

EMPLOYEE HANDBOOK

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DEEL CANADA SERVICES INC..

EMPLOYEE HANDBOOK

INDEX

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|--|-----------|
| 1. INTRODUCTION | 4 |
| 2. APPLICABLE LAW | 4 |
| 3. RESPONSIBILITY FOR THE EMPLOYEE HANDBOOK | 5 |
| 4. DATA PROTECTION | 5 |
| 5. EXPENSES POLICY | 5 |
| 6. RESPECT IN THE WORKPLACE | 6 |
| 7. ACCOMODATION | 9 |
| 8. CONFLICT OF INTEREST POLICY | 10 |
| 9. ANTI-CORRUPTION AND BRIBERY POLICY | 11 |
| 10. WHISTLEBLOWER POLICY | 12 |
| 11. WORKING HOURS | 13 |
| 12. VACATION POLICY | 14 |
| 13. ALCOHOL AND SUBSTANCE ABUSE | 15 |
| 14. DISCIPLINARY AND CAPABILITY PROCEDURE | 15 |
| 15. MEDICAL LEAVE OF ABSENCE | 16 |
| 16. HEALTH AND SAFETY POLICY | 17 |
| 17. IT AND COMMUNICATIONS SYSTEM POLICY | 17 |
| 18. SOCIAL MEDIA POLICY | 19 |
| 19. RIGHT TO DISCONNECT POLICY | 20 |



1. INTRODUCTION

This handbook is designed to familiarize you with Deel Canada Services Inc. 's ("**Deel**" or the "**Company**") current benefits, policies and practices, as well as its general employment expectations. It has been written so that we can establish a fair, equitable workplace in the achievement of our business objectives. We ask that you read the handbook carefully and refer to it when questions arise.

The policies, procedures, and programs described in the handbook are not intended to create a contract of employment. This handbook is meant to communicate current policies and programs and act as guidelines. Your employment agreement sets out your job title, hours and place of work, probationary period, salary, holidays and holiday pay, termination obligations and the duties of confidentiality and restrictions that continue to apply after the termination of your employment, among other terms. We encourage you to ask questions when policies seem unclear.

Deel recognizes employees as individuals with different interests, abilities, needs, and values. We are committed to providing a positive environment, which respects this individuality, and provides meaningful opportunities for personal development and satisfaction. We are an equal opportunity employer and do not discriminate on the grounds of race/colour, religion/creed, age, sex/gender, sexual orientation, marital/family/civil status, disability, or any other factor that is legislatively protected within the province where the Employee works ("**Prohibited Grounds**").

We are a growing company, and growth often leads to change. Consequently, to the extent permitted by applicable law, the Company may amend or terminate any policy, procedure, or program without prior notice, although the Company will generally try to provide advance written notice, where possible. The Company also reserves the right to vary any policy, when in its determination, circumstances warrant.

2. APPLICABLE LAW

The policies and guidelines in this handbook are intended to comply with all applicable federal, provincial and local laws. Laws change and evolve, however, and in some cases, local law in particular may differ in some way from the general policies and guidelines in this handbook. When the local law differs, Deel will determine how best to accommodate the difference in each circumstance and will advise all affected employees. In general, Deel will follow the guidelines listed below:

- (a) In the event that an applicable law grants employees greater rights or more favourable treatment than is set forth in this handbook, that law will prevail.
- (b) In the event that these policies and guidelines set forth in this handbook grant employees greater rights or more favourable treatment than those provided by the law, these policies and guidelines will prevail.
- (c) In the event that there is any conflict between the employee's contract of employment and the rules set out in this handbook, the terms of contract will prevail.

3. RESPONSIBILITY FOR THE EMPLOYEE HANDBOOK

This handbook is reviewed regularly to ensure that its provisions continue to meet our legal obligations and reflect best practice.

Everyone should ensure that they take the time to read and understand the content of this handbook and act in accordance with its aims and objectives. Managers and supervisors must ensure all employees understand the standards of behaviour expected of them and to take action when behaviour falls below those requirements.

4. DATA PROTECTION

The Company places great importance on safeguarding your personal data. We adhere to relevant data protection laws, including, but not limited to, the General Data Protection Regulation (Regulation 2016/679), the California Consumer Privacy Act (CCPA), the Canadian Personal Information Protection and Electronic Documents Act (PIPEDA), the Brazilian General Data Protection Law (LGPD), and other applicable regulations.

For detailed information on how we handle your personal data, please read the Employee Privacy Notice which is available here <https://www.deel.com/eor-privacy>. The Employee Privacy Notice outlines our practices for collecting, processing, and protecting your personal data.

