



ZGLOBAL, INC.

EMPLOYEE HANDBOOK

Welcome!

As an employee of ZGlobal Inc. you are an important member of the team. We hope that you will find your position with ZGlobal rewarding, challenging, and meaningful.

Because our success depends upon the dedication of our employees, we are highly selective in choosing new members of our team. We look to you and the other employees to contribute to the success of ZGlobal.

This employee handbook is intended to explain the terms and conditions of employment of all full- and part-time employees. It summarizes the policies and practices in effect at the time of publication. This handbook supersedes all previously issued handbooks and any policy or benefit statements or memoranda that are inconsistent with the policies described here. Your supervisor or manager will be happy to answer any questions you may have.

Sincerely,

Ziad Alaywan
President

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The Way We Work

A Word About This Handbook

This Employee Handbook contains information about the employment policies and practices of the company. We expect each employee to read this Employee Handbook carefully, as it is a valuable reference for understanding your job and the company. The policies outlined in this Employee Handbook should be regarded as management guidelines only, which in a developing business will require changes from time to time. The company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the company. This Employee Handbook supersedes and replaces any and all prior Employee Handbooks and any inconsistent verbal or written policy statements.

The company complies with federal and state law and this handbook generally reflects those laws. The company also complies with any applicable local laws, even though there may not be an express written policy contained in the handbook.

Except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook must be in writing and must be signed by the president of the company. No oral statements or representations can change the provisions of this Employee Handbook.

The provisions of this Employee Handbook are not intended to create contractual obligations with respect to any matters it covers. Nor is this Employee Handbook intended to create a contract guaranteeing that you will be employed for any specific time period. Any agreement to employment for a specified period of time

will be put into writing and signed by the president of the company.

Nothing in this Employee Handbook is intended to unlawfully restrict an employee's right to engage in any of the rights guaranteed them by Section 7 of the National Labor Relations Act, including but not limited to, the right to engage in concerted protected activity for the purposes of their mutual aid and/or protection. Nothing in this Employee Handbook will be interpreted, applied or enforced to interfere with, restrain or coerce employees in the exercise of Section 7 rights.

OUR COMPANY IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, EITHER YOU OR THE COMPANY MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT, WRITTEN OR ORAL, SHALL LIMIT THE RIGHT TO TERMINATE EMPLOYMENT AT-WILL. NO OFFICER, EMPLOYEE OR REPRESENTATIVE OF THE COMPANY IS AUTHORIZED TO ENTER INTO AN AGREEMENT—EXPRESS OR IMPLIED—WITH ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME UNLESS SUCH AN AGREEMENT IS IN A WRITTEN CONTRACT SIGNED BY THE PRESIDENT OF THE COMPANY.

This Employee Handbook refers to current benefit plans maintained by the company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

Likewise, if a written contract is inconsistent with the Employee Handbook, the written contract is controlling.

Equal Employment Opportunity

Our company is committed to equal employment opportunity. We will not discriminate against employees or applicants for employment on any legally-recognized basis ["protected class"] including, but not limited to: race; color; religion; genetic information; national origin; sex; pregnancy, childbirth, or related medical conditions; age; disability; citizenship status; uniform servicemember status; or any other protected class under federal, state, or local law.

In California, the following also are a protected class: race; religious creed; color; national origin; ancestry; physical disability; mental disability; medical condition, including genetic characteristics; genetic information; marital status; sex; pregnancy, childbirth or related medical conditions; perceived pregnancy; actual or perceived gender; gender identity or expression; sexual orientation; civil air patrol membership; service in the military forces of the State of California or of the United States; military and veteran status; lawful conduct occurring during nonworking hours away from company premises; and age [40 or over]. Included in the definition of each protected category is the perception of membership in a protected category and an individual's association with an actual or perceived member of a protected category.

You may discuss equal employment opportunity related questions with your supervisor or any other designated member of management.

Pregnancy Accommodation

The company will provide reasonable accommodations to female employees related to pregnancy, childbirth, or related medical conditions, to the extent the accommodation can be made without imposing an undue hardship on the business.

When an employee requests a reasonable accommodation, the company will explore with the employee the possible means of providing the reasonable accommodation, which may include, but are not limited to:

- allowing more frequent breaks or periodic rest;
- assisting with manual labor;
- modifying job duties;
- modifying work hours/schedules;
- temporary transfer to a less strenuous or less hazardous position; or
- providing a leave of absence.

The company may require the employee to provide a certification in connection with a request for reasonable accommodation that includes the following:

- the date the reasonable accommodation became medically advisable;
- the probable duration of the reasonable accommodation; and
- an explanatory statement as to the medical advisability of the reasonable accommodation.

If leave is provided as a reasonable accommodation, such leave may run concurrently with any leave where permitted by state and federal law.

For more information, or if you require an accommodation, please contact your supervisor.

Americans with Disabilities Act

Our company is committed to providing equal employment opportunities to qualified individuals with disabilities. This may include providing reasonable accommodation where appropriate in order for an otherwise qualified individual to perform the essential functions of the job. It is your responsibility to notify your supervisor of the need for accommodation. Upon doing so, your supervisor may ask you for your input or the type of accommodation you believe may be necessary or the functional limitations caused by your disability. Also, when appropriate, we may need your permission to obtain additional information from your physician or other medical or rehabilitation professionals. The company will not seek genetic information in connection with requests for accommodation. All medical information received by the company in connection with a request for accommodation will be treated as confidential.

A Word About our Employee Relations Philosophy

We are committed to providing the best possible climate for maximum development and goal achievement for all employees. Our practice is to treat each employee as an individual. We seek to develop a spirit of teamwork; individuals working together to attain a common goal.

In order to maintain an atmosphere where these goals can be accomplished, we provide a comfortable and progressive workplace. Most importantly, we have a workplace where communication is open and problems can be discussed and resolved in a mutually respectful atmosphere. We take into account individual circumstances and the individual employee.

We firmly believe that with direct communication, we can continue to resolve any difficulties that may arise and develop a mutually beneficial relationship.

No Harassment

We prohibit harassment of one employee by another employee, supervisor or third party for any reason based upon an individual's race; color; religion; genetic information; national origin; sex (including same sex); pregnancy, childbirth, or related medical conditions; age; disability; or any other category protected under federal, state, or local law ("protected class").

In California, the following also are a protected class: race; religious creed; color; national origin; ancestry; physical disability; mental disability; medical condition, including genetic characteristics; genetic information;

marital status; sex; pregnancy, childbirth or related medical conditions; perceived pregnancy; actual or perceived gender; gender identity or expression; sexual orientation; civil air patrol membership; service in the military forces of the State of California or of the United States; military and veteran status; lawful conduct occurring during nonworking hours away from company premises; and age [40 or over]. Included in the definition of each protected category is the perception of membership in a protected category and an individual's association with an actual or perceived member of a protected category.

Violation of this policy will result in disciplinary action, up to and including immediate discharge.

If you have any questions about what constitutes harassing behavior or what conduct is prohibited by this policy, please discuss the questions with your immediate supervisor or one of the contacts listed in this policy. At a minimum, the term "harassment" as used in this policy includes any of the following activities pertaining to an individual's protected class:

- Offensive remarks, comments, jokes, slurs, threats, or verbal conduct.
- Offensive pictures, drawings, photographs, figurines, writings, or other graphic images, conduct, or communications, including text messages, instant messages, websites, voicemails, social media postings, e-mails, faxes, and copies.
- Offensive sexual remarks, sexual advances, or requests for sexual favors regardless of the gender of the individuals involved; and

- Offensive physical conduct, including touching and gestures, regardless of the gender of the individuals involved.

We also absolutely prohibit retaliation, which includes: threatening an individual or taking any adverse action against an individual for (1) reporting a possible violation of this policy, or (2) participating in an investigation conducted under this policy.

Our supervisors and managers are covered by this policy and are prohibited from engaging in any form of harassing, discriminatory, or retaliatory conduct. No supervisor or other member of management has the authority to suggest to any applicant or employee that employment or advancement will be affected by the individual entering into (or refusing to enter into) a personal relationship with the supervisor or manager, or for tolerating (or refusing to tolerate) conduct or communication that might violate this policy. Such conduct is a direct violation of this policy.

Even non-employees are covered by this policy. We prohibit harassment, discrimination, or retaliation of our employees in connection with their work by non-employees. Immediately report any harassing or discriminating behavior by non-employees, including contractor or subcontractor employees. Any employee who experiences or observes harassment, discrimination, or retaliation should report it using the steps listed below.

