Information Security Policy including use of VPN, etc.

**5.7** Laundry/Dry Cleaning are not reimbursable except for trips lasting more than five business days or under extraordinary circumstances.

## **6.0 GROUND TRANSPORTATION**

**6.1** Employees are expected to plan and prioritize ground transportation based on their travel itinerary, making practical efforts to select the most economical transportation option available.

**6.2** Employees renting cars in the U.S. and Canada, Guardant's corporate insurance policy provides coverage, therefore, all insurance provided by the rental agency should be declined. A copy of Guardant's insurance card can be found via [GuardNet](#).

**6.3** For autos rented outside of the U.S. and Canada, accept Liability Insurance and Physical Damage Waiver.

**6.4** When renting vehicles for Guardant Health business, employees should select mid-size vehicle types. When traveling in groups of two or more, employees are encouraged to share a vehicle whenever possible. For

groups of three or more, a full-size vehicle is authorized. In cases of adverse weather, challenging terrain, or when transporting equipment, employees may select vehicles such as SUVs or vans, best suited to the circumstances.

**6.5** Guardant Health will reimburse for appropriate mileage driven by an employee in their personal car at the locally mandated rate for business related travel. Mileage to/from an employee's place of residence, including tolls, and a Guardant office is not reimbursable. Mileage to/from the airport, including tolls, is reimbursable. Employees receiving a car allowance are not eligible for mileage reimbursement.

Employees using their personal car assume all liability, unless local law says otherwise, for:

- Physical damage to his/her vehicle
- Physical damage to other vehicles
- Injury to him/herself or other people
- Damage to property
- Stolen or lost possessions
- Maintaining adequate insurance coverage

**6.6** To prevent liability before departing the rental car lot, inspect the car for damage or missing parts and ensure they are documented in the rental agreement. If necessary, request a different vehicle before departing the car lot.

**6.7** Rental cars should be returned with the gas tank filled at a self-service gas station, when practical, to avoid paying excessive refueling charges. However, if time or convenience constraints make it necessary, employees may opt to have the rental car company refill the tank.

**6.8** Traffic Tickets are the sole responsibility of the employee and will not be reimbursed.

**6.9** Traffic accidents occurring while on company business must be reported immediately to the employee's manager and a member of our People Team. Please complete and take a copy of all paperwork and car vendor accident reports, including a police report if appropriate.

**6.10** Talking on a cell phone, unless using a hands-free device, or text messaging while driving a rental car is prohibited.

**6.11** Employees should opt out of Emergency Roadside Service when renting a vehicle as it is generally unnecessary for business use and not reimbursable.

## **7.0 GENERAL**

### **7.1 A Business Trip Involving Personal Travel**

- 7.1.1** An employee seeking to take a business trip that includes personal travel must obtain a manager's approval prior to arranging travel and determine the cost to the employee for the personal portion (if any). The employee will be responsible for reimbursing Guardant Health for any additional airfare, rental car, hotel or other expenses resulting from personal travel.
- 7.1.2** If an employee chooses to include personal travel in conjunction with a business trip, the employee takes the full risk for paying additional costs to Guardant Health if the trip is cancelled or changed for any reason.
- 7.1.3** If an employee has made travel arrangements for a personal trip and Guardant Health requests the employee add a business portion to the trip, Guardant Health will pay the additional costs, as determined and approved by the manager, to get the employee to or from their personal trip.

### **7.2 Traveling with a Companion**

Traveling with a companion is discouraged except under exceptional circumstances following these guidelines:

- 7.2.1** Manager approval is required prior to arranging travel if a companion is traveling with an employee on a business trip.

**7.2.2** Having a companion on the business trip must not interfere in any way with the conduct of business.

**7.2.3** All expenses for the companion's trip are the responsibility of the employee and must not be included in the employee's expense report. There may be exceptions for corporate events with invitations extended to an employee guest and should be pre-approved prior to arranging travel. Please note that these expenses may be subject to payroll withholding taxes.

**7.2.4** An underaged child may accompany an employee on a business trip only if the underaged child is cared for by someone other than the employee while the employee conducts business.

**7.3** If you are a non-exempt employee who is traveling for business, please refer to the "[Non-Exempt Travel Pay Policy](#)" for eligibility, guidelines and process via GuardNet.

