

ATOS GDC INDIA TO GBU FRANCE TRAVEL AND TRANSFER POLICY

AUTHOR(S) : Simona-Emilia Krutsch
DOCUMENT NUMBER : ASM-WHR-2407
VERSION : 2.0
STATUS : Final
SOURCE : Atos
DOCUMENT DATE : 26 May 2020
REVIEW BEFORE : 26 May 2022
NUMBER OF PAGES : 15

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List of changes

version	Date	Description	Author(s)
Draft 0.1	31-12-2017	Indemnity, family travel, fly back, other minor corrections	Global HR
Final 1.0	28-05-2018	Formatting, Data Protection paragraph added	Anna Geber
2.0	26 th May 2020	Updated Signatories, New Policy template used, Data Protection paragraph 7 updated, "BlueKiwi" reference removed from "Target readers, communication method" table as that is no longer valid. Formatting, final quality check.	Priya Pendharkar, Mehwish Abrar

Target readers, communication method

Target group	Distribution / publication method
All employees	SharePoint, AssignmentPro

Terms and abbreviations

In general terms and definitions described in ASM-BIP-0001 Atos Management System Manual apply for this process. Additionally, specific for this subject are listed below.

Terms / Abbreviations	Description
Assignee	An Atos employee who is temporarily assigned to work outside his/her usual country of contractual employment
Company	Atos and all or its subsidiaries and affiliates.
Family Member	<p>The assignee's family and/or dependents including:</p> <ul style="list-style-type: none"> ▶ <i>Spouse</i> - for the purpose of determining entitlements under this policy, the Company recognises a spouse married to the employee or an employee's non-married partner of the same or opposite sex, as long as the Company is satisfied that they are an established couple. ▶ <i>Children</i> - includes dependents up to the age of 18 years, or 23 years if they are full time students and remain financially dependent upon the assignee. The assignee, or accompanying spouse (if applicable), must be the legally recognised guardian of any child for whom the assignee will seek coverage under this policy. ▶ <i>Dependent for tax purposes</i> - where for the purposes of determining entitlements under this policy, the definition of "Spouse" and/or "Children" is not clear, the definition of "dependent" in accordance with the tax legislation applicable in the assignee's Home Country will apply. For the purposes of tax equalization this definition will also apply.
Letter of Assignment ("LOA"):	<p>This letter represents an annex to the existing Home Country contract. In certain countries, employees may also be required to enter into a local employment agreement with the Host Company, but an employee's overriding employment remains with their Home Company. The assignment letter will cover the following items:</p> <ul style="list-style-type: none"> ■ assignment job title, location, effective date and employing company; ■ expected duration of the assignment and compensation package; ■ additional assignment benefits; ■ assignment termination and repatriation provisions. <p>The LOA will be signed by an authorised Company Signatory and presented to the assignee.</p>
Month	A period extending from a date in one calendar month to the corresponding date in the following calendar month.
Net	A term used to define the nature of certain payments under this policy. Where this term is used, the assignee will not be held responsible for the personal income tax or social security that may be due, wherever that liability may arise. If there is income tax or social security due on this payment, the Company will bear the cost.
Tax Equalization	Tax equalization refers to the Company methodology for dealing with income tax and social security matters that arise as a result of employees being required to work across international borders. The full policy is documented in the <i>Group HR Policy on Tax Equalization</i> .

1 Background

As we strive to increase our global reach, Atos recognizes that deployment of talent is key to the ongoing success of the company.

The policy is designed to provide a certain degree of flexibility while treating all assignees undertaking an international assignment in a consistent manner.

This policy provides the guidelines for deployments from Atos India to GBU France.

The objective of this policy is to establish competitive compensation policies that will ensure consistent and transparent treatment of international assignments.

Atos reserves the right to amend this policy at any time and reflect any further changes in the European regulatory environment. Home and Host HR, as well as Group HR must be in agreement with any changes prior to communicating to International assignees. Where a change in this policy is made, the company undertakes to notify all International assignees as soon as is practicable.

Port of Entry Letter/Letter of assignment will be issued by Mobility team to each employee being assigned to Atos France for a fixed duration (The letter will not be issued to business travelers).

