

EMPLOYEE HANDBOOK

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DATED

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Deel EOR Private Limited

EMPLOYEE HANDBOOK



Staff Employee Handbook

1. INTRODUCTION

Deel Inc. (**Deel**) helps companies hire and manage independent contractors (IC) as well as act as Employee of Record (EOR) for Full Time Employee (FTE). We guide companies navigate local laws and compliance requirements surrounding independent contractors such as invoice creation, tax form generation, and more.

Deel was founded in San Francisco, California, in 2018, and has grown quickly, since then. We have perfected our product with a wide global presence, we offer the first payroll platform for remote teams that connects localized compliance and payments in one system of record and automates everything.

For users of this Handbook, Deel EOR Private Limited (**the Company**) is acting as an Employer of Record for your company.

As an Employee, you are welcome to submit comments or suggestions to the Company at any time. Feel free to give feedback and let the Company know how to serve you better.

Deel is an equal opportunities employer and does not discriminate on the grounds of gender, sexual orientation, marital or civil partner status, pregnancy or maternity, gender reassignment, race, colour, nationality, ethnic or national origin, religion or belief, disability or age.

2. APPLICABLE LAW

The policies and guidelines in this Handbook are intended to comply with all applicable country and local laws. Laws change and evolve, however, and in some cases, country or local law in particular may differ in some way from the general policies and guidelines. 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 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. USING THE EMPLOYEE HANDBOOK

This Handbook sets out the main policies and procedures that you will need to be aware of while working with the Company. You should familiarise yourself with it and comply with it at all times. Any questions you may have with regard to its contents or what you have to do to comply with it should be referred to your line manager.

The policies and procedures set out in this Handbook apply to all employees unless otherwise indicated. They do **not** form part of the terms of your contract with us, which are provided to you separately. Your contract sets out your job title, hours and place of work, probationary period, salary, holidays and holiday pay, sickness absence reporting procedure and sick pay, your entitlement to and obligation to give notice to terminate your contract and the duties of confidentiality and restrictions that continue to apply after the termination of your contract.

4. RESPONSIBILITY FOR THE EMPLOYEE HANDBOOK

The 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 must ensure all staff understand the standards of behaviour expected of them and to take action when behaviour falls below those requirements.

5. EXPENSES POLICY

5.1. About this policy

This policy deals with claims for reimbursement of expenses, including travel, accommodation and hospitality.

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

5.2. Reimbursement of expenses

The Company will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses fraudulently or otherwise in breach of this policy may result in disciplinary action.

Expenses will only be reimbursed if they are:

- (a) submitted at the Deel platform;
- (b) submitted within the month within which they are incurred;
- (c) supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
- (d) authorized in advance where required.

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

6. EQUAL OPPORTUNITIES POLICY

6.1. Equal opportunities statement

The Company is committed to promoting equal opportunities in employment. You and any job applicants will receive equal treatment regardless of age, caste, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation (**Protected Characteristics**).

6.2. About this policy

This policy sets out our approach to equal opportunities and the avoidance of discrimination at work. It applies to all aspects of employment with us, including

recruitment, pay and conditions, training, appraisals, promotion, conduct at work, disciplinary and grievance procedures, and termination of employment.

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

6.3. Discrimination

You must not unlawfully discriminate against or harass other people including current and former employees, job applicants, clients, customers, suppliers and visitors. This applies in the workplace, outside the workplace (when dealing with customers, suppliers or other work-related contacts [or when wearing a work uniform]), and on work-related trips or events including social events.

The following forms of discrimination are prohibited under this policy and are unlawful:

- (a) **Direct discrimination:** treating someone less favourably because of a Protected Characteristic. For example, rejecting a job applicant because of their religious views or because they might be gay.
- (b) **Indirect discrimination:** a provision, criterion or practice that applies to everyone but adversely affects people with a particular Protected Characteristic more than others, and is not justified. For example, requiring a job to be done full-time rather than part-time would adversely affect women because they generally have greater childcare commitments than men. Such a requirement would be discriminatory unless it can be justified.
- (c) **Harassment:** this includes unwanted conduct related to a Protected Characteristic, which has the purpose or effect of violating someone's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them. Harassment is dealt with further in our Anti-harassment and Bullying Policy.
- (d) **Victimisation:** retaliation against someone who has complained or has supported someone else's complaint about discrimination or harassment.
- (e) **Disability discrimination:** this includes direct and indirect discrimination, any unjustified less favourable treatment because of the effects of a disability, and failure to make reasonable adjustments to alleviate disadvantages caused by a disability.