5. EXPENSES POLICY

We will reimburse expenses properly incurred in accordance with this policy.

Expenses will only be reimbursed if they are:

- (a) submitted on the appropriate claim form;
- (b) submitted within the appropriate time frame of being incurred;
- (c) supported by relevant documents (for example, receipts, tickets, and credit or debit card slips); and
- (d) authorized in advance.

Any questions about the reimbursement of expenses should be put to your manager or supervisor before you incur the relevant costs.

Any attempt to claim expenses fraudulently or otherwise in breach of this policy may result in disciplinary action.

6. RESPECT IN THE WORKPLACE

Deel recognizes the dignity and worth of every employee, and to that end believes in providing and maintaining a work environment in which all employees are free from workplace violence, harassment, and discrimination. This policy applies to all employees and covers all forms of violence, harassment and all forms of discrimination prohibited under human rights legislation.

5.1. Definitions

- (a) **“Workplace”** means any place where business or work-related activities are conducted. It includes, but is not limited to, the physical work premises, and work-related social functions.
- (b) **“Violence”** means:
 - (i) The exercise of physical force by a person against a worker, in the workplace, that causes or could cause physical injury to the worker;
 - (ii) An attempt to exercise physical force against a worker, in the workplace, that could cause physical injury to the worker;
 - (iii) A statement or behaviour that is reasonable for a worker to interpret as a threat to exercise physical force against the worker, in the workplace, that could cause physical injury to the worker.

Please note that this definition of violence also includes acts or threats of domestic violence against an employee that may create a risk of danger to the employee or others in the workplace.

- (c) **“Discrimination”** means the differential treatment of an individual on the basis of a Prohibited Ground.
- (d) **“Harassment”** means engaging in a course of vexatious or inappropriate comments or conduct that is known, or ought reasonably be known, to be unwelcome. It may include unwelcome, unwanted, offensive, humiliating, or objectionable conduct that may have the effect of creating an intimidating, hostile or offensive work environment; interfering with an individual's work performance; adversely affecting an individual's employment relationship; and/or denying an individual's dignity and respect. Harassment may result from one incident or a series of incidents. It may be directed at specific individuals or groups.

Examples of harassment and discriminatory conduct include, but are not limited to:

- (i) Humiliating an employee in front of co-workers, including initiation practices and hazing;
- (ii) Verbal aggression or yelling directed at an employee;
- (iii) Spreading malicious rumours about an employee to co-workers;
- (iv) Subjecting an individual to unwelcome remarks or jokes;

- (v) Consistent subjection of an individual to practical jokes or ridicule;
- (vi) The making of any work-related decision (including matters of hiring, promoting, compensating, work assignments, evaluations, training or job security) not on the basis of merit, but on the basis of any of the Prohibited Grounds;
- (vii) Comments which are intended, or that ought reasonably be known, to promote stereotyping on any of the Prohibited Grounds;
- (viii) Jokes or comments which draw attention, for example, to a person's disability, age, ethnic, racial, or religious background or affiliation or which draw attention to a person's gender or sexual orientation with the effect of undermining such person's role in a professional or business environment or that by their nature are known or ought reasonably be known to be embarrassing or offensive; and
- (ix) Derogatory remarks, verbal abuse or threats directed towards members of one gender or regarding one's sexual orientation or with respect to a person's or group's ethnic, racial or religious background or affiliation.

Harassment includes "**Sexual Harassment**" which means:

- (x) Engaging in a course of vexatious comment or conduct against a worker in a workplace because of sex, sexual orientation, gender identity or gender expression, where the course of comment or conduct is known or ought reasonably to be known to be unwelcome; or
- (xi) Making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

Types of unwelcome conduct of a sexual nature which may constitute **Sexual Harassment** include but are not limited to:

- (xii) Propositions of physical intimacy;
- (xiii) Bragging about sexual prowess;
- (xiv) Leering or inappropriate staring;
- (xv) Sexually degrading words or displays of suggestive pictures;
- (xvi) Inquiries or comments about a person's sex life or sexual behaviour; and
- (xvii) Sexual jokes or stories causing embarrassment or offence, that are told or carried out after the person telling the story or joke has been advised that they are embarrassing or offensive or that by their very nature are known or ought reasonably be known to be embarrassing or offensive.

