



Global Employee Handbook

Policies & practices

Corialis Group Limited

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Table of Contents

Global Employee Handbook	1
1. Introduction.....	5
1.1 Purpose of the Handbook.....	5
1.2 Integration clause	5
1.3 Glossary	6
2. Ethics and work practices.....	6
2.1 Safety and health.....	6
2.2 Diversity and inclusion	6
2.3 Workplace bullying	7
2.4 Attire.....	8
2.5 Social dialogue.....	8
2.6 Employee engagement.....	9
2.7 Sickness / Inability to work.....	9
2.8 Working hours	9
2.9 Home office / flex work	9
2.10 Social media.....	9
2.10.1 Posts about the Group	10
2.10.2 Acceptable use	10
2.10.3 Productivity	11
2.10.4 Content publishing and confidentiality	11
2.11 Whistleblowing procedure	12
3. Compensation and benefits	12
3.1 Remuneration.....	12
3.2 Promotional increases.....	12
3.3 Atypical and additional working hours.....	12
3.4 Bonus policy	13
3.5 Pension	13
3.6 Insurances.....	13
3.6.1 Medical and dental care	13
3.7 Company car.....	13



3.8	Group mobile phone	14
3.8.1	Assignment of mobile phone	14
3.8.2	Use of Group mobile phone	14
3.8.3	Safe driving	14
3.9	Holidays	15
3.9.1	Vacation days	15
3.9.2	Public holidays	15
3.10	Employee referral bonus	15
3.11	Other employee benefits	15
3.9.1	Employment anniversary	15
3.9.2	Marital leave	15
3.9.3	Childbirth leave	15
3.9.4	Bereavement and funeral leave	16
3.9.5	Other leave	16
3.12	Expenses	16
4.	Talent development & training	16
4.1	Talent, learning and development	16
4.2	Performance appraisal	17
4.3	Talent development	17
4.4	Learning & development in practice	17
4.4.1	Employer approval	18
4.4.2	Reimbursement of costs	18
4.4.3	Study hours	18
4.4.4	Employee responsibilities	18
4.4.5	Equal opportunities	19
5.	Travel & expenses	19
5.1	Responsibilities	19
5.1.1	Manager's responsibility	19
5.1.2	Employee's responsibility	19
5.2	Procedures prior to travel	20
5.2.1	General	20



5.2.2	Travel request.....	20
5.3	Reimbursed expenses.....	20
5.3.1	Transportation.....	20
5.3.2	Lodging	23
5.3.3	Meals and entertainment.....	24
5.3.4	Gifts	25
5.4	Non reimbursable expenses.....	25
5.5	Expense reporting	25
5.6	Group credit card	26
5.7	Cash & currency exchanges.....	27
6.	Recruitment.....	27
6.1	Internal applicants.....	27
6.2	Job postings.....	27
6.3	Job offers	27
6.4	Recruitment fees	28
7.	Lay-offs	28
8.	Final provisions.....	28
9.	Appendices	28
	Appendix 1: Corialis – Travel Authorisation Form.....	29
	Appendix 2: Example Expense Claim Form	31
	Appendix 3: Overview Preferred Hotels and Company rates	32



1. Introduction

1.1 Purpose of the Handbook

It is the Group's intention to foster a positive working environment for our Employees, and to promote individual and group discipline and cooperation. Rules and regulations are the basis for an efficient and successful operation. The rules found in this Handbook are designed for the convenience and protection of all.

This Employee handbook will help new Employees of Corialis to get acquainted with the Group, and will also serve as an information manual for all Employees.

There is a great deal of important information in this Handbook. However, it is impossible in this publication to answer every question or cover every situation. If you have questions or would like additional information about any aspect of the policies, practices, and procedures described in the Handbook, then please contact your manager, or the HR department.

1.2 Integration clause

This handbook applies to all Employees. All previously issued group policy statements or memoranda are superseded. No oral statements or representations can in any way alter the provisions of this handbook.

This handbook comes into force on the publication date, as printed on the cover sheet of this handbook. Any written changes to this handbook will be published as a new publication and will be distributed to the HR manager or HR responsible of each Hub. The HR manager or HR responsible is in charge of sharing any relevant information with the Employees to whom the changes concern.

As Corialis is an international organisation, the handbook is published in the English language. Should any of the Hubs require a version in the local language, the Hubs can translate the handbook. However, the English version is leading and supersedes the handbooks written in any other language. When there is any interpretation conflict between languages, then the interpretation of the English version will be leading.

When any aspect of local laws and regulations conflict with specific elements or articles in this handbook, then the local law supersedes the referring handbook elements.

When a collective bargaining agreement (CLA) is applicable at the same time, then the conflicting elements in the CLA supersede the articles in this handbook.

This handbook should be read in conjunction with the applicable Corialis' Code of Conduct.



1.3 Glossary

As used throughout this Handbook:

<i>“Group Premises”</i>	All buildings, parking areas, land, equipment, and vehicles owned, leased, occupied, or otherwise used by the Group, irrespective of working hours or Group business.
<i>“Location”</i>	The facility for which you work.
<i>“Employee”</i>	Any employee of Corialis Group Limited or any of its subsidiaries, as well as any person acting on behalf of the Group as a director or contractor
<i>“Group” or “Corialis”</i>	Corialis Group Limited and all of its subsidiaries, collectively or individually
<i>“Group Management”</i>	CFO, CEO and COO of Corialis
<i>“Holiday”</i>	Regular paid time off (vacation); being not a Public Holiday
<i>“Hub”</i>	Any company or set of companies in 1 county who are part of Corialis, reporting to Group Management
<i>“Public Holiday”</i>	A locally recognised holiday that is acknowledged by the company and that therefore does not count as regular holiday.

2. Ethics and work practices

2.1 Safety and health

The safety and health of our Employees and of everybody involved in our business has our highest priority. We are committed to provide a safe working environment, protecting the Employees from hazard to a maximum extent. We believe that all accidents and environmental incidents can and should be prevented. We target to have all operational sites reviewed by internal and external experts.