**7.4** When an employee chooses transportation other than the customary form for that trip, the mode of travel should be practical and economical, ensuring that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

**7.5** Parking & Tolls

**7.5.1** Parking expenses incurred for business purposes are reimbursable. Parking expenses for personal use are not eligible for reimbursement.

**7.5.2** Long-term airport parking is encouraged rather than short-term airport parking when traveling more than 3 days.

**7.6** Tolls incurred for travel between an employee's residence and a Guardant office are not reimbursable. However, tolls associated with business-related travel are eligible for reimbursement.

**7.7** Reimbursement may be provided for travel accommodations required due to a documented medical condition, such as upgrades for class of service, seat size, legroom, or specific hotel room types. Such accommodation should be necessary for the employee's health and comfort, and all expenses must remain reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

**7.8** ATM Bank Fees

**7.8.1** Will not be reimbursed for obtaining currency in an employee's home country.

**7.8.2** When traveling outside of an employee's home country, such fees will be reimbursed for obtaining foreign currency.

**7.9** Telephones

**7.9.1** Employees are eligible for reimbursement of their monthly cell phone and data costs, up to a maximum of USD \$100\* per month. Reimbursement requests must be submitted no later than quarterly and within 5 business days after the end of each quarter.

**7.9.2** 100% for business-related international calls is reimbursable.

**7.9.3** If a company phone has been issued to an employee, they are not eligible for reimbursement of personal phone charges outlined in 7.9.1 or 7.9.2.

**7.10** Working at Home

**7.10.1** Reimbursement for an employee's home internet expense is permitted if required for the job due to maintaining a full-time home office up to USD \$50.00\* per month. Reimbursement requests must be submitted no later than quarterly and within 5 business days after the end of each quarter.

**7.10.2** A work-from-home allowance is permitted to purchase necessary office equipment and/or supplies if required for business purposes. Employees are responsible for ensuring that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

**7.10.3** Any expenses not deemed essential for remote work will not be reimbursed.

**7.11** Memberships that provide incidental benefits or discounts related to travel costs are not reimbursable expenses.

**7.12** Frequent Traveler Programs

**7.12.1** Any costs associated with maintaining a frequent traveler program are not reimbursable.

**7.12.2** Guardant Health allows employees to accrue points in their personal frequent stay programs. However, specific hotel properties are not to be selected with the intent to accumulate frequent stay points.

**7.12.3** Guardant Health allows the employees to accrue miles in their personal frequent flier accounts. However, Guardant Health requires employees to follow these guidelines:

**7.12.4** Airlines must not be selected with the intent to accumulate frequent flier miles.

**7.12.5** Don't take unnecessary trips to accumulate frequent flier miles.

**7.13** Payment for replacing lost or stolen personal items is the sole responsibility of the employee.

**7.14** Expenses for Guardant Health Employees & Third Parties (Consultants, Contractors, Customers, Speakers, Job Applicants and Vendors, etc.)

**7.14.1** Guardant Health employees must not pay for or seek reimbursement for expenses for third parties.

**7.14.2** Whenever possible travel and hotel expenses for third parties must be arranged and paid for by the Third Party and submitted for reimbursement through the accounts payable process. Exceptions for job applicants can be made when arranged and paid for by a member of the People Team.

**7.14.3** Guardant Health is a Medicare Provider and is subject to compliance with various healthcare fraud and abuse laws. Any expense associated with an interaction with a healthcare provider must meet additional criteria specified in other Guardant policies listed in Section 13. Guardant Health has a commitment to strictly comply with all anti-corruption laws applicable to the countries we or our Representatives operate in. Bribes, kickbacks, secret commissions and similar payments are prohibited. Additionally, gifts, hospitality, and other items of value must not be used in a manner that may violate anti-corruption laws. All expenses associated with any healthcare providers must comply with the relevant policies listed in Section 13.

**7.14.4** Approved travel and related expenses for third parties who are healthcare professionals or work for healthcare organizations must be tracked, aggregated and reported as required by Guardant Health policy to support compliance and applicable fraud and abuse laws and company policies (refer to 9.4 for additional details).

**7.15** Gifts

**7.15.1** Gifts for any other transfers of value to any healthcare customer are not permitted.

**7.15.2** Gifts for "Recognition of Life Events" (i.e., death, retirement, serious illness, birth, marriage) are reimbursable up to a limit of USD \$200\* per gift.