5.2. Policy Statement



Employees have a right to work in an environment free from violence, harassment, and discrimination. In order to accomplish Deel's goal of promoting a violence, bully, harassment, and discrimination free environment, Deel hereby establishes the following guidelines:

- (a) We will not tolerate violent, harassing, or discriminatory behaviour from employees, non-employees (i.e. contractors, consultants, co-op students, interns and volunteers), clients, guests, or any others that employees come in contact with while at work; and
- (b) Every employee, non-employee (i.e. contractors, consultants, co-op students, interns and volunteers), or clients conducting affairs at Deel's workplace shall be made aware of this policy and Deel shall make every attempt to communicate its commitment to a violence, harassment, and discrimination free workplace.

Retaliation or reprisals are prohibited against any individual who has complained under this policy, or has provided information regarding a complaint. Any retaliation or reprisals are subject to immediate corrective action, up to and including termination for cause. Alleged retaliation or reprisals are subject to the same complaint procedures and penalties as complaints of violence, harassment, and discrimination.

5.3. Grievance Procedure

Deel recognizes that individuals may find it difficult to come forward with a complaint under this policy because of concerns of confidentiality. Therefore, all complaints concerning workplace violence, harassment, or discrimination, as well as the names of parties involved, shall be treated as confidential to the furthest extent possible in law. Deel's obligation to conduct an investigation into the alleged complaint may require limited disclosure. As it pertains to violence, where Deel believes there to be imminent danger to an employee, it may divulge such confidential information as is reasonably necessary. At the conclusion of each complaint process, all related documentation will be maintained for safe-keeping in a confidential manner.

5.4. Responsibilities

Each and every employee is responsible for creating and maintaining a violence, harassment, and discrimination free workplace. All employees are requested to report when they become aware of alleged actions or complaints of violence, harassment, and discrimination. This includes a responsibility for employees to report any alleged actions or complaints of domestic violence that occur outside the workplace and that may create a risk of danger to themselves or others in the workplace. Managers or supervisors are responsible for providing a workplace that is free from violence, harassment, and discrimination. This responsibility includes actively promoting a positive work environment and intervening when problems occur.

5.5. Complaint Procedure

Step 1 – Self-help

Employees are encouraged to attempt to resolve their concerns by direct communication with the person(s) engaging in the unwelcome conduct. Where employees feel comfortable in doing so, they should communicate disapproval in clear terms to the person(s) whose conduct or comments are offensive. Keep a written record of the date, time, details of the conduct, and witnesses, if any.

Step 2 – Management Support and Intervention



Employees who are not comfortable with step one (1) and who believe they are victims of violence, harassment, or discrimination, or become aware of situations where such conduct may be occurring, are encouraged to seek advice from and report these matters to their manager or supervisor.

Step 3 – Formal Complaint

If informal attempts at resolving the issue are not appropriate, or proving to be ineffective, a formal complaint may be filed. To file a formal complaint:

- (a) Provide a letter of complaint that contains a brief account of the offensive incident (i.e. when it occurred, the persons involved, names of witnesses, if any). The letter shall also include the remedy sought and be signed and dated by the person complaining;
- (b) File the complaint with your manager or supervisor or a member of the senior management team; and
- (c) Cooperate with those responsible for investigating the complaint.

Formal complaints shall be investigated. The investigation process shall involve interviews of the complainant, the respondent, and any witnesses named by either. Depending on the circumstances, Deel reserves the right in its sole and exclusive discretion to suspend the respondent with or without pay during the course of the investigation. Generally, within fifteen (15) business days of the incident or notice thereof, the individual responsible for the investigation shall investigate the incident and may prepare a written report of the investigation findings. The complainant and the respondent (if he or she is an employee of Deel) shall be informed in writing of the results of a harassment investigation and of corrective action that has been taken or will be taken as a result of the investigation in accordance with applicable statutory requirements.

5.6. Disciplinary action

Disciplinary action for violations of this policy will take into consideration the nature and impact of the violations, and may include a written reprimand, a suspension (paid or unpaid), or termination of employment for cause as determined by Deel. Similarly, deliberate false accusations are of equally serious nature and will also result in disciplinary action up to and including termination of employment for cause. Note, however, that an unproven allegation does not mean that the conduct did not occur or that there was a deliberate false allegation. It may simply mean that there was an insufficient evidentiary basis to proceed.

For greater clarity, if the alleged respondent is a member of the senior management team, you should file your formal complaint with your manager or another member of the senior management team. Further, any respondent(s), regardless of their position within Deel, will be excluded from administering and managing the investigation and resolution process (save and except for their involvement as a respondent).

