

EMPLOYEE HANDBOOK

All policies and guidelines

2020Version 06





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INTRODUCTION

syncreon is committed to providing a safe and positive work environment for all team members.

This Handbook contains key basic employment policies and procedures. In addition to this handbook, we have specific Standard Operating Procedures (SOPs), a company-wide Code of Conduct and Ethics and other key policies that define expectations of all syncreon team members. The policies outlined in this Handbook as well as other critical policies and procedures can be accessed from QPulse. If you have any questions on how to obtain these policies and procedures, please contact a member of the Human Resources department.

The policies and procedures outlined herein will change from time to time based upon our business and any changes to applicable laws. The policies outlined herein and other company wide policies on QPulse are designed to comply with all applicable laws including, the general provisions in the Dutch Civil Code ("Burgerlijk Wetboek"), the Working Conditions Act ("Arbeidsomstandighedenwet"), the Work and Care Act ("Wet Arbeid en Zorg"), the Works Councils Act ("Wet op de ondernemingsraden"), the Personal Data Protection Act ("Wet bescherming persoonsgegevens"), etc. as well as industry best practices and our customers' high expectations of suppliers.

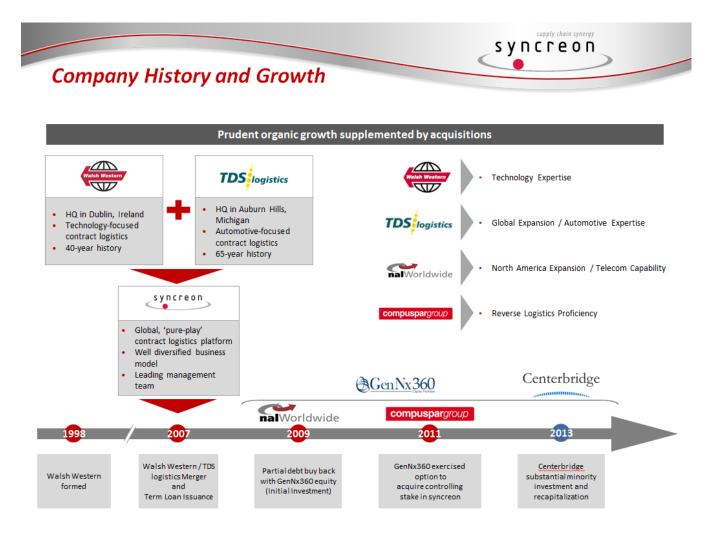
The company reserves the right to amend, modify or discontinue any policy at any time. The most current version of all policies and procedures may be found on QPulse. It is those documents that should be considered the "Controlled Copy".

If you have questions after reviewing these policies, please contact Human Resources.

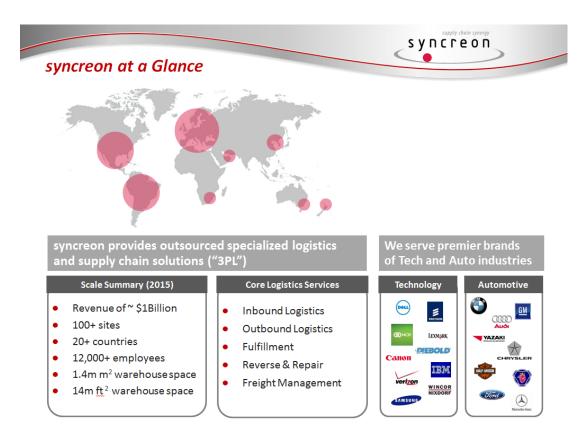


1. COMPANY PROFILE

- syncreon is an asset-light provider of outsourced specialized logistics and supply chain solutions ("3PL")
- Global operating platform with 98 facilities in 20 countries
- Diverse, blue-chip and expanding customer base
- Supply chain solutions focused on fulfillment, specialized freight management, reverse logistics & repair, inbound logistics, export packing, and aftermarket & spare parts distribution
- Principal end markets are Technology and Automotive industries
- Approximately 15,000 full-time equivalents with principal offices in Auburn Hills, Michigan

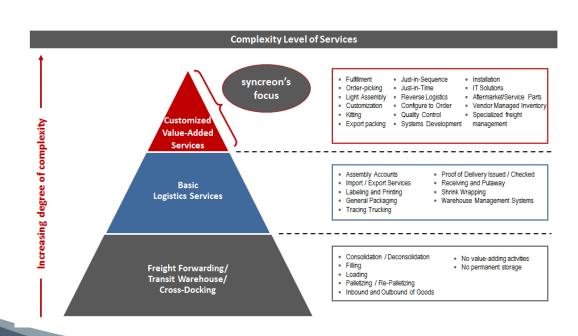








Core Focus on Specialized Logistics Services





Our Mission

syncreon is the leading specialized contract logistics company consistently recognized for its customer solutions, operational excellence, and creation of the greatest opportunities for employees and stakeholders.

Core values

At syncreon, we believe that there is a core set of values that helps govern how we operate and conduct ourselves through the course of our interactions. These core values are:

Transparency

What you say is what you deliver. What you hear is what you get

Integrity

We do what we say we are going to do. We take responsibility for our choices. We don't make excuses

Teamwork

We have a culture of trust and support among our global team

Entrepreneurship

We support innovation, initiative, and calculated risk taking

Achievement

Getting things done and having a "can do" attitude

Family

Work-life balance

No politics, no drama

syncreon is a great place to work. We are honest and straightforward in our interactions

More information can be found on <u>www.syncreon.com</u> and can be given by your manager.



In the Netherlands, we focus on the Technology market and service customers in six different locations/cities. Our customers are Apple (both logistics and manufacturing activities), Targus, Sonos, Dell (both logistics and manufacturing activities), Canon, Canon e-commerce, Xerox and Pandora.

We have the following warehouses:

- Amsterdam, DC 11, Fokkerweg 300, 1438 AN Oude Meer, a facility of 35.000 m2
- Maasvlakte, Dardanellenstraat 90, Maasvlakte Rotterdam, a shared facility with Nippon
- Tilburg, Athenastraat 4-10, a facility of 65.000 m²
- Venray, Maasheseweg 87, a facility of 25.000 m²
- Waalwijk, van Hilststraat 23, 5145 RK Waalwijk, a facility of 55.000 m²
- Waalwijk, van Hilststraat 19, 5145 RK Waalwijk, a facility of 27.000 m²

In total we have about 800 syncreon employees working in the Netherlands and depending on volumes of our customers, 500-700 temporary workers with different nationalities.

You can drop into the HR backoffice during office hours, send an e-mail to hrth@syncreon.com or contact them by telephone on the following number: 013 – 458 0906.

For more detailed information about our business and the management structure we kindly refer to the induction training you will receive and your manager who will help you find your way within the company.



2. SITE INFORMATION

syncreon has six sites in the following locations in the Netherlands: Amsterdam, Maasvlakte, Tilburg, Venray and 2 sites in Waalwijk,. All buildings have the requirements to be a comfortable workplace for our employees. Below we will share some general information about our facilities. Detailed information about your place of work will be given by your manager.

We kindly request to follow up rules and regulations, keep the workplace clean and treat all facilities/appliances as you would at home to keep the working environment in good state for all employees. In the end, we create a comfortable workplace together.

2.1 Site layout

Entrances

All facilities have secured entrances for employees. Only by using a security badge or by approval from a security officer it is possible to enter any building.

Parking

syncreon has designated areas for employee parking. All employees need to park in one of these designated areas. The rules on all parking lots are the same as on the public road. Parking lots are not supervised and any damage to employees' vehicle is at risk of the owner of the vehicle. Park your car well within the markers of the lot. Parking areas designated for visitors, suppliers and disabled are not to be used by employees. Please respect each other's workplace and do not play loud music and/or shout on the parking lot.

Motor cycles and bikes

Motor cycles need to be parked on the same parking lot as for the cars, in the designated parking places. All facilities have designated areas for bikes with bike racks. It is not allowed to place your bike anywhere else, including parking elsewhere on the premises, against fencing, on the public road and in the verge of the public road.

<u>Canteen</u>

In all locations we have canteens where coffee, tea and soup are available free of charge. Soda's, chocolate bars and other snacks are available in vendor machines. There are racks and refrigerators available in the canteen for storage of your food and drinks.

