

Per Diem/Living Out Allowance (LOA) Policy



Purpose

This policy is intended to assist employees of C&C Wind Energy Services with coverage of approved expenses related to meals, incidentals, and lodging; while traveling, or assigned to, a domestic assignment (or other temporary work location).

Scope

This policy applies to eligible employees of C&C Wind Energy Services within Canada, the United States, or Puerto Rico, who are assigned to a temporary domestic assignment, away from a home base, *and* when it is *not* possible for the employee to commute home during off-duty hours or weekends. Employees who are *within* this range *may* be provided a certain meal allowance to be determined on a per-assignment basis. Management reserves the right to adjust these parameters as necessary based on locational requirements and hours required to work.

Definitions

Domestic Assignment – Any temporary work location that a worker is assigned to within Canada, the United States, or Puerto Rico. Domestic assignments can include, but are not limited to: Training, Conferences or seminars, construction & service projects, other company related activities.

Eligible Employee – Any person employed directly by C&C Wind Energy Services full time, who travels away from a home base or office location, to a temporary work location such as a project site, Service site, Port or other lay-down area, conference, or Training (and) who is paid on an hourly basis.

Travel Days – On-duty days spent traveling to, from, or between domestic assignments which are considered part of a mobilization or de-mobilization from an assignment.

Per Diem / Living out Allowance (LOA) – An amount of money that an eligible employee may be provided to *equalize* **daily** living expenses while traveling, or on assignment to a temporary work location. Per Diem consists of two separate parts; meals and incidentals (M&IE) and Lodging / Accommodations and shall be reimbursed weekly.

Duty Time – When an employee is required to be on a domestic work assignment regardless of the working hours or working duties of the assignment and is expected to be available for work duties during these periods. Example: A construction project does not typically ask employees to report on Sundays, but employees are assigned to, and will report as requested to, perform duties and responsibilities are said to be on-duty time (available for work).

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Off-Duty Days – Days that have been accrued, as outlined in the C&C Wind Energy Services “Interim Trip / Turn-Around Policy”, to be utilized by eligible employees for the purposes of commuting, rest, personal business, or attending to family.

Policy Statement

Any employee who is assigned to a domestic assignment away from a home base, or permanent office location **and** when it is not possible for the employee to commute home during of-duty hours, shall be reimbursed a set amount for each day away from that permanent (Home or Office) location to cover expenses related to Meals, incidentals, and Lodging. Eligibility begins at the start of such assignment and ends on the last day of duty-time for that assignment. When an employee is considered off-duty, he or she is not eligible for per diem / LOA allowances. Exception: The final day of off-duty time, employees are eligible for per diem / LOA disbursements, to allow for adequate accommodations with return to work the following day. Disbursements shall be made to the employee in their home-based currency.

Meals and Incidentals (M&IE): The amount provided will be determined at the start of each domestic assignment by management and will be based on the cost of living in the surrounding area of each assignment.

Lodging / Accommodations: Any employee who is assigned to a domestic assignment and is unable to return home each night due to restrictions of travel / assignment shall be provided allowance for lodging expenses. The amount provided will be determined at the start of each domestic assignment by management and will be based on the cost of living in the surrounding area of each assignment. Eligibility for lodging allowance begins on the first day of mobilization to a domestic assignment and ends after the last day of *on-duty* time at the location. While on off-duty days, employees are not eligible for lodging allowances with exception as mentioned above.

In instance that an employee is utilizing Company or Client paid-for lodging (hotel or other), the employee is not eligible to receive an allowance for lodging. Management will make all reasonable efforts to ensure that any company or client paid-for accommodations meet certain comfort standards when reasonably possible. If an employee feels that an accommodation does not meet these standards, he / she shall raise awareness to the management team so appropriate actions can be taken to resolve the concerns of the employee.

Employee may receive reimbursements for direct, dollar for dollar, lodging costs if personal expenses have been acquired, provided management pre-approval when possible and adequate receipts are supplied when requesting reimbursement.

Per Diem Allowance while Away from Assignment

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Meals and Incidentals (M&IE):

- For travel days to an assignment, the employee is eligible for M&IE disbursements.
- For travel days leaving a domestic assignment, the employee is not eligible for M&IE disbursements.
- While on off-duty days, employees are not eligible for M&IE disbursements.

Lodging / Accommodations: When an employee is on a scheduled interim trip / Turn-around, he or she is not eligible for lodging allowance and is considered off-Duty with exception as mentioned above. Eligibility for lodging allowance begins on the day of travel to a domestic assignment and ends after the last day of on-duty time at the location.

Sick Days

If an employee falls ill while on assignment, provided management has been directly notified (when possible), the employee may still be eligible for applicable per diem / LoA allowances as outlined above. Management will evaluate on a case-by-case scenario.

Traveling Between Domestic Assignments

If an eligible employee is traveling from one domestic assignment to another he / she will still be considered on-duty. The employee may be eligible for 100% of the M&IE and Lodging allowance(s) for travel days pursuant to the guidelines set in the "Policy Statement" section of this document.

Management Responsibilities

The management of C&C Wind Energy Services will make all reasonable expense reimbursements and allowances based on the locational costs of living.

Management will ensure that all per diem and LOA allowances are disbursed to the employees in a timely manner.

Management will maintain diligence in tracking the locations and eligibility of each employee with regards to per diem / LOA disbursements.

Employee responsibilities

The Employee shall comply with this policy as it is written. If any exemptions are being requested, it is at the discretion and the approval of management.

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If an employee feels that a company or client paid-for accommodation does not meet minimum comfort or privacy standards, it is the responsibility of the employee to escalate this to the attention of the direct supervisor / manager for resolution.

If an employee chooses to sign a lease or any other contractual agreement with a land lord, property management service, or other third party, the employee is responsible for fulfilment of the obligations set forth in such an agreement. C&C Wind Energy Services is not responsible for payment (in any manner) for damages (or securities) to accommodations or early lease termination.