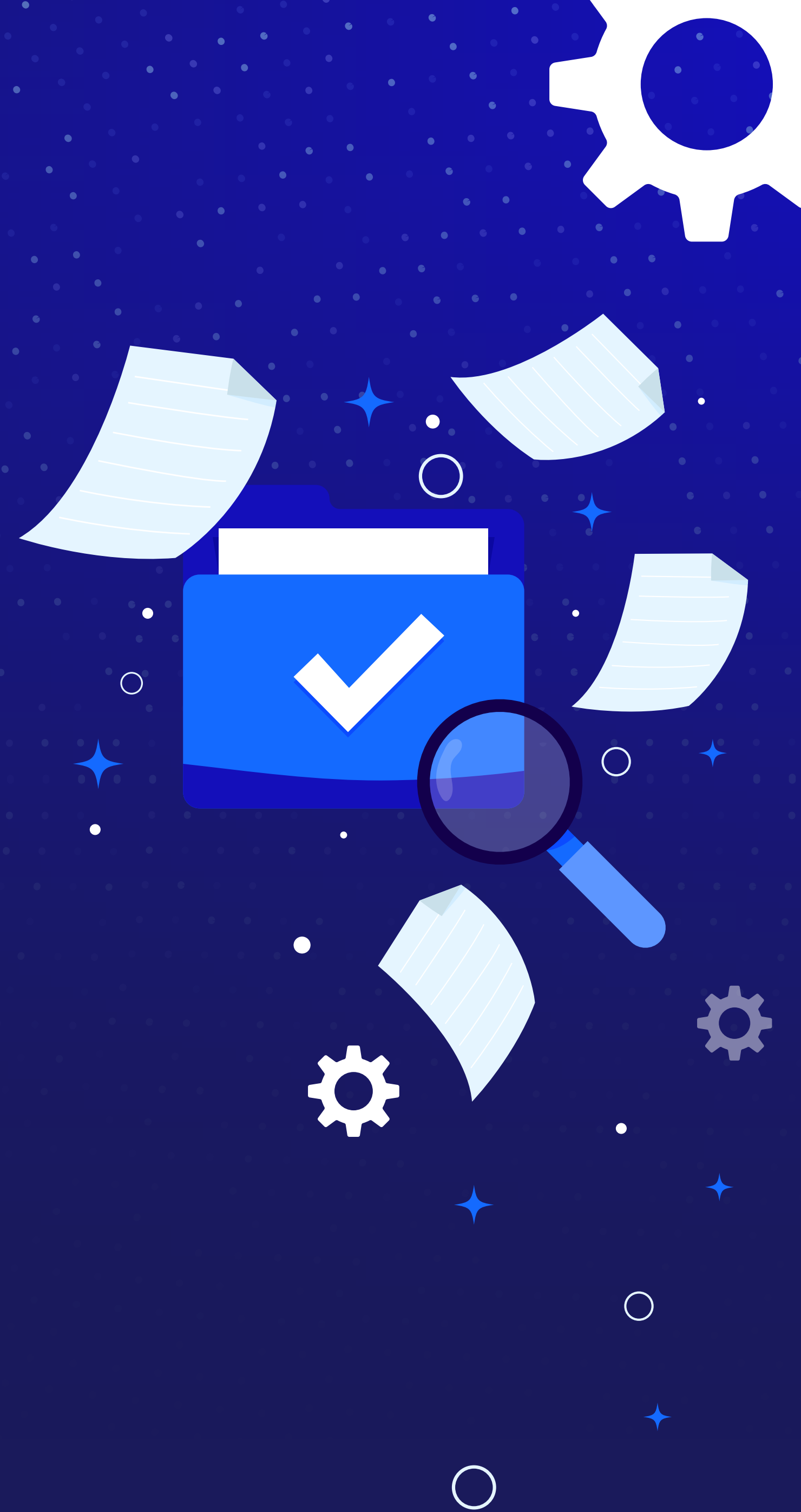


Account Process and Information Manual



Introduction:

Welcome to the Procedures Manual for Allied Accounts of Innobo. This document has been designed to provide you with a clear and detailed guide on the processes and standards that govern our business relationship, ensuring efficiency, transparency, and regulatory compliance in hiring and talent management.

At Innobo, we understand the importance of having a qualified team aligned with your business needs. Therefore, we have structured this manual to facilitate access to key information about our services, including personnel selection, administrative processes, contractual obligations, and ongoing support.



Important Information to Consider

Labor Costs and Social Charges

The account that hires talent in Colombia assumes approximately an additional 53% over the worker's salary in benefits and social security charges, including:



Health:
8.5% (company)
and 4% (employee).



