

Global Remote Working Policy



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Overview

The purpose of this policy is to define the global and consistent remote working options available and include guidelines, expectations and any associated required approvals.

We will support change requests of working location when it benefits the business and the individual, in line with any pre-existing policy or local legislation. Colleagues are accountable to ensure the delivery of all business commitments. Business results are paramount and a priority in considering colleagues' working location proposals.

Applicability

The applicability of this statement falls under purview of the [Global Policy Applicability Statement](#).

Scope

This policy applies to all Company employees and contractors.

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Definitions

This policy defines the following ways of Remote Working:

1. **Flexible (hybrid):**

All colleagues are by default, assumed to be 'Flexible (hybrid)' if they are not defined as a 'Fully Remote' (entirely based in a location that is away from an office) or 'Office' (based in

a permanent office location operated either by the Company or one of its customers).

Flexible (hybrid) colleagues:

- a. Have an office location that they will, at a minimum, attend for meetings and routinely flex between the office and working remotely with leader discretion on set days in the office. Please note that if a colleague is assigned to a customer site then flexibility will be dependent on the work location requirement.
- b. With reasonable notice will be expected to attend their office or other locations for any meetings or team events as defined by their line manager.
- c. Have flexibility to manage their own time, whilst meeting the needs of the business
- d. Have flexibility to work from locations other than their home or their local office, provided they still have access to the required systems to be able to perform their job function and maintain the same availability during working hours as though they were at home or in their local office - and strictly on condition that any requests to work from a location that is not home or their local office for a period of more than 2 weeks are subject to prior approval by their manager

2. **Fully Remote:**

Fully Remote colleagues:

- a. Do not have a defined office location and are able to reasonably choose where they perform their work within the guidelines set out below
 - b. With reasonable notice may be required to attend a company office or other locations for internal team working events or client meetings as defined by their line manager
 - c. Do not live within a commutable distance of an office. The Company defines a commutable distance as less than 2 hour travel time
 - d. Have flexibility to manage their own time, whilst meeting the needs of the business
3. In addition there are Office colleagues who have duties that are contractually required to be performed from an office location as decided by each relevant SVP. These roles are unable to be performed in a remote location.

Considerations

1. The Company will evaluate all flexible working requests consistent with its obligations under applicable country, province, state, federal or local law.

2. The Company considers Remote Working to be a viable alternative work arrangement in cases where the individual colleague, the job, and the line manager are well aligned to such an arrangement. The colleague and line manager should evaluate and review the following areas:

- a. **Department, project and client needs:** Examine the needs of the department, project and client including frequency of meetings, department goals and projects, and client schedules. Colleague and line manager should discuss work habits and behaviors that are customarily recognized as appropriate for successful telecommuters, such as reliability, responsiveness, and the ability to work independently. Please note, colleagues may be responsible for additional costs that may arise, if not previously sanctioned by the Company.
- b. **Equipment needs, suitability of remote workplace, and agreeing when they will work (if different):** The colleague and line manager will assess the physical workspace needs, the appropriate location for the remote work and what the work schedule will need to look like.
- c. **Time Zones:** It is important that moving to another time zone does not impact the ability of the colleague to collaborate with the team or line manager as well as the customer if in a customer facing role.
- d. **Tax, legal entity and other legal and regulatory implications:** Remote colleagues will need to be located in a country where the Company has (a) a legal entity incorporated in that country and (b) that legal entity is set up as an employing entity that can pay colleagues and arrange for the remittance of local employer taxes in accordance with applicable local laws. We are a global company, but not all of our locations will meet this criteria, and therefore it is vital the colleague checks HR to ensure it's possible before beginning any request. The colleague must determine any personal tax or legal implications under national, provincial, regional, state and local government laws, and/ or restrictions of working out of a home-based or alternative office. Responsibility for fulfilling all personal tax obligations in this area rests solely with the colleague.
- e. **Communication, feedback and review:** An appropriate level of communication between the colleague and line manager will be agreed as part of the discussion process and will be more frequent initially. Over time, the colleague and line manager will communicate at a level consistent with colleagues working at the office or in a manner and frequency that is appropriate for the job and individuals involved.