7. ACCOMODATION

Deel is committed to principles of equal opportunity for all job applicants and employees. In keeping with this policy, Deel does not engage in impermissible discrimination based on any prohibited ground, including an individual's disability (perceived or real). Deel will also make



reasonable accommodations that are necessary to comply with federal, provincial, and local laws. This means that Deel will make reasonable accommodations for a known physical or mental disability or known medical condition of an applicant or employee, consistent with its legal obligations to do so.

As part of its commitment to make reasonable accommodations, Deel also wishes to participate in a timely, good faith, interactive process with applicants or employees to determine effective reasonable accommodations, if any, which can be made in response to a request for accommodations. Applicants and employees are invited to identify reasonable accommodations that can be made to assist them to perform the essential functions of the position they seek or occupy. By working together in good faith, Deel hopes to implement reasonable accommodations that are appropriate and consistent with its legal obligations.

Deel will, upon request, provide any necessary support to applicants or employees with disabilities. Deel will provide information on policies that support employees with disabilities to new employees as soon as possible and to all employees on a timely basis and make them aware of any revisions or adjustments to policies on an ongoing basis.

In addition, and where an employee with a disability so requests it, Deel will consult with the employee to provide, arrange and/or determine suitability for the provision of accessible formats and communication supports for:

- (a) Information that is needed in order to perform the employee's job; and
- a) Information that is generally available to employees in the workplace.

7.1. Emergency Preparedness

Employees with a disability, whether permanent or temporary, that may need help during an emergency, should advise their manager or supervisor. Employees will be asked to complete a self-assessment form, and we will work with employees to develop individualized emergency response information that will meet the employees' needs in an emergency situation.

Please note that Deel does not need to know the details of your medical condition or disability, only the kind of help you may need. The information you provide will be kept confidential and only shared with your consent.

8. CONFLICT OF INTEREST POLICY

Employees are expected to be independent with respect to their actions, decisions and judgments regarding all Deel business. To this end, employees are expected not to have any relationships, activities, or personal financial interests that might possibly impair or affect their judgment or influence their decisions concerning Deel business.

To avoid confusion, some examples of unacceptable conduct are noted below. Accordingly, an employee of the Deel shall not:

- (a) Accept from persons having dealings with Deel, gifts, or favours that are offered in gratitude for services rendered or anticipated;
- (b) Engage in any business or transaction or have a financial or other personal interest which is incompatible with the discharge of the employee's official duties;

- (c) Place himself/herself in a position to derive any direct or indirect benefit or interest from any Deel contracts where the employee can influence decisions;
- (d) Engage in any outside employment, work, or business undertaking that interferes with the performance of duties as a Deel employee; and
- (e) Engage in any outside employment, work, or business undertaking in which he/she has an advantage derived from employment with the Deel.

If you have any questions concerning any of the unacceptable activities listed above or are in doubt about any particular situation, please do not hesitate to speak to your manager or supervisor.

Please note that violation of this policy will lead to discipline up to and including termination of employment for cause.

9. ANTI-CORRUPTION AND BRIBERY POLICY

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.

8.1. Definitions:

- (a) **“Bribe”** means a financial or other inducement or reward for action which is illegal, unethical, a breach of trust or improper in any way. Bribes can take the form of money, gifts, loans, fees, hospitality, services, discounts, the award of a contract or any other advantage or benefit.
- (b) **“Bribery”** includes offering, promising, giving, accepting or seeking a bribe.

All forms of bribery are strictly prohibited. If you are unsure about whether a particular act constitutes bribery, raise it with your manager.

Specifically, you must not:

- (a) Give or offer any payment, gift, hospitality or other benefit in the expectation that a business advantage will be received in return, or to reward any business received;
- (b) Accept any offer from a third party that you know or suspect is made with the expectation that we will provide a business advantage for them or anyone else;
- (c) Give or offer any payment (sometimes called a facilitation payment) to a government official in any country to facilitate or speed up a routine or necessary procedure.

You must not threaten or retaliate against another person who has refused to offer or accept a bribe or who has raised concerns about possible bribery or corruption.

If you are offered a bribe, or are asked to make one, or if you suspect that any bribery, corruption or other breach of this policy has occurred or may occur, you must notify your manager or supervisor or report it in accordance with our Whistleblowing Policy as soon as possible.

Any employee who breaches this policy will face disciplinary action, which could result in termination for cause. Any non-employee who breaches this policy may have their contract terminated with immediate effect.

10. WHISTLEBLOWER POLICY

We are committed to conducting our business with honesty and integrity and we expect all staff to maintain high standards. Any suspected wrongdoing should be reported as soon as possible.