2.2 Diversity and inclusion

Corialis is committed to fostering, cultivating and preserving a culture of diversity, equity and inclusion.

Our human capital is the most valuable asset we have. The collective sum of the individual differences, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities and talent



that our employees invest in their work represents a significant part of not only our culture, but our reputation and Group's achievement as well.

We embrace and encourage our employees' differences in age, colour, disability, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, political affiliation, race, religion, sexual orientation, socio-economic status, and other characteristics that make our employees unique.

Corialis' diversity initiatives are applicable—but not limited—to our practices and policies on recruitment and selection, compensation and benefits, professional development and training, promotions, transfers, social and recreational programs, and the ongoing development of a work environment built on the premise of gender and diversity equity that encourages and enforces:

- Respectful communication and cooperation between all employees;
- Teamwork and employee participation, permitting the representation of all groups and employee perspectives;
- Work/life balance through flexible work schedules to accommodate employees' varying needs;
- Employer and Employee contributions to the communities we serve to promote a greater understanding and respect for the diversity.

All Employees of Corialis have a responsibility to treat others with dignity and respect at all times. All Employees are expected to exhibit conduct that reflects inclusion during work, at work functions on or off the work site.

Employees who believe they have been subjected to any kind of discrimination that conflicts with the Group's diversity policy and initiatives should seek assistance from a supervisor or an HR representative; or make use of the whistleblowing procedure in place.

2.3 Workplace bullying

Corialis defines bullying as repeated, health-harming mistreatment of one or more people by one or more perpetrators. It is abusive conduct that includes threatening, humiliating or intimidating behaviours, or work interference/sabotage that prevents work from getting done.

Corialis considers the following types of behaviour (non-exhaustive) examples of bullying:

- Verbal bullying: Slandering, ridiculing or maligning a person or his or her family; persistent name-calling that is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive and offensive remarks.
- Physical bullying: Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person's work area or property.



- Gesture bullying: Nonverbal gestures that can convey threatening messages.
- Exclusion: Socially or physically excluding or disregarding a person in work-related activities.

Individuals who feel they have experienced bullying should report this to their supervisor or to Human Resources before the conduct becomes severe or pervasive. All Employees are strongly encouraged to report any bullying conduct they experience or witness as soon as possible to allow Corialis to take appropriate action.

2.4 Attire

All Employees are expected to present a professional, business-like image to clients, visitors, customers and the public. Acceptable personal appearance, like proper maintenance of work areas, is an ongoing requirement of employment.

2.5 Social dialogue

Corialis promotes inclusiveness and social dialogue with workers representation as a key element. As an employer, Corialis is engaged to collaborate with workers representation bodies and to value their input. The table below shows the overview of all workers representation bodies present in the different countries where Corialis has Employees:

Belgium	Labour unions Committees for prevention and protection at work
France	Labour unions
UK	No Employee representation required
Poland	No Employee representation required
Portugal	No Employee representation required
Serbia	No Employee representation required
South Africa	No Employee representation required
China	No Employee representation required

2.6 Employee engagement

Corialis values the input of its Employees. Hence, each Hub should investigate whether it can conduct Employee surveys to measure the engagement of its Employees and to identify any action items. Corialis prefers to conduct similar surveys in the Hubs to enhance the comparability of these surveys.

2.7 Sickness / Inability to work

When an Employee is unable to attend work for any reason and the absence has not previously been authorized by the manager, the Employee is expected to inform the manager personally of the fact of the absence, if possible, before the start of the working day, on the first working day of absence and provide an expected return date.

The Employee needs to stay in regular contact with the Manager about re-integration status (expected return date and the activities the Employee is already able to perform). For specific information about the policy, please refer to your local practices and statutory law.

2.8 Working hours

The Group operates on different locations and therefore the work schedules may not be the same. Every Employee is assigned to a work schedule in the discretion of the Group, generally based on the business needs related to the type of work the Employee performs. The applicable working hours and working regimes per week are stipulated in the contract or in the local working regulations.

2.9 Home office / flex work

The principle place of employment is defined in the individual employment contract. Generally, it is rule that Employees work from the Group's office as personal contact to other Employees is necessary and valuable. Working from home can be permitted depending on the type of role a person performs and should always be in agreement with the Manager. In either case, all Employees are required to be at one of the Group's offices if the need arises, regardless if the Employee has the approval to work from home or has an established home office.

2.10 Social media

At Corialis, we understand that social media can be a fun and rewarding way to share your life and opinions with family, friends and co-workers around the world. However, use of social media also presents certain risks and carries with it certain responsibilities. To assist you in making responsible decisions about your use of social media, we have established guidelines for appropriate use of social media.

2.10.1 Posts about the Group

Employees may not use social networks to post or display comments about co-workers or supervisors of the Group that are vulgar, obscene, threatening, harassing, or a violation of the Group's policies on discrimination or harassment.

Employees may not use social networks to disclose any confidential or proprietary information about the Group or its employees, customers or business partners.

When appropriate, employees should disclose their relationship with the Group in their online posts and refrain from speaking on behalf of the Group when not authorized.

Employees should keep in mind that they are personally responsible for what they post online and be mindful that what they say will be available publicly for a long time.

Social media use is subject to the same workplace policies employees must follow in other situations, including but not limited to the Group's policies regarding harassment, discrimination, defamation, confidentiality and non-competition.

2.10.2 Acceptable use

The Group recognizes that there are legitimate business and personal reasons for using social media at work or using corporate computing resources. To enable employees to take advantage of the business value of these sites and to promote an open, trusting, collaborative workplace, the Group policy allows some employees to use social media within the guidelines specified below.

Social media includes any website in which visitors are able to publish content to a larger group. Content shared may include (but is not limited to) personal information, opinions, research, commentary, video, pictures, or business information. Examples of such destinations include large branded entities such as Facebook, Twitter, YouTube, and LinkedIn. However, blogs, special interest forums, user communities are also considered social media.