If you have any concern that our No Harassment policy may have been violated by anyone, you must immediately report the matter. Due to the very serious nature of harassment, discrimination and retaliation, you must report your concerns to one of the individuals listed below:

1. Discuss any concern with Melissa Vaa, Director, Business Development or the HR Administrator at (916) 985-9461 and 604 Sutter Street, Suite 250, Folsom, CA 95630.

If an employee makes a report to any of these members of management and the manager either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other members of management designated in this policy to receive complaints.

You should report any actions that you believe may violate our policy no matter how slight the actions may seem.

We will investigate the report and then take prompt, appropriate remedial action. The company will protect the confidentiality of employees reporting suspected violations to the extent possible consistent with our investigation.

You will not be penalized or retaliated against for reporting improper conduct, harassment, discrimination, retaliation, or other actions that you believe may violate this policy.

We are serious about enforcing our policy against harassment. Persons who violate this or any other company policy are subject to discipline, up to and including discharge. We cannot resolve a potential policy

violation unless we know about it. You are responsible for reporting possible policy violations to us so that we can take appropriate actions to address your concerns.

Categories of Employment

INTRODUCTORY PERIOD: Full-time, part-time regular, and part-time employees are on an introductory period during their first 90 days of employment.

During this time, you will be able to determine if your new job is suitable for you and your supervisor will have an opportunity to evaluate your work performance. However, the completion of the introductory period does not guarantee employment for any period of time since you are an at-will employee both during and after your introductory period.

FULL-TIME EMPLOYEES regularly work at least a 40-hour workweek.

PART-TIME REGULAR EMPLOYEES regularly work 32 hours or more each week.

PART-TIME EMPLOYEES work less than 32 hours each week.

In addition to the preceding categories, employees are also categorized as "exempt" or "non-exempt."

NON-EXEMPT EMPLOYEES are entitled to overtime pay as required by applicable federal and state law.

EXEMPT EMPLOYEES are not entitled to overtime pay and may also be exempt from minimum wage

requirements pursuant to applicable federal and state laws.

Upon hire, your supervisor will notify you of your employment classification.

Immigration Reform and Control Act

In compliance with the federal Immigration Reform and Control Act of 1986 (IRCA), as amended, and any state law requirements, if applicable, our company is committed to employing only individuals who are authorized to work in the United States.

Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility.

If an employee is authorized to work in this country for a limited time period, the individual will be required to submit proof of renewed employment eligibility prior to expiration of that period to remain employed by the company.

New Employee Orientation

Upon joining our company, you were given this copy of our Employee Handbook. After reading this Employee Handbook please sign the receipt page and return it to your supervisor.

If you lose your Employee Handbook or if it becomes damaged in any way, please notify your supervisor as soon as possible to obtain a replacement copy.

Your supervisor is responsible for the operations of your department. (S)he is a good source of information about the company and your job.

Talk to Us

We encourage you to bring your questions, suggestions and complaints to our attention. We will carefully consider each of these in our continuing effort to improve operations.

If you feel you have a problem, present the situation to your supervisor so that the problem can be settled by examination and discussion of the facts. We hope that your supervisor is able to satisfactorily resolve most matters.

If you still have questions after meeting with your supervisor or if you would like further clarification on the matter, request a meeting with the office manager or HR Administrator. (S)he will review the issues and meet with you to discuss possible solutions.

Finally, if you still believe that your problem has not been fairly or fully addressed, request a meeting with the president.

Your suggestions and comments on any subject are important, and we encourage you to take every opportunity to discuss them with us. Your job will not be adversely affected in any way because you choose to use this procedure.

If at any time you do not feel comfortable speaking with your supervisor or the next level of management, discuss your concern with any other member of management with whom you feel comfortable.

Your Pay and Progress

Recording Your Time

Non-exempt employees must record their hours on time sheets. Give them to your supervisor by the day after the period end day.

Accurately recording all of your time is required in order to be sure that you are paid for all hours worked. You are expected to follow the established procedures in keeping an accurate record of your hours worked. Time must be recorded as follows:

- Immediately before starting your shift.
- Immediately after finishing work, before your meal period.
- Immediately before resuming work, after your meal period.
- Immediately after finishing work.
- Immediately before and after any other time away from work.

Exempt employees may be required to accurately record their time worked in accordance with federal and state wage and hour law.

All employees subject to this policy are required to accurately record all time worked.

The workweek starts on Sunday and ends on Saturday.

Payday

You will be paid semimonthly on the 5th of the month and the 20th of the month for the periods that have ended on the last day of the previous month and the 16th of the month.

When our payday is a holiday, you normally will be paid on the first working day after the holiday. If our payday is a Saturday or Sunday, you normally will be paid on Friday.

Please review your paycheck for errors. If you find a mistake, report it to your supervisor immediately. Your supervisor will assist you in taking the steps necessary to correct the error.

Paycheck Deductions

The company is required by law to make certain deductions from your paycheck each pay period. Such deductions typically include federal and state taxes and Social Security (FICA) taxes. Depending on the state in which you are employed and the benefits you choose, there may be additional deductions. All deductions and the amount of the deductions are listed on your pay stub. These deductions are totaled each year for you on your Form W-2, Wage and Tax Statement.

It is the policy of the company that exempt employees' pay will not be "docked," or subject to deductions, in violation of salary pay rules issued by the United States Department of Labor and any corresponding rules issued by the state government, as applicable. However, the company may make deductions from

employees' salaries in a way that is permitted under federal and state wage and hour rules. Employees will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law.

Thus, exempt employees may be subject to the following salary deductions, except where prohibited by state law, but only for the following reasons:

- Absences of one or more full days for personal reasons, other than sickness or disability; or
- Absences of one or more full days due to sickness or disability, if there is a plan, policy, or practice providing replacement compensation for such absences; or
- Absences of one or more full days before eligibility under such a plan, policy, or practice or after replacement compensation for such absences has been exhausted; or
- Suspensions of one or more full days for violations of safety rules of major significance; or
- Suspensions of one or more full days for violations of written workplace conduct rules, such as rules against sexual harassment and workplace violence; or
- Payment of actual time worked in the first and last weeks of employment, resulting in a proportional rate of an employee's full salary; or
- Any unpaid leave taken under the Family and Medical Leave Act; or
- Negative paid-time-off balances, in whole-day increments only.

The company will not make deductions which are prohibited by the Fair Labor Standards Act or state laws from its exempt employees' pay.

If questions or concerns about any pay deductions arise, discuss and resolve them with your supervisor. If an

error is found, you will receive an immediate adjustment which will be paid no later than on the next regular payday.

Garnishment/Child Support

When an employee's wages are garnished by a court order, our company is legally bound to withhold the amount indicated in the garnishment order from the employee's paycheck. Our company will, however, honor applicable federal and state guidelines that protect a certain amount of an employee's income from being subject to garnishment.

Direct Deposit

You have the option of receiving your pay in a payroll check or having your pay deposited into your bank account through our direct deposit program.

Performance Reviews

Your performance is important to the company. As outlined in your performance incentive plan, your supervisor will review your job progress within our company and help you set new job performance plans.

Our performance review program provides the basis for better understanding between you and your supervisor, with respect to your job performance, potential, and development within the company.

Overtime

There will be times when you will need to work overtime so that we may meet the needs of our clients. Although you will be given advance notice when feasible, this is not always possible. If you are a non-exempt employee, you must have all overtime approved in advance by your supervisor.

Generally, unless an alternate workweek is in effect or state law dictates otherwise, non-exempt, non-agricultural workers will be paid at a rate of time and one-half their regular hourly rate for: (1) hours worked in excess of eight hours in a day; (2) hours worked in excess of 40 hours in a week not compensated as daily overtime; and (3) for the first eight hours of work on a seventh day of work in a single workweek; and at a rate of double their regular hourly rate for: (a) hours worked in excess of 12 hours in a day; and (b) hours worked in excess of eight hours on a seventh day of work in a single workweek. In accordance with state law, rest and recovery periods may count as hours worked.

We will allow employees to make up time for work missed because of their personal obligations. If you wish to do so, you must provide your supervisor with a written and signed request for each occasion that you desire to make up time. However, an employee who makes up missed time in the same workweek will not be paid overtime for the additional hours of work on a given day unless they exceed 11 on that day or total more than 40 in that week.