6.4. Equal Opportunity Policy for Person with Disabilities

This Equal Opportunity Policy for Persons with Disabilities (**EOP**) has been implemented to comply with applicable laws and regulations which are intended to prevent discrimination against individuals with disabilities. The EOP applies to all persons with disabilities including



Employees, job applicants, interns/trainees and even those Employees who acquire any disability during their work tenure. It covers all aspects of the employment relationship, including but not limited to, recruitment, hiring, training, compensation, promotion and facilities access, corrective action and termination. The EOP focuses on eliminating artificial barriers to employment or advancement and fostering a diverse environment. Consistent with this policy, we are committed to making employment decisions based on merit, qualifications, business needs and other job-related criteria.

The Company will not discharge or in any other manner discriminate or retaliate against Employees or applicants because they have inquired about, discussed, or disclosed their disabilities. This policy is in line with the Rights of Persons with Disabilities Act, 2016 and the Rights of Persons with Disability Rules, 2017.

Facilities and Amenities

The following sections outline the facilities and amenities provided by the Company in implementing and executing this EOP:

1. *Physical Infrastructure*

The Company aims to ensure that our physical infrastructure (buildings, furniture, facilities and services in the building/campus and transportation) adheres to the accessibility standards as prescribed by applicable laws. Any Employee facing accessibility issues should employee.experience@letsdeel.com at the location.

2. *Digital Infrastructure*

It is the Company's continuous endeavour to ensure that all our documents, communication and information technology systems adhere to the accessibility standards. Any Employee facing accessibility challenges can reach out to the local employee.experience@letsdeel.com.

3. *Reasonable Accommodation*

The Company will make reasonable accommodations, whenever necessary, for qualified/eligible individuals with known disabilities, to the extent required by applicable law to enable them to perform the essential functions of their positions. What constitutes a reasonable accommodation may depend on many factors including, but not limited to, the nature of the individual's disability and the essential functions of the position. The Company is not obligated to provide an accommodation that would impose an undue hardship on the Company.

Such accommodation would be provided: a) to ensure equal opportunity in the application and selection process, b) to enable an Employee with a disability to perform the essential functions of a job, and c) to enable an Employee with a disability to enjoy

the same benefits and privileges of employment as non-disabled Employees. Examples of reasonable accommodation may include (but are not limited to) acquiring or modifying equipment or devices, providing ergonomic work stations, providing technologies to assist blind or hearing-impaired individuals, providing flexible or remote working arrangements, modifying assessment and training materials, modifying work schedules, and reassignment to a vacant position. Individuals who require such accommodation should reach out to the local employee.experience@letsdeel.com, providing the details of their requirements.

4. *Travel, Stay and Transport*

For official travel, Employees with disabilities will be provided accessible modes of transport and accessible guest houses and hotels. An Employee can place a written/email request for this with the employee.experience@letsdeel.com.

5. *Employee Engagement and Social Inclusion*

It is the Company's constant endeavor to make all Company events and meetings inclusive by ensuring that these are conducted at accessible venues with a provision of reasonable accommodation being available to Employees with disabilities.

If you believe that you have been discriminated against, have observed or learned of unlawful discrimination, or that any other violation of this policy has occurred, you must immediately notify the head of the establishment, a human resources representative or your immediate manager.

Employee Experience Department will manage the maintenance and oversight of this Policy.

If you have any questions, please raise them by writing to employee.experience@letsdeel.com

7. **ANTI-HARASSMENT AND BULLYING POLICY**

7.1. **About this policy**

The Company is committed to providing a working environment free from harassment and bullying and ensuring all staff are treated, and treat others, with dignity and respect.

This policy covers harassment or bullying which occurs at work and out of the workplace, such as on business trips or at work-related events or social functions. It covers bullying and harassment by staff (which may include consultants, contractors and

agency workers) and also by third parties such as customers, suppliers or visitors to our premises.

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

7.2. What is harassment?

Harassment is any unwanted physical, verbal or non-verbal conduct that has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them. A single incident can amount to harassment.

It also includes treating someone less favourably because they have submitted or refused to submit to such behaviour in the past.

Unlawful harassment may be related to age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation. Harassment is unacceptable even if it does not fall within any of these categories.

Harassment may include, for example:

- (f) unwanted physical conduct or "horseplay", including touching, assault, blocking movement, pinching, pushing and grabbing;
- (g) offensive e-mails, text messages or social media content ;
- (h) unwanted verbal conduct such as threats, epithets, derogatory comments or slurs;
- (i) unwanted visual conduct such as derogatory posters, photographs, cartoons, drawings or gestures;
- (j) Discriminatory treatment towards an Employee on the basis of gender, race, colour, national origin, ancestry, religion, creed, physical or mental disability, marital status, sexual orientation, medical condition, age, or any other legally protected basis;
- (k) Taking or threatening reprisals against an Employee after a negative response from that Employee to any other potentially harassing activities.
- (l) mocking, mimicking or belittling a person's disability.

A person may be harassed even if they were not the intended "target". For example, a person may be harassed by racist jokes about a different ethnic group if the jokes create an offensive environment.