**7.15.3** All other business gifts, except for company logoed items which are used for marketing purposes, are reimbursable up to a limit of USD \$200\* per gift.

**7.15.4** Cash gifts are prohibited.

**7.15.5** Employees should ensure that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

**7.16** Tips are reimbursable for a reasonable amount of quality service based on local cultural customs and/or business protocol, provided they are economical and practical.

**7.17** Fitness & Wellness Reimbursement – Refer to [GuardNet](#) for further information.

**7.18** Business Travel Accident Insurance

**7.18.1** Additional insurance coverage is provided for employees traveling on company business. This coverage includes 24-hour accident protection while on a business trip anywhere in the world, excluding War Risk Countries (currently Afghanistan, Iran, Iraq, Syria, Ukraine, Russia) and any country where there are trade sanctions enforced by the U.S. Treasury Department's Office of Foreign Assets Control – OFAC. See Appendix A for additional details on high-risk countries. This insurance extends and includes "personal deviations/side trips" up to 7 days. All full-time employees working at least 30 hours per week are covered. While traveling on company business, Personal, Security and Medical Assistance Services are available to employees 24/7 at the following:

- Call: Collect Outside United States: 202-659-7786
- Call: Toll Free in US and Canada: 1-800-344-2500
- Email: [BerkleyAH@healix.com](mailto:BerkleyAH@healix.com)
- General travel assistance /pre-planning services are available to employees at the following website:
  - <https://tow.healix.com/login> (Group Policy Number BER2301227). You will need to register first time using and you will need to enter the policy number.

#### **7.19 Professional Development & Tuition Reimbursement**

**7.19.1** Tuition reimbursement is available for eligible employees. Please refer to the [Tuition Reimbursement](#) program requirements, guidelines and approval process via GuardNet.

**7.19.2** Each department is responsible for allocating budget spend towards external professional development opportunities. Employees should ensure that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

### **8.0 HEALTHCARE PROVIDER SPEND**

**8.1** Expense reports incurring an expense associated with a healthcare provider must be submitted and approved within 15 calendar days of the qualifying event. A qualifying event is any occurrence that includes expenses associated with at least one healthcare provider in attendance at a Guardant event. No exceptions are allowed for late submission.

**8.2** Business Meals (Healthcare Providers): Meals provided to physicians or other healthcare providers need to follow the guidance related to compliance with the fraud, waste and abuse laws in relevant policies listed in Section 13. To track non-monetary compensation under Stark Law, all expenses associated with meals (including, but not limited to, breakfast, lunch, dinner, coffee, drinks at bar, etc.) where at least one healthcare provider was in attendance need to be recorded for regulatory compliance. A list of all individuals (business and non-business) attending the meal should be listed, including title and company name. For healthcare providers, list name of practice or hospital where employed. Meals provided in a healthcare provider's office must include a sign-in sheet completed by each attendee. For meals provided outside physician offices to a group of 4 attendees or larger require a sign-in sheet completed by each attendee.

**8.2.1** Documentation of healthcare provider meal expenses, including statement of business purpose, must include the following:

- Healthcare Provider's name, title, business address, and institutional name.
- Physician's NPI number and/or state license number and issuing state. If a non-physician healthcare provider, then the institution/physician office NPI number needs to be included.
- Total amount of spend, number of attendees and complete list of attendees including first and last name, title and company name.
- An itemized receipt from the restaurant is required for all expenses related to Business Meals with Healthcare Providers.

**8.3** Spend when a healthcare provider is present will be allocated per Stark Law Compliance guidelines. Please refer to separate training materials and examples for further detail.

## 9.0 EXPENSE REPORTING

### 9.1 Company Credit Cards

#### 9.1.1 Issuance

- 9.1.1.1.1. Employees whom the company designates must apply for and carry a company sponsored credit card.
- 9.1.1.1.2. Employees who improperly use the company sponsored credit card may be subject to disciplinary action up to and including termination.
- 9.1.1.1.3. Upon receipt of a company sponsored credit card, you must complete the cardholder self-registration process and enroll in fraud alerts.
- 9.1.1.1.4. Company sponsored credit cards have pre-set spending limits based on role or business needs. Employees are responsible for managing their spend within these limits. Requests for increases (temporary or permanent) must be approved by the employee's supervisor.
- 9.1.1.1.5. Contact JP Morgan Customer Service at 1-800-316-6056 for assistance with any issues related to the company sponsored credit card such as declined transactions, lost cards, or suspected fraud.