Only actual hours worked count toward computing weekly overtime.

If you have any questions concerning overtime pay, check with your supervisor.

Time Away From Work and Other Benefits

Employee Benefits

Our company has developed a comprehensive set of employee benefit programs to supplement our employees' regular wages. Our benefits represent a hidden value of additional income to our employees.

This Employee Handbook describes the current benefit plans maintained by the company. Refer to the actual plan documents and summary plan descriptions if you have specific questions regarding the benefit plan. Those documents are controlling.

The company reserves the right to modify and/or terminate its benefits at any time. We will keep you informed of any changes.

Holidays

Our company normally observes the following holidays during the year:

- New Year's Day
- Veterans Day
- Martin Luther King Jr. Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Day

If one of the above holidays falls on Saturday, it normally is observed on the preceding Friday. If a holiday falls on Sunday, it normally is observed on the following Monday.

Full-time employees are eligible for paid holidays immediately upon hire.

Exempt employees will receive holiday pay in compliance with state and federal wage and hour laws.

Non-exempt employees must work their scheduled workday before and after the holiday in order to be paid for the holiday, unless you are absent with prior permission from your supervisor.

Vacation

All full-time employees are eligible for vacation.

Vacation benefits do not accrue during the first three months of employment. Vacation will accrue as outlined in your employment offer.

Consult your supervisor for detailed information on how the dollar amount of your vacation pay is calculated and the amount you are entitled to receive.

To be eligible for paid vacation, you must work your last scheduled day before the vacation and the first scheduled day after the vacation, unless you receive prior approval from your supervisor.

Vacation time is given to employees so that they are better able to perform their jobs when they return. For

this reason, we require employees to take their vacation and we do not permit employees to take pay in lieu of time off.

Submit vacation requests in writing at least two weeks in advance to your supervisor. When possible, vacation requests are granted, taking in to account operating requirements. Length of employment may determine priority in scheduled vacation times.

Vacation accrual may not exceed 1.5 times an employee's current annual entitlement. Once this maximum is reached, all further accruals will cease. The employee will not become eligible for any additional time in the subsequent year except to the extent that the prior vacation time has been used.

In addition, employees who are out on a leave of absence do not accrue vacation time while they are on their leave.

At the end of employment, eligible employees will be paid for accrued but unused vacation.

Paid Sick Leave

An eligible employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the commencement of employment is entitled to paid sick leave as described below.

Eligible employees will receive the greater of 24 hours or 3 days of paid sick leave at the beginning of each year. This benefit does not accrue but rather is "frontloaded." 16 hours or 2 days of unused sick time will be carried

over from year to year to allow for a maximum of 40 hours or 5 days after the annual 24 hours or 3 days is provided. At the beginning of each year, employees will be granted the full 24 hours or 3 days of paid sick leave. Sick leave cannot be taken in increments of less than 2 hours.

Eligible employees are entitled to use available paid sick days beginning on the 90th day of employment. The rate of pay shall be the employee's hourly wage. The actual dollar amount that you receive may vary according to your compensation plan.

Paid sick leave may be used for:

- Diagnosis, care, or treatment of an existing health condition or preventive care for, an employee or an employee's family member;
- For an employee who is a victim of domestic violence, sexual assault, or stalking: to obtain or attempt to obtain any relief, including, but not limited to, a temporary restraining order, restraining order, or other injunctive relief, to help ensure the health, safety, or welfare of the victim or his/her child; to seek medical attention for injuries caused by domestic violence, sexual assault, or stalking; to obtain services from a domestic violence shelter, program or rape crisis center; to obtain psychological counseling related to an experience of domestic violence, sexual assault, or stalking; or to participate in safety planning and take other actions increase safety from future domestic violence, sexual assault, or stalking, including temporary or permanent relocation.

“Family members” include: spouses, registered domestic partners, grandparents, grandchildren, siblings, children, and parents as defined by state law.

If the need to use paid sick leave is foreseeable, you must provide the company with reasonable advance notification.

If the need to use paid sick leave is not foreseeable, please provide notice of your intent to use paid sick leave as soon as practicable.

Employees will not be discriminated or retaliated against for taking or requesting leave in accordance with this policy.

Unused sick leave will not be paid out at the end of employment. If an employee is separated and rehired by the employer within one year from the date of separation, previously unused paid sick days shall be reinstated and the employee shall be entitled to use those previously unused paid sick days and to receive additional paid sick days upon rehiring.

This leave may run concurrently with the federal Family and Medical Leave Act and/or any other leave where permitted by state and federal law.

Jury Duty

If you are summoned for jury duty, give reasonable advance notice to your supervisor that you will need time off to serve. You will be granted an unpaid leave in order to serve.

We reserve the right to request proof of jury service issued by the Court upon return.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Make arrangements with your supervisor as soon as you receive your summons.

We expect you to return to your job if you are excused from jury duty during your regular working hours.

Voting Leave

Our company believes that every employee should have the opportunity to vote in any state or federal election, general primary or special primary. Any employee who does not have sufficient time outside of working hours to vote in a statewide election may request up to two paid hours off in order to vote. We reserve the right to select the hours you are excused to vote.

Notify your supervisor of the need for voting leave as soon as possible. When you return from voting leave, you must present a voter's receipt to your supervisor as soon as possible.

Military Leave

Employees who are required to fulfill military obligations in any branch of the Armed Forces of the United States or in state military service will be given the necessary time off and reinstated in accordance with federal and state law.

The time off will be unpaid, except where state law dictates otherwise. Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Accrued vacation (if any) may be used for this leave if the employee chooses, but the company will not require the employee to use vacation. Military orders should be presented to your supervisor and arrangements for leave made as early as possible before departure. Employees are required to give advance notice of their service obligations to the company unless military necessity makes this impossible. You must notify your supervisor of your intent to return to employment based on requirements of the law. Your benefits may continue to accrue during the period of leave in accordance with state and federal law.

Additional information regarding military leaves may be obtained from your supervisor.

Family Military Leave

An employee who works an average of 20 or more hours per week whose spouse or registered domestic partner is a member of the Armed Forces, National Guard or Reserves that has been deployed during a period of military conflict is eligible to receive up to 10 unpaid days off when their spouse is on leave from military deployment.

You must provide your supervisor with notice of your intention to take leave within two business days of receiving official notice that your spouse or registered domestic partner will be on leave from deployment. Employees taking family military leave must also provide the company with written documentation certifying their spouse will be on leave from deployment.

Civil Air Patrol Leave

An employee who is a voluntary member of the California Wing of the Civil Air Patrol will be permitted no less than 10 days of unpaid leave per calendar year in order to respond to an emergency operational mission as defined by state law.

In order to qualify for leave under this policy, an employee volunteer member must be employed by the company for at least 90 days immediately preceding the commencement of leave. The employee must give the company as much notice as is possible of the intended leave dates. Leave for a single emergency operational mission shall not exceed three days, unless an extension of time is granted by the governmental entity that authorized the emergency operational mission, and the extension of the leave is approved by the company.

The company may require certification from the proper Civil Air Patrol authority to verify the employee's eligibility for leave. The company reserves the right to deny the leave request if the employee fails to provide the required certification.

Upon expiration of the leave, the company will restore the employee to his or her position or to a position with equivalent seniority, benefits, pay and other terms and conditions of employment, unless the employee is not restored because of conditions unrelated to use of leave under this policy.

This policy does not apply to employees who serve as first responders or disaster service workers for a local, state, or federal agency to the same or a simultaneous emergency operational mission.

Employees may substitute accrued vacation for unpaid leave, but are not required to exhaust accrued leave prior to taking leave under this policy.

Witness Leave

Employees are given the necessary time off without pay to attend or participate in a court proceeding in accordance with state law. We ask that you notify your supervisor of the need to take witness leave as far in advance as is possible.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Bone Marrow and Organ Donation Leave

Employees are eligible to receive up to 30 business days of paid leave to serve as an organ donor and up to five business days of paid leave to serve as a bone marrow donor in a one-year period. The one-year period is measured from the date the employee's leave begins and shall consist of 12 consecutive months. Employees must be employed by the company for at least 90 days immediately preceding the commencement of leave and request leave in writing.

When available, the employee must utilize up to five business days of accrued but unused sick or vacation leave for initial bone marrow donation leave and up to two weeks of accrued but unused sick or vacation leave for initial organ donation leave.

Please provide your supervisor with written physician verification of the purpose and length of each leave.

For more information regarding this leave, please see your supervisor.

