



Employee Handbook

Laundry  365

GIRBAU
NORTH AMERICA

Contents

Welcome.....	6
Introduction.....	6
Business Ethics.....	7
Employment At-Will	7
Equal Employment Opportunity.....	8
National Labor Relations Act Activity	8
Applicants and Employees with Disabilities	9
Reasonable Accommodations for Pregnant Workers Policy	9
Lactation Accommodation.....	10
Policy Against Harassment, Discrimination and Retaliation	10
I. Purpose of Policy	10
II. Harassment Defined.....	11
III. Reporting and Investigating Harassing, Discriminatory and Retaliatory Conduct.....	11
IV. Corrective Action.....	12
V. Anti-Harassment Training	12
VI. Zero Tolerance	13
Introductory Period	13
Proof of Right to Work.....	13
Employment of Minors.....	14
Employment of Relative and Dating Relationships	14
Employment Applications.....	15
Job Openings and Relocations.....	15
Rehire Eligibility and Service Recognition.....	15
I. Eligibility for Rehire	16
II. Ineligibility for Rehire	16
III. Service Restoration Rules for Eligible Employees.....	16
IV. Rehire Service Date Adjustment	16
Conflicts of Interest	16
Outside Employment.....	17
Open Door Policy.....	18
Complaint Reporting.....	18
I. Procedure	18
II. Documentation.....	19
III. Appeal.....	19
IV. Non-Retaliation	19
V. Defend Trade Secrets Act Notice	19
VI. National Labor Relations Act Activity.....	20
Development and Pay Reviews	20
Employee Classifications	21
I. Introductory Employees	21
II. Regular Full-Time Employees	21
III. Regular Part-Time Employees	21
IV. Temporary Employees	21
V. Exempt/Non-Exempt Employees	21
VI. Salaried Employees	21
VII. Hourly Employees	21
VIII. Change in Employment Status	21
Hours of Work, Overtime and Pay Day.....	22
I. Hours of Work	22
II. Meal and Rest Periods.....	22
III. Overtime Pay.....	22
IV. Other Types of Pay	23

V. Safe Harbor Policy for Exempt Employees	23
VI. Place and Time for Payment of Wages	24
VII. Pay Transparency for Federal Contractors	25
Timekeeping Procedures	25
Tardiness and Absences.....	26
Business Expense Reimbursement	26
Spousal/Guest Travel.....	27
Credit Cards	27
Personnel Records	28
I. Personnel Files.....	28
Record Retention.....	28
Termination, Discipline, and Rules of Conduct.....	29
I. Termination	29
II. Discipline and Rules of Conduct	29
III. Exit Interview.....	31
IV. National Labor Relations Act Activity	31
V. Employment at Will.....	31
Job Abandonment Policy	31
Drug-Free Workplace.....	32
I. Purpose of Guideline	32
II. Definitions	32
III. Prohibited Conduct	32
IV. Disciplinary Action.....	33
V. Drug-Free Awareness	34
VI. Use of Legal Drugs.....	34
VII. Unregulated or Authorized Conduct.....	35
VIII. Confidentiality	35
IX. Counseling/Employee Assistance	35
X. Drug Testing	35
Business Related Events and Functions.....	36
Inspections and Searches on Company Premises.....	36
I. Purpose of the Guideline.....	36
II. Definitions	37
III. Inspections and Searches	37
IV. Approvals for Inspections.....	38
V. Disciplinary Action.....	39
VI. Confidentiality.....	39
VII. National Labor Relations Act Activity	39
Workplace Violence.....	39
I. Statement of Policy	39
II. Workplace Violence Defined	39
III. Reporting.....	40
IV. Investigation.....	40
V. Corrective Action and Discipline	40
VI. National Labor Relations Act Activity	40
VII. Employee Assistance Program	40
Natural Disasters	41
Safety Program	41
Product Safety Policy.....	41
Personal Protective Equipment	42
Infectious Disease Control Policy.....	43
I. Staying Home When Ill	43
II. Requests for Medical Information and/or Documentation	44