Pension:
112% (company)
and 4% (employee).



Occupational risks:
Depending on the risk level
(from 0.522% to 6.96%)..



Compensation fund:
4% of the salary.

Holiday Work Surcharge

Economic Remuneration

If a worker works on a holiday, they are entitled to receive a surcharge of 75% over the value of the ordinary hour. This means that the total payment for the hour worked on a holiday is equivalent to 1.75 times the ordinary hour.

Compensation with Rest

If the company agrees with the worker, the time worked on a holiday can be compensated with paid rest on another day of the week, instead of receiving the additional payment.



Vacation Information

Important Data on Vacations for Employees in Colombia



1. Right to Vacation:

In Colombia, employees are entitled to 15 days of vacation for each year worked.



2. Accumulation of Vacations:

Vacations can be accumulated for up to two consecutive periods (Each period corresponds to 15 days per year worked).



3. Advance Planning:

It is essential that employees request their vacations 15 days in advance to ensure proper operational planning.



4. Compensation for Unused Vacations:

If an employee does not take their vacations, they are not lost. Accumulated vacations must be enjoyed or compensated according to the law.



5. Employer's Responsibility:

It is the employer's responsibility to ensure that employees take their vacations to avoid possible legal sanctions.

Information on Warnings

○ **Detección de la Falta y recomendación inicial**

- Identify the employee's non-compliance or inappropriate behavior.
- The client may issue an initial verbal warning and inform Innobo's Human Talent Coordination, so that the warning can be reiterated via email to the employee.

○ **Formal Warning**

- If the issue persists or is considered serious, Innobo's Human Talent Coordination will formally notify the employee via email, describing the infraction and the expected corrective actions.
- The warning will be recorded in the employee's file.

○ **Second Warning** (Formal Notice)

- If the non-compliance continues, sanctions such as suspension or contract termination will be evaluated.
- A formal written notification will be sent.

○ **Third Warning** (Disciplinary Measures)

- De continuar con el incumplimiento, se evaluarán sanciones como suspensión o terminación del contrato.
- The Human Talent Coordination will formally notify the employee and the client of the decision.

Dismissal Information

Dismissal with Just Cause

This occurs when the employer terminates the contract due to a serious fault of the worker, as stipulated in Article 62 of the Substantive Labor Code. It does not generate the right to compensation, only the payment of pending wages and social benefits.

● Most Common Causes:

- Serious non-compliance with job functions.
- Repeated disciplinary offenses.
- Acts of violence or harassment at work.
- Intentional damage to company property.
- Reporting to work under the influence of alcohol or drugs.



Recommendation:

The company must have evidence and follow due process to avoid lawsuits for unfair dismissal. This evidence must be shared with the Human Talent Coordination.

Dismissal without Just Cause

Occurs when the employer decides to terminate the contract without the worker having committed a serious fault. In this case, the employer must pay compensation according to the type of contract.

○ Compensation According to Contract:

Fixed-term contract:

Payment of wages corresponding to the remaining time of the contract.

Indefinite-term contract:

Depends on the salary and time worked:

- Less than 1 year: 30 days of salary.
- Between 1 and 5 years: 20 additional days for each year worked.
- More than 5 years: 40 additional days for each year worked.



Prohibited or Null Dismissal

There are situations where dismissal is prohibited and can be declared null by a judge, forcing the employer to reinstate the worker and pay lost wages.

Cases Where a Worker Cannot Be Dismissed:

- Maternity protection: Pregnant women or on maternity leave.
- Health protection: Workers with medical disabilities or work restrictions.
- Union protection: Union leaders and members without judicial authorization.
- Pre-pension protection: Those close to retirement.