While social media contains legitimate business and personal content, they also include content that is inappropriate for the workplace including nudity, violence, abused drugs, sex, and gambling. Therefore, the same inappropriate content policy that applies to the broader web, also applies to content found within social media. Inappropriate content should not be accessed by employees while at work, or while using Group resources. In addition to these guidelines, employees should use common sense and consideration for others in deciding which content is appropriate for the workplace.

The Group may employ technical controls to provide reminders, monitor, and enforce this policy.



2.10.3 Productivity

The Group recognizes that some employees have a need, at times, to conduct personal business within social media while at work or using Group resources. Therefore, the Group allows limited access to non-business social media content. For example, some employees are allowed to access personal communications applications, email, and blog content. It is the responsibility of the employee to ensure that personal business does not affect work quality or productivity.

2.10.4 Content publishing and confidentiality

The guidelines apply to all social media communications whether personal or Group-sponsored. Employees are responsible for content they publish in social media and can be held personally liable for content published. The guidelines below only cover a sample of all possible content publishing scenarios and are not a substitute for good judgment.

- Do not disclose or use Group confidential or proprietary information or that of any other person or Group. For example, ask permission before posting someone's picture in a social network or publishing in a blog a conversation that was meant to be private.
- Do not comment on Group stock price or confidential financial information such as future business performance or business plans.
- Do not cite or reference customers, partners or suppliers without their written approval.
- Do identify yourself. Some individuals can work anonymously, using pseudonyms or false screen names. Group discourages that practice.
- Do be professional. If you have identified yourself as a the Group employee within a social website, you are connected to your colleagues, managers and even the Group customers. You should ensure that content associated with you is consistent with your work at the Group.
- Do ask permission to publish or report on conversations that are meant to be private or internal to the Group and when in doubt, always ask permission from the Group legal department.
- Do speak in the first person when engaging in personal social media communications. Make it clear that you are speaking for yourself and not on behalf of the Group.
- Do use a disclaimer if you publish personal social media communications and it has something to do with the work you do or subjects associated with the Group. Use a disclaimer such as this: "The postings on this site are my own and don't necessarily represent those of the Group."
- Do link back to the source when you do make a reference to a customer, partner or supplier, where possible link back to the source.
- Do be aware of your association with the Group social media if you identify yourself as a the Group employee, ensure your profile and related content is consistent with how you wish to present yourself with colleagues and customers.
- Do use your best judgment. Remember that there are always consequences to what you publish. If you're about to publish something that makes you even the slightest bit uncomfortable, review the suggestions above and think about why that is. If you're still unsure, and it is related to the



Group business, feel free to discuss it with your manager or simply do not publish it. You have sole responsibility for what you post to your blog or publish in any form of social media.

2.11 Whistleblowing procedure

Each Employee, director, contractor, agent or other intermediary of Corialis should immediately disclose any behaviour deviating from this Global Employee Handbook to its manager and the HR department. In case management is involved or in case no appropriate steps are taken, this matter should be brought to the attention of the Group Compliance Officer, using following email address: compliance@corialis-group.com.

Reports of violation may be submitted confidentially or on an anonymous basis, and in good faith. There shall be no retaliation or other negative consequences for persons reporting in good faith. Any attempts at retaliation – including discharging, demoting, suspending, harassing or discriminating in any manner against a person reporting a breach, would be a separate violation of this policy.

3. Compensation and benefits

3.1 Remuneration

Corialis offer its employee a fair remuneration which will always, as a minimum, equal or exceed the minimum remuneration applicable in the country where an Employee is being employed. A fair remuneration should also be considered against average remuneration for a certain job, considering the performance of the Employee.

Wherever possible, Corialis supports the implementation of a salary grid to enhance the visibility on the remuneration policy for the Employees.

3.2 Promotional increases

Wherever possible, Corialis promotes internal mobility of Employees and recognises that additional responsibilities should be adequately compensated. The Hubs can decide whether or not to connect this with periodic performance reviews.

3.3 Atypical and additional working hours

As far as not in contradiction with local legislation, Corialis engages to offer adequate compensation or time off for Employees performing atypical or additional working hours when this coincides with the nature and responsibilities of their job. The nature of certain jobs and the responsibilities that go with it can imply the Employee to perform atypical or additional working hours for which the compensation is assumed to be included in their fixed remuneration.

3.4 Bonus policy

Corialis values extra effort people put in their work. Hubs are allowed to put in place performance bonus systems or offer a discretionary bonus to Employees who perform in an exceptional manner.

3.5 Pension

The retirement age is determined by contract and/or local law. After retirement date, in some countries, continuation of employment is possible. In the latter countries, after reaching the age of retirement, an Employee may apply for continuation of service. Each request must be assessed and approved by the Hub CEO, based on business need and local legislation.

After retirement, the Employee is eligible for pension. Specifics on pension are country dependent and can therefore be found in the local policies or legislation.

3.6 Insurances

The number one priority of the Group is the safety of its Employees. However, it is always possible accidents to occur. For such scenarios, the Group has arranged basic insurances for its Employees. Some of them are global, local, individual or collective in order to comply with local standards and legislation. Global Insurances apply to all Employees worldwide.

Accidental Death, Accident insurance, Disability and Travel between sites insurance are locally arranged and they might differ in content due to local standard and legislation.

All the countries have different rules regarding the different insurances. For all the details please refer to your local contact person.

3.6.1 Medical and dental care

Medical and dental care plans are private arrangements. The Group offers no additional commercial coverage for its Employees except in those locations in which it is explicitly stated in the local policy. With regard to the local standards and legislation all the relevant information is stated in the respective local policy.

3.7 Company car

Hubs are eligible to offer a company car to Employees who require a car as part of their professional activities or as part of their salary package. Given the country specific nature of this type of compensation, we encourage all Hubs to draft a local car policy which is aligned with local legislation.



