

LVS Global Policy

Policy Title:	Contractor Expense Reimbursement Policy		
Division:	All	Department:	All
Date Created:	June 2017	Approved by:	Randy Hyzak, Executive Vice President, Chief Financial Officer
Last Reviewed:	March 2026		

GLOBAL POLICY

1. POLICY STATEMENT

Las Vegas Sands Corp. and its subsidiaries and affiliates, including Sands China Ltd (“SCL”), Marina Bay Sands Pte Ltd (“MBS”), and Fortis Holdings Inc (“Fortis”) (collectively “LVS” or the “Company”), are committed to complying with all laws and regulations in all jurisdictions in which we conduct business. The purpose of this Policy is to give guidance on expense reimbursement to all Contractors who travel on Company business and/or incur business-related expenses. This policy also applies to travel incurred by invited partners who do not have a contract (e.g., media groups, co-op travel agents, etc.). Any violations of this Policy may result in the Contractor not being reimbursed by the Company.

2. SCOPE

This Policy applies to all consultants, contractors, temporary labor, independent casino representatives, and any other independent contractors (herein referred to as “Contractors”) performing approved services for the Company.

3. DEFINITIONS

- A. **Approved Travel Agents:** Travel Agents that are approved by the Company to book all air travel, hotel reservations, and car rentals. These are Executive Travel Services, Inc. (“ETS”) for contracts with Las Vegas Sands Corp. or any US based subsidiary, Cotai Travel (“CT”) for contracts with SCL, and FCM Singapore PTE LTD (“FCM”) for contracts with MBS. Contact information for the Approved Travel Agents is below:

Executive Travel Services, Inc.

Office Hours: Monday – Friday, 6am – 6pm PT
Telephone: 757-622-2887/877-524-8466
Telephone after hours: 800-358-1563
Fax: 757-622-4626
Email: TravelServices@Sands.com

Cotai Travel

Location: Shop 612 at The Venetian Macao
Hours of operation: Daily, 09:00 – 18:00
Telephone: +853 811 82930 / +853 811 82935 / +853 811 82940 / +853 811 82943
E-mail: cstl_tmtravel@sands.com.mo

FCM Singapore Pte Ltd

Hotline: +65 6593-4478 (24x7x365)
Emergency Assistance: +65 6593-4498 (24x7x365)
Fax Number: +65 6593-4499
Email: mbs@sg.fcm.travel

- B. **“Property/Properties”:** Each of SCL, MBS, and Fortis operating properties are referred to as a “Property,” and together as the “Properties.”

All content is proprietary information of Las Vegas Sands Corp. and its subsidiaries (the “Company”). Misuse or unauthorized disclosure of Company information is prohibited and constitutes grounds for disciplinary action up to and including termination. The Company reserves the right to change its policies, procedures and benefits with or without notice and those changes may not always be reflected in these pages.

- C. **US\$:** All references to US Dollar (“US\$”) amounts in this Policy should be read and understood as referring to the equivalent amounts in the local currency.
- D. **Executive Approver:** This refers to the following Team Member(s), or their delegate, at Corporate and each Property: LVSC Executive Vice President and Chief Financial Officer, SCL Chief Executive Officer and President, MBS Chief Operating Officer, and Fortis President.

4. APPLICATION AND RESPONSIBILITIES

- A. General Rule: The Company will reimburse Contractors for expenses directly related to Company business and business travel in accordance with the guidelines set forth in this Policy.
- B. All Executives, Vice Presidents, and Directors are responsible for disseminating this Policy and related SOPs to Contractors that they engage in contracted work.
- C. Any travel and/or business expenses already included and/or provided for in a contract with the Company (e.g. a fixed fee contract) should not be submitted to the Company separately and will not be reimbursed.

5. REQUIREMENTS OF THE POLICY

All expenses greater than US\$25 (in the case of Singapore, SG\$35) must be supported by an itemized receipt and a business purpose. Additional information may be required to support the expense as documented in the Policy. All supporting documentation (e.g. attendees, business purpose, and business discussion) must be **legible** and in English or in the local official language. For vendors that do not provide English documentation, a translation must be provided.

