

EMPLOYEE HANDBOOK

deel.

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DEEL ITALIA S.R.L.

EMPLOYEE HANDBOOK

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Staff handbook

1. INTRODUCTION

Deel helps companies hire and manage independent contractors (IC) as well as act as Employer 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.

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

We are an equal opportunities employer and do 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, the Company will determine how best to accommodate the difference in each circumstance and will advise all affected Employees. In general, the Company will follow the guidelines listed below:

- (a) In the event that an applicable law grants Employees greater rights or more favorable 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 favorable treatment than those provided by the law, these policies and guide-lines 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 STAFF HANDBOOK

This Staff Handbook, together with the information you received upon hiring as Annex C to your Employment Agreement pursuant to Art. 4 of Legislative Decree No. 104/2022 sets out the main policies and procedures that you will need to be aware of while working for us. You should familiarize 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 Employer.

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 STAFF HANDBOOK

The Staff 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 behavior expected of them and to take action when behavior falls below those requirements.

5. 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/eur-privacy>.

The Employee Privacy Notice outlines our practices for collecting, processing, and protecting your personal data.

6. EXPENSES POLICY

6.1. 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.

6.2. Reimbursement of expenses

We 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 to the Deel Platform on the appropriate claim form "Expenses & Allowances";
- (b) supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
- (c) authorized in advance where required.

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

6.3. Travel expenses

We will reimburse the reasonable cost of necessary travel in connection with our business. The most economic means of travel should be chosen if practicable. The following are not treated as travel in connection with our business:

- (a) travel between your home and usual place of work;
- (b) travel which is mainly for your own purposes; and
- (c) travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

We will not reimburse penalty fares or fines for parking or driving offences, other than at our discretion in exceptional circumstances.

7. EQUAL OPPORTUNITIES POLICY

7.1. Equal opportunities statement

Deel is committed to promoting equal opportunities in employment. You and any job applicants will receive equal treatment regardless of 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 (**Protected Characteristics**).

7.2. 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.

7.3. 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), and on work-related trips or events including social events.

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

- (d) **Direct discrimination:** treating someone less favorably or differently because of a Protected Characteristic.
- (e) **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..
- (f) **Harassment:** this includes sexual harassment and other 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.
- (g) **Victimization:** retaliation against someone who has complained or has supported someone else's complaint about discrimination or harassment.
- (h) **Disability discrimination:** this includes direct and indirect discrimination, any unjustified less favorable or different treatment because of the effects of a disability, and failure to make reasonable adjustments to alleviate disadvantages caused by a disability.

8. ANTI-HARASSMENT AND BULLYING POLICY

8.1. About this policy

Deel 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.

For further information about anti-harassment and bullying policy please see our Anti-Harassment Policy located in our intranet.

8.2. 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 favorably because they have submitted or refused to submit to such behavior in the past.

Unlawful harassment may involve conduct of a sexual nature (sexual harassment), or it 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:

- (i) unwanted physical conduct or "horseplay", including touching, pinching, pushing and grabbing;
- (j) unwelcome sexual advances or suggestive behavior (which the harasser may perceive as harmless);
- (k) offensive emails, text messages or social media content;
- (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.

8.3. What is bullying?

Bullying is offensive, intimidating, malicious or insulting behavior 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:

- (m) physical or psychological threats;

- (n) overbearing and intimidating levels of supervision;
- (o) inappropriate derogatory remarks about someone's performance;

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

8.4. 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 behavior is not welcome or makes you uncomfortable. If this is too difficult or embarrassing, you should speak to your Employer 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.

8.5. Protection and support for those involved

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

8.6. 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.

9. WORKING HOURS

9.1. General

Normal working hours are Monday to Friday . The amount of standard working time amounts to 8 hours per day and 40 hours per week, for a full-time employee and/or unless otherwise stated in the individual employment contract.

The Employee is entitled to 1 hour lunch break per day.

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 Employer.

9.2. 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.

In case of overtime, based on a case-by-case basis in relation to the concerned employee's role/enrollment category, relevant applicable laws would apply if any salary increases for overtime hours (and the relevant rates) are due to the employee or not.

10. WORKING FROM REMOTE

10.1. 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.

10.2. Scope

This policy applies to employees whose primary work location is not at our offices and is in addition to the Smart Working Agreement provided to the Employee together with the Employment Agreement.

10.3. Remote working agreement

Employees may work remotely on a permanent or temporary basis pursuant to the “smart working” modality (Law no. 81/2017), as provided by the individual Smart Working Agreement.