3.8 Group mobile phone

If the Employee is provided with a mobile phone, this is to be used to assist the Employee in the performance of Employees' duties. Employees should be aware that the provided mobile phone remains property of the Group and reserves the right to monitor and review records pertaining to mobile phone use.

Employees who are not eligible for a Group mobile phone can get compensation for telephone costs related to their job. These costs need to be specified per occasion and need to be approved by the manager upfront.

3.8.1 Assignment of mobile phone

Replacements or add-ons of the equipment must be applied for and approved by the Manager and the HR or Finance department. Non regular communication equipment like iPads and other data transmission and submission equipment must be approved by the Hub CEO.

The Employee is no longer eligible for a Group mobile phone when:

- The Employee changes to a position that doesn't require a Group mobile phone;
- The Employee is unable to work due to illness for more than six months;
- The Employee is non-active.

The mobile phone should be immediately returned to the employer if the Employee is requested to do so by the Employer.

3.8.2 Use of Group mobile phone

The Employee should respect that the primary purpose of the phone is for business use. The Employer reserves the right to charge the Employee for personal use of the phone.

The Employee should take care of the phone and ensure it is secure and non-accessible to others at all times. In the event that the phone is stolen the Employee should notify the Employer immediately.

3.8.3 Safe driving

Driver inattention is a factor in a majority of motor vehicle accidents. We are not only concerned about the Employees' welfare, but also the welfare of others who could be put in harm's way by inattentive driving. Also when not explicitly forbidden by law, Corialis forbids its Employees to use hand held devices while operating a vehicle and only allows the use of mobile phones in hands free mode.

3.9 Holidays

3.9.1 Vacation days

All Employees are granted a paid annual leave. The amount of days depends on the country law and regulations, and it is stated in the local policy. Employees can take only half days or full days of leave (not isolated hours).

3.9.2 Public holidays

Employee is entitled to the statutory holidays in accordance with the local holiday law and regulations. You can find the officially acknowledged holidays on the respective governmental website.

3.10 Employee referral bonus

In most countries with production facilities, the Group has vacancies that are hard to fill in every year. We believe that our Employees are the best ambassadors of our values. Hence, we allow the Hubs to use the systems of employee referral bonuses to attract new, skilled employees at terms and conditions determined locally. The purpose of this policy is to recognize and reward Employee's contribution in identifying and attracting the new suitable and competent talent to the organisation at an optimal cost.

3.11 Other employee benefits

3.9.1 Employment anniversary

Corialis values its Employees who already work for the Company for a long time. It therefore allows the Hubs to put a system in place that shows our appreciation for Employees with a certain seniority.

As a standard the Hubs should award their Employees with a seniority of e.g. 10, 25 or 40 years with a valuable present and/or additional days of when reaching one of these seniority levels.

3.9.2 Marital leave

When an Employee gets married the Company offers benefits are required by local standard, government law and regulations.

3.9.3 Childbirth leave

Benefits around childbirth, pregnancy and parental leave are handled as required by local standards, government law and regulations.



3.9.4 Bereavement and funeral leave

Benefits around bereavement leave are handled as required by local standards, government law and regulations. These days are to be taken on the specific occasion.

3.9.5 Other leave

The Company offers paid time off in cases as mentioned in local labour law or local working regulations (for example in case of relocation, marriage of children, care leave).

3.12 Expenses

Expense reimbursement is a method to refund Employees when they spend their own money for Group costs. These expenses generally occur when an Employee is traveling for business purposes. In order to get reimbursed for the spending, the Employee must fill in and submit a reimbursement declaration, following the local procedure. See infra for further guidance concerning travel and expenses.

4. Talent development & training

4.1 Talent, learning and development

The Group carries out a range of jobs using diverse and complex skills and experiences. We recognise and value these skills and are committed to ensure that all Employees are in possession of the knowledge and skills necessary to perform their jobs to the best possible standard, to help them in their personal career goals and to develop them to meet the future requirements of the organisation.

The Group is also committed to supporting all Employees to achieve their potential, and therefore, aims to encourage relevant personal development for every individual.

We strive for a culture where entrepreneurship and having an owners mindset is stimulated and developed throughout the organisation. We seek to cultivate a learning organisation which will foster ongoing learning and development through both experience and training to create the culture as described above.

Employees at all levels will be equipped with the skills, knowledge and experience necessary to enable them to contribute to:

- The achievement of the strategic goals of the organization;
- Their own continuous development towards career goals.



4.2 Performance appraisal

We encourage all Hubs to carry out at least one performance appraisal for each Employee per year, held between the Employee and the direct responsible of the Employee. Systematically, managers and Employees should formally review development needs and career aspirations as part of the performance appraisal process. The HR department should receive a written report of the appraisal.

Furthermore, we encourage all managers to provide continuous feedback to the Employees in order to improve the performance and wellbeing of the Employee.

4.3 Talent development

Developing your talent is not an on and off exercise. We consider this a continuous process where manager and Employee both play a crucial role, having discussions on development throughout the year.

In developing our talent, the aim is to:

- Help the Employee reflect on their focus areas both on short as well as long term;
- Have managers to coach and facilitate the Employee in their growth to reach the development goals agreed upon;
- Align views between Employee and manager.

These goals can be focused on, but are not exclusive to:

- Soft skills and hard skills;
- Vertical and horizontal career aspirations;
- Broadening or deepening your knowledge and skills.

Decisions regarding development activities will be made on the basis of:

- Organisational needs/priorities;
- Direct benefit to the organisation;
- Indirect benefit to the organisation;
- Cost/availability of resources.

4.4 Learning & development in practice

Learning & Development needs will be met by the most appropriate method, using internal and external providers, and making most effective use of resources. Once the Employee has identified a development priority with their manager, a training could be of added value to make steps in the development towards the learning goal. When internal training is available and of equal quality compared to external training, we prefer to organise internal training instead of external training.