III. Confidentiality of Medical Information	44
IV. Social Distancing Guidelines for Workplace Infectious Disease Outbreaks	44
Personal Visits and Telephone Calls	44
Company Property: Confidential and Personal Information	45
I. Confidential and Personal Information	45
II. Obligations on Termination	46
III. Security	46
Personal and Company-Provided Portable Communication Devices	47
Information System Usage Policy	48
I. Electronic Mail (E-mail)	48
II. Software Licensing.....	48
III. Data Ownership and Security	48
IV. Virus Checking.....	48
V. Data File Storage	49
Internet Access	49
Use of Social Media	50
Telecommuting/Work from Home Policy.....	51
I. Overview	51
II. Hours of Work	52
III. Equipment Repair/Security	53
IV. Expenses.....	53
V. Confidentiality of Proprietary Information	53
VI. Safety of Home Office Area.....	53
VII. Liability for Injuries.....	54
VIII. Job Performance	54
IX. Miscellaneous Provisions	54
Electronic Surveillance.....	54
External Communications.....	55
I. Media Contacts.....	55
II. Outside Attorneys and Investigators.....	55
III. Employment References and Verifications	55
Dress Code.....	56
Company Uniform Policy	56
Smoking	57
Solicitation, Distribution, and Bulletin Boards.....	58
Use Of Company Vehicle	58
I. Driver Qualifications.....	58
II. Personal Use of Company Vehicle.....	59
III. Liability Coverage	59
IV. Safe Operating Requirements.....	59
V. Report of Accident or Injury.....	60
VI. Report of Theft.....	60
VIII. Maintenance Responsibilities	60
IX. Vehicle Replacement.....	60
X. Termination of Company-Provided Vehicle	60
XI. Driving Under the Influence and Drugs.....	61
Vehicle Allowance.....	61
Mobile Device Policy.....	61
Holidays	62
I. Eligibility	62
II. Weekends and Vacations	62
III. Pay In Lieu of Time Off	63
IV. Rate of Pay	63

Paid Time Off	63
I. Eligibility	63
II. Use.....	63
III. Rate	63
IV. Compensation For PTO	64
V. Unpaid Time Off	65
VI. Approvals For PTO.....	65
VII. PTO Cash Out and Carry-Over	65
VIII. PTO Advances.....	66
IX. Payment of Accrued PTO Upon Separation from Company	66
X. PTO For Family and Medical Leave Purposes	66
California Sick Leave	66
Sick Leave for Federal Contractors	66
I. Eligibility	66
II. Leave Benefit.....	67
III. Leave Usage.....	67
IV. Notice of Leave.....	67
V. Compensation For Sick Leave.....	67
VI. Non-Retaliation or Discrimination	68
Leaves of Absence	68
I. Family and Medical Leave Act (FMLA).....	68
II. Other Disability Leaves	75
III. Other Leaves of Absence	76
Employee Benefits.....	78
I. Insurance Benefits.....	78
II. Retirement Program	80
III. Employee Assistance Program	80
IV. Other Benefits	80
ACKNOWLEDGMENT OF RECEIPT OF HANDBOOK.....	82
Arizona Addendum.....	83
California Addendum	84
Wisconsin Addendum	100

Welcome

Welcome to Girbau North America!

On behalf of your colleagues, I welcome you to Girbau North America and wish you every success here. We believe that each employee contributes directly to GNA's growth and success, and we hope you will take pride in being a member of our team.

This Employee Handbook was developed to describe some of the expectations of our employees and to outline the policies, programs, and benefits available to eligible employees. Employees should familiarize themselves with the contents of the employee handbook as soon as possible, for it will answer many questions about employment with our company.

We hope that your experience here will be challenging, enjoyable, and rewarding. Again, welcome!

Sincerely,
Girbau North America Inc.

Michael T. Floyd
President

Introduction

This handbook is designed to help employees get acquainted with Girbau North America and its subsidiaries, hereinafter referred to as "GNA" or "the Company". It describes some of our philosophies and beliefs, and the basic terms and conditions of employment with the Company. Employees are expected to read this handbook carefully, and to know and understand its contents.