7.3. What is bullying?

Bullying is offensive, intimidating, malicious or insulting behaviour involving the misuse of power that can make a person feel vulnerable, upset, humiliated, undermined or threatened. Power does not always mean being in a position of authority, but can include both personal strength and the power to coerce through fear or intimidation.

Bullying can take the form of physical, verbal and non-verbal conduct. Bullying may include, by way of example:

- (a) physical or psychological threats;
- (b) overbearing and intimidating levels of supervision;
- (c) inappropriate derogatory remarks about someone's performance;

Legitimate, reasonable and constructive criticism of a worker's performance or behaviour, or reasonable instructions given to workers in the course of their employment, will not amount to bullying on their own.

7.4. If you are being harassed or bullied

If you are being harassed or bullied, consider whether you feel able to raise the problem informally with the person responsible. You should explain clearly to them that their behaviour is not welcome or makes you uncomfortable. If this is too difficult or embarrassing, you should speak to your line manager, who can provide confidential advice and assistance in resolving the issue formally or informally.

If informal steps are not appropriate, or have not been successful, you should raise the matter formally under our Grievance Procedure.

We will investigate complaints in a timely and confidential manner. The investigation will be conducted by someone with appropriate experience and no prior involvement in the complaint, where possible. Details of the investigation and the names of the person making the complaint and the person accused must only be disclosed on a "need to know" basis. We will consider whether any steps are necessary to manage any ongoing relationship between you and the person accused during the investigation.

Once the investigation is complete, we will inform you of our decision. If we consider you have been harassed or bullied by an employee the matter will be dealt with under the Disciplinary Procedure as a case of possible misconduct or gross misconduct. If the

harasser or bully is a third party such as a customer or other visitor, we will consider what action would be appropriate to deal with the problem. Whether or not your complaint is upheld, we will consider how best to manage any ongoing working relationship between you and the person concerned.

7.5. Protection and support for those involved

Employees who make complaints or who participate in good faith in any investigation must not suffer any form of retaliation or victimisation as a result. Anyone found to have retaliated against or victimised someone in this way will be subject to disciplinary action under our Disciplinary Procedure.

7.6. Record-keeping

Information about a complaint by or about an employee may be placed on the employee's personnel file, along with a record of the outcome and of any notes or other documents compiled during the process. These will be processed in accordance with data protection applicable law.

8. POLICY AGAINST SEXUAL HARASSMENT

8.1. About this policy

The Company is committed to providing a safe and healthy work environment to all its Employees and does not permit any form of sexual harassment in the workplace. The Company and its Employees have a shared responsibility in contributing to a mature and respectful work environment. In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (SH Act), the Company has provided a framework to specifically deal with acts of sexual harassment at the workplace. While the SH Act is only intended to protect women, the Company is committed to providing a workplace free of sexual harassment, and so this policy is intended to be gender neutral and will apply uniformly in case of sexual harassment of any person, irrespective of the gender of the parties.

8.2. Scope

This policy is applicable to all 'Employees' of the Company, which for the purpose of this policy shall include all permanent and temporary employees, probationers, trainees, apprentices and also contract workers or vendors/consultants working on the Company's premises. In the case of an allegation of sexual harassment made against a contract

worker, the Company will work with the direct employer of the alleged offender to decide how the matter should be dealt with.

This policy is applicable not only on the Company's premises, but also in instances where individuals covered by this policy have occasion to interact on a work-related basis (e.g. in vehicles, third party premises, employee residences, online meetings, off site meetings and public venues). The Company will not tolerate any form of sexual harassment, if engaged in by its Employees, clients or suppliers or any other business associates if such conduct occurs on the Company's premises or during the course of the Employee's work for the Company.

This policy applies to any allegations of sexual harassment made by an Employee, client or visitor against an Employee, if the conduct occurred on the premises of the Company, or during the course of the Employee's work for the Company.

8.3. Sexual Harassment

Sexual harassment may be one or a series of incidents involving unsolicited and unwelcome sexual advances, requests for sexual favours, or any other verbal or physical conduct of sexual nature (whether directly or by implication).

Sexual harassment at the workplace includes:

- a. physical contact and advances; or
- b. a demand or request for sexual favours; or
- c. making sexually coloured remarks; or
- d. showing pornography; or
- e. any other unwelcome physical, verbal or non-verbal conduct of sexual nature

The following circumstances, among other circumstances, if it occurs or is present in relation to or connected with any act or behaviour of sexual harassment may amount to sexual harassment:

- a. Implied or explicit promise of preferential treatment in employment; or
- b. Implied or explicit threat of detrimental treatment in employment; or

- c. Implied or explicit threat about present or future employment status; or
- d. Interference with work or creating intimidating or offensive or hostile working environment; or
- e. Humiliating treatment likely to affect health or safety.