Kitchen areas

In the warehouse but also in the offices, we have small kitchen facilities. Depending on the location of the kitchen, it contains a micro wave, coffee machine, dish washer etc. Please make sure that you leave the kitchen area proper and clean after using it.



Smoking areas

Smoking is allowed in designated areas only.

Toilets

Throughout the buildings we have toilet facilities. A professional cleaning company will clean the toilets on a regular basis but keep the toilets tidy yourself as well.

Litter

Both inside and outside of the buildings we have a lot of garbage bins. We expect all employees to use the bins for all their litter and the ash trays for cigarette stubs. In the warehouse we collect garbage separated. We have special bins for paper, plastic and other litter.

Meeting area in case of hazardous situations

syncreon strives to have a safe environment for all to work in. Despite all precautionary measures, it might be necessary to evacuate the building. In case of an evacuation, please follow the instructions of the evacuating team and move to the designated area as soon as possible. These areas are marked with the meeting area sign. Do not stay in the warehouse or offices and do not go to the parking area. Please go to the designated meeting area and stay there until you receive further instructions and an employee count is done.

There is a first aid team on site (BHV), you can recognize them by the green high-visibility vests (more information to be found under paragraph 4.2.1. Health, Safety and Environment Policy).

Security

All syncreon locations are fully guarded by cameras inside and outside the warehouse. Please be aware that footage will be taken of you while being on site. The footage will only be used for business related issues like theft or other unwanted behavior towards the company and/or individuals. In case of proven theft or other unwanted behavior, the footage will be handed over to the police for further investigation.

Locker room & lockers

At all locations we have locker rooms for employees to use. There are free lockers available in the locker rooms for storing personal items while being at work. Although the locker rooms are guarded by a security camera, usage of the locker room and the lockers is at own risk.

2.2 Practical to know

How to dress in the workplace?

We have no company uniform and expect all our employees to come to work proper clothed. Wearing the Hi visibility vest and safety shoes is mandatory in the warehouse. Due to security regulations, wearing jackets, coats, body warmer and scarves without syncreon logo is forbidden. Wearing hoodies, hats or other view-restrictive clothing is forbidden from a safety point of view (more information to be found under paragraph 4.2.4. Security Rules of this handbook). Depending on the place you work, you can be asked to remove jewelry for your own safety.



Eating & drinking

It is not allowed to eat or drink in the warehouse. You can go to one of the canteens. Plain water is available throughout the warehouse free of charge.

Pedestrians in the warehouse & on site

Pedestrians in the warehouse always have first way. It is mandatory for pedestrians to use the designated pathways. Outside it is not allowed for pedestrians to walk on the premises that are fenced off for only trucks to enter due to potential hazardous situations.

<u>Lockers</u>

It is not allowed to take items with you into the warehouse and we have locker rooms for employees to store their personal belongings. Depending on where the locker room is situated compared to the security check point, you can take some items with you into the warehouse.

The lockers in the locker rooms are not designated to one individual but to be used by all employees. You can use a locker by using your own personal lock. After using the locker, make sure you empty the locker and keep it open. Occasionally, we will open all closed lockers and empty them from all items in order to make sure the lockers stay available to all employees.

Bulletin boards

In all locations we have a bulletin board with all relevant business information, but also with vacancies, latest news, changes in policies or procedures, memo's, etc. Only authorized personnel are permitted to post, remove or alter a notice on the bulletin boards.

Site communications

Every quarter our Management Team will hold a presentation to all employees about the developments in the business, the company and other relevant information for our employees. All employees are welcomed to join the meeting. The meetings will be announced by memo, email and by your manager.

<u>Visitors</u>

Visitors need to be pre-alerted to security always and need to be accompanied by a syncreon employee at all times.

<u>ID card</u>

Ensure you wear the ID card always and never allow anybody else to use it. It is mandatory to report the loss of your card immediately at one of the security entrances.

Kronos card

Same as for the ID card you receive of the company, the Kronos card you will receive is personal. Loss of the card needs to be reported to the HR department immediately.



3. GLOBAL POLICIES

The company has global policies and statements in place. Some policies are local due to Law and regulation and type of business; these policies are covered in the next chapter.

The following policies and statement are generic within the company. All global policies can be found at syncreon's quality management system called Qpulse. You will receive a login for this system during your introduction.

Depending on the role you will fulfill within the company, you will be asked to acknowledge other policies as well (e.g. policies only applicable for finance or IT staff).

By receiving this handbook (digital & acknowledgement in Qpulse), you declare to have read and understood below policies and you declare to follow and acknowledge them. You realize that not following one or more of below policies may result in disciplinary action.

Code of Conduct, see <u>HR/POL/GLO/006</u> in QPulse for the full Policy
Whistleblower policy, see <u>HR/POL/GLO/040</u> in QPulse for the full Policy
Anti-Harassment Global Policy, see <u>HR/POL/GLO/052</u> in QPulse for the full Policy
Anti-Discrimination Global Policy Statement, see <u>HR/POLS/GLO/001</u> in QPulse for the full Policy
Workplace violence & disruptive behaviors Global Policy, see <u>HR/POL/GLO/057</u> in QPulse for the full Policy

Employee reference Global Policy, see <u>HR/POL/GLO/053</u> in QPulse for the full Policy
Solicitation and Distribution Policy, see <u>HR/POL/GLO/054</u> in QPulse for the full Policy
IT Security and Acceptable Use Policy, see <u>IT/POL/GLO/030</u> in QPulse for the full Policy
Disability Management Global Policy Statement, see <u>HR/POLS/GLO/002</u> in QPulse for the full Policy
syncreon Corporate Social Responsibility Policy, see <u>HR/POL/GLO/060</u> in QPulse for the full Policy



4. IN THE NETHERLANDS

Next to the global policies, syncreon Netherlands has local policies, regulations, legislation and tools in place. In this chapter, we would like to give a complete overview of everything that is applicable in the Netherlands. If you have questions, please contact the HR advisor. By accepting the handbook (digital & via Qpulse), you declare to have read and understood below information and policies and you declare to follow and acknowledge them all. You realize that not following one or more of below policies may result in disciplinary action.

On boarding

Before your employment starts, you will be asked to sign your employment contract and to complete several forms and share your formal identification (passport or ID card), CV & Certificate of Good Conduct (Dutch: verklaring omtrent Gedrag / VOG).

The Human Resource department will provide you with the necessary badges to identify yourself and to clock in the time & attendance system Kronos. You will be invited to attend the syncreon induction training provided by the training department. In this training, you will receive more information about syncreon in general and the local facility where you will be working. A second training that is obliged to attend is the Airfreight Security Training.

After the induction training, your specific job training program will start. This will be shared with you by your manager and/or supervisor.

Within the first 6 weeks of your employment, your manager will share with you the employee review form (PMP) and will set your performance goals to achieve (more information to be found under paragraph 4.6 Employment review).

All employees receive company belongings to conduct their work in a professional and efficient way. Which appliances and tools the employee receives depends on the role the employee will have.

Everything given to an employee is to be used for business related matters only and to be taken care of like it would be the personal belonging of the employee. Everything is lent to the employee and if the employee leaves the company, everything including accessories need to be returned to syncreon. In case the employee does not treat an appliance as to be expected, syncreon has the right to take it back. Not using the appliances how it is intended and using it for personal use instead of business use can result in disciplinary actions.

High Visibility Vest

The Health & Safety department at syncreon will provide all operational staff with a high visibility vest. There are a few colors in the warehouse:

- Yellow with a syncreon logo on the back: all syncreon employees and all agency employees
- Green: all BHV staff. In case of an emergency, employees can ask a colleague with a green vest for help.

Red: all managersBlue: contractorsPink: visitors



Safety shoes

All employees that will work in the warehouse and/or be in the warehouse on a regular basis will receive safety shoes at the start of the employment. The rules regarding safety shoes are:

- In principle the employee receives one pair of shoes on an annual basis.
- syncreon has a standard safety shoe that will be ordered for all employees. This shoe has all safety requirements needed and will be provided by the Health & Safety department.
- In case it is medically necessary, syncreon can provide alternative shoes on company cost. The company might involve the Arbo to define whether it is a medical requirement and for advice on what type of shoe would match the medical requirement.