A. Travel Requests

- i. Contractors must use an Approved Travel Agent to book all air travel, hotel reservations, and car rentals, except when business demands or extenuating circumstances prevent it. Any bookings NOT made by an Approved Travel Agent, other than noted above, may be considered a violation of this Policy and may result in a reduction in the reimbursable amount.
- ii. A **Travel Request Form** must be completed and forwarded to an Approved Travel Agent as soon as possible. In Macao, this must be submitted through the electronic Travel Request Form (e-TRF) system by the requesting department. The itinerary will be returned to the Contractor or travel arranger with estimated costs. The Contractor must submit the Travel Request Form with estimated costs to the Company Department Vice President responsible for approving the Contractor’s work. The Approved Travel Agent will then arrange the travel upon receiving the appropriate signatures. If an Approved Travel Agent is not utilized, the business reason must be provided to justify the exception and the Property Executive Approver must approve the travel expense.
- iii. The Contractor is responsible for supplying a list of primary employees from their company who shall receive booking accommodations through an Approved Travel Agent. This list should be supplied to the Company at the time of contracting. Any updates to the list must be forwarded to the Approved Travel Agent and the Company Department Vice President is responsible for approving the legitimacy of the updated list.

B. Air Travel

All air travel will be ticketed by an Approved Travel Agent and charged on the corporate account, except as noted in Section 5(A).

- i. Coach class will be booked for all Contractors on all flights unless they are pre-approved by the corresponding Property Executive Approver.
- ii. Air travel will be via the most direct and economical means.

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- iii. Changes to itinerary: A voluntary change in flight is permitted if required for business purposes or if the increase in airfare is offset by the savings in reduced hotel, food, rental car, and other costs. The itinerary and cost of the original business trip must be documented and submitted with the itinerary and cost of the revised trip. All flight cancellations must be made prior to the flight departure to avoid loss of ticket value. Failure to do so may result in the Contractor incurring the cost of the lost ticket value.
- iv. Upgrades: The Company will not reimburse for upgrades. Purchasing full coach fares that allow upgrade opportunities are not allowed if a lower fare is available. Travelers may upgrade at their own personal expense. Such upgrades must be charged to their personal credit card, not to a Company-issued credit card. Also, a Contractor can upgrade by using their existing frequent flier miles if the airline permits it and there is availability.
- v. Combining personal and Business travels: Contractors are prohibited from combining personal travel with business travel.

C. Hotel/Lodging Accommodations

Contractors are required to book all hotel reservations through an Approved Travel Agent, except as noted in Section 5(A). A personal credit card is required at the time of booking with the Approved Travel Agent to secure a hotel reservation unless it is directly billed by the Approved Travel Agent. Whenever possible, the Contractor will be booked into a standard room at a Company-owned hotel. Otherwise, a standard room at a comparable hotel will be booked for Contractors. Additional fees for upgrades will not be reimbursed.

- i. The itemized hotel folio must be submitted with the invoice to be reimbursed, including hotel folios paid for using the comp procedures at Company-owned hotels. Itemized, detailed receipts for all room charges greater than US\$25 (in the case of Singapore, SG\$35) on hotel folios (including comped folios) must be submitted with the invoice. The Company will reimburse the following as it relates to hotel and lodging charges on the folio and other incidentals:
 - Daily room rate, hotel taxes, and mandatory resort fees
 - On-site parking at the hotel
 - Mini-bar snacks/water (within reason)
 - In-room Wi-Fi or internet access
 - Baggage handling tip (within reason)
 - Housekeeping tip (within reason)
 - Spa/fitness center fee (access only, no services)
 - Meals at the hotel, including room service (see “Meals” section below)
 - Laundry/dry cleaning only if traveling 6 days or more
- ii. The Company will not reimburse the following items:
 - Room upgrade fees
 - Spa and salon services
 - In-room movies, DVD or CD rentals
 - Retail items, including sundries and periodicals
 - Late checkout fees
 - No-show/cancellation fees
 - Wi-Fi access during air travel
 - Purchase of phone charger, international charger, or phone cover
- iii. Hotel stays in Hong Kong should be kept to a minimum unless the business contact/meeting is scheduled for late-evening or early-morning in Hong Kong.