It is unlawful for males to sexually harass females or other males, and for females to sexually harass males or other females. Sexual harassment in the workplace is prohibited whether it involves co-worker harassment, harassment by a manager, applicants for employment, temporary agency personnel and contractors, customers or vendors, or harassment by or of persons doing business with or for the Company.

8.4. Process of dealing with Sexual Harassment complaints

1. Complaint Procedure for Sexual Harassment -

Internal Committee

The Company has constituted a committee for redressal of sexual harassment complaints and for ensuring time bound treatment of such complaints (Internal Committee).

The names and contact details of the members of the Internal Committee shall be circulated. The Company shall have the right and absolute discretion to remove or replace any member of the Internal Committee, if the Company believes this is necessary or appropriate.

The Internal Committee is responsible for investigating every formal written complaint of sexual harassment and making recommendations to the Company on the actions to be taken against the respondent.

2. Procedures for Resolution, Settlement or Prosecution of Acts of Sexual Harassment

The Company is committed to providing a supportive environment to resolve concerns of sexual harassment as under:

Complaints

Any individual who is a victim of sexual harassment at the workplace, may make a formal complaint by writing to employee.experience@letsdeel.com which is accessible to all members of the Internal Committee. You may also contact the Presiding Officer or any member of the Internal Committee individually. In certain special circumstances, where the victim is unable to make the complaint, the Internal Committee may allow an authorized person to make the complaint in accordance with applicable law. The complaint must be in writing, and can be in the form of a letter or an email. The complainant is required to disclose his/her name and contact details, and where the complainant is an Employee, the department and division the Employee is working in, to enable the Internal Committee to contact the complainant and take the matter forward. The supporting documents and the names and addresses of witnesses must also be submitted along with the complaint.

The complaint should be made within 3 months from the date of occurrence of the alleged incident and in case of series of incidents, within a period of 3 months from the date of the last incident. The Internal Committee may, at its sole discretion, extend this time limit by up to 3 more months if it is satisfied that the circumstances were such which prevented the complainant from filing of the complaint within the period of 3 months.

Processing the Complaint

The Internal Committee will normally hold a meeting with the complainant, within three working days of the receipt of the complaint or within such time period as it may deem reasonable. At this meeting, the Internal Committee shall hear the complainant and record his/her allegations.

The Internal Committee shall normally forward a copy of complaint to the respondent, within seven working days of receipt of the complaint, or within such time period as it may deem reasonable, and give him/her an opportunity to submit a written explanation if he/she so desires.

The respondent shall file his/her reply to the complaint along with his/her list of documents and names and addresses of witnesses within a period of ten working days from the date of receipt of the complaint from the Internal Committee or such other period that the Internal Committee may specify

3. Further action on the complaint

Conciliation

The Internal Committee may, before initiating an inquiry and at the request of the victim, take steps to settle the matter between the victim and the respondent through conciliation, provided that no monetary settlement shall be made as a basis of conciliation.

Where a settlement has been arrived at under sub-clause (i) of this clause (a), the Internal Committee shall record the settlement so arrived at, and forward the same to the Company to take action as specified in the recommendation.

Where a settlement is arrived at, no further inquiry shall be conducted by the Internal Committee.

Inquiry into the Complaint

Where the victim informs the Internal Committee that any term or condition of the settlement arrived at as part of the conciliatory proceedings has not been complied with by the respondent, or if the victim does not request for conciliation, or if the conciliation process fails, and where the respondent is an Employee, the Internal Committee would proceed to make an inquiry into the complaint in accordance with the provisions of this policy.

Both the respondent and the complainant (unless specifically exempted by the Internal Committee in writing) shall be required to attend every hearing. If either party fails to attend three consecutive hearings without sufficient cause, the Internal Committee may terminate the inquiry or pass an ex parte order with fifteen days' notice.

While conducting the inquiry, the Internal Committee shall call upon such witnesses as it may deem appropriate, and provide a reasonable opportunity of being heard to both the victim and the complainant.

On completion of the inquiry, the Internal Committee will prepare a report of its findings and recommendation for action to be taken by the Company.

Interim relief

During the pendency of the inquiry, on a written request being made by the victim, the Internal Committee may recommend to the Company to: (a) transfer the victim to another department/division as deemed appropriate, or (b) transfer the respondent to another department/division as deemed appropriate, or (c) grant leave to the victim up to a period of three months, or (d) restrain the respondent from reporting on the work performance of the victim or writing the victim's appraisal/ confidential report(s).

4. **Internal Committee's Recommendation and Action by the Company**

(a) In the event the respondent is found guilty of sexual harassment, depending upon the gravity of the offence and without prejudice to any legal right(s), the Internal Committee may make any of the following recommendations of disciplinary action to be taken against the respondent:

1. Direct the respondent to undergo training or counselling to address any specific issues.
2. Direct the respondent to provide a written apology to the victim clearly indicating that such behaviour will not be repeated and that no retaliatory steps will be taken by him/her or others on his/her behalf against the victim.
3. Transfer the respondent to a different department.
4. Give a verbal or written warning which will also be noted in the respondent's record.
5. Withhold increment or bonus (whether in full or part).
6. Withhold promotion.
7. Direct termination or suspension of employment of the respondent.
8. Any other recommendations as it may deem fit.