Computer Glasses

Based on medical need, the employee might be eligible for reimbursement of the purchase costs of computer glasses if:

- he/she works on a visual display unit for more than two hours a day; and
- measures to optimize the workstation situation (e.g. finding the right distance between the eyes and monitor, preventing disturbing light reflections, etc.) have not remedied the complaints; and
- an examination of the eyes and sight show that normal means of eye correction cannot be used and computer glasses are required to work on a visual display unit.

Contact your local Health & Safety department for more information.

Kronos, security & photo badge

At the start of the employment, the employee receives a Kronos badge and a security & photo badge in a plastic casing. All the badges are personalized. Depending on the role of the employee, the security badge will be programmed to give the employee access to the building through the turnstiles and doors.

In case the employee loses a badge, he/she needs to report it to the HR department immediately (to block the cards).

In case you find a badge that is not yours, please return it to the HR department immediately so HR can return the badge to the rightful owner.

The badge needs to be returned to the HR department on the last day of employment.

MHE card

After certification, an employee that can drive on reach trucks will receive a MHE card. With this card, the employee can 'log on' to a truck and start driving. Without the key, an employee cannot start the truck. If the employee loses the MHE card, he needs to report this to the training department immediately, so we can block the card for safety reasons. The employee will receive a new MHE card with a deduction of \in 20, - on the salary of the employee. The same amount will be deducted in case the employee does not return the badge at the end of the employment.

Laptop and/or mobile phone

Depending on the role of the employee, he/she can be given a laptop and/or mobile phone. All appliances and its accessories are meant for business use only. Please make sure your manager has registered the laptop and/or mobile phone with security to enable you to take it in and out the warehouse.



At the end of your employment, the appliances including accessories needs to be returned to the employer. Make sure you empty the appliances before returning it. In all cases, the employee will be asked to sign and acknowledge the policy attached to the appliances he/she receives.

See IT/POL/GLO/030 in QPulse for the full Policy

Off boarding

There are situations where employees decide to leave syncreon to pursue other career opportunities. For these situations, we have an off-boarding policy in place.

The employee needs to announce his/her wish to terminate the employment before the end of the month. The announcement needs to be done in writing. The notice period mentioned in the contract of employee will be applicable to the termination of the contract. In case of a temporary contract that's not going to be renewed, syncreon will communicate the decision one month prior to the end of the contract at the latest.

Before the last working day of the employee, an off-boarding conversation will take place between the employee and the HR Advisor. The off-boarding conversation has two purposes; looking back to the employment to learn as a company what we can do better and secondly, to look towards the future of the employee.

The employee is obliged to turn in all company properties. Properties to return to the company are the laptop incl. appliances, a mobile or smart phone incl. appliance, an I-pad, keys of the building or cabinets, company car incl. fuel card, security and time and attendance badges.

See Policy HR/POL/NL/004 in QPulse for the full Policy

Complaints

syncreon feels it is important that employees feel free to discuss and/or report wrongdoings to the company. To facilitate this, we have the following procedure/steps you can take as an employee:

We encourage you to speak to your manager/supervisor first;

If you feel that the first conversation was not sufficient, or the conduct involves your direct supervisor, contact the next level manager as soon as possible, ideally within five (5) days after the incident;

If you have not received a satisfactory response within ten (10) days after reporting an incident or when you feel it is easier to talk to someone who is not part of your own team you can contact the HR department. You can reach them per e-mail/telephone;

In cases where employees do not wish to contact anyone within the company, the Company provides access to an ethics reporting hotline called, EthicsPoint.

EthicsPoint is managed by a 3rd party vendor and is a confidential reporting tool to assist management and employees to work together to address fraud, abuse, and misconduct in the



workplace. This is a global, multi-language system accessible by going to the website www.syncreonethicsline.ethicspoint.com.

This procedure can also be followed in case you would like to appeal on a formal decision.

If you are not satisfied with the outcome of the investigation you can reach out to the HR Department and the Company's Compliance Committee who are responsible for investigating and resolving all reported complaints and allegations. In the event serious or egregious violations of the law, policies or fraud are reported, the Chair of the Compliance Committee will directly notify the Audit Committee. The Audit Committee may retain, at its option, independent legal counsel, accountants or others to assist in its investigations.

You can also contact the company's confidential advisor. She is managed by a third party and therefor has an independent role. You can contact her via email or by phone:

→ Telephone: +3 1(0)6 510 9161 → Email: m.nijland@gimd.nl

Please note that all given information will be handled confidentially and if you want to stay anonymous we will respect that.



4.1 Local Policies General

4.1.1 Responsibility of sharing personal data

When joining the company, the employee will be asked to share relevant personnel data and information. Without the information, the employer is unable to make payments to the employee. It is mandatory to give the employer the information. The information goes from 'general information' like the family situation to the bank account number the salary needs to be put on.

During the employment, the employee needs to inform the company about all changes in the personal situation / data of the employee.

The employee understands and gives permission to the company to store the relevant information in a personnel information & salary system. This system is secured and only authorized HR and Finance staff in the Netherlands and authorized HR and Finance staff at the head office in the US will be able to access the information.

4.1.2. Electronic communication media rules

Electronic Communication Media-syncreon property

This policy contains the rules of conduct using electronic communication tools (like a pc, laptop, phone internet access, etc.) the employee received for business purposes. The purpose of these rules is to create a proper balance between the business and private use of syncreon tools and to protect employees' privacy at work.

- The use of electronic Communications Media is primarily and principally intended for job related tasks and activities. However, employees may use Electronic Communications Media occasionally and briefly for private purposes, if this does not interrupt their day-to-day work and that all other clauses in this policy are complied with.
- Employees are not permitted to use Electronic Communications Media for unacceptable personal purposes. This is specifically applicable to internet usage and email.
 - Unacceptable personal use of internet includes playing or downloading games, gambling, more than occasional shopping, keeping a personal diary, blogging and attendance on social media sites like Facebook and Instagram and visiting chatrooms.
 - Unacceptable other use is listening to the radio, viewing tv and other video applications, surfing that goes further than an occasional look up of information that is not business related.
 - Employees receiving non-business messages other than spam should ask the sender to stop sending them emails if they conflict with proper usage as referred to in these rules.

Employees are not permitted to use internet or email:

- To visit sites containing pornographic, racist, discriminatory, insulting or offensive matter;
- To view, download, save and/or disseminate pornographic, racist, discriminatory, insulting or offensive matter;
- To gain unauthorized access to non-public sources on internet; to willfully amend or destroy, without permission, information that has been accessed via internet;
- To actively indicate to on-line retailers any interest in receiving product information with a view to subsequent private purchases;
- To send messages anonymously or under a fictitious name;



- To send or forward threatening, insulting, sexually charged, racist or discriminatory messages;
- To send or forward chain-mail messages;
- To molest/harass anyone
- To take any other action that is illegal or unethical in any other way according to Law.

The company may conduct (random) controls on the use of Electronic Communications Media on time spent on sites and the number of sites visited. These controls will be anonymous and the name behind the account will not be revealed in the initial check. If these random controls confirm the occasional and briefly usage of Electronic Communications Media for private purposes, there is no issue. In case the usage goes much further than occasional and briefly private use, this will be investigated further and if the wrong usage is linked to a specific employee, this will be addressed to the employee and disciplinary measures will be taken.

Social Media in general

There is a lot of social media available to keep in touch with others. Examples would be Facebook, Twitter. Instagram, TikTok and LinkedIn. The employee can only access these sites on personal behalf and can never represent the company and speak on her behalf. The employee should refrain of making any remark at all about the company and her employees. No relevant information may be put on these sites. In case the employer will find allegations/opinions about the employer the employee(s) involved will be spoken to and they will be subjected to the disciplinary process the company holds.

Electronic Communication Media has become a part of our lives and a lot of time is spent at work. Wrong and/or too much usage of Electronic Communication Media, whether it be internet, email or a (smart)phone is proven to be one of the things employees find most annoying from each other (regardless whether it is company or private property). Please keep this in mind at work and ask yourself on a regular basis the following questions:

- Is it legal and according to this policy what I am doing?
- What would others think of my behavior?
- Is it necessary, does it feel right to use the Electronic Communication Media now?

If you as an employee have difficulties with the usage of your colleague, please feel free to discuss this with the employee concerned and/or the manager.