School Visitation Leave

If you are the parent or guardian of a child who is suspended and are required to appear at the child's school, you may take time off without pay if you provide reasonable advance notice to your supervisor of the need for time off.

Employees who are the parent, guardian, or grandparent having custody of children in grades K-12, or of children attending a licensed daycare facility, are allowed up to 40 hours of leave without pay per calendar year to participate in activities of their child's school or day care facility unless employed at a worksite with less than 25 employees. This leave should not exceed eight hours in any calendar month. Requests for such leave must be made in advance of the planned absence and employees must provide documentation from the school or day care facility as proof of their participation in school or day care activities.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Bereavement Leave

Full-time employees are eligible immediately upon hire for three paid days for the death of an immediate family member. Members of the immediate family include spouses, registered domestic partners, parents, brothers, sisters, children, children of registered domestic partners, grandchildren, grandparents, parents-in-law and parents of registered domestic partners.

Requests for bereavement leave should be made to your supervisor as soon as possible. Our company reserves the right to request written verification of an employee's familial relationship to the deceased and his or her attendance at the funeral service as a condition of the bereavement pay.

Domestic Violence Leave

The company will not discriminate against employees who are victims of domestic violence, sexual assault or stalking for taking time off from work to obtain or attempt to obtain any relief, including but not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health, safety, or welfare of a victim or his or her child.

The company will also not discriminate against an employee who is a victim of domestic violence, sexual assault or stalking for taking time off from work to seek medical attention for injuries caused by such domestic violence, sexual assault or stalking, to obtain services from a related support program, to obtain psychological counseling, or to participate in actions to increase safety from future domestic violence, sexual assault or stalking, including temporary or permanent relocation.

Affected employees must give the company reasonable notice that they are required to be absent for a purpose stated above, except for unscheduled or emergency court appearances or other emergency circumstances. In such a case, the company will take no action against affected employees if, within a reasonable time after the appearance, they provide the company with documentary evidence that their absence was required for any of the above reasons.

This leave will be unpaid. However, affected employees may use vacation, personal leave or other accrued time off (if available).

Victims of Felony Crimes Leave

The company will grant reasonable and necessary leave from work without pay, to employees who are victims, or whose spouse, child, stepchild, brother, stepbrother, sister, stepsister, mother, stepmother, father, stepfather, registered domestic partner, or child of a registered domestic partner is a victim of a violent or serious felony or felonious theft or embezzlement, for the purposes of attending legal proceedings related to the crime.

Affected employees may elect to use accrued paid vacation, personal leave and/or sick leave in lieu of unpaid leave.

When feasible, affected employees must provide the company with advance notice of the employee's need for leave, including a copy of the notice of the scheduled proceeding. If advance notice is not feasible, affected employees must provide documentation evidencing the legal proceeding requiring the employee's absence within a reasonable time after leave is taken.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

Medical/Dental and Vision Insurance

Eligible full-time employees may enroll in a single, a single plus one dependent, or a family contract on the first of the month following thirty days of employment. Eligibility may be defined by state law and/or by the insurance contract.

Information and enrollment forms may be obtained from the office manager.

To assist you with the cost of this insurance, our company pays a portion of a single, a single plus one dependent, or a family contract. You are responsible for paying the balance through payroll deduction.

Participating employees are also covered under our medical insurance plan's prescription drug program.

A booklet containing the details of the plan and eligibility requirements may be obtained from the office manager.

Refer to the actual plan document and summary plan description if you have specific questions regarding your eligibility for coverage or other aspects of this benefit plan. Those documents are controlling.

At the end of employment you may be entitled to continuation or conversion of the group medical insurance plan in accordance with the terms of the policy and/or applicable state and federal law. For more information, contact the office manager.

COBRA

You and/or your covered dependents will have the opportunity to continue medical benefits for a period of up to 36 months under the provisions of the Consolidated Omnibus Budget Reconciliation Act (COBRA) when group medical coverage for you and/or your covered dependents would otherwise end due to your death or because:

- your employment terminates, for a reason other than gross misconduct; or
- your employment status changes due to a reduction in hours; or
- your child ceases to be a "dependent child" under the terms of the medical plan; or
- you become divorced or legally separated; or
- you become entitled to Medicare.

In the event of divorce, legal separation, or a child's loss of dependent status, you or a family member must notify the plan administrator within 60 days of the occurrence of the event.

The plan administrator will notify the individuals eligible for continuation coverage of their right to elect COBRA continuation coverage.

For more information regarding COBRA, you may contact the office manager.

State Disability Insurance

All employees are eligible for disability insurance benefits when an illness, injury or pregnancy-related disability prevents them from working and they meet all the eligibility requirements.

The benefits are calculated as a percentage of your salary up to a weekly maximum as specified by law, for up to 52 weeks.

Employees who apply for this benefit must provide written notice of disability, including a doctor's certificate stating the nature of the disability and your expected date of return to work.

You are responsible for filing your claim and other forms promptly and accurately with the Employment Development Department. A claim form may be obtained from the Employment Development Department by telephone, letter or in person.

The cost of this insurance is fully paid by the employee.

Family Leave Insurance

The State of California may provide partial wage benefits to eligible employees for up to a maximum of six weeks for the following reasons:

- To bond with a new child after birth or placement for adoption or foster care;
- To care for a serious health condition of an employee's child, parent, spouse, registered

domestic partner, grandparent, grandchild, sibling or parent-in-law.

The Paid Family Leave Act provides benefits based on past quarter earnings for up to six weeks in a 12-month period. The cost of the insurance is fully paid by the employee. The 12-month period begins on the first day an employee submits a claim.

To be eligible for benefits, employees may be required to provide medical and/or other information that supports a claim for time off to bond with a new child or to care for a child, parent, spouse or registered domestic partner with a serious health condition. In addition, there is a seven-calendar-day waiting period before benefits begin.

You are responsible for filing your claim for family leave insurance benefits and other forms promptly and accurately with the Employment Development Department. A claim form may be obtained from the Employment Development Department by telephone, letter, the Internet or in person. All eligibility and benefit determinations are made by the Employment Development Department.

You may not be eligible for Paid Family Leave benefits if you are receiving State Disability Insurance, Unemployment Compensation Insurance or Workers' Compensation benefits.

The Paid Family Leave Act does not provide a right to leave, job protection or return to work rights. Further, this policy does not provide additional time off; rather, family leave insurance may provide compensation during an approved leave pursuant to any company provided leave.

Pregnancy Disability Leave

Female employees are eligible for an unpaid leave of absence up to four (4) months (i.e. the working days you would normally work in one-third of a year or 17 1/3 weeks, unless your hours vary from month to month in which case the company will use a monthly four month average of the hours worked prior to commencing leave) for disabilities relating to pregnancy, childbirth or related medical conditions per pregnancy.

Leave may include, but is not limited to, additional or more frequent breaks, time for prenatal or postnatal medical appointments, doctor-ordered bed rest, severe morning sickness, gestational diabetes, pregnancy-induced hypertension, preeclampsia, recovery from childbirth or loss or end of pregnancy, and/or post-partum depression. Leave may be taken consecutively or intermittently. The amount of leave needed is determined by your health care provider's recommendation.

At your option, you can use any accrued vacation time as part of your pregnancy disability leave before taking the remainder of your leave on an unpaid basis. The substitution of any paid leave will not extend the duration of your pregnancy disability leave.

Employees who are granted leaves for pregnancy will be returned to their same or similar position to the extent required by state law. Upon the advice of your health care provider, you may also be entitled to reasonable accommodation, to the extent required by law, for conditions related to pregnancy, childbirth or related medical conditions. You should promptly notify the company of the need for a reasonable accommodation. In addition, a transfer to a less strenuous or hazardous position or to less strenuous or hazardous duties may be

available pursuant to your request, if such a transfer is medically advisable.

You must give the company at least 30 days' advance notice if your need for pregnancy-related disability leave, reasonable accommodation, or transfer is foreseeable. Otherwise please give the company notice as soon as is practicable if the need is an emergency or unforeseeable.

Prior to the start of the leave, the company will require a written medical certification indicating that you are disabled because of pregnancy or that it is medically advisable for you to be transferred to a less strenuous or hazardous position or duties or otherwise to be reasonably accommodated. The certification should include an anticipated date when you will be able to return to your job or job duties. In the event your leave exceeds the anticipated date of return, it is your responsibility to provide further certification from your health care provider that you are unable to perform your job or job duties and the revised anticipated date of return.