(b) In the event the Internal Committee comes to the conclusion that the respondent is not guilty, the Company shall not take any further action.

(c) If the victim desires to take criminal action against the respondent, there shall be no objection by the Internal Committee and the Company. In such an event, the Company will attempt to provide all reasonable assistance to the victim. The Company may also choose to take criminal action against the respondent.

5. **Punishment for false or malicious complaint and false evidence**

Where the Internal Committee arrives at a conclusion that the allegation against the respondent is malicious or the complainant has made the complaint knowing it to be false or the complainant has produced any forged or misleading document, it may recommend to the Company to take action against the complainant. The Internal Committee may also recommend to the Company to take appropriate disciplinary action when it arrives at a conclusion that any witness has given false evidence or produced any forged or misleading document. These recommendations to be made by the Internal Committee will be similar to the recommendations of disciplinary action to be taken against the respondent if he/she is found guilty of sexual harassment.

6. **Confidentiality**

The Company understands that it is difficult for the victim/complainant to come forward with a complaint of sexual harassment and recognizes the victim/complainant's interest in keeping the matter confidential.

To protect the interests of the victim/complainant, the respondent, witnesses and others who may assist with the inquiry into a complaint of sexual harassment, confidentiality will be maintained throughout any investigatory process to the extent practicable and appropriate under the circumstances. The Internal Committee, the Company, the victim/complainant, the respondent and the witnesses would be bound to keep information relating to the inquiry process confidential.

The victim/complainant, respondent, witnesses and members of the Internal Committee who are Employees of the Company who breach the confidentiality of the inquiry process would be liable for disciplinary action up to and including termination.

7. Protection against Retaliation

The Company prohibits any form of retaliation against anyone who has raised a complaint of sexual harassment or has cooperated in any inquiry involving a complaint of sexual harassment.

Any individual who believes that he/she is experiencing retaliation, by way of intimidation, pressure to withdraw the case or threats for reporting, testifying or otherwise participating in the proceedings, should report this to the Internal Committee or HR, and the Company will then address the concerns raised. Any person who is found to be guilty of retaliation may be subject to appropriate disciplinary action. Anyone who abuses this procedure (for example, by maliciously putting an allegation knowing it to be untrue) would also be subject to disciplinary action.

8. Access to Reports and Documents

All records of sexual harassment complaints, including contents of meetings, results of investigations and other relevant material will be kept confidential by Deel, except where disclosure is required under disciplinary or other remedial processes.

9. ANTI-CORRUPTION AND BRIBERY POLICY

9.1. About this 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.

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

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

9.2. Who must comply with this policy?

This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third-party representatives and business partners.

9.3. What is bribery?

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.

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:

- (d) 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;
- (e) 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;

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.

9.4. How to raise a concern

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 report it in accordance with our Open Communication Policy as soon as possible.

10. OPEN COMMUNICATION POLICY

10.1. About this policy

We are committed to conducting our business with honesty and integrity and we promote open communication. Any concern can be reported according to the Open Communication [Policy](#). This policy covers all employees, officers, consultants, contractors, casual workers and agency workers. It does not form part of any employee's contract of employment and we may amend it at any time.

11. WORKING HOURS

11.1. General

The normal working week is Monday to Friday. The amount of standard working time amounts to 9 hours per day with 60 minutes break, for a full-time employee and/or unless otherwise stated in the individual employment contract.

There can be possible exceptions to the setting mentioned above, and it will be evaluated from time to time, if supported by significant motivation and if it has been approved by the manager of the department and/or eventually, by your line manager.

- 11.2. Out-of-hours work** As part of the terms and conditions of employment, the Employee may be required to work beyond his/her normal working hours on occasions, in compliance and with the limits provided by the applicable law. Whilst every effort will be made to give as much prior warning as possible, it should be understood that there is sometimes a requirement to work extended hours at short notice.

12. WORKING FROM REMOTE

12.1. About this policy

Our Working from Remote policy outlines our guidelines for employees who work from a location other than our offices. We want to ensure that both employees and our Company will benefit from these arrangements.

12.2. Scope



This policy applies to employees whose primary work location is not at our offices.

12.3. Remote working agreement

Employees may work remotely on a permanent or temporary basis as provided by the individual employment agreement.

Permanent remote work employees should indicate their primary working address in a remote working agreement. Remote work employees will continue to be governed by the laws of Bangalore, Karnataka.

Office-based employees may also be required to work remotely if requested by the line manager. Employees who are new parents or suffer from short-term/long-term disability may agree to longer periods of remote working with their manager and HR.