The Group aims to provide learning opportunities in the most timely and cost effective manner. Most learning will, therefore, be provided within the operating unit or as close as possible to the normal place of work. There may be occasions, however, where Employees will be required to travel to participate in a training course. Normal travel policy will apply in these circumstances.

4.4.1 Employer approval

Trainings require the written approvals of the direct responsible and the Hub CEO of the Employee. The approvals need to be given before the Employee can enrol in a training. The HR department must be informed on all internal and external trainings.

Approval for trainings will be based upon the nature and purpose of the course of study (business related), the benefits to be derived by the Employee and the Group, the Employee's level of responsibility, the estimated costs, any potential lost time or productivity while the Employee attends, and whether or not the Group is willing to fund the program for the entirety of the program.

Applications for sponsorship for formal educational programs, courses or study will be considered on a case by case basis, based on the relevance to the current or potential future job. The Group may offer financial assistance or time off to study or a combination of both.

4.4.2 Reimbursement of costs

The reimbursement for learning & development activities can be up to 100%. However, depending on the tenure after completion of the activity, an Employee might be obliged to repay the L&D costs to the Group. The Group will draft a schooling clause which will be added.

When the Employee does not pass the exams related to the education, course or study during the standard given time the reimbursements can be withdrawn by the employer.

4.4.3 Study hours

Study hours outside working hours as well as time spend on self- studying (homework) will not be considered working time hours and is therefore not paid.

4.4.4 Employee responsibilities

The Group has adopted the principle of self-managed learning. While managers are responsible for guiding the development of their Employees and ensuring they have the skills and knowledge required to perform their jobs, each individual is expected and encouraged to take an active role in managing their individual learning and development.

The Group intends to balance its needs as an employer whilst considering the needs and aspirations of its Employees. We will give all Employees guidance as to how they can:



- Improve their existing skills, and gain new ones, so that their performance and satisfaction is enhanced in their current jobs;
- Gain experience and abilities so that they can take opportunities to apply successfully for other jobs;
- Remain working within the Group, but still maintain a fresh and flexible approach to their work.

4.4.5 Equal opportunities

The Group is committed to full equality of opportunity, both in terms of access to training and the development of individual potential. Decisions about training and development will be made without regard to race, gender, disability, age, marital status, sexual orientation, national origin and religion.

5. Travel & expenses

The goal of the travel & expense guidelines is to ensure a high degree of cost effectiveness and consistency with good business practices.

The travel & expense guidelines apply to all employees, directors and contractors of Corialis. Hence more specific rules may be set-up by Hub management within the boundaries of these guidelines if needed by local or legal requirements. In case of conflict between Group and Local guidelines, the stricter of both will be applicable.

Disregard from the guidelines (Group and/or Hub) may result in non-reimbursement of the expense and/ or even result in disciplinary actions.

5.1 Responsibilities

5.1.1 Manager's responsibility

- Managers should be acquainted with the current travel and expenses guidelines and inform their departmental staff.
- Managers should determine if travel is really necessary to achieve the goal.
- Manager should approve travel and other expenses in accordance with the policy.

5.1.2 Employee's responsibility

- Employees eligible for travel or making expenses on behalf of the Group should carefully read the current travel and expenses guidelines and act in accordance with it.
- Employees should only incur expenses that are consistent with the business needs, and exercise care in determining appropriate expenditures.



5.2 Procedures prior to travel

5.2.1 General

Before making a business trip, it should be decided whether the trip is necessary or whether the purpose of the journey could be achieved equally well by other means (conference call, videoconference, etc.). Management and the traveller are responsible for limiting costs to only those which are necessary.

In order to take advantage of the best possible conditions, trips should be planned as far in advance and as cost efficient as possible. This also applies to the organisation of seminars, fairs, exhibitions and group trips.

5.2.2 Travel request

Business trips abroad are subject to prior approval from the employee's direct manager, using the official company "Travel Authorization Form". Subsequent to approval, travel costs (airfare, rental car, and lodging) should be estimated and a detailed planning of meetings should be prepared. No expenses will be reimbursed without a signed Travel Authorization Form.

In case of recurrent visits, one travel request form for a specific period (no longer than 3 months) and/or for a dedicated task could be approved.

5.3 Reimbursed expenses

In this chapter the types of expenses that will be reimbursed by the Company are detailed.

5.3.1 Transportation

The itinerary and method of transport should be determined in view of cost efficiency, considering a reasonable timeframe.

Air travel

Air travel will be arranged via the most direct and economical means. It's recommended that (complex) air travel arrangements are made through a local travel agency. The travel agency will advise the lowest fare and routing, determined by examination of all carriers possible within a one (1) hour window before and one (1) hour after, the requested departure/arrival time.

In case of low cost airlines (e.g. Ryanair, Wizzair, ...) online booking is allowed since travel agency booking fee will be high related to the ticket price. Booking or modification fees of travel agency are considered part of the air fare.



All flights should be booked in Economy class, no Business or First Class is allowed. Deviations from the lowest fare must have manager's approval.

Because significant savings can be realised by making reservations in advance, all employees should plan their travel at least 14 days prior to departure. Employees traveling internationally and requiring travel VISA, should check their passport expiration date to meet the VISA requirements. Employees should not travel on a tourist visa, expenses associated with obtaining a business visa or passport for business travel are reimbursable.

The Use of "Non-Refundable" airfares is recommended. These fares are usually considerably less expensive than refundable un-restricted fares. In most cases, if the travel must change or the trip is cancelled all together, the funds can be used as a credit toward future travel, less a service charge imposed by the airline. Refunds should always be credited back to the original credit card or bank account.

Employees may retain all benefits from frequent flyer club memberships. Participation in these programs must not influence flight selection, which would result in incremental costs to the company. No reimbursement can be claimed for air tickets purchased with frequent flyer points. Membership fees (if applicable) must be paid by the Employee. (The Group may benefit from Corporate Frequent Flyer or other saving programs. The company holds the right to claim and use corporate points for travel paid and organised by the company.