The terms and conditions contained herein must be adhered to when taking up an International Assignment to France. This policy should be read and understood in conjunction with the Port of Entry Letter/ Letter of Assignment. Should there be a conflict between the terms contained in the Port of Entry Letter/ Letter of Assignment and any of the provisions in this policy, the terms set out in the Port of Entry Letter/ Letter of Assignment shall prevail.

2 Business Visit

Employees travelling to France on Business Visa for the following purposes:

- Business Meetings / conferences / seminars. An agenda / program must be available and this activity is permissible for a maximum period of 30 days per visit. In case of multiple visits, a maximum "cumulative" stay of 90 days in a period of 180 days is allowed, as per Schengen Visa regulations.

Billable work is expressly excluded. Cost of business trip will be charged to Atos India and depending on the nature of the business trip, may be then recharged to France.

- **Payroll** – Employee will continue to be on India payroll.
- **Travel** – Atos India will provide travel for the employee by the most direct route available. All travel will be undertaken in economy class.
- **Transit Expenses** – In the event of essential stopovers (those required by the airline), the Company (Atos India) will reimburse the cost of reasonable accommodation and meal expenses on production of actual receipts.
- **Accommodation** – Atos India will provide accommodation for the entire duration of stay in France. The assignee may choose to stay in a hotel (sourced by Atos India) or in Serviced Accommodation (sourced by Atos France). However, the final choice may be restricted due to availability of such accommodation.
- **Airport Travel** – Cost incurred on travel to airport and place of stay and vice-versa in India and in France will be reimbursed on production of actual receipts. Employee should use most economical mode of transport.
- **Daily Indemnity** – Employee will be entitled to a daily living allowance of **50 EUR**. This allowance will be paid through a Forex card to cover expenses towards food, personal expenses, laundry and other miscellaneous expenses.
- **Conveyance** – Commutation for official purposes will be reimbursed at actuals with a daily limit of **EUR 15** and in no case it can exceed **EUR 200** per month. However, the employees are encouraged to use the public or economical mode of transport wherever possible.
- **Communication** - Only International SIM card will be permitted for up to **EUR 30**. Indian phones with international roaming will not be reimbursed.
- **Travel Insurance** – Atos India will provide Travel & Emergency Health Insurance for the entire duration of stay in France.
- **POE Letter** – Employee will be provided with a Port of Entry Letter before travel by India Mobility Team before travel.
- **Cool-off Period** – A cool-off period is recommended between any two consecutive travels to UK. In such a situation, International Mobility will assess the travel requirements and decide on the applicability.

3 Deployment Model I – Up to 90 Days (Indemnity Model)

This model is applicable for employees travelling to France on either short-term or long-term work permits. International Mobility will decide on the appropriate Work Permit category based on the requirement and immigration guidelines.

Installing, amending, providing and operating software developed by Atos India, including knowledge transfer. This activity is permissible for a maximum period of 12 weeks in a 36 week period.

Employee will be on India salary + indemnity model for the entire duration of the assignment.

- **Travel** – Atos India will provide travel to the UK for the employee by the most direct route available. All travels will be undertaken in economy class.
- **Transit Expenses** - In the event of essential stopovers (those required by the airline), the Company (Atos India) will reimburse the cost of reasonable accommodation and meal expenses on production of actual receipts.
- **Accommodation** - The accommodation for the entire duration of stay will be sourced and paid by Atos France. This accommodation will respect the standards of decency and proximity to the work location and can potentially be on shared basis. Where accommodation is shared, each assignee will have an individual bed room and the living room & kitchen are shared with fellow Atos colleagues.
- **Airport Travel** - Cost incurred on travel to airport and place of stay and vice-versa in India and France will be reimbursed on production of actual receipts. Employee should use economical mode of transport.
- **Daily Indemnity** – Employee will be entitled to a daily living allowance of 50 EUR for the period on assignment. This allowance will be paid to cover expenses towards food, personal expenses, telephone, laundry and other miscellaneous expenses. This means that the items covered by the indemnity, and notably meal expenses, cannot be expensed separately. Should the amount fixed below not respect any legal obligation (collective bargaining or immigration min wage for example) than a top up would be paid.
- **Conveyance** - Commutation for official purposes will be reimbursed at actuals with monthly limit of Euro 200. However, the employees are encouraged to use the public or economical mode of transport wherever possible.
- **Travel Insurance** – Atos India will provide Travel & Emergency Health Insurance for the entire duration of stay in France.
- **Letter of Assignment** - Employee and French Mobility team will be provided with a Letter of Assignment for travel by India Mobility Team before travel.
- **Leaves** – Employee will be covered under India leave policy.
- **Variable Pay** - Employee will be eligible for Indian performance cycle and paid as per Atos India rules and regulations.
- **Baggage Reimbursement** - Employee will be entitled to claim up to **EUR 100** per person for cost incurred on excess baggage, in absence of airlines not covering second baggage.