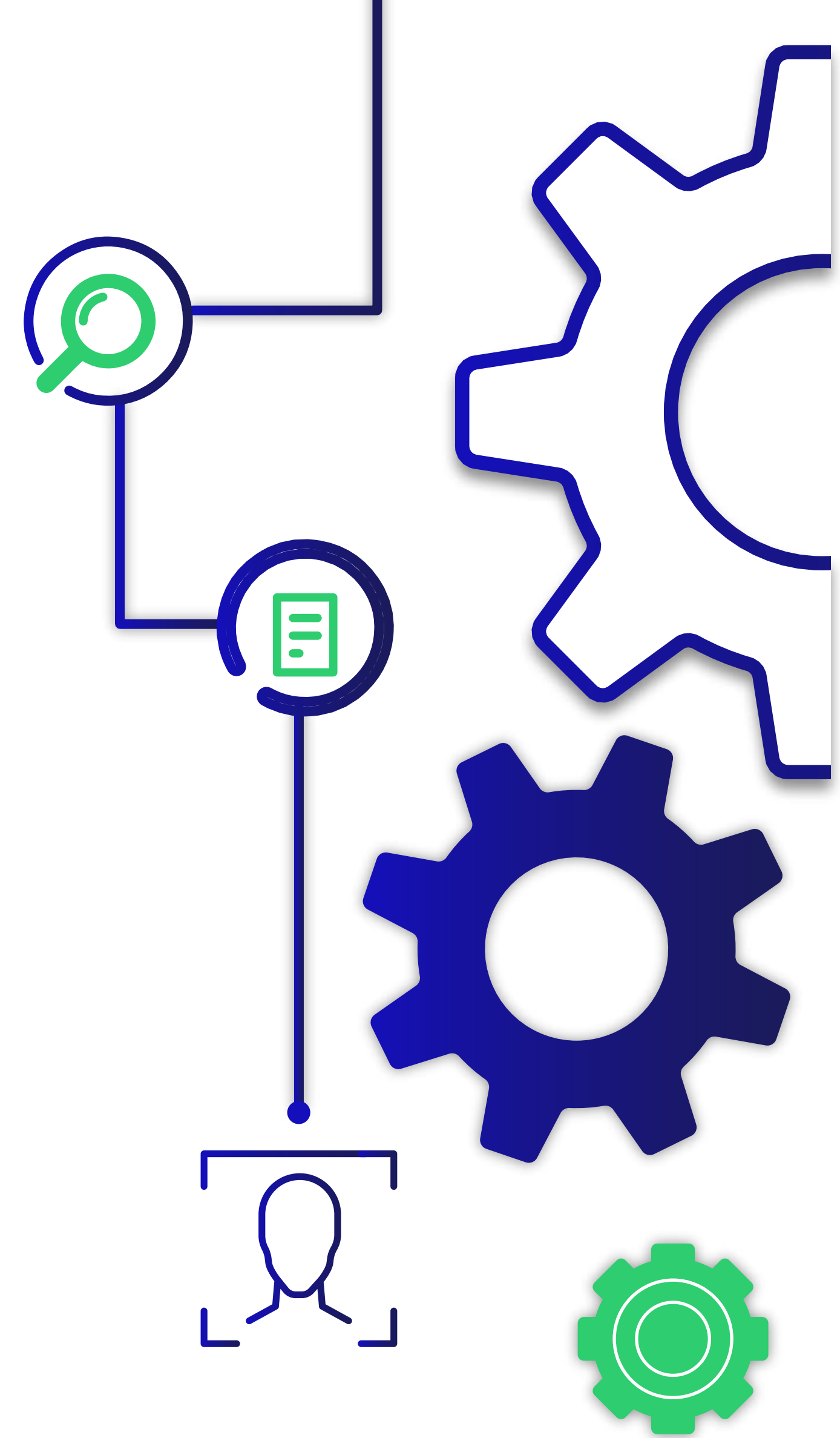
+ Recommendation: In these cases, the employer must request authorization from the Ministry of Labor before proceeding with the dismissal.

Mutual Agreement Dismissal

When both parties decide to terminate the contract voluntarily, it is formalized through a written agreement. It may include a negotiated economic compensation.