The Company reserves the right to make changes to this handbook and to any employment policy, practice, work rule, or benefit, at any time without prior notice. Employees are responsible for knowing about and understanding those changes once they have been disseminated. The Company also reserves the right to interpret the provisions of this handbook. For this reason, employees should check with the Human Resources Department to obtain information regarding specific employment guidelines, practices, policies, or procedures. Except as otherwise provided in this handbook, no one has the authority to make any promise or commitment contrary to what is in this handbook.

Employees should not interpret anything in this handbook as creating a contract or guarantee of continued employment. In addition, this handbook is not intended to cover all possible situations that may arise in your employment relationship with the Company.

Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate Company documents. These Company documents are always controlling over any statement made in this handbook or by any member of management.

Please note: This handbook specifically addresses the laws pertaining to employees who work within the States of Arizona, California, and Wisconsin. For employees in other states, the laws and regulations pertaining to those states will prevail over any contrary terms in this handbook. Employees should contact their Human Resource Department for more information about laws and regulations pertaining to their states, if they are not addressed in this handbook.

This handbook replaces all earlier handbooks, supersedes all prior inconsistent policies, practices and procedures, is the property of the Company, and it is intended for the personal use and reference by employees of the Company.

Employees must sign the acknowledgment form at the end of this handbook and return it to the Human Resources Department. This will provide the Company with a record that each employee has received, read, and understood this handbook.

Business Ethics

The successful business operation and reputation of Girbau North America is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

The continued success of Girbau North America is dependent upon our customers' trust, and we are dedicated to preserving that trust. Employees owe a duty to Girbau North America, its customers, and shareholders to act in a way that will merit the continued trust and confidence of the public.

Girbau North America will comply with all applicable laws and regulations and expects its directors, officers, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor/manager and, if necessary, with the Human Resources Department for advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every Girbau North America employee. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

Employment At-Will

All employment at the Company is "at-will." This means that both employees and the Company have the right to terminate employment at any time, with or without advance notice, and with or without cause. Employees also may be demoted or disciplined, and the terms of their employment may be altered at any time, with or without cause, at the discretion of the Company. No one other than an officer of the Company has the authority to alter this arrangement, to enter into an agreement for employment for a specified period of time, or to make any agreement contrary to this at-will status. Any such agreement must be in writing, must be signed by an officer of the Company, and must express a clear and unambiguous intent to alter the at-will nature of the employment relationship.

Nothing contained in this Handbook, or any other documents provided to employees is intended to be, nor should it be, construed as a guarantee that employment (or any benefit) will be continued for a specific time period. For example, any salary figures provided to an employee in annual or monthly terms are stated for the sake of convenience. They are not intended to create an employment contract for one or more months. Employees should ask the Human Resources Department if they have any

questions about their status as an employee at-will.

Equal Employment Opportunity

It is the Company's policy to provide equal employment opportunity for all applicants and employees. The Company does not unlawfully discriminate on the basis of actual or perceived race (including hair texture and natural hair styles), color, religion, religious creed (including religious dress and religious grooming practices), sex (including pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity (including transgender identity, status and transitioning), gender expression and sex stereotyping, national origin, ancestry, citizenship, age, physical or mental disability, legally protected medical condition or information (including genetic information), family care or medical leave status, military caregiver status, military status, veteran status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, engaging in protected communications regarding employee wages, requesting a reasonable accommodation on the basis of disability or bona fide religious belief or practice, or any other basis protected by local, state, or federal laws. Consistent with the law, the Company also makes reasonable accommodations for disabled applicants and employees; for pregnant employees who request an accommodation with the advice of their health care providers, for pregnancy, childbirth, or related medical conditions; for employees who are victims of domestic violence, sexual assault, or stalking; and for applicants and employees based on their religious beliefs and practices.

The Company will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the Company's operations. If employees wish to request such an accommodation, they should contact the Human Resources Department.

The Company prohibits sexual harassment and the harassment of any individual on any of the other bases listed above. For information about the types of conduct that constitute impermissible harassment and the Company's internal procedures for addressing complaints of harassment, and the legal remedies available through and complaint procedures of the appropriate state and federal agencies and directions on how to contact these agencies, please refer to the Company's Policy Against Harassment, Discrimination, and Retaliation in this Handbook.