Office-based employees may also revert to permanent remote working in cases of relocation. HR will assess their eligibility on a case-by-case basis.

12.4. Remote working that works

To ensure that your performance will not suffer in remote work arrangements, we advise you while working remotely to:

- (a) Choose a quiet and distraction-free working space.
- (b) Have an internet connection that's adequate for your job.
- (c) Dedicate your full attention to the job duties during working hours.
- (d) Adhere to break and attendance schedules agreed upon with your manager.
- (e) Ensure your schedules overlap with those of your team members for as long as is necessary to complete your job duties effectively.

Your line manager should determine long-term and short-term goals.

12.5. Compliance with Policies

You as a remote employee must follow our Company's policies like any office-based colleagues.

12.6. Compensation and benefits

Your compensation already includes compensation for remote work, unless otherwise stated in your employment agreement.

12.7. Equipment

Equipment that are essential for the job duties and may be reimbursed as expenses are Company property. Employees must keep it safe and avoid any misuse. Specifically, employees must:

- (a) Keep their equipment password protected.
- (b) Store equipment in a safe and clean space when not in use.
- (c) Follow all data encryption, protection standards and settings.
- (d) Refrain from downloading suspicious, unauthorized or illegal software.

13. LEAVE AND HOLIDAYS POLICY

13.1. About this policy

This policy sets out our arrangements for employees wishing to take annual leave or holidays .

This policy covers all employees at all levels and grades, including full-time, part-time, permanent and fixed-term employees, managers, directors, trainees, and homeworkers.

This policy does not form part of any employee's contract of employment and we may amend it at any time. We may also vary the policy as appropriate in any case.

13.2. Your leave and holiday entitlement

The Company's leave year runs from 1 January to 31 December. If your employment starts or finishes part way through the calendar year, your leave entitlement during that year shall be calculated on a pro-rata basis rounded up to the nearest.

Unless otherwise set out in your employment contract, you are entitled to 18 days' paid privilege leaves in each holiday year. You are encouraged to use leave time in the year in which it is earned. However, if you are unable to utilize all accrued leave in one year, this will be added to the privilege leave you are entitled to in the succeeding year, subject to such accumulation being up to a maximum of 45 days.

In addition you are entitled to take 10 days public/ festival holidays or days in lieu where we require Employees to work on a public holiday/festival. Employees cannot accumulate holidays.

Except as set out in this policy, holiday/ leave entitlement must be taken in accordance with the applicable law.

13.3. Taking leave

All leaves must be approved in advance by your line manager. You should normally give at least four weeks' notice of leave requests to allow planning of rotas or work schedules where necessary. You must not make travel bookings until approval has been given.

We may require you to take (or not to take) leave on particular dates, including when the business is closed, particularly busy, or during your notice period.

13.4. Sickness and Casual leave entitlement

In addition to privilege leave, Employees are eligible for 12 days of sick and casual leave together per year, prorated as per the portion of the year during which the Employee is employed.

Casual leave is intended to be taken for urgent, previously unplanned or emergency matters. If the circumstances permit, prior notice of the need to take sick or casual leave must be provided by the Employee to their manager. If not, the Employee must communicate the reason for absence as soon as possible to their manager on the first day of absence.

Casual leave and sick leave shall not accrue or be carried forward, and all untaken casual leave and sick leave will lapse at the end of each calendar year.

13.5. Arrangements on termination

You will be paid in lieu of any accrued but untaken leave entitlement for the current leave year to date, as required by law.

14. DISCIPLINARY AND CAPABILITY PROCEDURE

14.1. About this 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 line manager. This procedure sets out formal steps to be taken if the matter is more serious or cannot be resolved informally.

This procedure applies to all employees regardless of length of service. It does not apply to agency workers or self-employed contractors.

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

14.2. 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.

14.3. Disciplinary action and dismissal

The usual penalties for misconduct or poor performance are:

- (e) **First written warning.** Where there are no other active written warnings on your disciplinary record, you will usually receive a first written warning.
- (f) **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.
- (g) **Dismissal.** You may be dismissed for gross misconduct or failure to improve where there is an active final written warning on your record, or for any act of gross misconduct. Examples of gross misconduct are given below together with any other circumstance which is considered by the law as a gross negligence or misconduct. You may also be dismissed without a warning for any act of misconduct or unsatisfactory performance during your probationary period.

14.4. Gross misconduct

Gross misconduct will usually result in dismissal without warning, with no notice or payment in lieu of notice (summary dismissal).