D. Transportation and Parking

Contractors are expected to use the most cost-effective form of transportation available, including taxis, shuttles, rental cars, personal vehicles, and Company-owned vehicles. Transportation to/from the airport and to/from the location where business is conducted is reimbursable. Transportation to/from any meals or any personal excursions will not be reimbursed.

- i. Rental Car Transportation - Rental cars must be reserved through an Approved Travel Agent, except as noted in Section 5(A). An intermediate car will be reserved. Car rentals are not allowed in Singapore or Macao.
 - a) Reimbursable costs include the daily rental fee, mileage fee (if charged by the rental company), tolls, gasoline consumed, and all associated taxes. If necessary, a GPS system may be rented.
 - b) Non-reimbursable costs include, but are not limited to: parking fines, moving violations, and any damage. Cars must be refueled by the Contractor prior to returning the vehicle to avoid a premium gas refueling charge. Any charges assessed by the rental agency for refueling will NOT be reimbursed.
 - c) On domestic car rentals, insurance should be purchased unless the contractor is already covered by their company's insurance policy. On international car rentals, Contractors should obtain insurance as required by local laws. Please check with the rental car company to ensure there is an appropriate amount of insurance on the vehicle.
- ii. Personal Car Transportation - Contractors may use a personal car for business purposes if it is the least expensive mode of transportation or saves significant time.
 - a) Reimbursable expenses include but are not limited to: Mileage (at the current IRS standard mileage rate for business miles), tolls, and parking fees. Non-reimbursable expenses include, but are not limited to gasoline, vehicle repairs and maintenance, personal auto insurance, towing, parking fines, and moving violations.
 - b) Business usage includes approved business travel and transporting Company property. Independent casino representatives will also be reimbursed for the mileage incurred by entertaining casino patrons.
- iii. Car Service - The use of an outside car or limousine service by Contractors is prohibited, unless approved in advance by the corresponding Property Executive Approver.
- iv. Other Transportation - The Company will reimburse for the cost of taxis, ferries, buses, trams, trains, or airport shuttles including a reasonable gratuity only in countries where it is customary (up to 20%) for travel associated with business activities.
 - a) In Singapore:
 - Booking fees, credit card fees, and debit card fees for taxis are not reimbursable.
 - Driver's fee, platform fees, and opt-in fees incurred when booking rides using ride share such as Grab, Tada, and Gojek are reimbursable.
 - Premium rides such as Grab Premium/Exec are not reimbursable.
 - Transportation reimbursement is based on the actual amount incurred. Top-up value charges are not reimbursable.

- v. Parking - Contractors should take a taxi, ride service, or shuttle to/from the airport as opposed to parking their personal vehicle in the long-term parking, unless it is more costly to do so.
 - a) Any self-parking fees assessed by a hotel while traveling are reimbursable.
 - b) Valet parking will NOT be reimbursed unless there is no self-parking option available.

E. Contractor Responsibility – Meals, Entertainment, and Gifts

i. Contractor Responsibility Generally

In general, contractors will not be reimbursed for any meals, entertainment, or gifts they provide to a third-party. If contemplated, all such expenditures must be pre-approved in writing by a Vice President or above from the department managing the Contractor. However, independent casino representatives may be reimbursed for entertainment or gifts provided only to the Company's existing casino patrons (consistent with the Company's **Complimentary Policy** and the **Anti-Corruption Policy ("ACP")**).

- The casino patron's name and player account number must be provided along with a detailed itemized receipt.

When providing anything of value (i.e. meals, entertainment, and gifts) to a third-party, Contractors and the Vice President (or above) approving the expenditure are expected to have sufficient knowledge of the third-party to ensure compliance with the Company's **ACP, Third Party Travel, Gifts and Entertainment Policy, Code of Business Conduct and Ethics, and Office of Foreign Assets Control ("OFAC") policies**. As such, it is the responsibility of the Contractor to conduct appropriate inquiry regarding the third-party and consult the Compliance Department to assist with screening, if appropriate, prior to engaging in business dealings.