Depending on your eligibility, medical insurance may be continued during your leave in accordance with the applicable plan document, COBRA, or provisions of federal/state law relating to unpaid medical leave.

Employees who choose not to return from leave may be required to refund premium payments made by the company on their behalf, when permitted by state law.

Rehabilitation Leave

Our company is committed to providing assistance to our employees. Any employee who wishes to voluntarily enter and participate in an alcohol and/or drug rehabilitation program may be granted a reasonable accommodation. This accommodation may include time off without pay and/or an adjusted work schedule provided the accommodation does not impose an undue hardship on the company. In general, it is your responsibility to notify your supervisor of the need for accommodation.

Exempt employees may be provided time off with pay when necessary to comply with state and federal wage and hour laws.

The company shall take reasonable steps to safeguard the privacy of any employee as to the fact that he or she has enrolled in an alcohol or drug rehabilitation program.

This policy does not prevent the company from refusing to hire or disciplining, up to and including discharge, an employee who, because of the current use of alcohol or drugs, is unable to perform his or her duties or cannot perform the duties in a manner that would not endanger his or her health or safety or the health or safety of others.

Social Security

During your employment, you and the company both contribute funds to the federal government to support the Social Security program. This program is intended to provide you with retirement benefit payments and medical coverage once you reach retirement age.

Unemployment Insurance

Upon separation from employment, you may be entitled to state and federal unemployment insurance benefits. Information about unemployment insurance can be obtained from the office manager.

Workers' Compensation

On-the-job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident immediately to your supervisor. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

401(k) Qualified Retirement Plan

Our company provides eligible employees with a 401(k) Qualified Retirement plan which is an excellent means of long-term savings for your retirement. The company's contribution, if any, is determined by the employer on an annual basis.

You can obtain a copy of the Summary Plan Description which contains the details of the plan including eligibility and benefit provisions from the office manager. In the event of any conflict in the description of any plan, the official plan documents, which are available for your review, shall govern. If you have any questions regarding this plan, see the plan administrator.

Employee Assistance Program

Eligible full-time, part-time regular and part-time employees may participate in our employee assistance program immediately upon hire.

Our *BalanceWorks*®, Employee Assistance Program (EAP), and Work/Life Benefit help eligible employees and their immediate families with a wide range of problems. Situations addressed by the EAP include marriage and family problems, emotional problems, alcoholism and alcohol abuse, drug abuse and dependency, financial problems, compulsive gambling and eating disorders. Your conversations and all records are strictly confidential.

The administrative cost of this program is fully paid by the company.

Additional information regarding this program is available at www.eniweb.com or by calling 1-800-EAPCALL. Complete details of this program may be obtained from the office manager.

On the Job

Discussions with Clients

When working on an assignment in a clients' office, you may be asked to offer specific suggestions or comments regarding his or her practices.

Prior to discussing any suggestions with a client, your recommendations must first be approved by your supervisor.

Deviations in Client Records

Occasionally you may find what appears to be an obvious clerical or mathematical error on the part of the client. Mistakes of this nature should tactfully be brought to the attention of the appropriate person. When discussing such an error, be certain of the mistake, be careful with whom it is discussed and most importantly, be diplomatic in handling the misunderstanding.

During your career, you may discover or suspect evidence of theft, embezzlement, defalcation or some other irregular practice on the part of the client or client personnel. If such an event occurs, inform your supervisor immediately. Under no circumstances should you discuss the matter with the client or client personnel.

Attendance and Punctuality

Attendance and punctuality are important factors for your success within our company. We work as a team and this requires that each person be in the right place at the right time.

If you are going to be late for work or absent, notify your supervisor as far in advance as is feasible under the circumstances, but before the start of your shift.

Personal issues requiring time away from your work, such as doctor's appointments or other matters, should be scheduled during your nonworking hours if possible.

If you are absent for three days without notifying the company, it is assumed that you have voluntarily abandoned your position with the company, and you will be removed from the payroll.

Working Hours

Our company provides 24 x 7 support to our clients. Each position will have working hour assigned based on the needs of the company. It is imperative that employees are available and work during their assigned hours. Any questions regarding working hours should be directed to your supervisor.

Meal, Rest, and Recovery Time

Except for certain exempt employees, all employees who work five or more hours in a day are required to take an uninterrupted one hour unpaid duty-free meal period to commence no later than the end of the fifth hour of work and a second uninterrupted 30-minute meal period free from all duty to commence no later than the end of the 10th hour, should an employee work that many hours in any given day. Only in limited circumstances, discussed below, can meal periods be waived. For this reason, unless there is a written agreement for an on-duty meal period approved by the company, employees must record the beginning and ending time of their meal period in the timekeeping system every day. It is also our policy to relieve such employees of all duty during their meal periods, with the employee being at liberty to use the meal period time as the employee wishes.

An employee shall not be required to work during a meal period, in accordance with state law. If the company fails to provide an employee with a required meal period, the employee will be paid one additional hour of pay at the employee's regular rate of compensation.

The company schedules all work assignments with the expectation that all employees will take their duty-free meal periods and we encourage you to do so. Employees may be asked to confirm in writing that they have been relieved of all duty and otherwise provided all of their daily meal periods during the pertinent pay period, or in the alternative, identify any meal periods they missed. At no time may any employee perform off-the-clock work or otherwise alter, falsify, or manipulate any aspect of their timekeeping records to inaccurately reflect or hide meal periods or time spent working during meal periods.

No company manager or supervisor is authorized to instruct an employee how to spend his or her personal time during a meal period. You should immediately report a manager's or supervisor's instruction to skip or work during a meal period to your supervisor.

Waiver of Meal Period Employees may waive their meal periods only under the following circumstances. If an employee will complete their workday in six hours, the employee may waive their meal period. Additionally, depending upon your occupation, employees who work more than ten hours in a day may be able to waive their second meal period, but only if they take their first meal period and they do not work more than 12 hours that day. Please speak to your supervisor for clarification on whether you are entitled to waive your second meal period. Anytime you elect to waive a meal period you must submit a written request and receive prior written authorization from your supervisor. Employees may not waive meal periods to shorten their workday or to accumulate meal periods for any other purpose.

On Duty Meal Period In limited situations, certain designated employees may be required to work an on-duty meal period due to the nature of the employee's duties. Only if the nature of your job duties requires it, and you and the company have agreed to an on-duty meal period in writing, will you be permitted to take an on-duty meal period. In this situation, your on-duty meal period will be paid and treated as hours worked.

Rest and Recovery Periods

Employees will receive one 10-minute paid break for every four hours worked (or major fraction thereof). Rest and recovery periods will occur as close to the middle of a four-hour work period as is practical. This time must be approved by your supervisor each day.

Rest and recovery periods are counted as hours worked, and thus, employees are not required to record their rest periods on their timesheets or time cards. However, no supervisor is authorized or allowed to instruct or allow an employee to waive a rest or recovery period, and they cannot be used to shorten the workday or be accumulated for any other purpose. Employees may be required to confirm that they have been provided an opportunity to take all of their rest or recovery periods during the pertinent pay period.

Lactation Breaks

The company will provide a reasonable amount of break time to accommodate a female employee's need to express breast milk for the employee's infant child. The break time should, if possible, be taken concurrently with other break periods already provided. Non-exempt employees should clock out for any time taken that does not run concurrently with normally scheduled rest periods, and such time generally will be unpaid, in accordance with state law. The company will also make a reasonable effort to provide the employee with the use of a room or other location in close proximity to the employee's work area, for the employee to express milk in private.

Notify your supervisor to request time to express breast milk under this policy. The company reserves the right to deny an employee's request for a lactation break if the additional break time will seriously disrupt operations and in accordance with applicable law.

No provision of this policy applies or is enforced if it conflicts with or is superseded by any requirement or prohibition contained in a federal, state, or local law or regulation. If you have knowledge of such a conflict or a potential conflict you should contact your supervisor.

Work Assignments

Work assignments will be distributed by your supervisor. When possible, you will be advised of future assignments in advance, so you will have ample time to prepare for the assignment.

Once you have begun an assignment you will report directly to your supervisor for all matters relating to its completion.

Contact with the Company

The company should know your location at all times during business hours. Your supervisor will keep a record of your assignments, and (s)he should be notified of your whereabouts outside the company during working hours.