9.1. Definitions:

- (a) **“Whistleblowing”** is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, facilitation of tax evasion, fraud or other criminal activity, miscarriages of justice, health and safety risks, damage to the environment and any breach of legal or professional obligations.

We hope that in many cases you will be able to raise any concerns with your manager or supervisor. However, where you prefer not to raise it with your manager for any reason, you should contact the Whistleblowing Officer.

We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

We hope that employees will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally. The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. We strongly encourage you to seek advice before reporting a concern to anyone external.

9.2. Protection and Support for Whistleblowers

We aim to encourage openness and will support whistleblowers who raise genuine concerns under this policy, even if they turn out to be mistaken. Whistleblowers must not suffer any detrimental treatment as a result of raising a genuine concern. If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer immediately. You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct you may be subject to disciplinary action. However, if we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

The Whistleblowing Officer's contact details are at the end of this policy.

9.3. Contacts



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| Whistleblowing Officer | Philippe Bouaziz +972527204447 phb@deel.com |
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11. WORKING HOURS

Deel's standard hours of operation are based on business needs and requirements. Each employee is hired with a standard work schedule based on the nature of the work they perform that is communicated to them by Deel in their employment agreement.

Please talk to your manager or supervisor if you are unclear about working hour expectations and/or if a deviation from the foregoing regular work hours is necessary.

Hours of work may vary from time to time due to business requirements. Please note that we will attempt to provide advance notice regarding any change in hours of work, but reserve the right to make such changes without any advance notice.

If you are going to arrive to work late or leave early, please refer to the Absenteeism and Tardiness policy below.

10.1. Meal Breaks

Meal breaks will be provided in accordance with Deel practice and no less than what is required in accordance with applicable provincial minimum employment standards legislation.

10.2. Overtime

Deel will comply with the overtime requirements in accordance with the applicable provincial minimum employment standards legislation. Our intent is to work toward a level of efficiency in which staffing can meet client requirements on a regular schedule. Reasonable overtime notice will be given in advance if business requirements permit.

Eligible employees are entitled to overtime pay if they are required to work overtime.

10.3. Absenteeism and Tardiness

Good attendance and punctuality are expected from all employees and are important factors for your continued success at the Deel. Absenteeism and tardiness place a burden on other employees, on our clients, and on the Deel generally.

From time to time, however, it may be necessary for you to be late or to be absent from work. We are aware that emergencies, illnesses, or pressing personal business that cannot be scheduled outside your work hours may arise. If you know in advance that you will need to be absent, you are required to request this time off directly from your manager or supervisor.

In the instances when you cannot avoid being late for work or are unable to work as scheduled, you should notify your manager or supervisor as soon as possible in advance of the anticipated

late arrival or absence. If you are unable to call in yourself because of an illness, emergency or for some other reason, be sure to have someone call on your behalf and advise that person to contact your manager or supervisor. Where appropriate, you should call in each day that you are absent. Deel reserves the right to request a doctor's note satisfactory to Deel. In addition, Deel reserves the right to require the employee to attend on a third party medical examination to be arranged by the Deel.

Please note that attendance and absenteeism records will be considered as part of an employee's performance review. An excessive number of days absent without reasonable justification may lead to disciplinary action. Employees displaying an inability to adhere to this policy will be subject to disciplinary actions, up to and including termination of employment for cause.

12. VACATION POLICY

Employees are entitled to use vacation upon the completion of each vacation entitlement year. Vacation earned during each vacation entitlement year will be taken by employees during the following vacation entitlement year.

Unless otherwise set out in your employment agreement, Vacation entitlement will accrue on a monthly basis. Vacation may not be taken until the completion of the vacation entitlement year. Please note that Deel has established a vacation entitlement year of January 1 to December 31. If an employee requires any time off work during the first vacation entitlement year, this time must be taken as an unpaid leave of absence. Approval for unpaid time off work during the first vacation entitlement year is within the sole discretion of Deel and will be made on an exceptional basis only.

11.1. Taking Vacation

In preparing vacation schedules, Deel will strive to approve all requests for vacation time, provided there is sufficient coverage to meet client commitments. All vacation schedules must be booked and approved in advance. It is recommended that you submit your vacation requests as early as possible and at least six (6) weeks in advance of the proposed vacation time. You are urged not to book any travel arrangements until advance approval has been received in order to avoid financial losses.

To the extent permitted by applicable law, we may require you to take (or not to take) vacation on particular dates, including when the business is closed, particularly busy, or during your notice period.

Any accrued but unused vacation beyond your statutory minimum vacation entitlement will not be carried over to the following year, unless otherwise required by applicable provincial employment standards legislation or your employment agreement.