For Contractors who are not registered lobbyists acting on the Company's behalf, pre-approval is required by the Global Chief Compliance Officer prior to a Contractor providing anything of value directly or indirectly to a Government Official or Relative or Close Associate ("RCA") of a Government Official. It is particularly important for Contractors to adhere to the **ACP, ACP SOP, and its Record-Keeping provisions** when providing anything of value to any Government Official and record the name and position of the official as well as purpose of the benefit provided.

Contractors are required to maintain complete and accurate records of expenditures made in connection with business conducted with and on behalf of the Company. Contractors must adhere to the Terms and Conditions of their contract/purchase agreement, and before providing anything of value to a third-party on behalf of the Company, obtain written pre-approval from the Company.

ii. Meals

Meals incurred while traveling on an LVS-approved trip greater than 100 miles from the Contractor's main office (or home if no dedicated office exists) will be reimbursable under the following conditions, and with the appropriate supporting documentation. In addition to the receipt with the total meal cost, an **itemized** receipt (detailing all items consumed and the number of guests in the party) must be attached for all meals over US\$25 (in the case of Singapore, SG\$35), including meals charged to the hotel room folio. A credit card receipt or statement alone is insufficient.

- a) Meal reimbursements will be subject to daily limits, per the table below. Note that the rates for first and last day of travel are reduced by 25%.

Meal Reimbursement Limits		
Location	Daily Maximum Limit	First Day/Last Day Maximum Limit
Las Vegas, NV	US\$65	US\$49
Macau	US\$70	US\$53
Singapore	SG\$100	SG\$75
All other U.S. locations	US\$50	US\$38

- b) Tips on meals should be appropriate for the level of service received, in line with what is customary for the location, and will be reimbursed up to 20% (after taxes). A tip on a meal should be included in the total cost of the meal. In circumstances where a service charge is added to the bill (as is customary in Macao and Singapore), no additional tip should be included above and beyond the service charge.
- c) Contractors will not be reimbursed for meals with Team Members. If a group meal is considered necessary by the Company representative, the most senior Team Member of the Company present will comp the meal or pay for the meal and submit an Expense Report with the appropriate documentation and all guest names.
- d) Contractors will not be reimbursed for alcohol purchased or consumed unless pre-approved by the corresponding Property Vice President of Finance or the Executive Vice President and Chief Financial Officer for SCL.

iii. **Entertainment**

- a) Entertainment activities are generally not reimbursable except as noted in Section 5(E)(1). Entertainment activities include any entertainment, amusement, or recreation activity such as night clubs, concerts, theaters, sporting events and golf.
- b) Provision of any type of adult entertainment is strictly prohibited and should not be provided by any Contractor or independent casino representative and will not be reimbursed. Company funds may not be expended directly or indirectly for companionship, and neither Contractors nor independent casino representatives may expend their own funds on behalf of third parties for companionship.

- iv. **Gifts:** Gifts to Government Officials are strictly prohibited for all Contractors.

F. **Inter-property Travel**

- i. Inter-property travel requires the advance approval of both the Vice President that is overseeing the Contractor’s work and the appropriate Vice President at the destination Property. Complete the Travel Request Form with all the required signatures and forward to an Approved Travel Agent.
- ii. Contractors are required to stay at Company-owned properties whenever possible. The Contractor will be booked into the hotel with the lowest rate and the hotel room will be ‘comped’ at the destination Property. There will be no inter-property billing for the room (charges will remain at the destination Property).
- iii. Airfare expenses will remain at the Contractor’s home property unless they need to be charged to a major project.
- iv. Food, beverage, and all other incidentals should be submitted for reimbursement via an invoice, along with the hours worked while on assignment, to the Contractor’s home property and such charges will

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remain at the home Property (no inter-property billing). The Contractor must also provide the comp room folio with the trip invoice along with itemized, detailed receipts for all room charges greater than US\$25 (in the case of Singapore, SG\$35).