Standards of Conduct

Each employee has an obligation to observe and follow the company's policies and to maintain proper standards of conduct at all times. If an individual's behavior interferes with the orderly and efficient operation of a department, corrective disciplinary measures will be taken.

Disciplinary action may include a verbal warning, written warning, suspension with or without pay, and/or discharge. The appropriate disciplinary action imposed will be determined by the company. The company does

not guarantee that one form of action will necessarily precede another.

Among other things, the following may result in disciplinary action, up to and including discharge: violation of the company's policies or safety rules; insubordination; unauthorized or illegal possession, use or sale of alcohol or controlled substances on work premises or during working hours, while engaged in company activities or in company vehicles; unauthorized possession, use or sale of weapons, firearms or explosives on work premises; theft or dishonesty; inappropriate physical contact; harassment; discrimination or retaliation; performing outside work or use of company property, equipment or facilities in connection with outside work while on company time; poor attendance or poor performance. These examples are not all inclusive. We emphasize that discharge decisions will be based on an assessment of all relevant factors.

Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

Nothing in this policy is designed to modify our employment-at-will policy.

Access to Personnel Files

Upon request, current and former employees may inspect their own personnel files at a mutually agreeable time, on company premises in the presence of a company official. You will be permitted to see any records regarding your qualification for employment, promotion, wage increases, earnings and deductions, or discipline. The company will make the records available within 30 days after receipt of a written or oral request for review. Exceptions include records regarding criminal investigation and any letters of reference maintained by the company. You will be allowed to have a copy of any document that relates to your performance or any grievance that concerns you. The company complies with state law record retention requirements for current and former employees.

For more information, contact your supervisor, HR Administrator or the office manager.

Computer Software Licensing

The company purchases or licenses the use of various computer software programs. Neither the company nor any of the company's employees have the right to duplicate this computer software or its related documentation. Unauthorized duplication of computer software is a federal offense, punishable by up to a \$250,000 fine and up to five years in jail.

The company does not condone the illegal duplication of software. You must use the software in accordance with the license agreement. This policy applies not only to individual desktop computers and laptops but to local area networks as well.

Employees learning of any misuse of software or related documentation within the company shall notify a member of management. Employees who reproduce, acquire or use unauthorized copies of computer software will be subject to discipline, up to and including discharge.

Client and Public Relations

Our company's reputation is built on excellent service and quality work. To maintain this reputation requires the active participation of every employee.

The opinions and attitudes that clients have toward our company may be determined for a long period of time by the actions of one employee. It is sometimes easy to take a client for granted, but if we do we run the risk of losing not only that client, but his or her associates, friends or family who may also be clients or prospective clients.

Each employee must be sensitive to the importance of providing courteous treatment in all working relationships.

Non-Solicitation

The company believes employees should have a work environment free from interruptions of a non-work related nature, as work time is for work. When you are to be working you should focus on your duties and not engage in activities that would interfere with your own work or the work of others. For the purpose of this policy, solicitation includes, but is not limited to, for collection of any debt or obligation, for raffles of any kind or chance taking, or for the sale of merchandise or business services, the attempt to sell any product or service (e.g. selling or collecting for Tupperware®, Avon® products, churches, schools, Girl Scout cookies, etc.). Such interruptions can be both detrimental to the quality of work and efficiency, and may not be respectful of others job responsibilities and right not to be

interrupted.

Employees may not engage in solicitation for any purpose during his/her work time, which includes the working time of the employee who seeks to solicit and the employee who is being solicited. Although solicitation is not encouraged, it is permitted as long as it is limited to the employee's break and lunch time and kept out of active working areas. Nothing in this policy is intended to restrict an employee's statutory rights.

Distribution

Distribution of any type (materials, goods, etc.) is prohibited in work areas at any time, whether or not the employees are on working time. Non-employees are prohibited from distributing materials to employees on company premises at any time. Inappropriate literature is prohibited, e.g. literature that violates the company's non-harassment and discrimination policies; items of a defamatory nature, items that include threats of violence, unprotected literature of a political nature that is highly inflammatory and likely to disrupt facility discipline and order or safety. Nothing in this policy is intended to restrict an employee's statutory rights.

Changes in Personal Data

To aid you and/or your family in matters of personal emergency, we need to maintain up-to-date information.

Changes in name, address, telephone number, marital status, number of dependents or changes in next of kin and/or beneficiaries should be given to your supervisor promptly.

Care of Equipment

You are expected to demonstrate proper care when using the company's property and equipment. No property may be removed from the premises without the proper authorization of management. If you lose, break or damage any property, report it to your supervisor at once.

Travel/Expense Accounts

The company will reimburse employees for reasonable expenses incurred through pre-approved business travel or entertainment. All cash advances must be accounted for and expense receipts are required.

The following business expenses will be reimbursed:

- Travel Expense
- Automobile/Mileage
- Lodging
- Tips
- Business Meals

This list is not all-inclusive. See your supervisor regarding additional reimbursable business expenses.

Personal Property

The company is not responsible for loss or damage to personal property. Valuable personal items, such as purses and all other valuables should not be left in areas where theft might occur.

Acceptable Use of Electronic Communications

This policy contains guidelines for Electronic Communications created, sent, received, used, transmitted, or stored using company communication systems or equipment and employee provided systems

or equipment used either in the workplace, during working time or to accomplish work tasks during working time. "Electronic Communications" include, among other things, messages, images, data or any other information used in e-mail, instant messages, voice mail, fax machines, computers, personal digital assistants (including Blackberry, iPhone, iPad, tablet, smart phone or similar devices), text messages, pagers, telephones, cellular and mobile phones including those with cameras, Intranet, Internet, back-up storage, information on a memory or flash key or card, jump or zip drive or any other type of internal or external removable storage drives. In the remainder of this policy, all of these communication devices are collectively referred to as "Systems."

Employees may use our Systems to communicate internally with co-workers or externally with clients, suppliers, vendors, advisors, and other business acquaintances for business purposes during working time.

All Electronic Communications contained in company Systems are company records and/or property. Although an employee may have an individual password to access our Systems, the Systems and Electronic Communications belong to the company. The Systems and Electronic Communications are accessible to the company at all times including periodic unannounced inspections. Our Systems and Electronic Communications are subject to use, access, monitoring, review, recording and disclosure without further notice. Our Systems and Electronic Communications are not confidential or private. The company's right to use, access, monitor, record and disclose Electronic Communications without further notice applies equally to employee-provided systems or equipment used in the workplace, during working time, or to accomplish work tasks.

Although incidental and occasional personal use of our Systems that does not interfere or conflict with productivity or the company's business or violate policy is permitted, personal communications in our Systems are treated the same as all other Electronic Communications and will be used, accessed, recorded, monitored, and disclosed by the company at any time without further notice. Since all Electronic Communications and Systems can be accessed without advance notice, employees should not use our Systems for communication or information that employees would not want revealed to third parties.

Employees may not use our Systems in a manner that violates our policies including but not limited to Equal Employment Opportunity, No Harassment, Protecting Company Information, Non-Solicitation, and Distribution. Employees may not use our Systems in any way that may be seen as insulting, disruptive, obscene, offensive, or harmful to morale. Examples of prohibited uses include, but are not limited to, sexually-explicit drawings, messages, images, cartoons, or jokes; propositions or love letters; ethnic or racial slurs, threats of violence or bullying, or derogatory comments; or any other message or image that may be in violation of company policies or federal, state or local law.

In addition, employees may **not** use our Systems:

- To download, save, send or access any discriminatory or obscene material;
- To download, save, send or access any music, audio or video file for non-business purposes during working time;
- To download anything from the internet (including shareware or free software) without the advance written permission of your supervisor;

- To download, save, send or access any site or content that the company might deem “adult entertainment;”
- To access any “blog” or otherwise post a personal opinion on the Internet during working time (see Social Media policy);
- To solicit employees or others during working time;
- To attempt or to gain unauthorized or unlawful access to computers, equipment, networks, or systems of the company or any other person or entity;
- In connection with any infringement of intellectual property rights, including but not limited to copyrights; and
- In connection with the violation or attempted violation of any law.

An employee may not misrepresent, disguise, or conceal his or her identity or another’s identity in any way while using Electronic Communications; make changes to Electronic Communications without clearly indicating such changes; or use another person’s account, mail box, password, etc. without prior written approval of the account owner and without identifying the actual author.

Employees must always respect intellectual property rights such as copyrights and trademarks. Employees must not copy, use, or transfer trade secrets or proprietary materials of the company or others without appropriate authorization.