Permanent remote work employees should indicate their primary working address in a remote working agreement.

Office-based employees may also be required to work remotely if requested by the Employer. 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.

10.4. 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 their job.
- (c) Dedicate their full attention to their job duties during working hours.
- (d) Adhere to break and attendance schedules agreed upon with their manager.
- (e) Ensure their schedules overlap with those of their team members for as long as is necessary to complete their job duties effectively.

Your Employer should determine long-term and short-term goals.

10.5. Compliance with Policies

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

10.6. Compensation and benefits

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

10.7. Equipment

You shall buy equipment that is essential to your job duties, like laptops, headsets and cell phones (when applicable.) and apply for the Expenses policy to be reimbursed the relevant costs by the Company. We will not provide secondary equipment (that is not essential for purposes of carrying out work) .

Equipment that are essential for the job duties and 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.

Your Employer will discuss insurance needs with you. You may have to take up homeowner's insurance to cover the cost of company equipment. Deel may reimburse a portion of the coverage when applicable.

11. HOLIDAYS POLICY

11.1. About this policy

This policy sets out our arrangements for employees wishing to take holidays (also known as annual leave).

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.

11.2. Your holiday entitlement

The company's holiday year runs from 1 January to 31 December. If your employment starts or finishes part way through the holiday year, your holiday

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 four (4) weeks, equal to twenty (20) working days' paid holiday in each holiday year. In addition, you are entitled to take the usual public holidays or days in lieu where we require staff to work on a public holiday where allowed in accordance with and to the extent permitted by relevant applicable laws.

Except as set out in this policy, holiday entitlement must be taken in accordance with the applicable law. Any holiday not taken by the end of the period provided by the law cannot be paid in lieu unless at the termination of your employment.

11.3. Taking holiday

All holidays must be approved in advance by your Employer. You should normally give at least four weeks' notice of holiday requests to allow planning of rotas or work schedules where necessary.

We may require you to take (or not to take) holiday on particular dates, including when the business is closed, particularly busy in accordance with and to the extent permitted by applicable laws.

11.4. Sickness during periods of holiday

If you are sick or injured during a holiday period and would have been incapable of work, you may choose to treat the period of incapacity as sick leave and reclaim the affected days of holiday.

Employees already on sick leave before a prearranged period of holiday may choose to cancel any days of holiday that coincide with the period of incapacity and treat them as sick leave.

Company sick pay will only be paid for such days if you notify your Employer immediately of your incapacity and obtaining medical evidence, even if you are abroad, and you will observe all the relevant instructions which may be given to you separately.

Dishonest claims or other abuse of this policy will be treated as misconduct under our disciplinary procedure.

11.5. Long-term sickness absence and holiday entitlement

Holiday entitlement continues to accrue during periods of sick leave.

If you are on a period of sick leave which spans two holiday years, or if you return to work after sick leave so close to the end of the holiday year that you cannot reasonably take your remaining holiday, you may carry over unused holiday to the following leave year in accordance with and to the extent permitted by applicable laws.

Alternatively you can choose to take your paid holiday during your sick leave, in which case you will be paid at your normal rate.

11.6. Family leave and holiday entitlement

Holiday entitlement continues to accrue during periods of maternity, paternity, adoption, parental or shared parental leave (referred to collectively in this policy as family leave).

. Any holiday entitlement for the year that cannot reasonably be taken before starting your family leave can be carried over to the next holiday year.

For the avoidance of doubt this covers your full holiday entitlement.

11.7. Arrangements on termination

On termination of employment you may be required to use any remaining holiday entitlement during your notice period, to the extent permitted by the applicable law. Alternatively, you will be paid in lieu of any accrued but untaken holiday entitlement for the current holiday year to date, plus any holiday permitted to be carried over from previous years under this policy or as required by law.

12. DISCIPLINARY AND CAPABILITY PROCEDURE

12.1. 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 Employer. 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.

12.2. Investigations

Any investigations regarding serious matters as set out above, if needed, will be conducted in a timely manner, and will be confidential to the extent possible. Any employee might be required to cooperate as needed.

The relevant processes may vary from case-to-case.

12.3. The disciplinary procedure

Once the investigation has been completed and/or in cases investigations are not carried out/needed, depending on the relevant outcome, if the case, a specific disciplinary process will be followed in accordance with Italian laws as specifically explained in the Company's Code of Conduct.

12.4. Disciplinary action and dismissal

Any disciplinary procedures and relevant sanctions are disciplined in the Company's Code of Conduct.

