

VENDOR TRAVEL BILLING POLICY

This Vendor Travel Billing Policy (“Policy”) sets forth the guidelines for billing travel costs to Sony Interactive Entertainment LLC (“SIE”) for mutually agreed upon vendor travel. Vendors must abide by this policy for travel costs to be paid.

Vendors are responsible for personal property lost, damaged or stolen while traveling on SIE-related business or working on SIE premises. Vendors should take precautions to safeguard their personal property at all times.

Authorizations

Approval Authorization – For vendors to bill travel costs, such an allowance must be outlined in the vendor’s contract with SIE and the travel must correspond with the scope of work. In addition, travel must be mutually agreed upon in writing between the vendor and the SIE business owner. Travel costs must be billed based upon actual costs incurred and may not be marked up.

Spousal Transportation and Meals are disallowed (unless spouse is an employee of the vendor and actively engaged in the project)

Travel Advances are not provided.

Travel Time – Vendors are prohibited from billing SIE for their travel time unless a preapproved written exception is obtained from the departmental SVP and SIE Finance.

Travel Agency

Unless the SIE business owner has specified that the vendor must use SIE’s designated travel agency (SEG) for booking reservations, vendors have flexibility in booking their reservations provided they do so in a cost effective manner in accordance with this Policy. When using SEG, vendors should provide SEG with their credit card for booking their travel.

Airline, Rail and Other Transportation

Vendors are expected to be flexible in their travel arrangements so that the least costly tickets can be purchased. Likewise, reasonable deviations in the hour of departure, airline selection, or flight with a brief stopover are not acceptable reasons to reject the least costly ticket. Travel arrangements should generally be booked at the lowest available fare and should be made seven or, if possible, 14 days in advance of departure to minimize airfare costs.

Class of Travel – Vendors are required to fly economy class.

Upgrades to a higher class of service cannot be billed.

Advance Reimbursement for Airline Tickets is prohibited.

Airline baggage fees not to exceed \$50.00 per trip may be charged.

Unused Tickets may not be billed.

Railroad – Tickets are to be purchased in economy class. Exception: business class rail tickets may be purchased for the San Diego/Los Angeles train route.

Rental Cars – Rental cars are limited to intermediate-sized cars. Rental fees for convertibles or sports cars may not be billed. Gasoline tanks should be filled prior to returning a car; vendors should not elect the rental agency's "Fuel Purchase" option.

Rental Car Insurance is the responsibility of the vendor.

Taxis – The billing of taxis is permitted where other transportation is unavailable or when use of a taxi is less expensive than other transportation. Receipts should always be obtained. When submitting receipts for billing purposes, the point of origin and final location must be identified, as well as the reason the cost was incurred. The billing of limousines or "town cars" is not permitted.

Lodging

The cost of a standard, single room, not to exceed \$300 USD per night, may be billed, excluding room taxes and related fees. Similar to airfares, vendors should exercise reasonable judgment to minimize lodging costs and book rooms in advance to secure favorable room rates.

Suites – Use of a suite is not permitted.

Hotel Receipts – Vendors are required to submit either: a) the hotel statement showing method of payment and zero balance, or b) the hotel statement and credit card statement supporting the cost.

Hotel Services – Tips for the services of porters, housekeeping, hotel shuttle buses, valet parking, etc., are not to exceed \$5.00 per day.

Laundry services are allowed up to a maximum charge of \$30.00 per trip only if four or more consecutive travel days are required.

Meals

Individual Travelers – The actual cost of meals, beverages and related tips may be billed for business travel which requires an overnight stay up to the maximum amounts noted below. Total daily costs for meals and beverages may be billed up to \$75.00 per day for travel within the US, Canada, Mexico and Latin America, and \$100.00 per day for international travel (12,000 Yen per day for travel in Japan), unless the SIE business owner requires lower dollar thresholds or the governing agreement provides otherwise. These daily maximum meal amounts do not represent a “per diem” allowance. Receipts are required for all meal costs.

Meals for Multiple Travelers – When two or more vendor employees share their meals together, the individual maximum meal allowance is \$75.00 per person per day (\$100.00 for international travel, 12,000 Yen per day for Japan). Vendors are only allowed to bill meals for their employees. Meals for employees of other companies and SIE employees may not be billed.

TRAVEL BILLING

Timely Submission – Costs should be billed upon completion of the business trip and no later than 90 days thereafter. Costs submitted 90 days or more after the business trip will not be paid unless written approval is obtained from the SIE Controller.

Breakdown of Costs – Vendors are required to break down their air, hotel, rental car, and meals into specific costs incurred each day. Vendors may not “lump sum” or commingle air, hotel and other travel costs.

Receipts – Vendors are required to submit original receipts (or pdf files thereof, if expenses are submitted electronically) with their invoice and to with their invoice and to organize their receipts in a “user friendly” manner to facilitate timely payment. Receipts must be taped (no staples) to 8 ½” by 11” paper and be legible and clearly indicate the nature of the cost. Cost submissions that are not properly organized will be returned. All meal receipts must be itemized. Meals supported solely by credit card transaction statements are not allowed. If more than one person is present at a meal, all party names must be submitted with the receipt. When airline e-tickets are issued, vendors should obtain a copy of the e-ticket itinerary from the airline; this itinerary must include the cost of the ticket for reporting purposes and method of payment.

Foreign Exchange – Receipts related to international travel should be submitted with amounts shown in local currency (e.g., Japanese Yen, Canadian Dollars, etc.). The applicable exchange rate (typically the amount shown on the credit card statement) should

be used for billing purposes. Wherever possible, the vendor's credit card must be used for making payment.

Authenticity of Expenditures – Submission of a vendor's billing certifies that all expenditures are true and correct, are clearly and accurately described, are supported by receipts, and are in full compliance with this Policy.

Invoice Audits – Travel costs are audited by SIE Finance for contract and Policy adherence and clerical errors. Vendors who fail to adhere to this Policy may place their business relationship with SIE at risk.

Disallowed billing – Although not an all inclusive list, the following items are not eligible for billing:

- Contributions and subscriptions
- Telecommunication purchases (e.g., cellular phones, BlackBerries, and other communication devices) and associated service plans
- Telephone and facsimile charges
- In-room movies
- Cable television charges
- Motor vehicle violations and other fines and penalties
- Costs for local travel or commuting costs
- Baby-sitting, dog-sitting, cat-sitting, etc.
- Articles of clothing and other personal items
- Pharmaceuticals
- Travel/baggage insurance
- Airline club memberships
- Fees for salon use, massages, gift shop purchases or other personal expenses incurred during a hotel stay
- Valet services
- Mini-bars
- Health clubs
- Gifts to SIE employees, clients, etc.
- Entertainment
- Seminarss