4.1.3 Disciplinary measures

syncreon has a general guideline and different steps in the procedure for taking disciplinary action. In all cases, the employee will be invited to explain why he/she made a breach on any of the mentioned policies/rules in this handbook. Depending on the situation, the severity of the situation and the response of the employee, the company will decide in which step the procedure will start and what the next disciplinary action will be in case of repetition.

Next to below process, the manager can also decide to explain the policy/rules again to the employee without a note in the personnel file. This will be done in case of a breach of relative severity. If the employee does not change behavior based on the explanation, the manager will take the warning to the next level and will start below process.



Below disciplinary actions will all be filed in the personal file of the employee. The following will be logged: the situation, the severity of the situation, the response of the employee and the next level of disciplinary action that will follow if the employee remains to breach the policy/rule.

1. Verbal warning

A verbal warning of which a note will be put in the personnel file is the lightest official warning an employee can receive. Usually this is for first offences and/or light breaches on policies and rules. Some examples are: first warning for coming to work late, first warning for reporting absent wrong (per text message), first warning not following work instructions.

2. Written warning

A written warning can be given in two situations:

- Disciplinary action was already taken but it did not have the desired effect and the manager will give a written warning now as the next step in the disciplinary process.
- The breach is so severe that the correct action to take is a written warning. Examples would be fraud with the Kronos badge (e.g. let others clock for you), breaches that endangers the health & safety of our employees, wrong use of syncreon facilities (e.g. misuse of internet).

3. Suspension

Suspension can be given in two situations:

- As a next step after other disciplinary action that did not have the desired result. The normal
 duration of the suspension in this situation is two days, with the possibility to extend the
 duration.
- In case of a severe breach that needs to be investigated. The normal duration of the suspension in this situation is three days while the investigation takes place. If more time is needed for the investigation, the duration of the suspension can be extended.

In both cases the suspension can be given without pay.

4. Termination

Immediate dismissal: this is applicable on cases where there is a very severe breach as mentioned in the Law. The immediate dismissal can be the follow up of the earlier steps and can be given directly (e.g. in case of proven harassment or violence).

Dismissal given by court: based on the total file, the employer can request the judge to terminate the contract.

The Company reserves the right to modify steps, skip steps and modify this policy as necessary depending on individual circumstances and the severity of the offense.

See HR/POL/NL/012 in QPulse for the full Policy



4.2 Local Policies: Health, Safety, Environment & Security

syncreon is committed to providing a safe, healthy and productive work environment. In order to facilitate such a workplace, we have some policies and guidelines in place. Health & Safety is very important topic within syncreon so it is part of the induction training as well. In the induction training, more practical information will be given to you about Health & Safety, but you find some background of this topic in this chapter.

You can also find a map of the facility that you will be working at with the emergency exits & designated meeting areas.

4.2.1. Health, Safety, and Environment Policy

syncreon is committed to maintaining a safe workplace at each location. We are committed to the prevention of sickness and injuries in the workplace through our risk assessment programs and occupational health assessments. The company complies with other requirements, particularly client requirements, relevant to our health and safety risks.

Employees must report any unsafe conditions, workplace injuries, substance abuse, accidents, potential hazards, or illnesses in accordance with the Complaint Procedure detailed in this Policy, unless otherwise specified in local guidelines. No one will be subject to, and the Company prohibits, any form of discipline, reprisal, intimidation, or retaliation for good-faith reporting of incidents of unsafe conditions of any kind or cooperating in related investigations. For more information about the Company's policy prohibiting retaliation please refer to the Whistleblower Policy.

In case of unsafe conditions, workplace injuries, substance abuse, accidents, potential hazards, or illnesses we would kindly ask you to contact your manager, the human resource department or the health & safety officer.

See HR/POLS/GLO/005 in QPulse for the full Policy

Pregnancy

When an employee announces her pregnancy, the Human Resource department will facilitate a meeting to discuss this. At this meeting, the HR Advisor will go through a checklist together to assess whether there are health and safety risks in the work of the pregnant employee. In case the work situation requires alternations, this will be discussed and facilitated.

In case the employee would like to speak with a doctor about her pregnancy and work, the employee can make an appointment with the Arbo doctor. The Arbo doctor can discuss the working conditions in relation to the pregnancy and give direction to the company which adjustments are advised. In case the employee is pregnancy related ill, the maternity leave starts six weeks before the due date.

See HR/POL/NL/008 in QPulse for the full Policy



First aid team (BHV)

We have a dedicated team of employees who can provide first aid in case necessary. You can recognize these employees by their green colored vest stating BHV (Bedrijfshulpverlening).

In all the warehouses, you can find an overview of the BHV employees available.

To maintain a good BHV/first aid organization, the BHV employees attend a refresh BHV course every two years.

The BHV employees are also responsible for the proper evaluation of the employees in the facility in case of a hazardous situation. To maintain this, syncreon facilitates multiple evaluations annually. In case of an evacuation, please follow the instructions of the BHV employees and move to the designated area as soon as possible.

4.2.2. Substance Abuse in the Workplace Policy

syncreon is committed to providing a safe, healthy and productive work environment. Consistent with this commitment, this Policy establishes intent to maintain a drug and alcohol-free workplace. Being under the influence of drugs or alcohol, while on the job, poses serious health and safety risks to employees and members of the public, which is not tolerated by the company.

It is not allowed to be in the possession of alcohol or drugs while being on the premises of syncreon (including the parking lot). Using one of the substances or working under the influence of alcohol or drugs will also not be tolerated. We have a zero-tolerance policy towards drugs and alcohol. Having, using or being under the influence of alcohol or drugs while being on site will result in us refusing the employee to come to work including disciplinary measures up to and including immediate dismissal.

See HR/POL/NL/005 in QPulse for the full Policy

4.2.3. Safety rules

- The employee will receive specific safety instructions from the manager when the employee arrives at the work station. During the induction training there also will be extra attention for safety matters. Below the general safety rules:
- Ensure the dock doors are closed when not in use
- Do not stack pallets / equipment along perimeter fencing (also a security measure)
- Follow all working instructions always. That way the employee is always compliant to procedures and policies
- Tools like work knives need to stay on the workplace and are not to be taken elsewhere inside or outside of the warehouse
- Report any suspicious and/or potentially dangerous situation
- In case of use of medication that can influence the work and/or prohibits the employee from operations machines/drive reach trucks, it is mandatory to report this to HR. The company will provide alternative work that is safe
- Always use protection like gloves and eye vision protection if that is required on the work station. The manager of the employee will inform the employee of this
- Never climb and/or jump. Always use the designated ladders and staircases provided



- Pedestrians always have first way and they always need to use the designated pathways Reach trucks always use the right hand of the isle (where possible)
- At the end of each rack, isle or when entering/exiting a room, the reach truck driver will blow the horn to warn others of its arrival
- It is not allowed for reach truck drivers to carry passengers at any time
- All accidents/near misses need to be reported to the appropriate manager
- Only certified employees are allowed to drive a reach truck
- The employee needs to make sure he/she knows the location of the firefighting equipment and make sure it is free of obstructions, knows the evacuation routes and procedures and follow them in case of an emergency
- If a colleague gets hurt, let the trained BHV staff help him/her. Never move that person or change the position of the individual. The BHV staff will take over from the employee
- In case of an emergency, go to the nearest phone and report the emergency and the location of the emergency. Notify a supervisor immediately

See HR/POL/NL/010 in QPulse for the full Policy

4.2.4. Security rules

syncreon has an extensive security organization. The full site is being guarded by cameras and security guards to protect ourselves and the property of our customers. Any employee will be in contact with security daily. Below the security guidelines the employee must follow. In our warehouse at the Maasvlakte, employees will have daily contact with the customer's security company. The manager will instruct employees at the Maasvlakte on the security rules locally. Below rules apply at all other facilities.

syncreon deserves the right to adapt below rules at all time. It is the responsibility of the company to inform employees of any changes; it is the employee's responsibility to get acquainted with the (new) rules and comply with the requests of security.