11.2. Long-term Sickness Absence and Vacation Entitlement

To the extent permitted by applicable law, vacation entitlement (pay and time) does not accrue during unpaid leaves of absence; however, in no case will you receive less than your minimum statutory entitlement under applicable provincial employment standards legislation.

13. ALCOHOL AND SUBSTANCE ABUSE

Employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

Employees may not use, possess, distribute, sell, or be under the influence of alcohol, cannabis or illegal drugs, during working hours, and/or while conducting work related activities.

Please note that the only exception to this is if an employee is participating in a Deel social function or if an employee is conducting business in a social environment where alcohol is served. In those circumstances, only light alcohol consumption is permitted.

The legal use of prescription drugs (including cannabis used for medical purposes) is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger the employee or other individuals.

Employees with questions or concerns about substance dependency or abuse are encouraged to seek information from their manager or supervisor regarding available support and appropriate resources in the community. Such requests should be made before a workplace incident/accident/near miss.

Employees who fail to seek assistance before a workplace incident/accident/near miss may be subject to discipline up to and including termination of employment for violating this policy.

Violations of the Alcohol and Substance Abuse policy will lead to disciplinary action, up to and including immediate termination of employment for cause. Such violations may also have legal consequences.

14. DISCIPLINARY AND CAPABILITY PROCEDURE

This procedure is intended to help maintain standards of conduct and performance and to ensure fairness and consistency when dealing with allegations of misconduct or poor performance.

Minor conduct or performance issues can usually be resolved informally with your manager or supervisor. This procedure sets out formal steps to be taken if the matter is more serious or cannot be resolved informally.

13.1. Investigations

Before any disciplinary hearing is held, the matter will be investigated. Any meetings and discussions as part of an investigation are solely for the purpose of fact-finding and no disciplinary action will be taken without a disciplinary formal procedure.

In some cases of alleged misconduct, we may need to suspend you from work while we carry out the investigation or disciplinary procedure (or both). While suspended, you should not visit our premises or contact any of our clients, customers, suppliers, contractors or staff, unless authorised to do so.

13.2. Disciplinary Action and Dismissal

The usual penalties for misconduct or poor performance are:

- (a) **First written warning.** Where there are no other active written warnings on your disciplinary record, you will usually receive a first written warning.
- (b) **Final written warning.** In case of further misconduct or failure to improve where there is an active first written warning on your record, you will usually receive a final written warning. This may also be used without a first written warning for serious cases of misconduct or poor performance.
- (c) **Dismissal.** You may be dismissed for continued failure to correct unsatisfactory performance and/or misconduct despite prior corrective actions or for a serious infraction of the standards of employee conduct that warrants termination of employment for cause.

15. MEDICAL LEAVE OF ABSENCE

Deel recognizes that on occasion, employees may experience illness or injury that prevents them from attending at work for a significant period of time. While it is our hope that employees fully recover and return to work as soon as possible, this addresses the circumstances where this is not possible and outlines our mutual responsibilities.

Firstly, when an employee becomes aware that the employee will be absent from work due to illness or injury for a period of time, the employee is required to contact their manager or supervisor regarding the absence as soon as possible. Please note that employees are not required to divulge a diagnosis.

Deel will require the employee to supply written medical evidence of an inability to attend at work if the absence is forecasted for longer than three (3) days (or sooner in Deel's sole discretion). It is important to note that any absences that are not supported by clear medical documentation will be considered to be unapproved, and subject to disciplinary action up to and including termination of employment for cause.

In addition, and during an employee's medical leave, an employee will be required to provide medical documentation to Deel on an ongoing basis as requested. Requests for medical documentation will be sent to the employee by Deel, and will usually include the requirement to have a treating physician or other medical specialist fill out certain forms. In all instances, it is the responsibility of the employee to ensure that these forms are filled out in a fulsome manner, and within the time-frames that are laid out by Deel. The purpose of the medical documentation is to (i) ensure the employee's medical leave is fully protected; (ii) obtain an anticipated return to work date; and/or (iii) ensure that Deel is able to evaluate the appropriate accommodation to ensure the employee's safe return to work.

In all cases Deel will continue to accommodate the employee in accordance with applicable human rights legislation and provincial employment standards legislation.

While Deel is confident that our employees will comply with all of the requirements outlined above, employees should be aware that failure to comply with these requirements can result in disciplinary action up to and including termination of employment on a with cause basis.

14.1. Legislated Leaves of Absence

Employees may be entitled to a leave of absence in accordance with the applicable provincial employment standards legislation.