12.5. Gross misconduct

In addition and without prejudice to the Company's Code of Conduct provisions, please find below some examples of matters that may be deemed as gross misconduct:

- (a) theft or fraud;
- (b) physical violence or bullying;
- (c) deliberate and serious damage to property;
- (d) serious misuse of the organization's property or name;

- (e) deliberately accessing internet sites containing pornographic, offensive or obscene material;
- (f) serious insubordination;
- (g) unlawful discrimination, victimization or harassment;
- (h) bringing the organization into serious disrepute;
- (i) serious incapability at work brought on by alcohol or illegal drugs;
- (j) causing loss, damage or injury through serious negligence;
- (k) a serious breach of health and safety rules;
- (l) a serious breach of confidence.

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

It is understood that any disciplinary measure/action will follow a proper disciplinary procedure as provided by the Company's Code of Conduct in accordance with applicable laws.

13. SICKNESS ABSENCE POLICY

13.1. About this policy

This policy sets out our arrangements for sick pay and for reporting and managing sickness absence.

Abuse of sickness absence, including failing to report absence or falsely claiming sick pay may be treated as misconduct under our Disciplinary Procedure.

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

13.2. Reporting when you are sick

If you cannot attend work because you are sick or injured you should notify your Employer as early as possible and no later than 1 hour after the time when you are normally expected to start work.

13.3. Evidence of incapacity

You must obtain a certificate from your doctor stating that you are not fit for work, giving the reason. If absence continues beyond the expiry of a certificate, a further certificate must be provided. The certificates may be also directly filed by your doctor to the Company (and the National Social Security Institute).

If your doctor provides a certificate stating that you "may be fit for work" you must inform your Employer immediately. We will hold a discussion with you about how to facilitate your return to work, taking account of your doctor's advice. If appropriate measures cannot be taken, you will remain on sick leave and we will set a date for review.

13.4. Statutory sick pay

You may be entitled to Statutory Sick Pay (SSP) if you satisfy the relevant statutory requirements. Qualifying days for SSP are Monday to Friday, or as set out in your employment contract. The rate of SSP is set by the applicable law.

14. TIME OFF FOR ANTENATAL APPOINTMENTS POLICY

14.1. About this policy

This policy outlines the statutory right to take time off to attend antenatal appointments.

This policy applies to employees. It does not apply to self-employed contractors.

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

14.2. Time off if you are pregnant

If you are pregnant you may take reasonable paid time off during working hours for antenatal appointments. If you are pregnant you may take paid time off during working hours for antenatal appointments. You should try to give us as much notice as possible of the appointment. Unless it is your first appointment, we may ask to see a certificate confirming your pregnancy and an appointment card.

15. MATERNITY POLICY

15.1. About this policy

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

Arrangements for time off for antenatal care and to accompany a pregnant woman to antenatal appointments are set out in our Time off for Antenatal Appointments Section above.

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.

15.2. Entitlement to maternity leave

According to applicable laws, mother employees are obliged to take five (5) months' maternity leave (normally, two (2) months before the birth and three (3) months after the birth, but it is possible also to do one (1) month before and four (4) months post or five (5) months post if certified good health conditions and duly certified by a doctor.

15.3. Notification

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

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

15.4. Maternity pay

Maternity leave is a paid leave: During the period of maternity leave, employees have the right to receive an indemnity from INPS (National Social Security Institute), which may be equal to 80% of the employee's average daily salary earned during the month before the beginning of maternity leave.

16. TIME OFF FOR ADOPTION APPOINTMENTS POLICY

16.1. About this policy

This policy outlines the statutory right to take time off to attend adoption appointments.

This policy applies to employees. It does not apply to 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. Time off for an adoption appointment

An adoption appointment is an appointment arranged by an adoption agency (or at the agency's request) for you to have contact with a child who is to be placed with you for adoption, or for any other purpose related to the adoption.

You may take time off to attend an adoption appointment once the agency has notified you that a child is to be placed with you for adoption but before the child is actually placed with you.

16.3. How to book time off

Please give us as much notice of the appointment as possible. You must provide Employer with a signed statement or an email confirming:

- (a) The date and time of the appointment.
- (b) That the appointment has been arranged or requested by the adoption agency.

17. ADOPTION POLICY

17.1. About this policy

This policy sets out the arrangements for adoption leave and pay for employees who are adopting a child.

Arrangements for time off for adoption appointments are set out in Section 16.2 or as otherwise provided by the law.

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

17.2. Entitlement to adoption leave

According to applicable laws, the rules under maternity leave referred to above apply also to adoptions as better described here below.

National adoption

According to applicable laws, in case of national adoption, the leave 5 months from the child's actual entry into the family.