Personal appearance:

- Wear the ID card always and do not allow it to be used by anybody else
- Follow the security restrictions in clothing; no hoodies or other hat wear and no coats, jackets, scarf's without a syncreon logo
- Items not allowed in the warehouse are; personal mobile phones, Ipods, MP3players, Radios, Memory sticks, Cameras, etc.
- Possession of firearms, explosives, illegal knives, or other weapons are forbidden on the site
- Use the lockers for all your personal belongings that are not allowed inside the warehouse

Entering and leaving the warehouse:

- Use the see-through bags for transporting items that are permitted inside the warehouse
- Store all other personal belongings in a locker
- Exit only through designated area, not through dock doors or fire exit doors
- Only leave the work place with approval from your supervisor
- It is not allowed to take food or drinks out of the warehouse



Search procedures:

All employees **irrespective of status** will be subject to the Standard search when leaving the warehouse. There is no requirement to complete documentation for this practice.

The standard search will consist of a scanning wand being passed over your front and back body and over/around the limbs, whilst at the scanning point.

There are two types of standard search possible:

- 1. A scanning wand being passed over your front and back body and over/around the limbs, whilst at the scanning point.
- 2. Walk through the digital scanning gate.

Scanning via scanning wand will consist of:

- 1. Removal of any extra clothing to be scanned like a sweater that's worn over a t-shirt
- 2. Removal of shoes which will be flexed upside down and inspection of insoles
- 3. Placement of all pocket contents into plastic tote together with belts, wallets, ID card etc.
- 4. Lifting of trouser legs to reveal sock tops
- 5. Inspection of wallets/purses and laptop bags
- 6. Checking of all company laptop serial numbers against authorized list
- 7. Inspection of all company mobile phones switched on and active
- 8. A chat with the security officer / checking the mouth for stolen items

Scanning via digital scanning gate will consist of:

- 1. Removal of any extra clothing to be scanned like a sweater that's worn over a t-shirt
- 2. In case of shoes with steel noses: Removal of shoes which will be flexed upside down and inspection of insoles
- 3. Placement of all pocket contents into plastic tote together with belts, wallets, ID card etc.
- 4. Walk in a calmly matter through the scanning gate.
- 5. The security guard will tell you whether or not you are clear or need to be scanned by the scanning wand as well. The scanning gate is very sensitive and will respond on button from jeans etc. as well.
- 6. Inspection of wallets/purses and laptop bags
- 7. Checking of all company laptop serial numbers against authorized list
- 8. Inspection of all company mobile phones switched on and active
- 9. A chat with the security officer / checking the mouth for stolen items

The person will be asked to reveal and explain the reason/cause for an alarm indicating (a) concealed objects. Employees may be requested to be taken to a private area for further personal search.

Laptop bags will also be checked, and the subject will be required to show contents. Random floor, locker and car searches can and will be conducted.

We expect all employees to comply with our security rules and cooperate with the standard checks the security guards need to do to ensure a safe building for all employees and for our customers. Should an employee see any suspicious activity, he/she is kindly asked to report it as soon as possible to a manager or a security guard.



Employees that for whatever reasons do not comply with the security policy can expect disciplinary measures to be taken. In case of proven theft, we will go into immediate dismissal and report the theft to the police for further investigation.

Note on personal telephone calls:

It is not allowed to take a private mobile into the warehouse. Sometimes however, an employee needs to on standby for a specific situation. If you are in an exceptional situation where you need to be on standby, for example if your wife is due to have a baby, please talk to your manager how we might accommodate this.

See HR/POL/NL/010 in QPulse for the full Policy



4.3 Local Policies: Absenteeism

syncreon Holdings Ltd., its subsidiaries and affiliates (the "Company") is committed to establishing and maintaining control of the absenteeism and return to work process of all employees through the application of consistent and uniform set of rules and processes.

4.3.1 Reporting absentieesm

Personal notification only will be accepted. Sending a text (whats'app/SMS), email, leaving a voicemail message or let anybody else call is not acceptable.

Tip: store relevant telephone numbers of your supervisor/manager in your telephone or agenda.

Please find below the absenteeism reporting process for all sites in the Netherlands:

The employee reports the absence at least 30 minutes before work time to the direct manager (supervisor). In case the employee cannot get hold of his direct manager (supervisor), the employee needs to contact the next level manager. In case above mentioned managers are not available, you need to call your local HR Advisor.

From the third time (and up) an employee reports absence in a calendar year, a waiting day will be applicable which implies a full contract day will be unpaid and deducted from your salary on the first day of sickness. If a new absence occurs within a time span of four weeks, there will be no deduction from your salary for the second absenteeism.

4.3.2 During absenteeism

- The employee is obliged to be at home/nursing address. A visit of the Arbo or other company
 representatives may occur. If the employee needs to go to a doctor/hospital in one of the time
 spans, the employee needs to inform the manager about this upfront.
- If the employee is not at home/nursing address at the time of a home visit or not available by telephone, he/she is not available for the Arbo and not available for the return-to-work process. The Arbo cannot assess whether the employee is sick or not. In these instances, the company might decide to deal with the sick days as being unpaid leave
- The employee is expected to update the manager daily upon the recovery. In case of long-term absence, another frequency in updates may be agreed. In all cases, the employee is responsible for keeping in touch with the company.
- The sick employee will receive a questionnaire by e-mail with the request to return it. This questionnaire is treated confidentially. The Arbo will contact you afterwards depending on the answers given in the questionnaire. The employee needs to be available by phone throughout the whole day (either by land line or mobile). If the employee cannot be available due to doctor's visit, the employee needs to contact the manager and Arbo immediately.
- The employee is obliged to turn up for a consultation when requested by the Arbo consultant or doctor. The penalty per missed consult is € 50, -.
- It might be necessary for the Arbo doctor to contact the treating physician. To be able to do so, the employee needs to sign an approval document which the treating physician needs to have before answering questions from the Arbo. There are two ways in which this can be arranged:



- a. the company doctor will ask the employee during a consult to sign the approval document. The company doctor will send it to the treating physician.
- b. the company doctor will send the approval document to the home address of the employee and the employee needs to make sure the treating physician gets it as soon as possible. Within a maximum time span of three weeks after having received the approval document as employee, the company doctor should be able to contact the employee's treating physician.
- During the absence the employee should refrain from activities that might negatively influence the recovery.

4.3.3 Reintegration during return to work process and legislation

As soon as the employee is capable to resume the work activities again, the employee starts working again. If applicable, advised restrictions of the Arbo will be considered. Alternative work that is deemed fit by the Arbo needs to be accepted by the employee.

The Law 'Poortwachter' states that both employer and employee need to maximize effort to return to work as soon as possible. The first action within the Law Poortwachter follows after an absence of six weeks. In case of absenteeism longer than six weeks, the HR department on site will have a conversation with the employee to explain the Law Poortwachter and discuss the responsibilities of employer and employee.

4.3.4 Absenteeism and holiday

If the employee is sick during vacation, the employee must contact the HR department on site <u>and</u> the manager within 24 hours by telephone. In case the employee is not able to deliver documented proof of the illness in English from a doctor or specialist, the company might decide to deal with the sick days as being holiday days.

4.3.5 At the end of absenteeism

When the employee returns to work, the employee may expect a return to work conversation with the manager. If the employee is reported absent for the third time in twelve months, a frequent absence conversation will take place.

4.3.6 Absenteeism after employment

The employee is obliged to inform the employer of absenteeism in the first month after the end of employment. If the employee needs to report absenteeism after employment, the employee needs to call the HR department.

See HR/POL/NL/002 in QPulse for the full Policy



4.4 Local Policies: Types of leave

4.4.1 Holiday Policy - The Netherlands

All employees in the Netherlands are entitled by law to 20 holidays (statutory leave) per calendar year. According to our CLA, we have 2 extra-statutory holidays and 2 PKB holidays on top of the 20 holidays, in total 24 holidays per calendar year. This is the general entitlement for employees (in case of fulltime employment). Depending upon age and tenure employees can be entitled to more holidays hours (PKB).

syncreon strives for a healthy and balanced working situation for all employees, so she requires employees to take all hours in the time frame the hours accrued. The employee is responsible to take the holiday hours during the year and that all the hours are all taken at the end of the calendar year/end of contract. The employer will actively promote to employees to take holiday hours. The employee is informed about his holiday balance on a regularly basis on his monthly pay slip.