The purpose of the various leaves, the eligibility requirements, the length of the leave and the evidence required to substantiate the leave will depend on the type of leave taken and employees are encouraged to speak with their manager or supervisor regarding their entitlement.

This policy does not form part of any employee's contract of employment and we may amend it at any time.

16. HEALTH AND SAFETY POLICY

This policy sets out our arrangements for ensuring we meet our health and safety obligations to staff and anyone visiting our premises or affected by our work.

All employees share responsibility for achieving safe working conditions. You must take care of your own health and safety and that of others, observe applicable safety rules and follow instructions for the safe use of equipment.

You should report any health and safety concerns immediately to your manager or supervisor. You must cooperate with managers/supervisors on health and safety matters, including the investigation of any incident.

We will ensure that you are given adequate training and supervision to perform your work competently and safely.

You must use equipment in accordance with any instructions given to you. Any equipment fault or damage must immediately be reported to your manager or supervisor. Do not attempt to repair equipment unless trained to do so.

All accidents and injuries at work, however minor, should be reported to your manager or supervisor and recorded.

15.1. Fire Alarm

Employees should follow these steps to help prevent fires:

- (a) Before you use any electrical appliances, carry out a quick check to make sure that the cables, plugs etc are not damaged.
- (b) Do not use any electrical equipment that shows signs of damage, even if you think it is only minor. Report any faults you find to your manager or supervisor and find an alternative appliance.

17. IT AND COMMUNICATIONS SYSTEM POLICY

IT and communications systems are intended to promote effective communication and working practices.

16.1. Equipment Security and Passwords

You are responsible for the security of the equipment allocated to or used by you, and you must not allow it to be used by anyone other than in accordance with this policy. You should use



passwords on all IT equipment, particularly items that you take out of the office. You should keep your passwords confidential and change them regularly.

You must only log on to systems using your own username and password. You must not use another person's username and password or allow anyone else to log on using your username and password.

If you are away from your desk you should log out or lock your computer. You must log out and shut down your computer at the end of each working day.

16.2. Systems and Data Security

You should not delete, destroy or modify existing systems, programs, information or data (except as authorized in the proper performance of your duties).

You must not download or install software from external sources without authorisation from your manager or supervisor. Downloading unauthorized software may interfere with our systems and may introduce viruses or other malware.

You must not attach any device or equipment including mobile phones, tablet computers or USB storage devices to our systems without authorisation from your line manager. You should exercise particular caution when opening unsolicited e-mails from unknown sources. If an e-mail looks suspicious do not reply to it, open any attachments or click any links in it.

Inform your manager or supervisor immediately if you suspect your computer may have a virus.

16.3 E-mail

Adopt a professional tone and observe appropriate etiquette when communicating with third parties by e-mail. Remember that e-mails can be used in legal proceedings and that even deleted e-mails may remain on the system and be capable of being retrieved.

You must not send abusive, obscene, discriminatory, racist, harassing, derogatory, defamatory, pornographic or otherwise inappropriate e-mails.

You should not:

- (a) send or forward private e-mails at work which you would not want a third party to read;
- (b) send or forward chain mail, junk mail, cartoons, jokes or gossip;
- (c) contribute to system congestion by sending trivial messages or unnecessarily copying or forwarding e-mails to others who do not have a real need to receive them; or
- (d) send messages from another person's e-mail address (unless authorized) or under an assumed name.

Do not use your own personal e-mail account to send or receive e-mail for the purposes of our business. Only use the e-mail account we have provided for you.

16.4. Prohibited Use of Systems



Misuse or excessive personal use of telephone or e-mail system or inappropriate internet use will be dealt with under our Disciplinary Procedure. Misuse of the internet can in some cases be a criminal offence.

Creating, viewing, accessing, transmitting or downloading any of the following material will usually amount to gross misconduct (this list is not exhaustive):

- (a) pornographic material (that is, writing, pictures, films and video clips of a sexually explicit or arousing nature);
- (b) offensive, obscene, or criminal material or material which is liable to cause embarrassment to us or to our clients;
- (c) a false and defamatory statement about any person or organization;
- (d) material which is discriminatory, offensive, derogatory or may cause embarrassment to others (including material which breaches our Equal Opportunities Policy or our Respect in the Workplace Policy);
- (e) confidential information about us or any of our staff or clients (except as authorized in the proper performance of your duties);
- (f) unauthorized software;
- (g) any other statement which is likely to create any criminal or civil liability (for you or us); or
- (h) music or video files or other material in breach of copyright.