Processes and Procedures

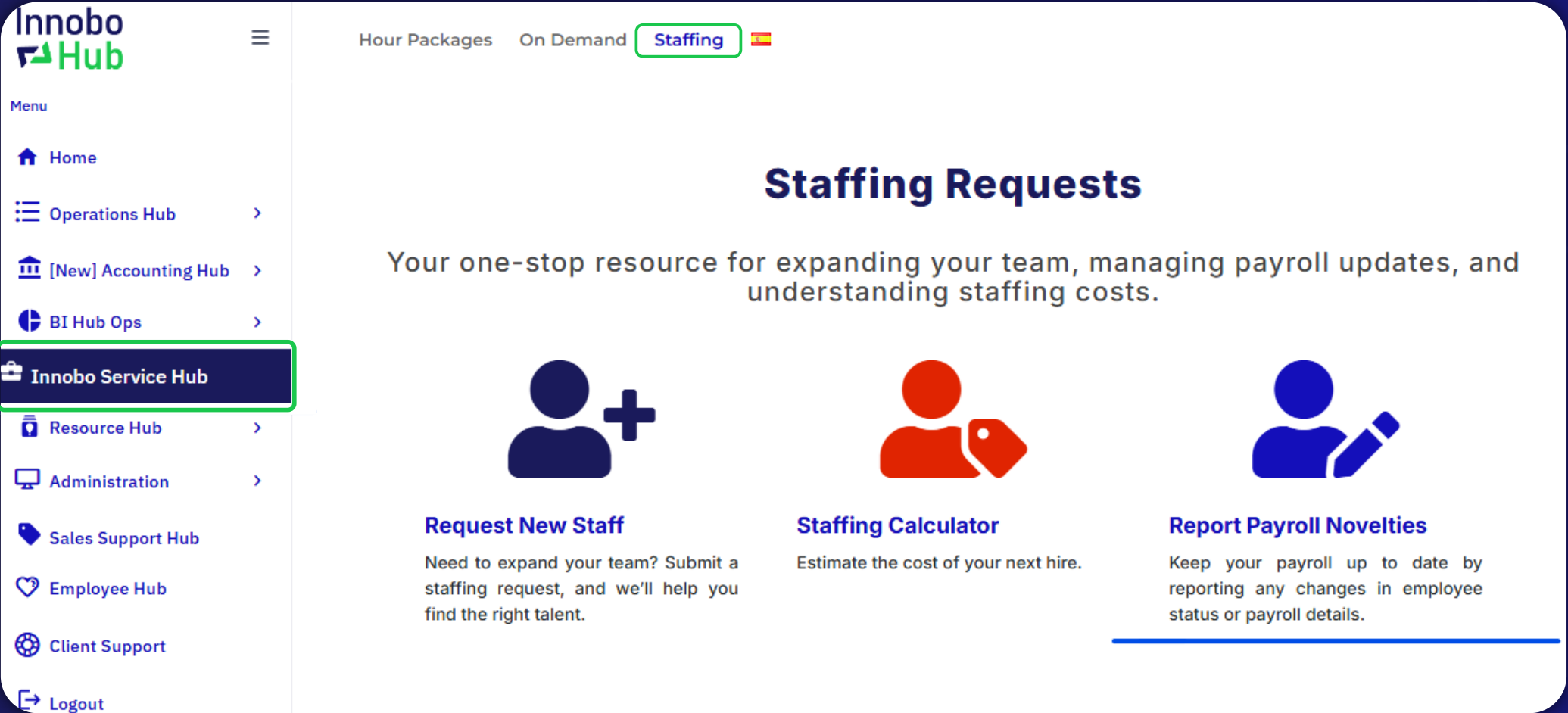


Payroll News Reporting



Remember how to report payroll news.

1. Access the "Innobo Service Hub" section and select Staffing at the top of the window



2. Select the "Innobo Payroll Reporting form" box

- Complete the form

Innobo Payroll Reporting Form

Use the Innobo Payroll Reporting Form to seamlessly report any changes to your staff's payroll details, including bonuses, commissions, salary adjustments, and employment status changes. This form ensures accurate and timely updates to our records, helping us serve you better.