All Systems passwords and encryption keys must be available and known to the company. You may not install password or encryption programs without the written permission of your supervisor. Employees may not use the passwords and encryption keys belonging to others.

Numerous state and federal laws apply to Electronic Communications. The company will comply with applicable laws. Employees also must comply with applicable laws and should recognize that an employee could be personally liable and/or subject to fine and imprisonment for violation of applicable laws.

This policy does not limit an employee's rights under Section 7 of the National Labor Relations Act. Nothing in this policy is meant to restrict an employee's right to discuss the terms and conditions of his/her employment during non-working hours using non-company systems. Nothing in this policy is meant to restrict an employee's right to engage in Section 7-protected communications on nonworking time.

Violations of this policy may result in disciplinary action up to and including discharge as well as possible civil liabilities or criminal prosecution. Where appropriate, the company may advise legal officials or appropriate third parties of policy violations and cooperate with official investigations. We will not, of course, retaliate against anyone who reports possible policy violations or assists with investigations.

If you have questions about the acceptable use of our Systems or the content of Electronic Communications, ask your supervisor for advance clarification.

Social Media

The company has in place policies that govern use of its own electronic communication systems, equipment, and resources which employees must follow. We encourage

you to use good judgment when communicating via social media.

“Social media” includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else’s web log or blog, journal or diary, personal web site, social networking or affinity web site, web bulletin board or a chat room, whether or not associated or affiliated with the company, as well as any other form of electronic communication.

The same principles and guidelines found in the company’s Employee Handbook policies apply to your activities online. Ultimately, you are solely responsible for what you post online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow employees or otherwise adversely affects clients, vendors, suppliers, people who work on behalf of the company or its legitimate business interests may result in disciplinary action up to and including immediate discharge.

The following is a general and non-exhaustive list of guidelines you should keep in mind:

1. Always be fair and courteous to fellow employees, clients, vendors, suppliers or people who work on behalf of the company. Also, keep in mind that you are more likely to resolve work related complaints by speaking directly with your co-workers or by utilizing our Talk To Us policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as malicious, obscene, threatening or intimidating, that disparages

clients, employees, vendors, or suppliers, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, age, gender, national origin, color, disability, religion or any other status protected by federal, state or local law or company policy. Inappropriate postings that may include discriminatory remarks, harassment, retaliation, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject you to disciplinary action up to and including immediate discharge.

2. Make sure you are always truthful and accurate when posting information or news. If you make a mistake, correct it quickly. Be open about any previous posts you have altered. Use privacy settings when appropriate. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. The Internet is immediate. Nothing that is posted ever truly "expires." Never post any information or rumors that you know to be false about the company, fellow employees, clients, vendors, suppliers, people working on behalf of the company or competitors.
3. Maintain the confidentiality of company trade secrets and proprietary or confidential information. Trade secrets may include information regarding the development of systems, processes, products, know-how and technology. Do not post internal reports, policies, procedures or other internal business-related confidential communications.

4. Do not create a link from your blog, website or other social networking site to the company's website without identifying yourself as a company employee.
5. Express only *your* personal opinions. Never represent yourself as a spokesperson for the company. If the company is a subject of the content you are creating, be clear and open about the fact that you are an employee and make it clear that your views do not represent those of the company, fellow employees, clients, vendors, suppliers or people working on behalf of the company. If you do publish a blog or post online related to the work you do or subjects associated with the company, make it clear that you are not speaking on behalf of the company. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of ZGlobal, Inc.".
6. You must refrain from using social media while on working time or while using equipment we provide, unless it is work-related as authorized by your supervisor, or other member of management; or consistent with the Acceptable Use of Electronic Communications Policy.
7. Do not use any company email addresses to register on social networks, blogs or other online tools utilized for personal use.

Employees are encouraged to report violations of this policy. The company prohibits retaliation against any employee for reporting a possible deviation from this policy or for cooperating in an investigation.

Any employee who retaliates against another employee for reporting a possible deviation from this policy or for

cooperating in an investigation will be subject to disciplinary action, up to and including immediate discharge.

You should not speak to the media on the company's behalf without contacting your supervisor. All media inquiries should be directed to them.

Where applicable, the company complies with state laws concerning access to an employee's personal social networking account, including restrictions concerning employer requests for an employee's username and/or password.

Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

If you have questions or need further guidance, please contact your supervisor.

Dress Policy

Employees are expected to maintain the highest standards of personal cleanliness and present a neat, professional appearance at all times.

Our clients' satisfaction represents the most important and challenging aspect of our business. Whether or not your job responsibilities place you in direct client contact, you represent the company with your appearance as well as your actions. The properly-attired individual helps to create a favorable image for the company, to the public and fellow employees.

The company maintains a business casual environment. All employees should use discretion in wearing attire that is appropriate for the office and client interaction.

Personal Hygiene

Maintaining a professional, business-like appearance is very important to the success of our company. Part of the impression you make on others depends on your choice of dress, personal hygiene and courteous behavior. A daily regimen of good grooming and hygiene is expected of everyone. Please ensure that you maintain good personal hygiene habits. While at work, you are required to be clean, dressed appropriately and well groomed.

Reference Checks

Our company will not honor any oral requests for references. All requests must be in writing and on company letterhead. Generally, we will only confirm our employees' dates of employment and job title.

Under no circumstances should an employee provide another individual with information regarding current or former employees of our company. If you receive a request for reference information, please forward it to the office manager.

Protecting Company Information

Protecting our company's information is the responsibility of every employee. Do not discuss the company's confidential business or proprietary business matters, or share confidential, personal employee information with anyone who does not work for us such as friends, family members, members of the media, or other business entities.

Confidential information does not include information pertaining to the terms and conditions of an employee's employment. Nothing in this policy is designed to limit an employee's rights under Section 7 of the National Labor Relations Act.

All telephone calls regarding a current or former employee's position/compensation with our company must be forwarded to the office manager.

The company's address shall not be used for the receipt of personal mail.

Conflict of Interest/Code of Ethics

A company's reputation for integrity is its most valuable asset and is directly related to the conduct of its officers and other employees. Therefore, employees must never use their positions with the company, or any of its clients, for private gain, to advance personal interests or to obtain favors or benefits for themselves, members of their families or any other individuals, corporations or business entities.

The company adheres to the highest legal and ethical standards applicable in our business. The company's business is conducted in strict observance of both the letter and spirit of all applicable laws and the integrity of each employee is of utmost importance.

Employees of the company shall conduct their personal affairs such that their duties and responsibilities to the company are not jeopardized and/or legal questions do not arise with respect to their association or work with the company.

Break Room

A break room is available for your use. Although the company provides general custodial care, you are expected to clean up after eating. This room should be kept clean for the next person's use.

Cellular Telephones

Employees in certain positions are issued company cellular telephones or PDAs so they may maintain contact with clients and co-workers when they are out of the office on business.

The company is committed to ending the epidemic of distracted driving. While driving on company time, employees may not use a hand-held cell phone or PDA – whether the vehicle is in motion or stopped at a traffic light. This includes, but is not limited to, answering or making phone calls, engaging in phone conversations, and reading or responding to emails, instant messages, and text messages.

Company cellular telephones are for business purposes. Although the occasional use of your company cellular telephone for personal calls may be necessary, incoming and outgoing personal calls should be kept to a minimum.

The use of cellular telephones or PDAs is not a work requirement for most employees. Employees who are not issued a company cellular telephone will not be reimbursed for the use of their personal cellular telephones and are expected to make business calls from the office.

Employees are expected to demonstrate proper care of their cellular telephones or PDAs. If you lose, break or damage your company cellular telephone or PDA, report it to your supervisor at once. All cellular telephones or PDAs issued by the company must be returned upon leaving our company or upon transferring to a position that does not require a company cellular telephone or PDA.

A violation of this policy may result in disciplinary action.

Contact with the Media

All media inquiries regarding the company and its operations must be referred to the president. Only the president is authorized to make or approve public statements on behalf of the company. No employees, unless specifically designated by the president, are authorized to make statements on behalf of or as a representative of the company.

If You Must Leave Us

Should you decide to leave your employment with us, we ask that you provide your supervisor with at least two weeks' advance written notice. Your thoughtfulness is appreciated and will be noted favorably should you ever wish to reapply for employment with the company.

Our company does not provide a "letter of reference" to former employees. Generally, we will confirm upon request our employees' dates of employment and job title.