- v. Expenses for travel that does not benefit the destination Property may be billed provided it is mutually agreed upon between the Team Member's home Property and the destination Property.
- vi. Blackout dates for each location will be posted annually by the end of the third quarter by LVS Corporate. Any travel to these regions during the blackout dates should be avoided if possible. If travel during these periods is required, approval of the destination/hosting Property's President will be required in advance and the travel may be required to stay at a comparable hotel nearby.
- vii. For requested travel outside of the posted blackout dates, the destination Property will make every effort to secure a room during the requested nights. However, if the hotel is completely sold out, the destination Property will inform the Approved Travel Agent immediately and provide alternate dates for the traveler. If the business trip is still deemed operationally necessary for the original nights requested, the Approved Travel Agent will book a room at a comparable hotel nearby.
- viii. For stays over one month, the host country's Human Resources / Procurement Departments may jointly arrange for furnished apartments (corporate housing) and/or may coordinate housing accommodations in accordance with local practices. Furnished apartments typically contain a bed, kitchen, bath, kitchen equipment, microwave, cable TV, telephone, and linens. Any damage to the apartments or unreasonable costs will be the responsibility of the business traveler.

G. Non-reimbursable Items

In addition to the non-reimbursable items mentioned earlier in this Policy, additional non-reimbursable items include, but are not limited to, the following:

- i. Donations or contributions (charitable and/or political)
- ii. Lost or delayed luggage
- iii. Air, hotel, or car rental upgrades
- iv. Cancellation fees and no-show fees
- v. Items for personal use
- vi. Medical fees
- vii. Obtaining a passport
- viii. Taxi fares not associated with business meetings (e.g. to local restaurants or entertainment off property)
- ix. Credit card service fees or bank fees such as commission and telex
- x. Luggage wrapping
- xi. Any item without sufficient business purpose or supporting documentation

H. Reimbursement

Contractors must submit an invoice with supporting documentation within 60 days from when the expenses were incurred. The invoice and supporting documentation will be reviewed by the Company Department Vice President. The Company shall, in its sole discretion, determine the reasonableness of any expenses.

Invoices that do not comply with the prescribed policies and procedures will be returned to the Contractor to be corrected and re-submitted or may be denied in its entirety.

I. Withholding Tax

Under Singapore law, any amounts payable to Contractor, including per diem, allowances, reimbursements, any cash related payouts, and provision of benefits (directly or indirectly) such as accommodation, meals or transportation (including airfare), shall constitute part of the income to Contractor on which withholding tax, if

applicable, will be computed. MBS (and its affiliates) may withhold taxes from such amounts and benefits if required, remit the same to the appropriate tax authority, and pay the net amount of Contractor's fees or other payments without any obligation to re-gross the same unless it is contractually agreed otherwise.

Where withholding tax applies, Contractor agrees to provide Company with information showing what portion of the fees or other payments relates to services provided in Singapore versus what portion of the fees or other payments relates to services provided outside Singapore.

6. POLICY EXCEPTIONS

Exceptions to this Policy require the written approval of the corresponding Property Executive Approver, using the **Travel Exception Request Form** (see APPENDIX A). In Macao, exception requests must be submitted through Ariba P2P or the electronic Travel Request Form (e-TRF) system by the requesting department. No exceptions to section 5(E)(iii)(b), 5(E)(iv), or 5(G)(ii) are permitted under any circumstances.

7. OWNERSHIP

This Policy is owned by Corporate Finance.

8. POLICY ACCESS

Company Policies are accessible to all Team Members via PolicyTech at the following links:

- United States & Fortis: [Policies and Procedures \(NAVEX PolicyTech\)](#)
- Macao & Singapore: [Policies & Procedures \(NAVEX PolicyTech\)](#)

LINKS TO RESOURCES, FORMS, AND SUPPLEMENTAL INFORMATION

- Anti-Corruption Policy (ACP)
- ACP Standard Operating Procedure (ACP SOP)
- Code of Business Conduct and Ethics
- Third Party Travel, Gifts and Entertainment Policy
- US Economic Sanctions Compliance Commitment and Policy Statement (“OFAC”)
- Complimentary Policy
- SCL Admin Room Policy
- APPENDIX A – Travel Exception Request Form
- Travel Request Form