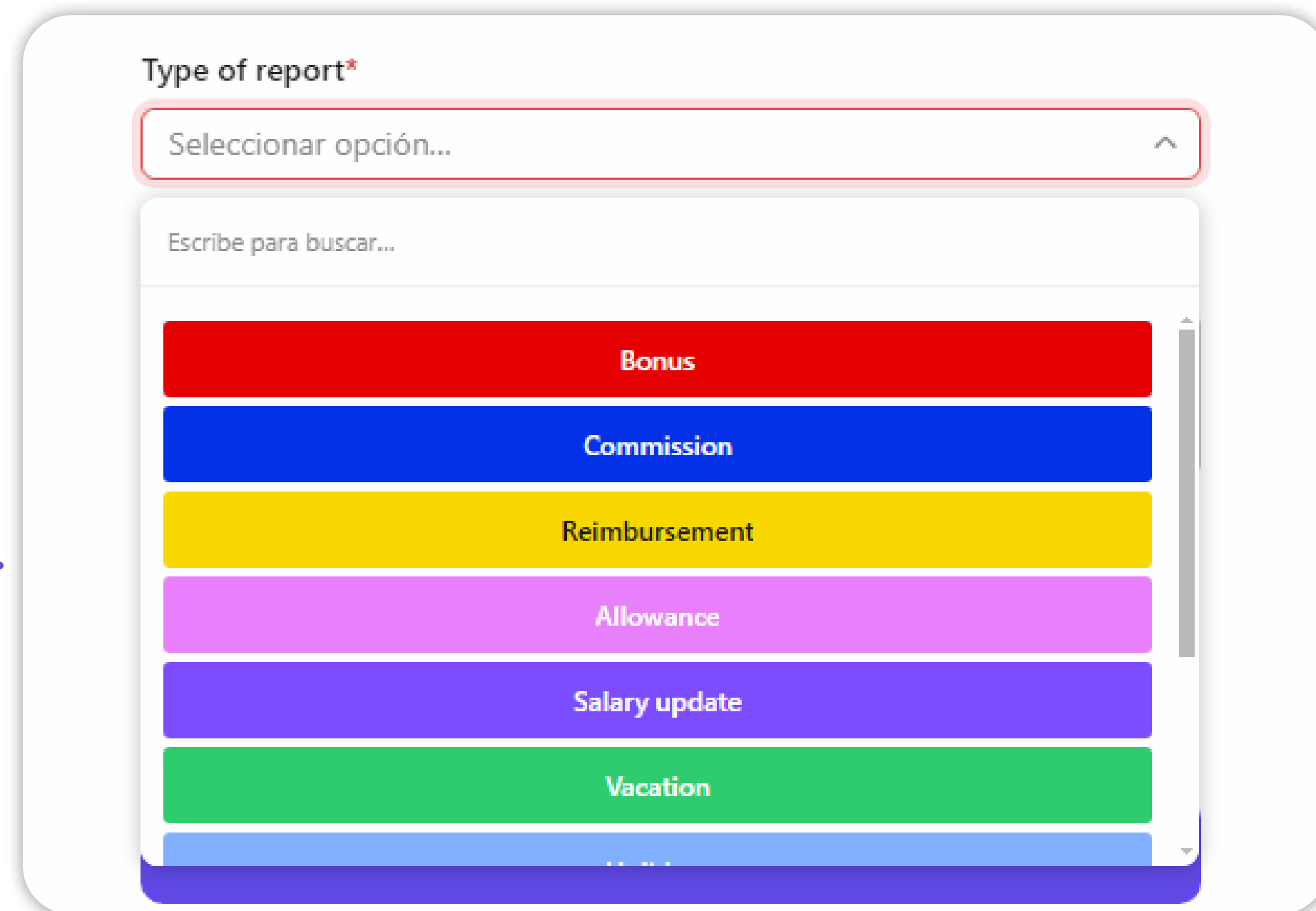
Client*

Seleccionar opción...