All employees have an entitlement on holiday and ATV hours per calendar year (which is prorated in case of a temporary contract). The entitlement per calendar year is as follows:

| | Holiday days | ATV days |
|---------------------------------|--------------|----------|
| Employees younger than 16 years | 28 | 3.5 |
| Employees of 17 and 18 years | 26 | 3.5 |
| Employees 19 – 44 years | 24 | 3.5 |
| Employees 45 – 49 years | 25 | 3.5 |
| Employees 50 – 54 years | 26 | 3.5 |
| Employees 55 – 59 years | 27 | 3.5 |
| Employees > 60 years | 28 | 3.5 |

Or in case of years of employment:

| | Holiday days | ATV days |
|-----------------------|--------------|----------|
| Employment > 10 years | 25 | 3.5 |
| Employment > 15 years | 26 | 3.5 |
| Employment > 20 years | 27 | 3.5 |
| Employment > 25 years | 28 | 3.5 |
| Employment > 30 years | 29 | 3.5 |

The employee is entitled to the holidays mentioned above, in case he has reached the stated age or specified number of years of service on July 1st.

In case both an age as employment entitlement is applicable, the highest amount of days prevails.

The holiday year runs from January 1st till December 31st.



The holiday hour entitlement is calculated pro-rata. This is the case for employees on a temporary contract and/or employee working fewer hours (e.g. part-time, parental leave etc.). Holiday hours will be calculated pro rata for employees starting or leaving syncreon during the month. This calculation is done based on working days for that month and will be rounded based on quarters (0.25 hours).

There are no holiday hours accrued if the employee does not work, unless the reason for not working is mentioned in the Book of Law 7:635 BW (e.g. sickness).

PKB: holidays and the possibility to buy extra holidays

The employee is entitled to a Personal Choice Budget (PKB)

PKB holidays, and the holidays due to age or years of service if applicable, are part of your PKB and you can decide how you spend this budget. One of the possibilities of the PKB regulation is to use these days as holidays.

You also have the option to purchase additional holidays. You can purchase a maximum of 18 extra holidays per calendar year (in the case of full-time employment), in addition to the standard 22 holidays. In total you can generate a maximum of 40 holidays per calendar year. The days purchased must be immediately scheduled and recorded in the same calendar year.

In case you would like to buy extra holidays, approval from your manager is needed. You have to create a 'Buying Extra Holidays' request in AFAS InSite. Payment for these extra holidays will be deducted from your salary.

More information about PKB can be found in this document: 4.5.6. Personal Choice Budget.

See HR/POL/NL/003 in QPulse for the full Holiday Policy

Expiration Dates Leaves

The types of leaves are shown on your pay slip. These types have different expiration dates, see the overview below.

Annual entitlements are shown on the pay slip. A correction will be made when leaving syncreon during the year or when your part-time % changes.

The taken leave hours are first debited from the statutory leave and then from the PKB leave, which is shown on your pay slip. If you do not want PKB to be paid automatically at the end of the year, you must ensure that both the statutory leave hours and the PKB leave hours are taken before the end of the year.



| Type Of Leave | Nr of Hours/Days | Expiration Date |
|----------------------------|---|--|
| Statutory Leave | 4 times the working hours per week | June 30th after the year of accrual |
| Extra-Statutory Leave (BW) | 16 hours (fulltime employment) | After 5 years |
| Leave based on PKB | 16 hours (on a full-time basis) + any hours based on age or years of service | December 31 of the year of accrual. Unused hours are automatically paid out in February |
| Bought Leave | Min hours if the balance of leave at the end of 2019 was negative Also hours that are purchased | December 31 of the year of accrual. Hours purchased must be recorded the same year; If there is a negative balance of leave, agreements are made with HR |
| Other Remaining Leave | The remaining balance of leave hours | After 5 years |
| ATV | 28 hours (on a full-time basis) | December 31 of the year of accrual. Unused ATV hours will be transferred to 'Other Remaining leave' |

4.4.2 Leaves of Absence Policy

syncreon is committed to providing leaves of absences to employees in a consistent method.

Every employee encounters special occasions in his/her life. For some occasions special leave is given to the employee. For example, in case of marriage, move or funeral, one or more days' special leave is granted to an employee. The employee can request special leave from his supervisor/manager. The supervisor/manager sends this request after approval to the HR department via email.

Maternity Leave

If an employee is pregnant, she is entitled to pregnancy leave before and after the birth of the baby. The regulations regarding pregnancy leave are stated in the law (Wet Arbeid en Zorg). The pregnancy leave needs to start minimally 4 weeks and maximally 6 weeks before the due date. The total duration of the leave is 16 weeks.

The employer will report the pregnancy to the UWV. For the duration of the pregnancy leave, the employee is entitled for a government benefit from the UWV. Usually, the benefit for the pregnancy leave will be send to the employer and the employer will continue paying the employee her gross monthly salary during the maternity leave.



Partner Leave

An employee (partner) is allowed to take once the number of working hours per week as special leave after the birth of his/her child (partner leave). For example, in case an employee works 32 hours per week, he is entitled to 32 hours of partner leave.

As of July 1, 2020, partners can take up to 5 weeks of additional partner leave. They then receive a benefit of 70% of their daily wage. There is a maximum of 70% of the maximum daily wage. UWV pays this leave. The employee must take the leave within 6 months after the birth of the child. A condition is, however, that an employee first takes the partner leave of once the number of working hours per week.

Additional partner leave

An employee can request additional birth leave in accordance with the legal requirements. There are a number of conditions attached to this.

You can only take additional birth leave if it applies to you:

- You are employed by syncreon Netherlands B.V.
- You first took the standard birth leave of 1 time your working week.
- The child was born on or after 1 July 2020.
- You can take leave for 1, 2, 3, 4 or 5 weeks. In consultation with your manager, you can decide how you want to take the leave under the following conditions:
 - You must determine in advance which days you will take and this will be confirmed in writing to you;
 - o only full working days can be taken (not half days or a few hours a day);
 - o the leave must be taken within six months of the birth of the child.
- You are the partner of the mother of the child if one of the following situations applies to you:
 - o you are married to the mother of the child;
 - o you are the registered partner of the mother of the child;
 - o you live unmarried together with the mother of the child (and you only share with her the
 - o costs for the home and the household;
 - you acknowledge the child.

Who cannot take additional birth leave?

You cannot take additional birth leave if you are voluntarily insured and/or are self-employed.

Do you have partial WW benefit, WIA benefit, Wajong benefit or Ziektewet benefit and are you partially employed by syncreon? If so, you can get additional birth leave for the part you are employed by syncreon. However, please note that the obligations associated with your benefit will continue to apply during the additional birth leave.

You will get twins or multiple births:

If you have twins or multiple births, the benefit of the additional birth leave is as high as the benefit for the birth of 1 child: 70% of your daily wage. The duration of the leave is also the same: minimum 1 week and maximum 5 weeks.



Your employment ends during the additional birth leave:

Do you have a new employer? If so, you can still take leave that you have not yet taken with your new employer. Your benefit will then remain the same. You can discuss this with syncreon.

In case of illness

If you are long-term sick, you can only take additional maternity leave if you are (partially) at work again within 6 months after the birth of the child.

Do you become ill during the additional birth leave? Then the leave does not stop. You can continue to take the leave after the period of illness in consultation with syncreon. This may be staggered and must be done within 6 months after the birth of the child. This change in leave does not have to be reported to the UWV. Leave weeks that have not been taken after those 6 months are cancelled.

How do we calculate the daily wage?

The additional birth leave is 70% of your daily wage. We determine this daily wage in the following way:

- We take the date of 1 month before your leave. If you get paid per 4 weeks, we take the date of
- 4 weeks before your leave.
- From that date we look back 1 year. We look at what your sv-wage was in that year.
- We divide the sv-wage by 261 days. This is the average number of working days per year. Are you employed by syncreon for less than a year? Then we divide the sv-loon by the number of days you were paid. The result of this is your daily wage.
- The benefit of the additional leave is 70% of your daily wage. There is a maximum daily wage, which can be changed by the Government. The benefit you receive is therefore never higher.

Parental Leave

To enable parents to care for their young children, parents have the possibility to take parental leave. Parental Leave is an unpaid type of leave and is introduced to adjust the working schedule of the parent to take care of the children. The parental leave hours need to be taken in a fixed pattern to adjust the working hours. Parental leave can be taken for children up to 8 years. As soon as the child turns 8 years, the right for parental leave for that child stops (even if there are still parental leave hours remaining).