Work Schedule, Availability & Productivity Expectations

1. Remote Working is intended to offer flexibility to our colleagues, ensuring they are set up for success, while also serving the needs of the business and Company. In order for any Remote Working arrangement to be successful, a standard set of expectations around the agreed work schedule, colleague availability and productivity is required so that there is alignment of expectations.
2. While there is flexibility associated with Remote Working, the expectation is that colleagues should:
 - a. Endeavour to create a consistent working schedule that supports client, manager and coworker connectivity
 - b. Remain productive and responsive during their scheduled work hours, and maintain a presence with their manager, teams, and clients while working remotely.
3. Presence may be maintained by:
 - a. Establishing times when the colleague and line manager are reachable/ available using appropriate technology including, but not limited to, a computer, email, video conferencing, phone calls and instant messaging.
 - b. Utilising video conferencing with camera use within the remote working environment, unless extenuating circumstances, such as technical/ internet issues or short-term wellbeing concerns which should be raised with their line manager to address.
 - c. The colleague ensuring the same response times as if they were in a regular office setting and making themselves available to attend scheduled work meetings as required and/ or requested.
4. Please note that In order to ensure availability all colleagues must include their mobile number listed within their auto signature.
5. If the agreed work schedule, colleague availability and productivity expectations are not met due to working remotely then the line manager will review the situation with the colleague to remedy with appropriate actions and shared alignment.

Office Security

All colleagues, including Flexible (hybrid), Fully Remote and Office based, will need to follow the required protocols for visiting other company offices or customer locations that are not their primary office location as assigned in the HR system of record.

Equipment

1. The Company may determine the appropriate supplies/ equipment needs for each Remote Working arrangement at the alternate work location on a case-by-case basis consistent with IT policies and procedures. The Company reserves the right to make determinations as to appropriate equipment, subject to change at any time.
2. In some instances, equipment may be available in a local office and arrangements can be made with the manager to use/ obtain such equipment.
3. Colleagues must exercise utmost care for the equipment and should take appropriate action to protect the items from damage or theft. Colleagues may be held liable for damage caused by negligence. Equipment supplied by the Company is to be used for business purposes only. Upon termination of employment, all company property must be returned to the Company, unless prior arrangements have been made.
4. If, while working from a remote designated workspace, the colleague experiences technical issues with equipment or internet access that prevent the colleague from working remotely, the line manager must be notified immediately. Interruptions to work caused by internet outages may require the colleague to work from their regular office space or a location where internet is available for the remainder of the day, or until the outage is fixed.

Information Security

1. To reduce the risk of Information Security breaches when working remotely, you must only use equipment provided to you by the Company.
2. Whether working remotely or in one of our office locations the same Information Security procedures will apply.

Health & Safety

1. When working at home, colleagues have the same health and safety duties as other staff. Colleagues must take reasonable care of their health and safety and that of anyone else who might be affected by their actions.
2. Colleagues must maintain their alternate workspace and equipment in a safe manner, free from safety hazards. Injuries sustained by the colleague in a remote working location and in conjunction with their regular work duties are normally covered by the company's workers' compensation policy.
3. All colleagues including Flexible (hybrid) colleagues and Fully Remote colleagues, are responsible for notifying the organisation and their Line Manager of any injuries as soon as practicable. The Company will not be responsible for any injuries to the colleague or any third parties outside of the designated workspace or during the employee's non-working time.
4. Colleagues must not have meetings in their home with customers and must not give customers their home address.
5. Colleagues must ensure that their working patterns and levels of work, both over time and during shorter periods, are not detrimental to their health and wellbeing.
6. Colleagues must use their knowledge, experience and training to identify and report any health and safety concerns to their line manager.

Relocation

1. The Company acknowledges that some people may want or need to relocate during their employment with us and is open to exploring a potential relocation where it may be viable for all parties. However, at the sole discretion of the Company, the needs of the business may supersede the request for relocation.
2. This process applies to all colleagues, regardless of remote worker status and applies to both national and international moves. Additionally, this applies to both short-term/temporary relocation and permanent moves.

3. The purpose is to ensure that such moves are managed correctly with compliance to legal obligations and local regulations, and with consideration to business needs, as relocation can have tax implications, involve increased employer costs, and impact on teamwork and colleague/ client collaboration.
4. This process sets out the approach of the Company to relocation globally. Upon review, a colleague should speak with their local HR for further guidance and clarification if planning any relocation.

5. Permanent Relocation

- a. Colleagues requesting this are required to obtain approval from their line manager and senior most leader of the division prior to the relocation itself
- b. Permanent international moves may only take place between locations with established legal entities of their respective company
- c. US colleagues requesting to move permanently between US States may only do so where there is local payroll tax registration
- d. colleagues will remain responsible for all moving costs and visa or work permit cost
- e. Salary will be benchmarked to local market if colleagues move to lower cost/salary locations; and
- f. colleagues moving to higher cost locations will not be automatically benchmarked to the local market, but cost-analysis should take place involving both the business and HR prior to any relocation

6. Permanent Relocation – Process

- a. Colleagues must notify their line manager of intent to relocate at the earliest opportunity and prior to relocation. The colleague must detail in writing the below three (3) items (see Considerations 2a to 2d for more information) to be submitted to the line manager:
 - i. Department, project and client needs
 - ii. Equipment needs, workspace design considerations and scheduling issues
 - iii. Tax and other legal implications
- b. Line managers should review and discuss the request with the colleague with consideration to business impact and legality. Involvement of broader group company

stakeholders such as the Department Head and the MD should be consulted.