Breach of this policy may be dealt with under our Disciplinary Procedure and, in serious cases, may lead to termination of your employment for cause.

16.5. Electronic Monitoring

Deel does not electronically monitor employees. If any changes are made to this policy, Deel will provide advance written notice where possible.

18. SOCIAL MEDIA POLICY

This policy is in place to minimise the risks to our business through use of social media.

This policy deals with the use of all forms of social media, including but not limited to Facebook, Instagram, TikTok, LinkedIn, Twitter, Google+, Wikipedia, Instagram, Snapchat, and all other social networking sites, internet postings and blogs. It applies to use of social media for business purposes as well as personal use that may affect our business in any way.

17.1. Personal use of social media

Occasional personal use of social media during working hours is permitted so long as it does not involve unprofessional or inappropriate content, does not interfere with your employment responsibilities or productivity and complies with this policy.

17.2. Prohibited use



You must avoid making any social media communications that could damage our business interests or reputation, even indirectly.

You must not use social media to defame or disparage us, our staff or any third party, including clients; to harass, bully or unlawfully discriminate against staff or third parties; to make false or misleading statements; or to impersonate colleagues or third parties.

You must not express opinions on our behalf via social media, unless expressly authorized to do so by your manager. You may be required to undergo training in order to obtain such authorization.

You must not post comments about sensitive business-related topics, such as our performance, or do anything to jeopardize our trade secrets, confidential information and intellectual property. You must not include our logos or other trademarks in any social media posting or in your profile on any social media.

The contact details of business contacts made during the course of your employment are our confidential information. On termination of employment you must provide us with a copy of all such information, delete all such information from your personal social networking accounts and destroy any further copies of such information that you may have.

Any misuse of social media should be reported to your line manager.

17.3. Guidelines for responsible use of social media

You should make it clear in social media postings, or in your personal profile, that you are speaking on your own behalf. Write in the first person and use a personal e-mail address.

Be respectful to others when making any statement on social media and be aware that you are personally responsible for all communications which will be published on the internet for anyone to see.

If you disclose your affiliation with us on your profile or in any social media postings, you must state that your views do not represent those of your employer. You should also ensure that your profile and any content you post are consistent with the professional image you present to clients and colleagues.

If you are uncertain or concerned about the appropriateness of any statement or posting, refrain from posting it until you have discussed it with your manager.

If you see social media content that disparages or reflects poorly on us, you should contact your manager.

Breach of this policy may be dealt with under our Disciplinary Procedure and, in serious cases, may lead to termination of your employment for cause.

19. RIGHT TO DISCONNECT POLICY

Deel believes in the importance of digital tools allowing employees the flexibility to work from anywhere, at any time. However, we recognize that a culture that is always connected may lead to burn out and other mental health risks.



The purpose of this policy is to establish reasonable and fair working conditions to support employees' work life balance, in accordance with the requirements outlined in the applicable provincial employment standards statutes and regulations.

To encourage a culture where employees feel they can disconnect from work, it is important that both Deel and employees recognize that this is a collaborative agreement.

18.1. Definitions

- (a) **"Disconnecting from work"** means not engaging in work-related communications, including emails, telephone calls, video calls or the sending or reviewing of other messages, so as to be free from the performance of work.

18.2. Guidelines for Standard Work Schedule

Employees' standard work schedules vary based on the nature of the work they perform as outlined in their respective employment agreements and Deel's business needs. Variations should be discussed with your team manager.

Deel recognizes the importance of disconnecting from work and not being obligated to answer work-related calls, emails, or messages outside normal working hours, subject to specific roles and teams' needs.

18.3. Employer's Responsibilities

- (a) To be respectful of employees' working hours and enable employees to disconnect from work-related matters outside of their normal working hours.
- (b) To the best of their ability, not make a habit of contacting employees outside of their normal working hours.
- (c) Facilitate open conversations with team members about workload issues that may conflict with team objectives, or impact their ability to disconnect from their work.
- (d) Attempt to provide advance notice regarding any change in hours of work for a particular role or team.
- (e) If any changes are made to this policy, will aim to provide advance written notice, where possible.

18.4. Employee's Responsibilities

- (a) Adhere to company policies related to working hours, subject to teams' needs and requirements.
- (b) Establish a mutual agreement with your manager about normal working hours, in accordance with Deel's business needs and requirements.
- (c) Respect other colleagues' normal working hours.
- (d) Speak with your manager if workload is preventing you from not being able to disconnect, or if you are experiencing concerns or issues with not being able to take time off when you are entitled to.
- (e) Report any other concerns about disconnecting from work to your manager.