International adoption

According to applicable laws, in case of international adoption, the period is five (5) months plus one day (i.e. the day on which the child enters Italy). Such a period of leave may be taken before the child's entry into Italy, during the period of stay abroad required for meeting with the child and fulfillments related to the adoption procedure. Without prejudice to the overall duration of the leave, it may be taken within the five months following the child's entry into Italy.

Furthermore, in case of an international adoption, the employee may request a period of unpaid leave of 30 days, divisible into two parts, during the period of stay abroad required for meeting with the child and fulfillments related to the adoption procedure prior to the child's entry into Italy..

17.3. Notification requirements

With reference to the leave under this paragraph, please inform your Employer as soon as possible that you intend to take the leave and provide possible dates you would start the leave..

Once you receive any relevant certificate issued by the adoption agency (or other relevant entities), you shall provide us with a copy if needed in accordance with applicable laws.

17.4. Adoption pay

Please refer to Maternity section above.

18. PATERNITY POLICY

18.1. About this policy

This policy outlines when an employee may be entitled to paternity leave and paternity pay, and sets out the arrangements for taking it.

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

18.2. Entitlement to paternity leave

According to applicable laws, father employees are entitled to take 10 working days leave which are not divisible in hours and which can be taken on a non-continuous basis from 2 months before the birth up to 5 months after the birth. Within the same time frame, the leave can be taken also in case of perinatal death of the child.

In the case of multiple births, the leave is increased to 20 working days.

(c) .

18.3. Taking paternity leave

The father is required to provide at least 5 days' prior written notice to the Company of the days which he wants to take, where possible, in relation to the birth based on the expected date of birth..

18.4. Paternity pay

This is a paid leave: during the leave periods, fathers are entitled to 100% of their salary, which is covered by INPS.

19. PARENTAL LEAVE POLICY (BIRTH OR ADOPTION)

19.1. About this policy

This policy outlines the arrangements for shared parental leave and relevant pay.

This policy applies to employees. It 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.

19.2. What is parental leave?

Parental leave is a form of leave not mandatory that may be available for both the parents after the period of compulsory maternity/paternity leave.

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19.3. Entitlement to Parental leave

According to applicable laws, parent employees, for each child up to the age of 12 years (or from entry into the family in the case of adoption or foster care), working parents are entitled to a period of parental leave as follows:

(i) up to 6 months for the working mother, after the period of mandatory maternity leave;

(ii) up to 6 months for the working father, from the birth of the child including the day of childbirth, which may be increased to 7 months if the father takes the parental leave for a continuous or fractioned period not less than 3 months;

(iii) up to 11 months, in case of a single parent or a parent to whom the sole custody of the child has been ordered (in the latter case, the other parent loses the entitlement to the unused leave);

(iv) up to overall 10 months, which may be increased to overall 11 months, in case both parents take the parental leave and the father exercises his right to abstain from work for a continuous or fractioned period of at least 3 months.

Parental leave can be taken on an hourly basis, each parent may choose between daily and hourly use.

19.4. Parental leave pay

The parental leave will be paid.

For the periods of parental leave above, up to the child's 12th birthday, each working parent is entitled to an allowance equal to 30% of their salary for a period of 3 months, non-transferable, which may be increased, alternatively between the working parents, for the maximum duration of one month up to the child's 6th birth, to 80% of their salary.

Both working parents are also entitled, alternatively between them, to a further period of payable parental leave of a total duration of 3 months, for which they are entitled to an allowance of 30% of their salary.

If there is only one parent, such parent is entitled to an allowance of 30% of the salary for a maximum period of 9 months.

20. BEREAVEMENT LEAVE POLICY

20.1. About this policy

Compassionate leave is designed to help you deal with traumatic personal circumstances such as the death of a close relative or where a close relative has a life-threatening illness or injury.

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

20.2. When bereavement leave may be available

You may take 3 days of paid leave per year in case of death or serious illness of one of the persons provided by the law (spouse, cohabitant or relative within the 2nd degree – i.e. fathers, mothers, brothers/sisters, sons, gran-fathers/gran-mothers, nephews – even if not cohabitant, or of a member of the employee's own family.

Alternatively, it is possible to agree with the employer different working arrangements for the performance of the employment relationship involving a reduction in working time not less than the days of leave replaced..

We will consider requests for compassionate leave due to other traumatic events or difficult personal circumstances on a case by case basis.

If you are still unable to return to work following compassionate leave you should contact your Employer.. We may at our discretion grant you further unpaid compassionate leave in those circumstances. Alternatively, you may be able to take a period of annual leave, subject to your Employer's approval.