- c. If approved in principle, the line manager should gain Department Head and/or MD approval and then raise the request to HR via a HR Ticket or email to their local team with the following information:
 - i. Proof of right to work (if international)
 - ii. Insurance documentation (if required locally)
 - iii. The agreed salary and cost benefit analysis, if appropriate
 - iv. The proposed transfer date for the contractual change
- d. HR will review the viability of the relocation with compliance to legal obligations, local regulations and local tax/domicile rules. Any agreement will also be subject to scrutiny/agreement by regional payroll providers and where applicable legal services.
- e. The final approval of whether a colleague is approved for a permanent relocation shall be at the discretion of the Company.
- f. Note; any colleague relocating without consent may be treated as voluntarily resigning from their position effective on the last day the colleague worked prior to relocating (resignation). Should this occur then any vacation that has been accrued but not used will be paid upon separation

7. Short Term/ Temporary Relocation

- a. Colleagues requesting temporary relocation will be required to obtain approval from their line manager and senior most leader of the department or division prior to the relocation itself should they wish to continue working with the Company
- b. Colleagues must remain a legal tax resident in their home country. It is the colleague's personal responsibility to ensure legal tax compliance. This will limit length of any stay outside of home country, and this remains the responsibility of the colleague to assess and provide information
- c. Colleagues will remain responsible for all moving costs and visa or work permit costs
- d. Colleagues will be responsible for the cost of travel should they be required to return to their home country for company and/or customer in-person meetings. The Company will not provide expense reimbursement unless otherwise agreed in writing in advance from the line manager or senior most leader.

8. Short Term/ Temporary Relocation Process

- a. Colleagues will need to check the following before seeking approval:

- i. Establishing how many days spent in that location ensures they do not become a permanent resident/tax resident
- ii. Ensuring that no tax is liable in the country they will visit
- iii. Checking that they have the right to work for the time they propose to spend abroad
- iv. Ensuring that their internet connectivity is stable and sufficient to perform their role
- v. Impact on their work, both from a client and organizational perspective
- vi. HR will check, validate and support line managers and senior most leaders to make decisions but colleagues must complete required research to enable decision making.

Terms & Conditions

Any terms on which it is agreed that you may work remotely will include the following:

1. The Company reserves the right to alter the arrangements if the role changes such that remote or flexible working is no longer suitable, subject to reasonable notice;
 - a. A colleague's line manager will remain responsible for their supervision, will regularly review working arrangements and take steps to address any perceived problems. They will ensure that their colleagues are kept up to date with information relevant to their work;
 - b. With notice, the colleague agrees to attend the office or other reasonable location for meetings, training that needs to be attended in person or other events which the Company expects you to attend. Depending on an colleague's situation, this may need to be at their own expense (to be agreed beforehand as part of the relocation process);
 - c. The Company will not be responsible for utilities costs but will provide required IT equipment to perform their role as agreed per their initial offer;
 - d. Colleagues requesting to move permanently between locations (including US States) may need to wait for local payroll tax registration; and
 - e. Time zones are important, and colleagues will be expected to complete their normal working hours in their employing country with the only exception being for Flexible colleagues working in a country with LTG hubs or offices. In this case, colleagues may work the same hours as local teams in their department or function as long as this does not impact customer needs and they have prior approval from their line manager and senior most leader.

Travel Expenses

1. Travel that will incur an expense requires prior approval in writing from the respective MD/Department Head.
 2. **Flexible (hybrid) colleagues:** Travel can be reimbursed when a colleague is travelling (related to their work) to a location which is not their office location and for which the cost of travel is in excess of that which is normally incurred in travelling from home to office. For clarity, any additional expense that has not been approved by the business will be the responsibility of the individual.
 3. **Fully Remote colleagues:** Travel can be reimbursed when a colleague is travelling (related to their work) to either an office or a required customer site location. For clarity, any additional expense that has not been approved by the business will be the responsibility of the individual.
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Document control

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Version History

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Nov 1, 2024	@angelina.kilmer	1.1	Changed Policy classification from Confidential to Public
Jan 31, 2024	@Paul Gordon @Heather Wood	1.0	Original; Converted to Global Policy Register