Business travel extended with personal travel and/ or combined with spouse travel requires upfront approval from the employee's direct manager. Expenses related to this extended travel and/ or spouse travel are personal expenses and are not reimbursed by the Group.

All unused tickets or portions thereof, must be returned to the travel agency as soon as possible in order to receive credit. In case of cancelled or delayed flights, the Employee must gather all possible electronic or paper evidence to claim a refund. The Group does not permit Employees to volunteer for denied boarding compensation while travelling on behalf of the Group.

Original receipts are required. For air travel, these would include the Passenger Boarding Pass.

Rail travel

Travel by rail is encouraged when this offers the quickest or most practical solution for the traveller for reaching his/her destination. All employees should travel standard class (2nd Class). All rail bookings should be made through the designated travel agency and sufficiently in advance to allow for the most economical rates.

Car rental

Rental cars should be rented from the Group's preferred suppliers or via beneficial programs of the travel agency. Rental cars should only be hired when cheaper transport is not available or where the



time loss with public transport is not within acceptable limits. Rental cars should be hired from the Economy or standard categories and Car Types B, C or D (ACRIS Car Classification Code) unless there are less expensive special offers available.

A compulsory insurance cover (collision damage and theft) is only required if there is no preferred supplier contract with the car rental company already including this insurance.

The driver should have a valid driver's license when renting / driving a car on behalf of the Group.

The cost of fuel used on business can be reimbursed by submitting an appropriate receipt. Vehicles should be returned with a full tank, as hire companies charge inflated rates for refuelling.

Private car

Employees are only authorized to use his/her private car, if they have a valid driver's license and a current comprehensive auto insurance, including liability. If not, the Employee is not authorised to travel on behalf of the Group.

A privately owned car should only be used for travel up to 350 kilometers (single distance) and if no company car is available to the Employee for the trip. For longer trips a traveller may elect to use his or her own vehicle, but mileage reimbursement will be limited to the equivalent least expensive mode of transportation to and from that destination. Mileage reimbursement will be paid based on a cents per kilometer basis, based on the rates applicable in the Employee's country of origin.

Mileage from the Employee's home to regular assigned work location is not a reimbursable expense (daily work-home travel falls under the local remuneration policy). However, if the Employee goes directly from home to another work assignment other than the regular work location, and the distance to the work assignment is greater than the distance to the regular work location, the Employee can expense the difference.

In order to receive reimbursement for mileage, the Employee must complete an expense report specifying purpose of trip, point of origin, destination and date of trip.

Parking fines and speeding tickets must be settled directly by the driver. They are not reimbursable by the company.

Taxi

When travelling by airplane to other countries, the Employee should preferably use public transportation to travel between the airport, the business address visited and the hotel. When it is not possible, the Group will reimburse in such situations the costs of a taxi. The costs of taxi for transportation after working hours which are made for trips of a private nature, will not be reimbursed.

Parking

Short-term car parks and meters are expensive and should be used only in exceptional circumstances, or if the objective is to drop off or collect someone. For airport parking, a long-term car park or off-airport facility should be used if possible. Receipts must be collected and submitted where available.

Tolls

Necessary road and bridge toll costs will be met, including the congestion charge where there is a genuine business need to incur it. No tolls or congestion charges can be claimed for travel between home and work.

5.3.2 Lodging

Accommodation

Hotel accommodations should meet with industry accepted business travel standards with reference to comfort, convenience and cost. When traveling to frequently visited locations or other Hubs, the employee should check with the hotels mentioned in appendix or connect with the local Hub to see if they have any preferred hotels with which they have agreed rates and conditions.

The company will reimburse the costs of a standard single room, with bathroom facilities and breakfast for which the costs do not exceed the amount (or equivalent) of 150 € per night (135 € per room per night + 15€ for breakfast).

For accommodations in Paris, London (and other similar high cost destinations) or where there is increased demand for accommodation due to a particular event, deviations from the guidelines must be agreed in advance with the next higher hierarchical management level. Nobody is authorised to approve his/her own travel expenses.

The hotel bill must be addressed to the Group and settled by the Employee when checking out. By preference no hotel bills should be sent directly to the Group, except bills for multiple occupancy (more than 4 rooms) that were booked on an approved Purchase Order (e.g. for conferences).

The Employee is responsible for confirming that the rate being charged is also the rate listed on the travel itinerary or reservation. It's the Employee's responsibility to cancel hotel reservations within the hotel cancellation policy time frame. A cancellation number needs to be obtained when cancelling a hotel reservation. The Group will not reimburse hotel 'no-show' fees except for cancellation fees.

Rented conference and meeting rooms

A conference, external meeting or event hosted by Corialis requires upfront approval of the Hub CEO. The written request should contain a description and reason of the event, the estimated costs (based on supplier offers) and the guest list.



Laundry

Laundry expense claims for stays of less than five nights will not be accepted, except in exceptional circumstances (e.g. when the trip was unexpectedly extended). Laundry claims made should be for basic items and not for dry cleaning suits or jackets.

Telephone & internet expenses

Reasonable business-related telephone/fax/telecommunication costs will be reimbursed. When travelling, the costs of internet browsing (via wireless or cable) must be kept to a minimum.

5.3.3 Meals and entertainment

Actual, reasonable, and necessary costs for meals will be reimbursed. The Employee should be guided by what he/she eats at home. Lunch expenses should not exceed 30 € and dinner expenses should not exceed 35 €. Receipts are required for all meals.

Employees benefiting from a daily lunch allowance (any kind e.g. meal vouchers, net allowance on pay slip, ...) as part of their remuneration package, should not claim individual lunches or lunches with colleagues if there is no specific business reason (meeting, ...) for the expense.