#### 9.1.2 Use

- 9.1.2.1.1. Personal use of a company sponsored credit card is prohibited; however, accidental or unintentional mistakes may occur. In such cases, the employee must reimburse the company via check payable to Guardant Health within 30 days of incurring the expense.
- 9.1.2.1.2. Employees issued a company sponsored credit card are required to use it for payment of all business-related expenses, except in cases where the card is not accepted.
- 9.1.2.1.3. The loss of a company sponsored credit card must be reported immediately to the card company and to the company's card administrator.
- 9.1.2.1.4. Cash advances are not permitted using the company sponsored credit card.
- 9.1.2.1.5. Company sponsored credit card expense reports not incurring healthcare provider spend must be submitted within 5 business days following month end.
- 9.1.2.1.6. At the end of employment, if there are unsubmitted company sponsored credit card expenses, an expense report must be submitted within 5 business days from the date of termination.
- 9.1.2.1.7. For accounts over 90 days past due, the cardholder's account will be suspended until all company sponsored credit card related expense reports are current. There will be no exceptions.

### 9.2 Reimbursable Expenses

#### 9.2.1 Submission

- 9.2.1.1.1. Expense reports for out-of-pocket expenses not incurring healthcare provider spend must be submitted as soon as possible, but no later than 5 days following month end.
- 9.2.1.1.2. The business purpose of the expense report must be included on the Expense Report. Examples include, but not limited to, are Leadership Team Offsite, Site Visit to [Name of Company], Business Development Meeting with [Name of Company], Name and Date of Conference Attended, Name and Date of Training/Workshop, etc. A specific and detailed business purpose for each expense is required, in accordance with IRS guidelines. The purpose must clearly demonstrate how the expense directly supports a business activity.
- 9.2.1.1.3. Reimbursable business expenses incurred prior to the commencement of travel (such as the purchase of an airline ticket) must not be submitted in an expense report for approval or reimbursement until proof of travel has occurred. For example: [1] final hotel folio; [2] final car

rental invoice; [3] boarding pass. If you are unable to cover this expense with a personal credit card, please coordinate with your manager to request a company sponsored credit card.

### **9.3 Approval of Expense Reports**

- 9.3.1** Expense reports are routed to managers for review and approval. The employee's manager is responsible for ensuring that expenses submitted are reasonable, valid and in compliance with this policy, and that all required receipts are attached.
- 9.3.2** Once an expense report has been approved by the employee's manager, they are routed to accounting to review and approve to ensure accuracy of physician spend allocations, required documentation, and adherence to this policy.
- 9.3.3** If an error is discovered in the calculation of the reimbursement amount, error in allocation of physician spending, a receipt is missing, a receipt is non-legible, or an expense is deemed "non-reimbursable" due to non-compliance with this policy, the expense report will be rejected and sent back to the employee for required changes to be made. Rejected reports will need to be re-routed through the approval process.

### **9.4 Receipts**

- 9.4.1** Receipts are required for all expenses exceeding USD \$75.00\* or more except in certain countries where local laws require submission of receipts for any level of expense.
- 9.4.2** All receipts are required to clearly state the name of the establishment, date of service, traveler names, travel dates, itemization of expenses and description of service, payment method, etc.
- 9.4.3** A hotel folio must be submitted that includes itemized amounts for room and tax, meals and incidentals.
- 9.4.4** All receipts must be clear and readable.
- 9.4.5** If receipts are lost, the employee must complete the "Missing Receipt Form" and attach as the receipt to the expense.

### **9.5 Meal Guidelines**

- 9.5.1** The total daily allowance for business-related meals may not exceed USD \$150.00\*, inclusive of taxes and gratuities.
  - 9.5.1.1.** Employees who have worked a minimum of 10 hours in one day and are required to work in the office well past the normal dinner hour, can expense the cost of dinner.
  - 9.5.1.2.** Should an employee opt to stay with friends or family while traveling on business, the cost of meals for friends and/or family is not a reimbursable expense; nor is the cost of a meal prepared in those friends' or family's home reimbursable.
- 9.5.2** Business Meals (Non-Healthcare Providers): Meals taken with clients, customers, or business associates during which a specific business discussion takes place. When multiple employees are present at the meal, the most senior employee is responsible for paying the bill.
  - 9.5.2.1.** A list of all individuals (business and non-business) attending the meal when attendee count is 10 or less should be listed, including title and company name. If the attendee count is 11 or more, itemization by individual is not required but the total attendee count must be included.