4 Deployment Model II – From 91 Days up to 2 Years (Indemnity Model)

This model is applicable for employees travelling on long-term French work permits. The International Mobility will decide on the appropriate Work Permit category based on the requirement and immigration guidelines.

During the assignment the assignee remains an employee of Atos India and paid by Atos India.

If the assignment was initially for less than 90 days but is extended beyond 90 days, then this model will be implemented as soon as the extension is known.

- **India Salary** – The assignee continues to receive his gross Indian salary which is subject to usual Indian tax deductions. India Benefits remain unchanged for the period of assignment. India Performance bonus will continue to be based on the Atos India Performance Bonus Scheme.
- **Daily Indemnity** – Employee will be entitled to a daily living allowance of 50 EUR for the period of assignment. This allowance will be paid to cover expenses towards food, personal expenses, conveyance, telephone, laundry and other miscellaneous expenses, but is not applicable for days taken as vacation. This means that the items covered by the indemnity, and notably meal expenses, cannot be expensed separately. Should the amount fixed below not respect any legal obligation (collective bargaining or immigration min wage for example), then a top up would be paid.
- **Accommodation** – The accommodation for the entire duration of stay will be sourced and paid by Atos France. This accommodation will respect the standards of decency and proximity to the work location and in general be sourced on shared basis where possible. Where accommodation is shared, each assignee will have an individual bed room and the living room & kitchen are shared with fellow Atos colleagues.
- **Health Insurance** – Atos France will arrange and pay for the Health Insurance for the entire duration of stay. Transit Insurance will be provided by Atos India during the travel from and to France.
- **Social security** – The assignee will remain on the India Social Security scheme and should host social security become due on salary or benefits, then the host GBU will declare and pay as appropriate. A social security certificate of coverage will be requested from India.
- **Host Tax assistance** – The company will provide tax assistance with an appointed tax provider (PwC) for the filing and payment of host country taxes. The assignee is required to cooperate in a timely manner with PwC in order to comply with the French tax obligations.
- **India tax compliance** – The assignee is responsible for his own India tax filing and tax payment.
- **Travel** – Atos India will provide travel for the employee by the most direct economical available. All travels will be undertaken in economy class.
- **Transit Expenses** – In the event of essential stopovers (those required by the airline), the Company will reimburse the cost of reasonable accommodation and meal expenses on production of actual receipts.
- **Airport Travel** – Cost incurred on travel to airport and place of stay and vise -versa in India and France will be reimbursed on production of actual receipts. Employee should use economical mode of transport.
- **Travel Insurance** – India will provide Travel & Emergency Health Insurance for the entire duration of stay. This may be a locally or group contacted insurance.
- **Letter of Assignment** – Employee and France Mobility team will receive a Letter of

Assignment from India Mobility Team.

- **Leaves** – Employee will be covered under Atos India leave policy and public holidays of France during the assignment.
- **Baggage Reimbursement** - Employee will be entitled to claim up to **100 €** per person per bag, in absence of airlines not covering second baggage.