Entertainment expenses are reimbursable only with manager approval, and must meet the following conditions:

- The Employee's specific assignment requires the entertainment of the Group's customers or potential customers, or others as appropriate. (payment should be done by the Employee highest in rank);
- The entertainment expense is fully receipted (original receipts required);
- Expenses are authorised by the Employee's manager. Nobody is authorised to approve his/her own expenses;
- The persons entertained (name, function and company), the place and the purpose of the entertainment must be clearly specified;
- It should be noted that gratuities (max 10%) must always be calculated before sales tax is applied and a single gratuity will not exceed 10 €;
- Business meal expenses for co-workers if directly related to meetings or discussions involving Group business (payment should be done by the Employee highest in rank);
- Visitors from other Hubs can be offered lunch on site by the hosting Hub at no extra charge or intercompany invoicing in between Hubs.



5.3.4 Gifts

When visiting external relations on business trips, for specific representational purposes the Employee may decide to offer a gift. It's recommended to offer 'company branded' gifts ordered by the Marketing / Purchasing department.

In special circumstances and only if the Employee has obtained advance approval of the direct manager other gifts can be offered. The reimbursement will only be granted up to amounts of 50 € per gift.

In all cases, the Employee has to note on the invoice who the gift was for as well as the name of the company the person works for.

5.4 Non reimbursable expenses

Next to any items mentioned above, non-reimbursable expenses include, but are not limited to:

- Airline club dues, airline headset rental, in-room movies, airline priority passes, lounge access;
- Fines for traffic violations;
- Insurance on life or personal property while travelling;
- Purchase of clothing and/or other personal items;
- Expenses for family, child, pet, home and property care while on a trip;
- Magazines, newspapers, postcards, movies, rental videos, hotel pay-tv;
- Any (company) car related expenses like carwash, GPS, winter tires outside the lease contract;
- Company car fuel not paid with company-car-fuel-card. Refills of oil & liquids should be settled by the Employee with the lease company, these expenses can't be claimed to the Group.

5.5 Expense reporting

The following conditions apply when submitting expense reports:

- Only actual and reasonable expenses are reimbursed in accordance with the provisions of this policy and procedure;
- The Employee must submit expense reports during the week after incurring the expenses, or upon returning to the office, whichever is sooner. Failure to submit expense reports within 60 days will disqualify the Employee from receiving reimbursement for expenses incurred while travelling on Group business;
- Include the following items in, or attached to, the expense report when submitting it for payment:
 - Copy of Travel Authorization form signed by department manager and or superior;
 - Original copies of receipts for meals, lodging, air or car transportation, tolls, gasoline, and any other business expenses over 10 €;



- Explanation and formal approval by the manager of any deviation from policy, unauthorised vendors, lodging or transportation, and/or charges submitted "in lieu of" normal expenses;
 - Check made payable to the Group, if repayment of travel advance is due;
- All expense reports should be approved by the Employee's manager before submitting to the accounting department. No Employees, directors or contractors are entitled to approve their own expense reports;
- All expense reports will be reviewed by the accounting department. Incorrect or incomplete expense reports will be returned to the submitter for completion and will require a second approval by a manager higher in rank than the first approver;
- The Employee should immediately settle all expenses. Invoicing directly to the Group will not be accepted for lunches, hotel bills,

5.6 Group credit card

The use of Group credit cards is subject to special regulations to avoid abuse or fraud:

- Group credit cards should only be issued to management members of Corialis, incurring average costs over 500 € per month (or equivalent);
- If company cards are distributed amongst the entitled Employees, these cards should all be issued by one of the 2 credit card companies (Mastercard and Visa) of which the cards are generally accepted by all major companies;
- The credit card company should issue statements electronically to the accounting department, who must distribute the statements across the users immediately. Credit card users should keep all proof of payment and attach these to the credit card statement. These statements, together with the expense notes, should be sent back to the accounting department within a period of 20 days after receiving the statement. Failure to timely reconcile and submit the receipts with the statement can result in temporary suspension of the Employee's corporate credit card;
- Personal expenses cannot be paid through the Group credit card. If personal expenses and non-refundable expenses are made through a Group credit card, these will be rejected and reimbursement will be asked to the credit card holder. Inappropriate use of the Group credit card could result in the suspension of the Employee's company credit card and/or other disciplinary action;
- If the Employee's company credit card is lost or stolen, it's the Employee's responsibility to block the credit card immediately;
- The credit card should have a monthly limit of maximum 5.000 €.

5.7 Cash & currency exchanges

Cash advances will be issued in exceptional cases. Charges for cash withdrawals when travelling for business purposes will be reimbursed through the travel expense report or credit card report upon presentation of the applicable payment receipts for business expenses paid in cash. In case of cash withdrawal with the Group credit card, sufficient receipts should be presented, otherwise the Employee will need to reimburse the difference.

6. Recruitment

Corialis believes that hiring qualified individuals to fill positions contributes to the overall success of the Group. Each Employee is hired to make significant contributions.

6.1 Internal applicants

Current Employees with a satisfactory employment status may apply for internal job openings. Corialis prefers internal promotion of Employees to attracting external talent. The consents of the Employee's manager and the HR department may be necessary to allow for a proper allocation of the responsibilities. All applicants for a posted vacancy will be considered based on their qualifications and ability to perform the job successfully. Internal candidates who are not selected will be notified by the HR department.

6.2 Job postings

The HR department will create job postings that briefly describe the job opening. All job openings posted externally have to be done with reputable offices with sources appropriate to execute the search.

The HR department will draft the job postings as such to reach a maximum number of qualified candidates, even should this imply that a job posting has to be drafted in a foreign language. Corialis does not accept that a job posting is discriminating in any form.

The HR department will be responsible for tracking all applicants and retaining applications and resumes as required. We encourage the HR department to also notify applicants who are not selected for vacant positions.

6.3 Job offers

After a decision has been made to hire a candidate, an offer will be made contingent on the satisfactory completion of required background checks and testing. Background checks will vary depending on the position and may include criminal history, credit history, driving record, drug testing or any other relevant information for the job.



Internal applicants must complete required background checks or tests not previously completed.

Once the HR department receives satisfactory results from all required background checks and tests, candidates will be provided with a final job offer. If a candidate fails to accept an offer of employment within a reasonable number of calendar days, the offer may be rescinded by the company.