As a government contractor, the Company has adopted an Affirmative Action Plan and is committed to making a good faith effort towards achieving the objectives of the Plan. The Company has appointed the Director of Human Resources to serve as the Company's Equal Employment Opportunity Officer.

This policy applies to all areas of employment including recruitment, hiring, training, promotion, compensation, benefits, transfer, disciplinary action, and social and recreational programs. It is the responsibility of every manager and employee to conscientiously follow this policy. Any employee having any questions regarding this policy should discuss them with the Human Resources Department.

National Labor Relations Act Activity

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of

this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Applicants and Employees with Disabilities

The Company is committed to providing equal employment opportunities for all qualified individuals with disabilities in accordance with the federal Americans with Disabilities Act and applicable State disability laws. In accordance with these laws, the Company strictly forbids all forms of unlawful discrimination, harassment, or retaliation against qualified applicants or employees with disabilities, and for pregnant employees who so request for pregnancy, childbirth, or related medical conditions, and requires reasonable accommodation if necessary for such individuals to perform the essential functions of their jobs safely and efficiently without undue hardship to the Company and without serious risk to the health and safety of others.

Applicants and employees who require accommodation of any disability should inform the Company of their needs. The Company may have no way of knowing whether an individual requires an accommodation unless they bring it to the attention of the Company. The Company will engage in an interactive conversation to determine if there is a reasonable accommodation that can be provided that will not cause the Company undue hardship and will treat all such information as confidential to protect privacy rights under laws such as HIPAA, but some disclosure will be necessary to fulfill the purposes of this policy.

Employees who are made aware that an applicant or employee has a disability should presume that the information is confidential and discuss it only with upper management and Human Resources, unless the employee has disclosed or consented to further disclosure.

Discrimination, harassment, or retaliation against an individual because they are considered disabled or has been given accommodation for a disability is absolutely forbidden and grounds for immediate termination. Employees who believe they have been harassed in violation of this policy may file a complaint under the Company's policy on Equal Employment Opportunity.

Reasonable Accommodations for Pregnant Workers Policy

As required by the federal Pregnant Workers Fairness Act (PWFA), the Company will provide reasonable accommodations to employees and applicants with limitations related to pregnancy, childbirth or related medical conditions, unless the accommodation will cause undue hardship to the Company's operations.

An employee or applicant may request an accommodation due to pregnancy, childbirth or a related medical condition by submitting the request in writing to human resources (HR). The accommodation request should include an explanation of the pregnancy-related limitations, the accommodation needed and any alternative accommodation(s) that might be reasonable. Depending on the nature of the accommodation, the individual may be requested to submit a statement from a health care provider substantiating the need for the accommodation.

Upon receipt of a request for accommodation, HR will contact the employee or applicant to discuss the request and determine if an accommodation is reasonable and can be provided without significant difficulty or expense, i.e., undue hardship.

While the reasonableness of each accommodation request will be individually assessed, possible accommodations include allowing the individual to:

- Sit while working.
- Drink water during the workday.
- Receive closer-in parking.
- Have flexible hours.
- Receive appropriately sized uniforms and safety apparel.
- Receive additional break time to use the bathroom, eat and rest.
- Take time off to recover from childbirth.
- Be excused from strenuous activities and/or activities that involve exposure to compounds deemed unsafe during pregnancy.

An employee may request paid or unpaid leave as a reasonable accommodation under this policy; however, the Company will not require an employee to take time off if another reasonable accommodation can be provided that will allow the employee to continue to work.

The Company prohibits any retaliation, harassment or adverse action due to an individual's request for accommodation under this policy or for reporting or participating in an investigation of unlawful discrimination under this policy.

Lactation Accommodation

Please refer to the Addendum section for state specific regulations.

The Company will provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's infant child for at least one year after the child's birth. Employees needing breaks for lactation purposes may use ordinary paid rest breaks or may take other reasonable break time when needed. If possible, the lactation break time should run concurrently with scheduled meal and rest breaks already provided to the employee in a private location other than a restroom and free from intrusion from co-workers and the public. If the lactation break time cannot run concurrently with meal and rest breaks already provided or additional time is needed for the employee, the lactation break time will be unpaid for non-exempt employees.

