

## Employment Group Definitions

Supplementary to the 2023 Sustainability Report

Employee Group	Global Definition
<b>Regular (1)</b>	Personnel employed by 'company' on a full time or part time basis. Officers are included in this employee group, however, joint venture employees are not.
<b>Agency (3)</b>	Also referred to as leased or contract workers. A person provided by a third party who performs office, technical or other services for 'company' for a specific, limited period of time. The third party is required to have a contractual agreement with 'company' or its subsidiary under which a charge, or mark up, is payable for each individual provided by the third party. The third party is responsible for paying the individual and withholding the appropriate taxes as dictated by local regulations. Payments are always paid via an invoice from the third party and are always paid through Accounts Payable. The individual placed in this Employee Group will need to enter time through the 'company' or the subsidiary's time entry system for tracking purposes.
<b>External (4) / Temporary (INFOR)</b>	Includes independent contractors who are self-employed, and who provide a service or expertise directly to 'company' through a contractual agreement and perform work according to their own methods, without being subject to the control of the 'company' except for the final work product. Individuals who fall into this category may also be required to enter time through the 'company' or the 'company's' subsidiary's time entry system. Independent contractors are paid through Accounts Payable and are not paid by the 'company' payroll. Note that third party consultants who provide service or expertise through an established third party firm responsible for providing professional consulting services and advice (e.g., Accenture, IBM, Deloitte) are captured here if they require an ERP ID, otherwise, they do not need to be documented in the system.  Additionally, joint venture personnel who may need to be accommodated in the ERP system, time entry may be accommodated in a subsidiary payroll system.
<b>Temporary (6)</b>	A person hired to work for any of the 'company's' companies and paid via 'company' payroll, for a limited period of time. Examples of personnel included in this category include interns, including post graduate students - graduating within a specific date range in efforts to bridge course of study with practical job training, and cooperative students. Examples of personnel included in this category include apprentices. Agents, agency employees, distributors, consultants, independent contractors and other similar third parties are not considered temporary employees.
<b>Affiliate Employee (A)</b>	Personnel employed by the 'company's' affiliate company and leased to another company. Personnel in this category typically perform office, administrative, or technical work on a temporary basis or for a specific period of time. Personnel in this category are paid via the 'company's' affiliate company payroll wherein headcount is established and reported.

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<b>Project Hire – International (8)</b>	An individual hired to work for a specific project not based in his/her country of residence, for a defined period of time.
<b>Project Hire - Local (7)</b>	An individual hired in his/her country of residence on a specific project for a defined period of time.
<b>Expat - Non-Project (H)</b>	A person who meets the criteria defined for the Employee Group 'Regular' and, who is hired to work outside his/her home country of residence. This individual is typically assigned to a corporate or business unit functional department for an undefined period of time and not typically time writing to projects. This personnel record belongs to 'company' that pays the employee.
<b>Expat - Project (I)</b>	A person who meets the criteria defined for the Employee Group 'Regular' and, who is hired to work on a 'company' project(s) outside his/her country of residence. This individual is typically assigned to a specific project or projects for a defined period of time. This personnel record belongs to 'company' which pays the employee.
<b>Inpat Non Project (C)</b>	The inpat record is the work side of the expat record for an employee of 'company' or its subsidiary not working on a specific project but has a position outside his/her country for a defined period of time. The inpat record belongs to the location where the individual is working. The inpat record is required for paying local payments to the individual and for recording legal/immigration documentation.
<b>Inpat Project (D)</b>	The inpat record is the work side of the expat record for an employee of 'company' or its subsidiary working on a specific project outside his/her country for a defined period of time. The inpat record belongs to the location where the individual is working. The inpat record is required for paying local payments to the individual and for recording legal/immigration documentation.
<b>Limited Company (G)</b>	Includes independent contractors who provide a unique service or expertise to the Company on an as-needed basis, over a specified period of time. Self-employed, independent contractors provide this service or expertise directly to 'company' through a contractual agreement to perform work according to their own methods, without being subject to the control of 'company' except for the final work product. Independent contractors are paid through Accounts Payable and are not paid by 'company's' company payroll. Hours may be entered into 'company's' time-writing system.
<b>Agency - TSR (S)</b>	Also referred to as leased or contract workers. A person provided by a third party who performs office, technical or other services for a 'company's' company for a specific, limited period of time. The third party is required to have a contractual agreement with 'company' or its subsidiary under which a charge, or mark up, is payable for each individual provided by the third party. The third party is responsible for paying the individual and withholding the appropriate taxes as dictated by local regulations. Payments are always paid via an invoice from the third party and are always paid through Accounts Payable. The individual placed in this Employee Group will need to enter time through 'company' or the subsidiary's time entry system for tracking purposes.

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<b>Union Salary (Y)</b>	Employee of 'company's' company who belongs to a union, who is paid a salaried rate.
<b>Union Daily (W)</b>	Employee of 'company's' company who belongs to a union, who is paid a daily rate.
<b>Union Hourly (X)</b>	Employee of 'company's' company who belongs to a union, who is paid an hourly rate.
<b>Retiree (V)</b>	<p>Retirees who receive residual income and or taxation exceptions will also reside in this Group. Retirees are further classified in Employee Subgroup 'R1'.</p> <p>This Group is not counted in SEC filing Global Headcount.</p>
<b>Joint Venture (2)</b>	<p>Used in the UK to identify Joint Venture employees. 'Company' provides systems for JV until systems can be established. *Company' COBC training required.</p> <p>This Group is not counted in SEC filing Global Headcount.</p>
<b>Temporary (INFOR)</b>	<p>Same definition as Externals.</p> <p>This Group is not counted in SEC filing Global Headcount.</p>