

# **INTERNATIONAL EMPLOYEE RELOCATION POLICY**

**Polar Dynamics Robotics, Inc.**

*Effective Date: January 1, 2024*

*Policy Number: HR-2024-003*

## **1. PURPOSE AND SCOPE**

1. This International Employee Relocation Policy ("Policy") establishes the framework and guidelines for the international relocation of employees of Polar Dynamics Robotics, Inc. ("Company") and its subsidiaries.

2. This Policy applies to all full-time employees who are requested by the Company to relocate internationally for assignments lasting 12 months or longer ("Relocating Employees").

## **2. DEFINITIONS**

1. "Host Country" means the country to which the Relocating Employee is being transferred.
2. "Home Country" means the country from which the Relocating Employee is being transferred.
3. "Assignment Letter" means the formal document detailing the specific terms and conditions of the international relocation.

## **3. RELOCATION BENEFITS**

### **1. Housing Assistance**

- Temporary accommodation for up to 30 days
- Housing search assistance in Host Country
- Security deposit and broker fees coverage
- Monthly housing allowance based on Host Country location and family size

### **2. Transportation**

- Economy class airfare for employee and eligible dependents
- Shipping of personal effects (up to 40 cubic feet for single employees, 80 cubic feet for families)
- Storage of household goods in Home Country for up to 24 months

- One company-paid home leave trip annually

### 3. Financial Support

- One-time relocation allowance of USD 7,500
- Tax equalization support
- Cost of living adjustment (COLA) where applicable
- Education assistance for dependent children
- Language training reimbursement up to USD 2,000

## 4. PRE-DEPARTURE SUPPORT

### 1. Immigration Assistance

- Work permit and visa processing
- Residence permit applications
- Family member visa support
- Document authentication and legalization

### 2. Cultural Integration

- Cross-cultural training sessions
- Host Country orientation program
- Language assessment and training
- Spouse/partner career counseling

## 5. COMPENSATION AND BENEFITS

### 1. Salary Structure

- Base salary adjusted to Host Country standards
- Foreign service premium of 15% of base salary
- Hardship allowance where applicable
- Annual salary review maintaining Home Country equity

### 2. Benefits Continuation

- International health insurance coverage
- Life and disability insurance

- Retirement benefits continuation
- Vacation and holiday schedule alignment

## **6. REPATRIATION**

### **1. Return Support**

- Return travel arrangements
- Shipping of personal effects
- Temporary accommodation upon return
- Reintegration assistance

### **2. Position Guarantee**

- Guaranteed position at equivalent level upon return
- Minimum 12-month employment guarantee post-repatriation
- Career development planning

## **7. TAX COMPLIANCE**

1. The Company will provide tax consultation services through designated providers to ensure compliance with:

- Home Country tax obligations
- Host Country tax requirements
- Social security arrangements
- International tax treaties

2. Tax equalization will be provided to ensure Relocating Employees maintain Home Country tax liability levels.

## **8. POLICY ADMINISTRATION**

1. The Global Mobility Team shall administer this Policy under the supervision of the Chief Human Resources Officer.

2. Exceptions to this Policy require written approval from:

- Chief Human Resources Officer for amounts up to USD 10,000
- Chief Executive Officer for amounts exceeding USD 10,000

## **9. TERMINATION PROVISIONS**

### **1. Early Termination**

- Company-initiated: Full repatriation benefits apply
- Employee-initiated: Pro-rated repatriation benefits based on completed service
- Misconduct: Repatriation benefits may be forfeited

### **2. Repayment Obligations**

- Voluntary termination within 12 months: 100% repayment of relocation costs
- Voluntary termination within 24 months: 50% repayment of relocation costs

## **10. POLICY REVIEW AND UPDATES**

1. This Policy shall be reviewed annually by the Global Mobility Team and Human Resources Department.

2. Updates will be communicated to all affected employees with 30 days' notice.

## **11. GOVERNING LAW**

1. This Policy shall be governed by and construed in accordance with the laws of the State of Delaware, United States of America.

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*Approved by:*

Dr. Elena Frost

Chief Executive Officer

Polar Dynamics Robotics, Inc.

Katherine Wells

Chief Financial Officer

Polar Dynamics Robotics, Inc.

Date: January 1, 2024