Reported by*

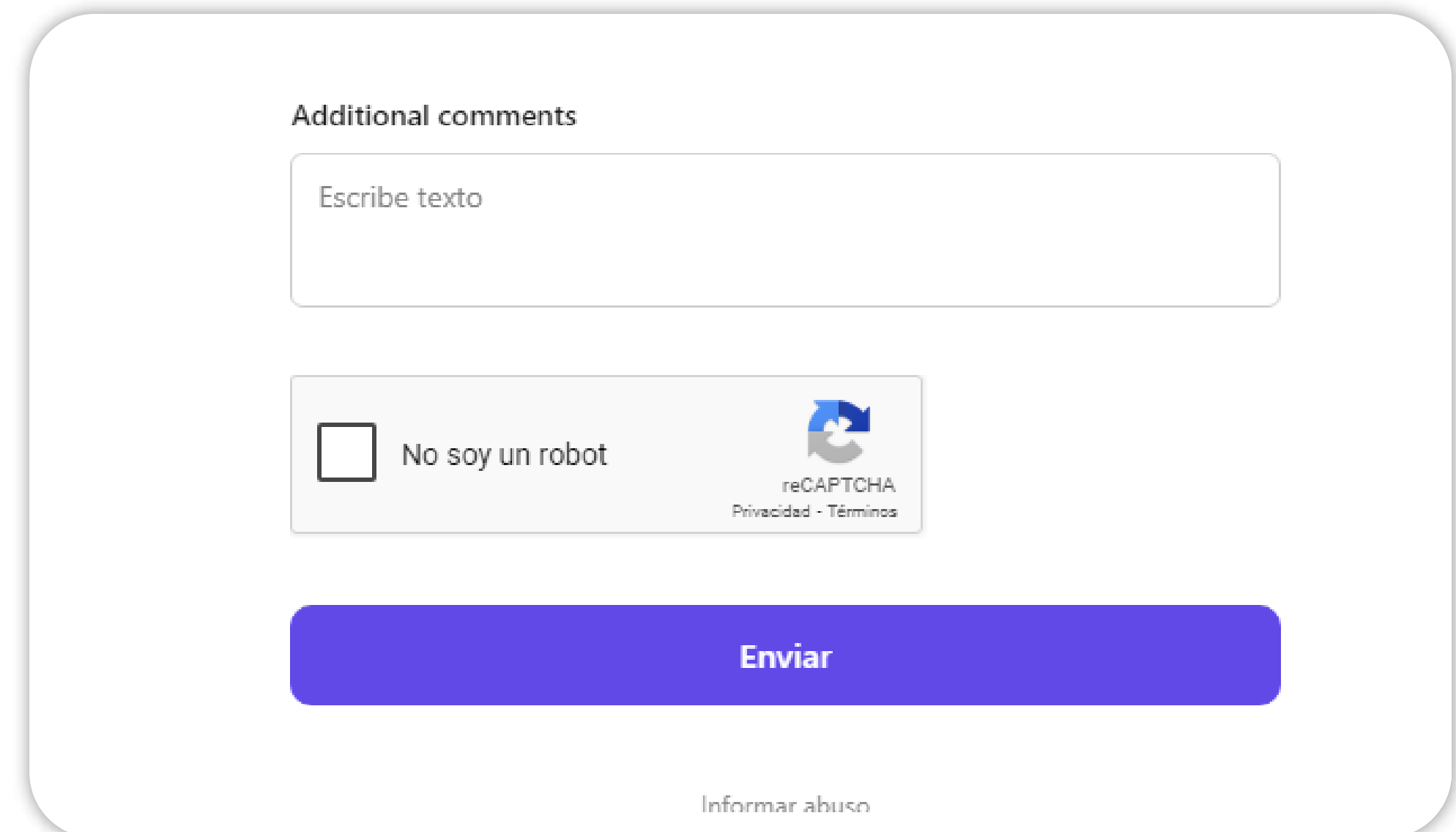
Reporting person

- i. Select the company name, reporting person, and email.
- ii. Indicate the name of the employee who will receive the news.
- iii. Select the type of report. (Depending on the type of report, question boxes will open, requesting more information about the news)



The screenshot shows a web form titled "Type of report*". Below the title is a dropdown menu with the placeholder text "Seleccionar opción...". Below the dropdown is a search bar with the placeholder text "Escribe para buscar...". Below the search bar is a list of six options, each in a colored box: "Bonus" (red), "Commission" (blue), "Reimbursement" (yellow), "Allowance" (pink), "Salary update" (purple), and "Vacation" (green). A scrollbar is visible on the right side of the list.

- i. You can make additional comments if you see fit.



The screenshot shows a web form titled "Additional comments". Below the title is a text input field with the placeholder text "Escribe texto". Below the text input field is a checkbox labeled "No soy un robot" and a reCAPTCHA logo. Below the checkbox and reCAPTCHA logo is a blue button labeled "Enviar". Below the button is a link labeled "Informar abuso".

3. You will receive a notification confirming that we have received the reported payroll news.

Process for Reporting Bonuses or Commissions

Please note that bonuses reported in either of the two payment windows will only be reflected in the second payroll of the employees.

1. Access the Form

- Enter Innobo Hub using the assigned credentials.
- Locate the bonuses section



Add the bonus amount and the frequency with which it will be received

The screenshot shows a web form with the following fields:

- Email***: A text input field with the placeholder "Escribe el correo".
- Employee Name***: A text input field with the placeholder "Enter name".
- Type of report***: A dropdown menu with a search bar containing the placeholder "Escribe para buscar...". Below the search bar, there is a list of four options, each in a colored box:
 - Bonus** (Red box)
 - Commission** (Blue box)
 - Reimbursement** (Yellow box)
 - Allowance** (Purple box)

2. Review and Processing

- The Human Talent team receives the approved report and reviews the information.
- The Human Talent team will contact the person who made the report if additional documentation is required.

3. Payment Confirmation

- The employee can verify the payment on their payroll receipt.



Process for Reimbursement Requests

To ensure proper management and approval of reimbursements, the following procedure must be followed:

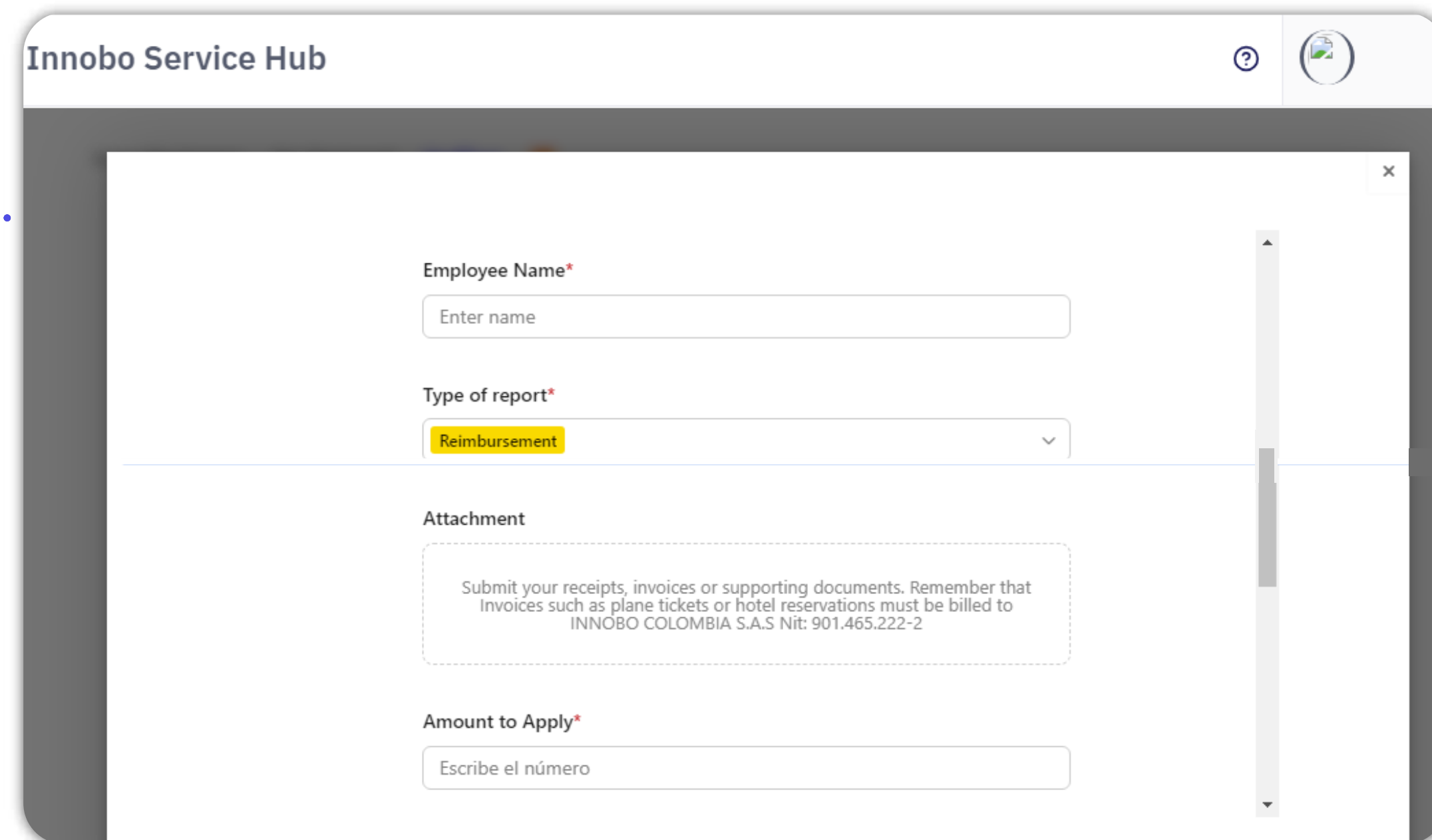
1. Reimbursement Requirements

- All invoices must be in the name of Innobo, including the corresponding NIT.
- Expenses must be justified and related to organizational activities.
- Payment receipts and any necessary supporting documents must be attached.



2. Submission of the Request

- Complete the payroll news form.



The screenshot shows a web browser window titled "Innobo Service Hub". Inside, there is a form with the following fields:

- Employee Name***: A text input field with the placeholder "Enter name".
- Type of report***: A dropdown menu with "Reimbursement" selected.
- Attachment**: A dashed box containing the text: "Submit your receipts, invoices or supporting documents. Remember that Invoices such as plane tickets or hotel reservations must be billed to INNOBO COLOMBIA S.A.S Nit: 901.465.222-2".
- Amount to Apply***: A text input field with the placeholder "Escribe el número".

- Enter the necessary documentation within the established deadline.
- Select the reimbursement option and complete the required fields, attaching the necessary documentation for its legalization.

3. Review and Approval

- Innobo will approve and initiate the management of the request.
- In case of inconsistencies, the applicant will be notified for necessary corrections.

4. Payment Processing

- Once approved, the reimbursement will be made in the next payment of the calendar.