5 Return to India

- **Travel** – The Company will provide travel for the employee by the most direct route available. All travels will be undertaken in economy class.
- **Transit Expenses** - In the event of essential stopovers (those required by the airline), the Company will reimburse the cost of reasonable accommodation and meal expenses on production of actual receipts.
- **Temporary Accommodation** - for employees and his/her dependents (if applicable) returning from an international assignment (IA) Company will, subject to proof of necessity and business approval, provide accommodation assistance in India for initial 14 days only.
- **Airport Travel** - Cost incurred on travel to airport and place of stay and vice-versa in India and in France will be reimbursed on production of actual receipts. Employee should use economical mode of transport.
- **Transit Insurance** – Atos India will provide transit insurance for 3 days for return journey. Employee needs to provide advance notice to India Mobility Team for arranging the same.

6 Additional Provisions

A. Immigration Services

All costs for Immigration (Visa / Work Permit / Resident Permit / Registration) are paid by Atos France.

B. Accommodation

Company will arrange accommodation as per the duration mentioned for each type of travel/transfer.

1. **Business Travel:** Company will provide and pay accommodation for the entire duration of stay in France.
2. **Indemnity Model:** Company will provide and pay accommodation for the duration of the assignment.

C. Lease Breakage

C.1 Lease Breakage in India

- Whenever there's a requirement for an employee to travel onsite on a short notice on international assignment payroll model, company will reimburse the lease breakage as per lease agreement policy or 2 months equivalent rent whichever is lesser.
- Reimbursement will be provided only on actual receipts along with a copy of the lease agreement.

C.2 Lease Breakage in France

- Employees returning back to India on early completion of an international assignment will be entitled for lease breakage as per lease agreement policy.
- Reimbursement will be provided only on actual receipts and a copy of the lease agreement.
- If due to early termination by assignee, the assignee is responsible for lease breakage as per lease agreement policy.

D. Dependent family travel

- For an initial assignment duration less than 1 year:
 - It is expected that the assignee will travel to France unaccompanied. However, in the event, the assignee wishes to be accompanied by his / her dependents, all related costs such as Immigration, Travel, Accommodation & Insurance should be borne by the assignee.
- For an initial assignment duration of 1 year or more:
 - Atos will bear the cost of plane tickets and immigration for spouse and up to two children. No support is available for accommodation or children education.

E. Fly back

Fly back is an entitlement for assignees to travel back to the home country to meet the family or to spend the annual vacation. The assignee is only eligible to use this entitlement to go to India and to the departure city. If the assignee wished to travel to another country or remain in France for vacation, no costs of such travel will be sponsored, however, the vacation can be granted as paid leave.

The duration of this fly back is treated as vacation. This should be agreed upon with the Host Business Manager and the agreed number of days must be marked as vacation in the leave management system.

a) Fly back eligibility and conditions – unaccompanied by family

If the assignee is unaccompanied by family in the host location, one fly back is permissible after every 6 months of assignment, provided the assignment is valid for another 6 months or more from the date of fly back.

b) Fly back eligibility and conditions – accompanied by family

If the assignee is accompanied by family in the host location, one fly back for assignee and accompanied family is permissible after every 12 months of assignment, provided the assignment is valid for another 6 months or more from the date of fly back.

F. Leave/Holidays

Employees on India salary will follow India leaves policy plus any French public holidays. All vacation requests must be approved by the host manager.

G. Bonus

All assignees will be covered under Atos India Bonus policy

H. Outfit expense

Employees are entitled to a one-time outfit allowance of INR 10,000 applicable once in slab of 3 years for employees travelling internationally. This amount will be reimbursed on production of actual receipts. This covers winter clothing and accessories, baggage and business suit.

Purchases can be made either in home country prior to their departure or in host country after their arrival. Purchases made in home country during the period of Stay overseas as well as purchases made after completing the assignment will not be accepted.

What is allowed – winter clothing and accessories, baggage and business suit.

I. Resignation from Onsite

Indemnity Model Employees ending their assignments prior to the agreed end dates will follow the separation policy of Atos India.