Gross misconduct is a serious breach of contract and includes misconduct which, in our opinion, is likely to prejudice our business or reputation or irreparably damage the working relationship and trust between us. This may include misconduct committed outside of work. The following are examples of matters that are normally regarded as gross misconduct:

- (a) inattention or negligence in the performance of duties and obligations;
- (b) repeated failure to comply with lawful directions of Deel/ the Company and its officers;
- (c) breach of the terms of your employment agreement and breach of representations and warranties contained herein;
- (d) unethical business conduct;
- (e) breach of any statutory duty or for any act or omission adversely affecting the goodwill, reputation, credit, operations or business of Deel/ the Company or any of its clients, affiliates, vendors, customers etc.;
- (f) any form of harassment, including but not limited to sexual harassment while employed with the Company;
- (g) unauthorised disclosure of any confidential information of Deel/ the Company or any of its clients, affiliates, vendors, customers etc;
- (h) commission of any act not in conformity with discipline or good behaviour or acceptance or offering of illegal gratification;
- (i) habitual/ uninformed/ unauthorised absence for a period exceeding 8 days;
- (j) convicted of any criminal offence, prior to or in the course of employment with the Company; and
- (k) breach of any of Deel/ the Company's policies.

This list is intended as a guide and is not exhaustive.

15. GRIEVANCE PROCEDURE

15.1. About this procedure

Most grievances can be resolved quickly and informally through discussion with your line manager. If this does not resolve the problem you should initiate the formal procedure set out below.

This procedure applies to all employees regardless of length of service.

This procedure does not form part of any employee's contract of employment. It may be amended at any time and we may depart from it depending on the circumstances of any case.

15.2. Step 1: written grievance

You should put your grievance in writing and submit it to Employee Experience employee.experience@letsdeel.com

The written grievance should set out the nature of the complaint, including any relevant facts, dates, and names of individuals involved so that we can investigate it.

15.3. Step 2: meeting

We will arrange a grievance meeting, normally within one week of receiving your written grievance. You should make every effort to attend.

If you cannot attend at the time specified you should let us know as soon as possible and we will try, within reason, to agree an alternative time.

We may adjourn the meeting if we need to carry out further investigations, after which the meeting will usually be reconvened.

We will write to you, usually within one week of the last grievance meeting, to confirm our decision and notify you of any further action that we intend to take to resolve the grievance. We will also advise you of your right of appeal.

15.4. Step 3: appeals

If the grievance has not been resolved to your satisfaction you may appeal in writing to HR Director, stating your full grounds of appeal, within one week of the date on which the decision was sent or given to you.

We will hold an appeal meeting, normally within two weeks of receiving the appeal. This will be dealt with impartially by a [more senior] manager who has not previously been involved in the case.

We will confirm our final decision in writing, usually within one week of the appeal hearing. There is no further right of appeal.

16. MATERNITY POLICY

16.1. About this policy

This policy outlines the statutory rights and responsibilities of employees who are pregnant, have recently given birth or have adopted a child and sets out the arrangements for pregnancy-related sickness, health and safety, and maternity leave.

This policy only applies to employees and does not apply to agency workers or self-employed contractors. This policy does not form part of any employee's contract of employment and we may amend it at any time.

16.2. Entitlement to maternity leave

Female Employees who have worked with the Company for a period of not less than 80 days in the 12 months immediately preceding the date of expected delivery are entitled to fully paid maternity leave (along with maternity benefit) in the following manner:

- (a) 26 weeks, of which not more than eight weeks should precede the Employee's expected date of delivery, if the Employee has less than two surviving children; and
- (b) 12 weeks, of which not more than six weeks should precede the Employee's expected date of delivery, if the Employee has two or more surviving children.
- (c) A female Employee who legally adopts a child who is less than three months old is entitled to paid adoption leave of 12 weeks from the date when the child is handed over. The employee will be eligible to avail the leave upon production of appropriate proof of a legal adoption, for example the adoption deed.
- (d) A female Employee who is a commissioning mother, i.e. a biological mother who uses her egg to create an embryo implanted in any other woman is entitled to paid surrogacy leave for a period of twelve weeks from the date when the child is handed over to her. The Employee will be eligible to avail the leave upon production of appropriate proof including a medical certificate from a registered medical practitioner
- (e) Female Employees are entitled to 6 weeks' paid leave in the event of miscarriage or medical termination of pregnancy upon production of a medical certificate from a registered medical practitioner.
- (f) If the female Employee is suffering from illness arising due to pregnancy, delivery, premature birth or miscarriage, she is entitled to leave for 1 additional month

upon production of appropriate proof including a medical certificate from a registered medical practitioner.

16.3. Notification

Please inform us as soon as possible that you are pregnant. This is important as there may be health and safety considerations.

Before the end of the fifteenth week before the week that you expect to give birth (**Qualifying Week**), or as soon as reasonably practical afterwards, you must tell us:

- (a) the week in which your doctor or midwife expects you to give birth (**Expected Week of Childbirth**); and
- (b) the date on which you would like to start your maternity leave (**Intended Start Date**).

We will write to you within 28 days to tell you the date we will expect you to return to work if you take your full maternity leave entitlement (**Expected Return Date**).