Emergency Leave

This leave is meant for employees that need to leave the workplace immediately to go home for an emergency or unforeseen circumstance.

Examples: your water pipe is broken, and your house is under water. No emergency leave is a dentist appointment for yourself or accompanying your child to a scheduled doctor's appointment.

Care Leave

Care leave is leave that an employee can take to provide care for a sick (foster) child, partner or close relative like one of the parents. The sick person needs care and the employee is the <u>only</u> person, given the specific circumstances of the case, who can take care of the sick person at that moment. Can someone else take care? Then the employee is not entitled to care leave.

The employee reports the care leave as soon as possible to his Manager/Supervisor by e-mail. The



supervisor/manager must approve the request for care leave. After the approval, the supervisor/manager completes the care leave form and sends the form with the corresponding e-mail to the HR department on site of the relevant site for approval. After approval, the HR department on site sends the care leave form and the corresponding e-mail via AFAS InSite to the HR Back Office to be processed. The company does not have to approve applications for care leave if they were requested after the situation concerned.

See HR/POL/NL/001 in QPulse for the full Policy



4.5 Local Policies: Salary, Working times, allowances & benefits

4.5.1 Salary payment

syncreon employees receive their salary on a monthly frequency. syncreon strives to transfer the salary on the 25th of every month (except for the month December). When the 25th day of a month is in the weekend, the salary will be transferred to the employee's bank account on the following working day of that month.

Every employee receives a monthly pay slip. On this pay slip, the salary details for that month's salary are stated. The employee can view/download his pay slip via AFAS Insite (link to AFAS Insite: 37281.afasinsite.nl).

4.5.2 Working hours, shifts, overtime and Time-for-Time

The standard working hours are 40 hours a week (fulltime). Time- for-Time scheme is always applicable unless communicated otherwise with the employee.

Employees working in the warehouse have operational working hours, working 8 hours a day with one-hour break (so total attendance of 9 hours). If the Time-for-Time (TVT) Scheme is applicable, overtime accumulated during weekdays and weekends will be added to the Time-for-Time balance. The applicable allowances (30%, 50% and/or 100%) will be paid out.

In case the Time-for-Time Scheme is not applicable, the overtime hours will be paid out with the salary payment of the following month. You are eligible for overtime after 0.5-hour overtime, overtime is rounded down to 15 minutes.

At the end of a 4 or 5 weeks period, a check will be done on the working hours. If the employee is short of hours from Monday–Sunday and does not reach 40 hours (in case of fulltime employment), this will be balanced with leave or with Time-for-Time.

Part-time employees will be paid for additional hours up to 40 hours per week. Hours above 40 hours are accrued as TVT hours.

The employee can plan the Time-for-Time hours together with the supervisor/manager. If the TVT is planned in the slow or normal periods, it will be approved in most cases. If the employee does not take the TVT hours in these periods, the supervisor/manager will plan it for the employee. The employee can never have a negative TVT balance. TVT hours must first be accrued before they can be taken. Planned holidays will be taken from the regular holiday hours first.

Accrual and recording of TVT hours in a week are offset against each other.

If the employee reaches the TVT balance of 160 hours (fulltime employee), the overtime hours in the rest of the calendar year will be paid out. As of January 1^{st} of the following year, the employee can accrue TVT hours again, if the TVT balance is less than 160 hours (if the TVT balance is 160 hours, overtime will be paid out as a standard for that year).

Employees working in the office have office working hours, working 8 hours a day with half an hour break (so total attendance of 8,5 hours). These employees will not participate in the Time-for-Time scheme. Overtime will be paid out for weekends only.



Employees with a position above CLA have a working schedule of 8 hours a day with half an hour break (so total attendance of 8,5 hours). These employees will not participate in the Time-for-Time scheme. Overtime will not be paid out for these employees.

At the end of a 4 or 5 weeks period, a check will be done on the responsible hours. If the office or above CLA employees has not reached an average 40 hours a week from Monday–Sunday (in case of fulltime employment), this will be balanced with leave.

Many departments within syncreon are working in a 2- or 3-shift pattern. When working in a shift pattern in accordance with the CLA, the employee receives a shift allowance over their gross salary.

We are following the legal Working Time Policy to facilitate shift schedules and work times through a consistent method and considering legal restrictions in order to provide a healthy and productive work environment.

4.5.3 Time and Attendance system Kronos

Kronos is our leading time registration system and planning tool. All working and absence hours of the employee (e.g. holiday hours, doctor/dentist and overtime) are registered in this system. The employee will get a Kronos badge that will enable him/her to use the clock. It is mandatory for all employees to clock according to instructions. He/she will receive training in using the clock. In case of questions the employee can turn to the manager for help.

General usage:

- It is mandatory to clock in and out on a daily basis.
- Clocking can only be done personally. Never let anybody else clock for you.
- If you forgot your badge, tell the manager immediately and give him the correct time that needs to put in Kronos manually.
- If the employee changes department, it is mandatory to clock out in one zone and clock in at another zone as instructed by the supervisor.

Hours management:

- If the employee needs to go to a doctor or dentist (or any other medical specialist), the employee needs to request time off via the Kronos clock. Per doctor/dentist visit, the employee will receive the required time with a maximum of two hours of paid leave. In case the employee needs more time for medical treatment, this will be discussed with the manager and the HR department on site
- If the employee needs to request a special type of leave (e.g. move), he needs to inform his manager as this cannot be requested via the clock.
- All holiday and ATV hours will be registered in Kronos. All holiday requests need to be put in the system by the employee and will be approved by the supervisor/manager in Kronos. At all times, the approval in the system is what counts; a verbal approval of the supervisor/manager is not enough.



4.5.4 Pension

syncreon is enlisted with the pension fund "Pensioenfonds Vervoer". All employees will be enlisted with this pensionfund automatically. The pensionfund will send you a welcome letter per mail. If you would like to have more information, please visit their website: https://www.pfvervoer.nl/.

4.5.5 Travel Allowance

Employees working for syncreon will receive an allowance for the daily commute between their home address and the work location.

- Employees will receive a travel allowance of 19 cent per kilometer with a maximum of € 130, net a month. The single travel distance needs to be at least 10 kilometers in order to receive this allowance. The single travel distance will be rounded by 1 decimal (so 9.9 kilometers is no travel allowance).
- The single travel distance between home address and work location will be calculated by
 using the website maps.google.nl. At this website, work location (address, house number,
 postal code, and city) will be listed as well as the home address (address, house number,
 postal code, and city). Based on the 'shortest route' by car, the number of kilometers for single
 travel will be calculated.
- The travel allowance will be paid as of the hire date or at the date of change house/work location. The travel allowance will be stopped at the end date of employment or at the date of change house/work location. If this date is mid-month, the travel allowance will be calculated pro-ratio.
- The travel allowance is for both weekdays as for working in the weekend if applicable.
- The average monthly travel allowance will be based on 214 working days a year.
- The travel allowance will be paid net with the salary payment every month. The travel allowance will be paid pro-ratio for employees that work part-time or take parental leave hours.
- Employees who are responsible for work and/or department at multiple work locations will
 have one main work location. If the single travel between their home address and main work
 location is 10 kilometers or more, the employee will receive travel allowance. When the
 employee needs to travel to other work locations for business purposes further than the main
 work location, the additional travel will be reimbursed by 0,19 cents per kilometer (by internal
 syncreon expense form).
- The travel allowance will be stopped in case of long-term sickness:
- The travel allowance will be stopped at the first day of a new calendar month, after one calendar month of fulltime absence. If an employee starts working again after long-term sickness (even if it is not fulltime), the travel allowance will resume at the first day of the new calendar month following the first working day after sickness.
- The travel allowance will be stopped in case of maternity leave and for any other kind of unpaid leave. The travel allowance will be stopped at the first day of the (maternity) leave and will resume as of the first working day.
- When an employee moves to a new house or changes work location, the amount of kilometers between home address and work location will be recalculated. If needed, the travel allowance will be adjusted per date of the move. If this date is mid-month, the travel allowance will be calculated pro-ratio.



 This policy does not apply on employees who have a company car or receive a car allowance.

4.5.6. Personal Choice Budget

The PKB regulation gives you the possibility to choose for holidays or other benefits.