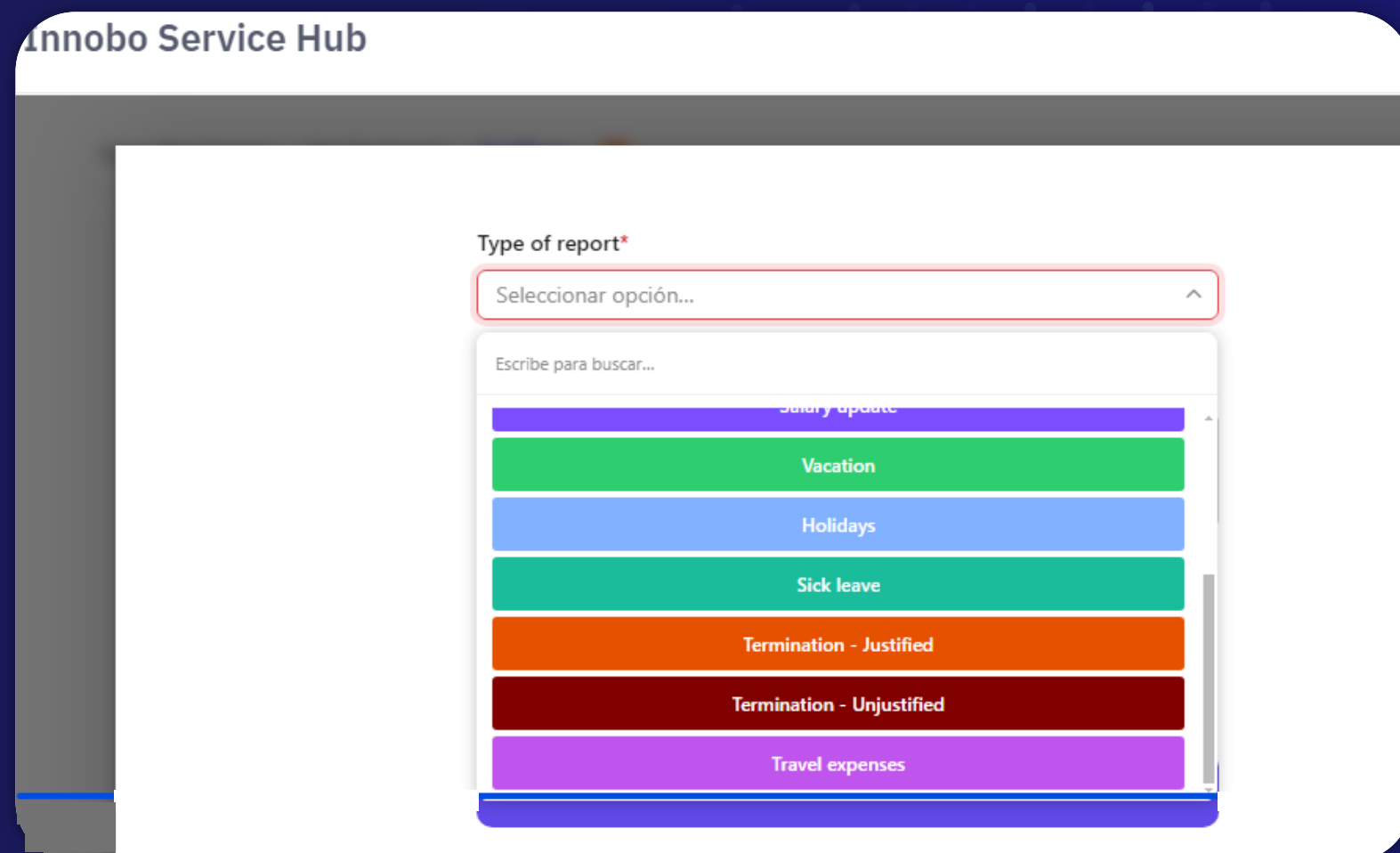
Process for Travel Allowance Requests

1. Travel Planning:

- Define the purpose, duration, and destination of the trip.
- Estimate transportation, accommodation, and food costs.

2. Complete the Form:

- Fill out the payroll news request form.

A screenshot of a web form titled "Innobo Service Hub". The form has a section labeled "Type of report*" with a dropdown menu. The dropdown is open, showing a search bar "Escribe para buscar..." and a list of options: "Salary update", "Vacation", "Holidays", "Sick leave", "Termination - Justified", "Termination - Unjustified", and "Travel expenses". The "Travel expenses" option is highlighted in purple.

- Fill out the payroll news request form.

3. Review and Approval:

- Send the form to the Human Talent Coordination.
- You will receive confirmation once the request is approved.

4. Delivery of Allowances:

- Allowances will be transferred to the employee before the start of the trip.