Once you receive a certificate from a doctor or midwife confirming your Expected Week of Childbirth, you must provide us with a copy.

16.4. Starting maternity leave

If you want to change your Intended Start Date please tell us in writing. You should give us as much notice as you can, but wherever possible you must tell us at least 28 days before the original Intended Start Date (or the new start date if you are bringing the date forward). We will then write to you within 28 days to tell you your new expected return date.

Your maternity leave should normally start on the Intended Start Date. However, it may start earlier if you give birth before your Intended Start Date, or if you are absent for a pregnancy-related reason in the last four weeks before your Expected Week of Childbirth. In either of those cases, maternity leave will start on the following day.

Shortly before your maternity leave is due to start we will discuss with you the arrangements for covering your work and the opportunities for you to remain in contact, should you wish to do so, during your leave. Unless you request otherwise, you will remain on circulation lists for internal news, job vacancies, training and work-related social events.

16.5. Returning to work

You must return to work on the Expected Return Date unless you tell us otherwise. If you wish to return to work earlier than the Expected Return Date, you must give us eight weeks' prior notice of the date. It is helpful if you give this notice in writing. You may be able to return later than the Expected Return Date if you request annual leave or parental leave, which will be at our discretion.

If you want to change your hours or other working arrangements on return from maternity leave you should make a request to your line manager. Acceptance of such change is at sole discretion of your line manager.

17. 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), IT Act and the Information Technology (Reasonable Security Practices and Procedures and Sensitive Personal Data or Information) Rules, 2011 (Data Protection Rules) 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>.

18. HEALTH AND SAFETY POLICY

18.1. About this 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.

This policy does not form part of any employee's contract of employment and we may amend it at any time. We will continue to review this policy to ensure it is achieving its aims.

18.2. Your responsibilities

All staff 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 line manager.

You must co-operate with managers on health and safety matters, including the investigation of any incident.

Failure to comply with this policy may be treated as misconduct and dealt with under our Disciplinary Procedure.

18.3. Information and consultation

We will inform and consult trade regarding health and safety matters.

18.4. Training

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

18.5. Equipment

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

18.6. Accidents and first aid

All accidents and injuries at work, however minor, should be reported to your line manager and recorded in the Accident Book which is kept on Company's intranet.

18.7. Risk assessments and measures to control risk

We carry out general workplace risk assessments periodically. The purpose is to assess the risks to health and safety of employees, visitors and other third parties as a result of our activities, and to identify any measures that need to be taken to control those risks.

18.8. Computers and display screen equipment

Information on workstation assessments, eye tests and the use of DSE can be obtained from your line manager.

18.9. Fire Alarm

Employees should follow these steps to help prevent fires:

Before you use any electrical appliances carry out a quick check to make sure that the cables, plugs etc are not damaged.

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 line manager and find an alternative appliance.

Ensure that you place your rubbish in the waste bins. Do not overfill the bins and ensure that your waste bin is accessible to the cleaners at the end of each day.

19. IT AND COMMUNICATIONS SYSTEMS POLICY

19.1. About this policy

Our IT and communications systems are intended to promote effective communication and working practices. This policy outlines the standards you must observe when using these systems, when we will monitor their use, and the action we will take if you breach these standards.

Breach of this policy may be dealt with under our Disciplinary Procedure and, in serious cases, may be treated as gross misconduct leading to summary dismissal.

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

19.2. 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 our 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.

19.3. Systems and data security

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

You must not download or install software from external sources without authorisation from your line manager. Downloading unauthorised 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.

We may monitor all e-mails passing through our system for viruses. 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 line manager immediately if you suspect your computer may have a virus.

19.4. 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 authorised) 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.

19.5. Prohibited use of our systems

Misuse or excessive personal use of our 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 organisation;
- (d) material which is discriminatory, offensive, derogatory or may cause embarrassment to others (including material which breaches our Equal Opportunities Policy or our Anti-harassment and Bullying Policy);
- (e) confidential information about us or any of our staff or clients (except as authorised in the proper performance of your duties);
- (f) unauthorised 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.

20. SOCIAL MEDIA POLICY

20.1. About this 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, LinkedIn, Twitter, Google+, Wikipedia, Instagram 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.

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

20.2. 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.

20.3. 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; 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 authorised to do so by your manager. You may be required to undergo training in order to obtain such authorisation.

You must not post comments about sensitive business-related topics, such as our performance, or do anything to jeopardise 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

20.4. 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 (unless you have been authorised to speak on our behalf as set out in paragraph 3.3). 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

20.5. Breach of this policy

Breach of this policy may result in disciplinary action up to and including dismissal. [Any member of staff suspected of committing a breach of this policy will be required to co-operate with our investigation.

You may be required to remove any social media content that we consider to constitute a breach of this policy. Failure to comply with such a request may in itself result in disciplinary action.