All employees in the Netherlands are entitled by law to 20 holidays (statutory leave) per calendar year. According to our CLA, we have 2 extra-statutory holidays and 2 PKB holidays on top of the 20 holidays, in total 24 holidays per calendar year. This is the general entitlement for employees (in case of fulltime employment). Depending upon age and tenure employees can be entitled to more holidays hours (PKB).

The following components are included in the PKB:

- 1) Two (2) non-statutory holidays;
- 2) The extra holidays above 24 days per year, on the grounds of age or years of service;
- 3) Gross salary (optional)
- The personal budget is different for everyone because it is based on the gross salary of the employee (plus the holiday allowance and – if applicable – the shift work allowance and the personal allowance).

The PKB can be used for:

Option 1: Holidays

If the employee opts for holidays, the PKB can be used to purchase the days mentioned in component 1 and 2 above. The PKB days are available to be taken.

As mentioned before: there is also a possibility to buy extra holidays via AFAS InSite.

Option 2: Payment

If the employee opts for payment, the remaining PKB balance can be paid out in February of the following year at the individual request of the employee. The employee must take into account that the tax and social security contributions are deducted from the gross credit that is paid out.

Option 3: Study or training

If the employee opts for study or training, the PKB can be used after confirmation by HR that the training invoice is applicable for the PKB. The study or training needs to contribute to his own professional development. To request this option, the employee sends an e-mail to his local HR Advisor.

4.5.7. Long Service Awards

The following long service awards are applicable within syncreon in the Netherlands:

- For a 12.5-year service anniversary, the employee receives € 1000 gross
- For a 25-year service anniversary, the employee receives € 1500 net (if the monthly taxable wage is higher, otherwise partly net and partly gross)
- For a 40-year service anniversary, the employee receives € 2000 net (if the monthly taxable wage is higher, otherwise partly net and partly gross)



4.6 Employee development

4.6.1 Personal performance review

We believe it is important to have an open communication between a manager and employee to discuss performance and development of an employee on a regular basis. We have an annual Performance Management Process (PMP) in place to support the communication. All employees take part in that annual PMP process. The PMP year runs from January 1st till December 31st and contains a goal setting, mid-year review and end-year review.

The PMP process will result in one of below scores (1-5):

| 5 Exceeds Performance Good | | Performance and results achieved always exceed the standards and expectations for the position requirements and objectives |
|---|---|---|
| | | Performance and results achieved often exceed the standards |
| Performance and expectations of the position requirements | | |
| | | , |
| Meets | | Performance and results achieved generally meet |
| 3 | Performance | the standards and expectations of position requirements and objectives |
| 2 | Below Performance and results achieved frequently do not meet | |
| | Standard | the standards and expectations of the position requirements and objectives |
| 1 | Unsatisfactory | Performance and results consistently do not meet the standards |
| | Ulisatistactory | and expectations of the position requirements and objectives |

4.6.2 Training

syncreon wants her employees to be fit for the job always and she wants her employees to develop on a personal and professional level. Supported by the PMP process, the manager will talk to the employee on a regular basis about the current performance, the ambition and the future within the company. Linked to those topics, there can be a training need for an employee. All training given within the company can be divided in operational training and developmental training.

Operational training:

Operational training will be offered to the employee based on the job role he/she has. Part of this can be the induction training, MHE training, BHV training, Health & Safety training. For some training, there will be reoccurring (refresh) training after the basic training. Operational training (incl. the refresh training) is mandatory for the employee as the training is somehow related to the health and safety of the employee and his/her colleagues. The company will offer the (refresh) training proactively to the employee.

Developmental training:

syncreon wants to help her employees develop within existing roles, for future purposes and for personal purposes. In the Performance Management Process, the employee will have all opportunity to talk to the manager about his/her professional and personal development. When necessary and/or preferable, the HR advisor can join the conversation about the development and training needs. In all cases, the training needs to have an added value for the employee and the company. Based on all training requests the company receives, the company will divide the training budget amongst the



employees who have put in a training request. For most of these training requests, a study agreement will be drafted. This document contains agreements about the costs, the time to be invested and a payback clause in case the employee is not successful in the training or leaves the company early.

4.6.3 Recruitment

syncreon fosters a promotion from within philosophy to provide our employees with an opportunity for professional growth whenever possible, depending on the skills and experience required. All vacancies will be internally and externally posted. Depending on the vacancy and the job requirements, the company may decide to only recruit internally or only to recruit externally. All internal vacancies will be posted on the bulletin boards with the job content, department the vacancy is for and the closing date of the recruitment included.

If the employee is interested in a vacancy, he/she can contact the HR department.

If the employee is in general interested in another position within the company, he/she can talk to the manager during the performance management review and discuss it with the HR department. We advise the employee to share ambitions always with the manager and the HR department.



5. WORKING IN THE NETHERLANDS AS A FOREIGNER

As syncreon is an international company, this means we have employees from several nationalities working at syncreon Netherlands. There are a few important items an employee need to arrange when you start working in the Netherlands.

What you at least need to arrange from the moment you arrive:

- 1. BSN number (Burger Service Number). This is your social security number. Without the social security number, you can't work, and we are unable to pay you your salary. You can apply for a BSN number in the city you live at the city hall / "gemeentehuis".
- 2. Bank account number. You will need a Dutch bank account number to receive your salary. As soon as you have the BSN number, open a bank account locally. Big banking companies in the Netherlands are ING, Rabobank and ABN AMRO.
- 3. Health insurance. Anyone who lives or works in the Netherlands is <u>legally obliged</u> to have Dutch health insurance. This standard covers basic expenses such as doctor, hospital or pharmacy. The government regulates the content of the basic insurance. Besides the basic, people take out supplementary insurance for costs not included in the package down (e.g. extensive physiotherapy or dentist). The fees and premiums vary by insurer.

syncreon Netherlands has an agreement with the health insurance company Zilveren Kruis Achmea for a collective health insurance. They offer a discount for several insurance packages with different coverage. They offer a discount for the basic healthcare insurance and for the supplementary insurance: www.zilverenkruis.nl/english).

Not having a local health insurance is a risk. You will receive a big penalty for not being insured and it can be claimed up to 5 years ago!

4. General Practitioner. Please contact a General Practitioner (GP) in your direct neighborhood and make sure you are registered as a patient there. You need to be registered at a GP practice to receive medical care. Should you not have a GP yet, you can go to the emergency room of a hospital to receive medical care, but you will need to pay the bill for the medical care immediately before leaving the hospital.

Important to know:

Based on the "Law on Identification", you need to be able to identify yourself at all times if a certified officer (like the police or custom department) asks you to. Make sure you will have a valid ID card with you **always**. The labor inspection can also visit a company and ask for the ID's of staff so also take it with you to work.



6. Q PULSE

As a company we have started to digitalize a lot of papers and documents. We use the system called Qpulse and we have created a personalized environment for all employees. In this system, you will be able to view and digitally acknowledge policies, to view work instructions and standard forms.

To facilitate all employees in viewing and digitally acknowledging policies, computers were placed in the canteen of the Tilburg, Waalwijk and Amsterdam facilities. Employees in Venray and at the Maasvlakte location can use a pc that is available in the office area.

Acknowledgement of a policy in Qpulse has the same value as putting your signature below a printed policy. Make sure you understand the full content of a policy before you acknowledge. All employees receive a personal log in and password that will enable you to enter your own personal environment within the system. The first time you enter the system, you need to change your password. This is mandatory.

The number of employees that can access the system simultaneously is restricted due to licenses. It is very important you ALWAYS log out at the end of your session. Not logging out means keeping a license occupied and no other individual will be able to access Qpulse.

We will have several policies ready for you in Qpulse to sign. Therefore, we invite you to access Qpulse to read and acknowledge all policies.

Should you have any questions about the use of Qpulse and/or the policies, please contact your manager or your local HR advisor.



7. HISTORY OF CHANGE

| Rev. | No. | Change to previous release | Reason / cause for change |
|------|-----|----------------------------|--|
| R | 006 | Updated article 4.1.2.2 | In line with current social media channels |
| | | Updated article 4.2.4 | Updated security regarding clothing |
| | | Updated article 4.3.2 | In line with current ARBO ruling |
| | | Updated article 4.4.1 | In line with current legislation |
| | | Updated article 4.5.2 | In line with current ruling |