6.4 Recruitment fees

Corialis does not allow for applicants to bear the recruitment fee that may be due following a job posting.

7. Lay-offs

Corialis will always prefer to support its Employees. However, when substantial grounds have been demonstrated, Corialis will need to lay-off an Employee. Corialis prefers to seek a negotiated outcome which is in the best interest of all parties involved when this is not in contradiction with the legislation. Corialis will also respect local legislation concerning any outplacement support required.

8. Final provisions

The company reserves the right to change this handbook unilaterally. This handbook is not fully comprehensive, other policies such as the company car policy, individual expat agreements may have an impact on the reimbursement of travel costs and other expenses. Any deviations from this handbook should be approved by a member of Group Management.

9. Appendices

Appendix 1: Travel Authorization Form Template

Appendix 2: Expense Claim Template

Appendix 3: Overview of Preferred hotels and company rates



Appendix 1: Corialis – Travel Authorisation Form

TRAVELLERS DETAILS

NAME	
COMPANY	
DEPARTMENT	
MANAGER	

DETAILS OF BUSINESS TRIP

DEPARTURE AND RETURN DATE	
DESTINATION	
PURPOSE OF TRIP	
TRANSPORT METHOD	



<p>ESTIMATED TOTAL COST (specify currency)</p> <ul style="list-style-type: none"> ▪ AIRFARE ▪ OTHER TRANSPORT ▪ LODGING ▪ OTHER EXPENSES 	
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Both traveller and authoriser hereby confirm to have received, understood and agree with the current travel policies as they are published to this day.

SIGNATURES

NAME TRAVELLER	
SIGNATURE TRAVELLER	
AUTHORISATION DATE	
NAME AUTHORISER	
SIGNATURE AUTHORISER	



Appendix 2: Example Expense Claim Form

EXPENSE CLAIM

Name: Company: Cost center: Bank account: IBAN:	
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Description	Amount	Account
Public transport (inland)	-	
Public transport (abroad)	-	
Entertainment	-	
Hotel	-	
Restaurant	-	
Parking	-	
Taxi	-	
Representation	-	
Tolls	-	
Other	-	
Mileage	-	
TOTAL AMOUNT PAYABLE	-	

PRINT

Date _____

Signature claimant

Signature authorizer

Name claimant

Name authorizer

- | | |
|--|---|
| <input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/> | <i>Complies with travel and subsistence procedure</i>
<i>Not accepted and sent back to claimant</i>
<i>Exceptions accepted and initialled overleaf</i>
<i>Costs checked with invoices and receipts</i> |
|--|---|



Appendix 3: Overview Preferred Hotels and Company rates

Belgium

SERWIR

Koningin Astridlaan 57, 9100 Sint-Niklaas

Tel: +32 (0)3 778 05 11

info@serwir.be <http://www.serwir.be/>

Standard room 1 person including breakfast 95€/night

BIZNIS HOTEL

Zelebaan 100, 9160 Lokeren

Tel: +32 (0)9 326 85 00

info@biznishotel.be www.biznishotel.be

No Corporate rates anymore. Standard room 1 person including breakfast 115€/night

France

INTER HOTEL ECOPARC

www.hotel-ecoparc.com

78€ en forfait Nuitée Affaire (chambre+petit-déjeuner) et 92€ en Soirée Etape (+diner inclus).
Ces tarifs ne sont pas applicables sur les mois de Juillet et Aout et dans le cas de groupes (+6 personnes aux mêmes dates)

DOMAINE DE MASSANE

<http://www.massane.com/>

34670 Baillargues

Une chambre single Camargue*** au tarif de 119€ -24% = 90.44€ + 12€ pour le petit déjeuner buffet

La Réunion

PALM HOTEL & SPA

43, Rue des Mascarins – 97429 Petite-Ile

Tél: 0262 56 30 30 Fax : 0262 56 30 40

Email: hotel@palm.re Web: <http://www.palm.re>

Tarif: 255€ / nuit



UK

DOUBLETREE BY HILTON HOTEL BRISTOL SOUTH - CADBURY HOUSE

Cadbury House, Frost Hill, Congresbur, Bristol BS49 5AD, United Kingdom

TEL: 44-1934-834343

Doubletree3.hilton.com

Rooms priced from £93 single occupancy, £103 double occupancy

THE WALTON PARK HOTEL

Wellington Terrace, Clevedon BS21 7BL, United Kingdom

TEL: 44- 1275 874253

<http://www.waltonparkhotel.co.uk/>

Rooms priced from £62.50 single occupancy

Poland

VANILLA

Krakowskie Przedmieście 12, 20-002 Lublin

www.vanilla-hotel.pl

PLN 333 – 356

MERCURE UNIA LUBLIN

Raclawickie 12, 20-037 Lublin

www.mercure.com

PLN 310 - 350

HOTEL WIENIAWSKI

ul. Sądowa 6, 20-027 Lublin

www.hotelwieniawski.pl

Portugal

SANTA LUZIA ART HOTEL

Rua Francisco Agra 10, 4800-157 Guimarães, Portugal

TEL: +351 253 071 800

<http://www.santaluziaarthotel.pt>

Rooms priced from 75€ single occupancy including breakfast

China

COURTYARD BY MARRIOTT SHANGHAI MINHANG (No corporate rates)

588 Zixing Road, Minhang Qu, 200241 China

<https://www.marriott.com/hotels/travel/shamg-courtyard-shanghai-minhang/>



South Africa

PEERMONT D'OREALE GRANDE HOTEL (No corporate rates)

64 Jones Road, O.R. Tambo

Kempton Park, 1610, South-Afrika

www.emperorspalace.com/hotels/peer-mont-doreale-grande

Serbia

IN HOTEL BEOGRAD

Bulevar Arsenija Carnojevic 56

Beograd 11000

Serbia

+381 11 310 53 00

www.inhotel-belgrade.rs