

# **Performance Review Framework**

## **Emerging Markets - 2026**

This document establishes the official Performance Review Framework for the Emerging Markets business unit for the 2026 calendar year. The purpose of this policy is to provide clear, consistent, and compliant guidance to employees, managers, and leadership teams regarding expectations, procedures, and governance standards.

**1. Purpose and Scope** This policy applies to all full-time, part-time, and contract employees within the Emerging Markets. It ensures compliance with federal and applicable state regulations while aligning with enterprise-wide standards. All employees are responsible for understanding and adhering to this policy.

**2. Governance and Accountability** The Emerging Markets leadership team is responsible for implementation and oversight. Managers must ensure team-level compliance and documentation. Employees must review this document annually and acknowledge their understanding where required.

**3. Procedures and Standards** Operational procedures under this policy must be executed in accordance with documented workflows. Requests, approvals, and reporting requirements must follow established escalation paths. Any deviations require documented managerial approval and may be subject to audit review.

**4. Compliance Requirements** This policy aligns with federal labor laws, IRS guidelines (where applicable), Department of Labor requirements, and applicable cybersecurity and data protection regulations. Non-compliance may result in corrective action, including disciplinary measures.

**5. Documentation and Recordkeeping** All actions performed under this policy must be properly documented in enterprise systems. Records must be retained according to corporate retention schedules and legal requirements.

**6. Review and Updates** This document is effective January 1, 2026 and remains in effect through December 31, 2026. The policy will be reviewed annually or sooner if regulatory changes occur.

**7. Contact Information** Questions regarding this policy should be directed to the Emerging Markets Operations Lead or the Human Resources Business Partner assigned to the division. By adhering to this policy, the Emerging Markets ensures operational excellence, regulatory compliance, and consistent standards across all business functions.