### **9.6 Business Entertainment – External and Internal**

- 9.6.1** The purpose of gifts and entertainment in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantage with customers. Covered parties must act in a fair and impartial manner in all business dealings. Gifts and entertainment should further the business interests of Guardant and not be construed as potentially influencing business judgement or creating an obligation.

**9.6.2** Entertainment expenditures must be documented with date, nature, cost, location, business purpose and the names of all attendees. The most senior employee in attendance should pay the bill.

**9.6.3** Although not required with the expense report, documentation must be maintained in a readily obtainable file that substantiates that a business discussion was held prior to, during or directly following the entertainment, and its purpose and outcome.

**9.6.4** Gifts must not be lavish or in excess of the generally accepted business practices of one's country and industry. Gifts of cash or cash equivalents are never permitted. Requesting or soliciting personal gifts, favors, entertainment or services is unacceptable.

**9.6.5** Entertainment expenses in the form of gifts must meet requirements under the [Company's Code of Conduct](#), legal requirements under the Foreign Corrupt Practices Act ("FCPA"), local laws and local regulations.

## **9.7 Non-Reimbursable Personal Expenses**

**9.7.1** The following expenses are not eligible for reimbursement including, but not limited to: movies, reading materials (such as books and magazines), tickets to museums, concerts, shows, etc., tourist attractions, alcohol from hotel mini bars, babysitting (child or pet), home maintenance, spas or leisure facilities/activities (barber, hairstylist, shoeshine, manicurist, masseur, masseuse, etc.), sport events, adult entertainment, clothing, luggage, toiletries, fines, penalties, parking tickets or traffic violations, credit card or bank fees/interest, ski lift tickets, private memberships to clubs or golf courses, car washes/detailing, prescription medication, souvenirs, etc.

**9.7.2** There may be exceptions for corporate events which are pre-approved prior to arranging the activity. Employees should ensure that business expenses are reasonable, cost-effective, and comply with the budgetary limits and guidelines set by the respective budget owner.

## **9.8 Large Purchases**

**9.8.1** Purchases of services and/or single items that exceed the company's established threshold require a pre-approved purchase order and must be processed for reimbursement through Guardant's [Procure to Pay](#) process. One-time exceptions can be made in advance by accounting with proper business justification.

## **10.0 EMPLOYEE TEAM MEETINGS OR EVENTS**

**10.1** Venue selection, activities, and associated costs should be practical, cost-effective, and align with the budgetary limits and guidelines established by the respective budget owner.

## **11.0 EXTERNAL MEETINGS**

**11.1** Hotel or conference center selection, activities, and associated costs should be practical, cost-effective, and align with the budgetary limits and guidelines established by the respective budget owner.

**11.2** All agreements must be reviewed and signed by an authorized individual in accordance with Guardant's contract guidelines.

## **12.0 TRAVEL TO HIGH-RISK DESTINATIONS:**

**12.1** When booking travel, including personal travel if any business activity will be performed and if the Guardant issued device will be taken/used, to high-risk destinations, please advise Finance and IT/Security of your plans prior to departure. Accounting may recommend additional safety measures and IT will need to provide suitable devices and/or have additional travel policies you must abide by.

**12.2** When traveling to high-risk destinations, travelers should not hire unknown ground transportation such as hailed taxi cabs, or “on-demand” services such as Lyft or Uber. We suggest you prearrange your ground transportation either through a reliable and known provider or directly with the customer/supplier you will be visiting.

**12.3** High risk destinations include any country listed by the U.S. Department of State with a Level 4 Travel Advisory (Do Not Travel) and/or CPI (Corruption Perceptions Index) score <35, unless approved by a Vice President or above.

### **13.0 OTHER DOCUMENTS:**

**13.1** Please refer to GuardNet’s [Accounting & Finance](#) site for additional information.

**13.2** POL-000020 Business Courtesies to Health Care Professionals in Propel.

**13.3** POL-000107 Speaker Program Policy in Propel.