20.3. Requesting bereavement leave

We recognise that it may not always be possible to request compassionate leave in advance. However, where it is possible, you should make a request to your Employer. You should tell them the reasons for your request and the number of days leave you would like to take.

Where it is not possible to request leave in advance you should contact your Employer as soon as possible to tell them the reason for your absence and the number of days you expect to be absent. Someone can do this on your behalf if necessary.

21. TIME OFF FOR PUBLIC DUTIES POLICY

21.1. About this policy

We wish to enable employees to perform any public duties that they may be committed to undertake and will give them time off to do so where it does not conflict with the operational needs of our business according to the applicable law. We are not legally obliged to grant paid leave for these purposes and any Company's decision will be taken on a case by case basis in accordance with and to the extent permitted by applicable laws.

22. HEALTH AND SAFETY POLICY

22.1. About this policy

This policy does not constitute the sole Health and Safety rules and/or measures adopted by the Company. The Company complies with Law no. 81/2008 and has in place a proper risk assessment document (DVR). CEO has overall responsibility for health and safety and the operation of this policy.

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.

22.2. 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.

You must cooperate 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.

22.3. Information and consultation

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

22.4. Training

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

22.5. Equipment

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

22.6. Accidents and first aid

All accidents and injuries at work, however minor, should be reported and

22.7. 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.

22.8. Computers and display screen equipment

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

22.9. 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 Employer 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.

22.10. Medical Checks

The Company is responsible to conduct medical checks to the employees through the company SAPRA S.r.l., No. VAT and tax code 01793880517, address Via Molinara 33/2, 52100, Arezzo (AR).

Employees are obliged to undergo these medical checks; therefore, in the event of unjustified refusal, the employees will be subject to disciplinary sanctions.

23. IT AND COMMUNICATIONS SYSTEMS POLICY

23.1. 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.

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

23.2. 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.

23.3. 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 Employer. 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 Employer.

You should exercise particular caution when opening unsolicited emails from unknown sources. If an email looks suspicious do not reply to it, open any attachments or click any links in it.

Inform your Employer immediately if you suspect your computer may have a virus.

23.4. E-mail

Adopt a professional tone and observe appropriate etiquette when communicating with third parties by email.

Remember that e-mails can be used in legal proceedings if permitted by applicable laws and that even deleted emails 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 emails.

You should not:

- (a) send or forward private emails 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 emails to others who do not have a real need to receive them; or
- (d) send messages from another person's email address (unless authorized) or under an assumed name.

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

23.5. 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 offense.

Creating, viewing, accessing, transmitting or downloading any of the following material may 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 Anti-harassment and Bullying 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.

24. SOCIAL MEDIA POLICY

24.1. About this policy

This policy is in place to minimize 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.

24.2. 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.

24.3. 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 authorized to do so by your Employer. 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 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 Employer.

The Employee agrees that at all times during their employment under this Agreement and following its termination they will not make, cause to be made or assist or cooperate in the making of, any oral or written statement to any person, entity or association:

a) Criticising or disparaging the Company and/or its associated companies, or any of their directors, management team or employees;

b) Commenting unfavourably or falsely on the character, business judgement, business practices, financial condition or business reputation of the Company and/or its associated companies, or any of their directors, management team or employees; or

c) Criticising, disparaging or otherwise detrimentally commenting on the products, services or programs provided by, or to be provided by the Company and/or its associated companies.

The Employee agrees that at all times during their employment under this Agreement and following its termination, except with the expressed authorization of the Company, they shall not discuss any matter, divulge any information or provide any comment relating to the Company to any representative of the press or broadcasting or other media.

The Employee's obligations in this Clause also apply to the posting of any comment or statement on the internet or any other media at large, including but not limited to social media platforms.

24.4. 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 email 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 authorized 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

24.5. 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 cooperate 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.

25. WHISTLEBLOWING POLICY

25.1 Guidelines for this policy

On the subject of Whistleblowing, Legislative Decree 10 March 2023 no. 24 on "the Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on the protection of persons who report breaches of national laws", which brings together the entire discipline of reporting channels and the protections afforded to Whistleblowers (from the public and private sectors), in a single, organic and uniform regulatory text, aimed at greater protection of Whistleblowers. In compliance with this legislation, the company has set up internal reporting channels to encourage workers to cooperate in reporting conduct in breach of national and European Union legislation. With regard to the procedures for making reports, the conduct that can be reported, and the management of the channels, reference is made in full to the contents of the Whistleblowing Procedure.