



Coinbase Global, Inc. Non-Employee Travel & Expense Policy (Vendors)

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Relevant to:	<i>Global / All Legal Entities</i>		
Unique Identifier No.:	<i>255216</i>	Date:	<i>8 September 2021</i>
Asset Classification:	<i>Internal</i>	Tier:	<i>1</i>
Version:	<i>1.1</i>	Revision History:	<i>See Appendix A</i>

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1. Overview

The following Coinbase Non-Employee Travel Policy (“Policy”) applies to all contractors, consultants, outside legal services, contingent workers and vendors (collectively, “Vendors”) of services to Coinbase Global Inc, and its subsidiaries (“Coinbase”) under purchase orders issued by Coinbase and agreements, engagement letters, statements of work, or other documents executed by Coinbase and Vendors (each a “Purchasing Document”) and seek to have expenses reimbursed by Coinbase.

- To be eligible for expense reimbursement, all Vendors, including contractors, must enter into a binding Purchasing Document prior to incurring expenses submitted for reimbursement, including any business travel undertaken on behalf of Coinbase.
- All travel-related expenses must be approved in writing by the authorized Coinbase representative in advance of travel.
- The absence of a specific direction or definition in Coinbase policies does not mean that the item is approved as an acceptable practice or an approved expense. If there is a question, Vendor should raise the question to the Coinbase representative.
- Failure to adhere to this Policy may result in non-reimbursement of expenses .
- All expenses submitted for reimbursement from Coinbase must be reasonable, incurred while providing Services, pre-approved in writing, and comply with this Policy.
- In the event of conflict or inconsistency between this Policy and any Purchasing Document, this Policy shall apply unless the Purchasing Document has tighter controls than those outlined in this Policy.
- No external customer or Vendor policies may supersede Coinbase policies for Coinbase employees, or where Coinbase is paying for the services of non-employees unless specifically agreed in the agreement.
- Coinbase does not provide insurance of any type for Vendors. This includes health, life, disability or any other form of insurance, unless otherwise specifically agreed in the agreement.
- Coinbase employees should not pay for Vendor expenses and seek reimbursement.
- Vendor is responsible for adhering to the most current Global Non-Employee Travel & Expense Policy. Coinbase reserves the right to change the Policy at any time, with or without notice.
- Access to Coinbase internal Travel & Expense Policy will not be provided to Vendors.

2. Statement

a) Roles & Responsibilities

Role	Role Description	Responsibilities
Vendor	All contractors, consultants, temporary employees and vendors that will incur travel and reimbursables expenses in conjunction with services provided to Coinbase	<ul style="list-style-type: none">• Must read and comply with this Policy for all reimbursables• Booking their own travels upon prior approval by Coinbase
Coinbase Representative	The individual who is responsible for the vendor relationship at Coinbase	<ul style="list-style-type: none">• Manage and approve vendor travel and reimbursable expenses

b) Travel and Expense Guidelines and Process

1) Travel Guidelines

<p>Airfare</p>	<ul style="list-style-type: none"> ● Coinbase’s approved air class of service is economy for domestic and international travel. ● Coinbase will only reimburse for the lowest logical coach class or economy class tickets, irrespective of the class of airfare purchased. ● Vendor must accept the lowest logical airfares and use non refundable airfares when available and a viable option. ● Any associated expense with the use of privately owned aircraft or chartered aircraft for Coinbase business use will not be reimbursed. ● Vendor should make air reservations as early as possible, in order to take advantage of discounted fares. ● Any airline upgrades (to include mileage), airline memberships, or excessive baggage fees will not be reimbursed. ● Vendor must not book a higher priced airfare for the purposes of leveraging or gaining frequent flyer points, if it results in any additional cost to Coinbase.
<p>Lodging</p>	<ul style="list-style-type: none"> ● All authorized lodging and ground transportation expenses are to be paid directly to the provider. ● Coinbase will not reimburse the use of suites, and lodging no-show fees ● Weekend stays are reimbursable with a valid business purpose for requiring a weekend stay and are the discretion of the Coinbase relationship owner ● Lodging will be reimbursed up to the maximum as aligned to the GSA government per diem rates.
<p>Ground Transportation (Car Rental, Taxi, Rideshare, Public Transportation and Parking)</p>	<ul style="list-style-type: none"> ● Taxi or public transportation when traveling on Coinbase business are encouraged verses rental cars, unless impractical. ● Coinbase will reimburse for reasonable mileage when a private car is authorized for business use at the prevailing government rate for mileage reimbursement.
<p>Travel Meals</p>	<ul style="list-style-type: none"> ● Individual travel meals will be reimbursed up to a maximum of \$55 USD aligning with the government daily per diem rates (or country equivalent) for breakfast, lunch, and dinner combined.

2) Expense Reimbursement Guidelines

- Non-complying expenses will be deducted from the expense reimbursement and associated invoice.
- Coinbase does not issue travel or cash advances for travel expenses.
- All Supplier expense reports must be submitted within thirty (30) days of the incurred expense, approved as aforementioned, and are subject to Coinbase audit approval.
- All expenses greater than \$25.00 must be supported by itemized receipts upon Coinbase’s request.
- Coinbase will not reimburse for “per diem” or other type fixed daily expenses.

3) Allowable and Unallowable Transactions

Allowable Transactions / Reimbursable	Unallowable Transactions / Non-Reimbursable
<ul style="list-style-type: none"> ● Airfare ● Ground transportation ● Car rental ● Meals (Individual Travel, Team & Business) ● Hotel Accommodations & Lodging 	<ul style="list-style-type: none"> ● Personal Expenses ● Goods & Services purchased on behalf of Coinbase: <ul style="list-style-type: none"> ○ Catering for major Coinbase events ○ Software licenses on behalf of IT, etc. ○ Professional Services ● Airline upgrade certificates ● Airline mileage/complimentary tickets ● Airline upgrades outside of the policy ● Airline lounge fees or memberships ● Books, newspapers, magazines while traveling ● Loss of tickets or traveler’s luggage ● checks and/or cash advances ● Hotel in-room movies and amenities ● Minibar alcohol charges are not reimbursable ● Traffic violations or parking fines ● Limo or private car services w/o approval ● Expenses incurred in inappropriate venues or establishments ● Alcohol (excluding company events) ● Baby-sitting, child-sitting, or pet-sitting ● Purchase of luggage or other travel accessories (i.e. bags, suitcases, etc) ● Lost baggage - resides with airline

	<ul style="list-style-type: none">● When meals are provided at Coinbase offices, meals not expensable● TSA or Global Entry (without CFO approval)● Excess baggage fees (exceeding two bags) unless transporting business materials● Credit card annual fees, membership rewards fees, or late payment fees● Additional/optional travel insurance● Adult entertainment● Computer or related hardware or software● Charitable donations or contributions● Gym membership fees● Office furniture or furnishings● Phone usage expenses (beyond company monthly stipends)● Private aircraft or charter expenses● Relocation expenses – arrangements are to be made with HR● Repairs / damage to personal vehicles● Spouse or family travel expenses, unless business related and approved in advance● Toiletries● Travel to and from home to your normal place of business
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Appendix A - Revision History

Version:	1.1	Revision History:	09/08/2021 - Annual review performed, no updates made.
Version:	1.0	Revision History:	07/08/2020 - Initial Version