J. Absence Arrangements

- The absence arrangements within the assignee's Atos India Employment Agreement in relation to Maternity Leave, Paternity Leave, Adoption Leave, Compassionate Leave and Sick Leave will continue during the assignment period.
- If the assignee is unable, or likely to be unable, to render continuous service for more than 10 working days, the company reserves its rights to serve notice in writing of 2 weeks to terminate the secondment. At the end of the notice period (or as soon as practically possible) the assignee will be expected to return to India and any end of assignment formalities will be completed within 1 week of return.
- In such circumstances, costs of lease breakage will be paid as per the rules above.
- Absences due to sickness must be reported via SAM (Sickness Absence Management).

- Any leaves taken without prior approval from the manager in UK will be treated as Leave of Absence. The company reserves the right to terminate the assignment in such cases. Any costs towards lease breakage will not be borne by the company in these circumstances.
- If the assignee returns to India to make a renewal visa application, this period will be treated as 'not on assignment'. However, accommodation allowance / company accommodation and base salary / India salary will continue to be provided during this period. Living allowance / per diem claims will not be paid during this period.

K. Working hours

The assignee will be expected to work standard working hours in France.

L. Pension

In line with the pension legislation, the company will not be operating a pension scheme for assignees.

M. Performance

Half-yearly reviews will be completed in France as per the French half yearly and performance appraisal cycle.

N. Clearance Process

- **Business Travel and Indemnity Model** – No clearances applicable.
- **Payroll Transfer** – Employee should get clearances from all departments in India before the transfer to the host country payroll
 - Laptop & IT Assets – To be surrendered at the home location.
 - Expense Reimbursements – All expenses to be claimed and settled in the India system.
 - Provident Fund – Will be frozen till the end of assignment and resume up on return.
 - Leave – Will be frozen until the end of assignment and resume up on return.
 - Admin Clearance – ID / Access badges to be surrendered at the home location

O. Resignation while on Assignment in Host Country

Any assignee resigning while on assignment in Host Country will be governed by the Atos India Separation Policy

7 Data Protection Statement: Processing of Personal Data in the Context of Employment

In the context of Human Resources, Atos often processes personal data for various purposes. Atos is committed to protecting personal data and to process it in accordance with applicable legislation, most notably GDPR, as well as its policies and public commitments.

In accordance with these commitments, each HR person ensures at all times when processing personal data in the context of Human Resources, the principles set out in applicable data protection legislation and in the Atos data protection related policies are complied to. Likewise managers and employees (data subjects) are requested to observe the principles when processing personal data in the context of Human Resources processes and tools as described in the policy.

In this respect, it is reminded that any processing of personal data is subject to compliance, at a minimum, with the following core principles:

- ▶ The processing must be fair and lawful;
- ▶ The processing must be conducted for a purpose which is determined, explicit and legitimate
- ▶ The personal data processed must be relevant to the purpose of the processing and not excessive
- ▶ The personal data is not kept longer than necessary for the purpose for which it is processed
- ▶ The personal data is kept up to date and, where it is inaccurate or incomplete, it is rectified, supplemented or erased
- ▶ Adequate security measures are implemented to ensure the integrity and confidentiality of the data (e.g. while extracting and sharing data).

In case a service provider (internal or external) processes personal data as part of the activities covered in the present Policy, Atos ensures that it provides sufficient guarantees regarding the compliance of its practices with applicable data protection legislation. In case personal data is transferred outside the jurisdiction from where it originates, Atos ensures that adequate measures are implemented to protect the personal data in question and that relevant safeguards are implemented in accordance with applicable legislation.

In jurisdictions (e.g. countries, regions, states etc.) where law or collective agreements, define more specific rules to ensure the protection of the rights and freedoms in respect of the processing of employees' personal data in the employment context, these rules take precedence over Atos policies, should they be in conflict.

Atos implements adequate processes and measures to so that, at all times, it can demonstrate that the way in which it or its third party service providers process personal data in accordance with the requirements of applicable data protection legislation. Accordingly, all persons processing personal data (directly or indirectly) or involved in the process of designing, implementing and managing applications and processes, are required to ensure that all relevant elements which demonstrate that the necessary measures have been undertaken (e.g. policies, agreements, questionnaires, risk assessments, description of security measures, access right management rules, etc.) are established prior to the initiation of any processing and retained (and where necessary updated) in order to make them available if necessary.