All company property, including this Employee Handbook, must be returned at the end of employment. Otherwise, the company may take action to recoup any replacement costs and/or seek the return of company property through appropriate legal recourse.

You should notify the company if your address changes during the calendar year in which discharge occurs so that your tax information will be sent to the proper address.

Safety in the Workplace

Each Employee's Responsibility

Safety can only be achieved through teamwork at our company. Each employee, supervisor and manager must practice safety awareness by thinking defensively, anticipating unsafe situations and reporting unsafe conditions immediately.

Please observe the following precautions:

1. Notify your supervisor of any emergency situation. If you are injured or become sick at work, no matter how slightly, you must inform your supervisor immediately.
2. The use of alcoholic beverages or illegal substances during working hours will not be tolerated. The possession of alcoholic beverages or illegal substances on the company's property is forbidden.
3. Use, adjust and repair machines and equipment only if you are trained and qualified.
4. Know the proper lifting procedures. Get help when lifting or pushing heavy objects.
5. Understand your job fully and follow instructions. If you are not sure of the safe procedure, don't guess; just ask your supervisor.
6. Know the locations, contents and use of first aid and fire-fighting equipment.
7. Comply with OSHA standards and/or applicable state job safety and health standards as written in our safety procedures manual.

A violation of a safety precaution is in itself an unsafe act. A violation may lead to disciplinary action, up to and including discharge.

Workplace Violence

Violence by an employee or anyone else against an employee, supervisor or member of management will not be tolerated. The purpose of this policy is to minimize the potential risk of personal injuries to employees at work and to reduce the possibility of damage to company property in the event someone, for whatever reason, may be unhappy with a company decision or action by an employee or member of management.

If you receive or overhear any threatening communications from an employee or outside third party, report it to your supervisor at once. Do not engage in either physical or verbal confrontation with a potentially violent individual. If you encounter an individual who is threatening immediate harm to an employee or visitor to our premises, contact an emergency agency (such as 911) immediately.

All reports of work-related threats will be kept confidential to the extent possible, investigated and documented. Employees are expected to report and participate in an investigation of any suspected or actual cases of workplace violence and will not be subjected to disciplinary consequences for such reports or cooperation.

Violations of this policy, including your failure to report or fully cooperate in the company's investigation, may result in disciplinary action, up to and including discharge.

Workplace Searches

To protect the property and to ensure the safety of all employees, clients and the company, the company reserves the right to conduct personal searches consistent with state law, and to inspect any packages, parcels, purses, handbags, brief cases, lunch boxes or any other possessions or articles carried to and from the company's property. In addition, the company reserves the right to search any employee's office, desk, files, locker, equipment or any other area or article on our premises. In this regard, it should be noted that all offices, desks, files, lockers, equipment, etc. are the property of the company, and are issued for the use of employees only during their employment. Inspection may be conducted at any time at the discretion of the company.

Persons entering the premises who refuse to cooperate in an inspection conducted pursuant to this policy may not be permitted to enter the premises. Employees working on or entering or leaving the premises who refuse to cooperate in an inspection, as well as employees who after the inspection are believed to be in possession of stolen property or illegal substances, will be subject to disciplinary action, up to and including discharge, if upon investigation they are found to be in violation of the company's security procedures or any other company rules and regulations.

No Weapons in the Workplace

Possession, use or sale of weapons, firearms or explosives on work premises, while operating company machinery, equipment or vehicles for work-related purposes or while engaged in company business off premises is forbidden except where expressly authorized by the company and permitted by state and local laws. This policy applies to all employees, including but not limited to, those who have a valid permit to carry a firearm.

If you are aware of violations or threats of violations of this policy, you are required to report such violations or threats of violations to your supervisor immediately.

Violations of this policy will result in disciplinary action, up to and including discharge.

Substance Abuse

The company has vital interests in ensuring a safe, healthy and efficient working environment for our employees, their co-workers and the clients we serve. The unlawful or improper presence or use of controlled substances or alcohol in the workplace presents a danger to everyone. For these reasons, we have established as a condition of employment and continued employment with the company the following substance abuse policy.

Employees are prohibited from reporting to work or working while using illegal or unauthorized substances. Employees are prohibited from reporting to work or working when the employee uses any controlled

substance, except when the use is pursuant to a doctor's orders and the doctor advised the employee that the substance does not adversely affect the employee's ability to safely perform his or her job duties.

In addition, employees are prohibited from engaging in the unlawful or unauthorized manufacture, distribution, sale or possession of illegal or unauthorized substances and alcohol in the workplace including: on company paid time, on company premises, in company vehicles, or while engaged in company activities. Our employees are also prohibited from reporting for duty or remaining on duty with any alcohol in their systems. Employees are further prohibited from consuming alcohol during working hours, including meal and break periods.

Your employment or continued employment with the company is conditioned upon your full compliance with the foregoing substance abuse policy. Any violation of this policy may result in disciplinary action, up to and including discharge.

Consistent with its fair employment policy, the company maintains a policy of non-discrimination and reasonable accommodation with respect to recovering addicts and alcoholics, and those having a medical history reflecting treatment for substance abuse conditions. We encourage employees to seek assistance before their substance or alcohol use renders them unable to perform their essential job functions or jeopardizes the health and safety of themselves or others. The company will attempt to assist its employees through referrals to rehabilitation, appropriate leaves of absence and other measures consistent with the company's policies and applicable federal, state or local laws.

The company further reserves the right to take any and all appropriate and lawful actions necessary to enforce this substance abuse policy including, but not limited to,

the inspection of company issued lockers, desks or other suspected areas of concealment, as well as an employee's personal property when the company has reasonable suspicion to believe that the employee has violated this substance abuse policy.

Although the state has legalized marijuana for medicinal purposes, the company is not required to allow the medicinal use of marijuana in the workplace. Use is strictly prohibited on company property and may result in discipline, up to and including immediate discharge.

This policy represents management guidelines. For more information, please speak to your supervisor.

Receipt of Employee Handbook and Employment-At-Will Statement

This is to acknowledge that I have received a copy of the ZGlobal, Inc. Employee Handbook and I understand that it contains information about the employment policies and practices of the company. I agree to read and comply with this Employee Handbook. I understand that the policies outlined in this Employee Handbook are management guidelines only, which in a developing business will require changes from time to time. I understand that the company retains the right to make decisions involving employment as needed in order to conduct its work in a manner that is beneficial to the employees and the company. I understand that this Employee Handbook supersedes and replaces any and all prior Employee Handbooks and any inconsistent verbal or written policy statements.

I understand that except for the policy of at-will employment, the company reserves the right to revise, delete and add to the provisions of this Employee Handbook at any time without further notice. All such revisions, deletions or additions to the Employee Handbook will be in writing and will be signed by the president of the company. I understand that no oral statements or representations can change the provisions of this Employee Handbook.

I understand that this Employee Handbook is not intended to create contractual obligations with respect to any matters it covers and that the Employee Handbook does not create a contract guaranteeing that I will be employed for any specific time period.

THIS COMPANY IS AN AT-WILL EMPLOYER. THIS MEANS THAT REGARDLESS OF ANY PROVISION IN THIS EMPLOYEE HANDBOOK, THE COMPANY OR I

MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE. NOTHING IN THIS EMPLOYEE HANDBOOK OR IN ANY DOCUMENT OR STATEMENT, WRITTEN OR ORAL, SHALL LIMIT THE RIGHT TO TERMINATE EMPLOYMENT AT-WILL. NO OFFICER, EMPLOYEE OR REPRESENTATIVE OF THE COMPANY IS AUTHORIZED TO ENTER INTO AN AGREEMENT— EXPRESS OR IMPLIED—WITH ME OR ANY EMPLOYEE FOR EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME. ANY AGREEMENT TO EMPLOYMENT FOR A SPECIFIED PERIOD OF TIME WILL BE PUT INTO WRITING AND SIGNED BY THE PRESIDENT OF THE COMPANY.

I understand that this Employee Handbook refers to current benefit plans maintained by the company and that I must refer to the actual plan documents and summary plan descriptions as these documents are controlling.

I have read and understand the Vacation Policy in this Employee Handbook.

Initials _____ Date _____

I also understand that if a written contract is inconsistent with the Employee Handbook, the written contract is controlling.

If I have questions regarding the content or interpretation of this Employee Handbook, I will ask my supervisor or a member of management.

NAME _____

DATE _____

EMPLOYEE
SIGNATURE _____

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