Employees who work remotely, or telework, are entitled to the same breaks as outlined above. During these breaks, the remote/teleworking employee must be free from observation by any Company-provided or required video system, including camera, security camera or web-conferencing platform.

Should you require lactation accommodations, please advise the Human Resources Department so that accommodations may be made.

Policy Against Harassment, Discrimination and Retaliation

I. Purpose of Policy

The Company is committed to providing a workplace free of unlawful harassment and discrimination. This includes sexual harassment (which includes harassment based on pregnancy, perceived pregnancy, childbirth, breastfeeding, or related medical conditions) and harassment based on actual or perceived gender, gender identity (including transgender identity, status and transitioning), gender expression and sex stereotyping, as well as harassment based on such factors as race (including hair texture and natural hair styles), color, religion, religious creed (including religious dress and religious grooming), national

origin, ancestry, citizenship, age, physical or mental disability, legally-protected medical condition or information (including genetic information), family care or medical leave status, military caregiver status, military status, veteran status, marital status, domestic partner status, sexual orientation, status as a victim of domestic violence, sexual assault or stalking, enrollment in a public assistance program, engaging in protected communications regarding employee wages, requesting a reasonable accommodation on the basis of disability or bona fide religious belief or practice, or any other basis protected by federal, state, or local laws. The Company strongly disapproves of and will not tolerate harassment of or discrimination against applicants, employees, interns, or volunteers by managers, supervisors, co-workers or third parties with whom employees come into contact. Similarly, the Company will not tolerate harassment by its employees of non-employees with whom the Company employees have a business, service, or professional relationship.

II. Harassment Defined

Harassment includes verbal, physical, and visual conduct that creates an intimidating, offensive, or hostile working environment or that interferes with an employee's work performance. Such conduct constitutes harassment when (1) submission to the conduct is made either an explicit or implicit condition of employment; (2) submission or rejection of the conduct is used as the basis for an employment decision; or (3) the harassment interferes with an employee's work performance or creates an intimidating, hostile, or offensive work environment.

Harassing conduct can take many forms and may include, but is not limited to, the following: slurs, jokes, insults, statements, gestures, teasing, assault, impeding or blocking another's movement or otherwise physically interfering with normal work, pictures, posters, symbols, drawings, or cartoons, violating someone's "personal space" (for example by blocking someone's way) foul or obscene language, leering, stalking, staring, unwanted or offensive letters or poems, offensive email or voicemail messages, or any kind of verbal, visual or physical conduct that denigrates or shows hostility or aversion towards an individual because of any protected characteristic.

Sexually harassing conduct in particular may include all of these prohibited actions, as well as other unwelcome conduct, such as requests for sexual favors, conversation containing sexual comments, and other unwelcome sexual advances. Sexually harassing conduct can be by a person of either the same or opposite sex. Sexually harassing conduct need not be motivated by sexual desire to be violative of this policy.

III. Reporting and Investigating Harassing, Discriminatory and Retaliatory Conduct

All employees, independent contractors, interns, and volunteers of the Company must promptly report any incidents of harassment, discrimination, and retaliation so that the Company can take appropriate action.

A. Complaint Reporting Process

If you experience or witness sexual or other unlawful harassment in the workplace, report it immediately to your supervisor. If the supervisor is unavailable or you believe it would be inappropriate to contact that person, you should immediately contact the Human Resources Department or any other member of management. You can raise concerns and make reports (a complaint procedure is discussed in another portion of this handbook) without fear of reprisal or retaliation.

All allegations of sexual harassment will be quickly and discreetly investigated. To the extent possible, your confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, you will be informed of the outcome of the investigation.

Any supervisor or manager who becomes aware of possible sexual or other unlawful harassment must immediately advise the Human Resources Department or any member of management so it can be investigated in a timely and confidential manner. Anyone engaging in sexual or other unlawful harassment will be subject to disciplinary action, up to and including termination of employment.

Please refer to the Addendum section for state specific regulations.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

IV. Corrective Action

The Company prohibits conduct severe enough to be unlawful. Yet even more, the Company's workplace conduct standards also prohibit conduct and comments which are not severe enough to violate state or local or federal law—but which are still inappropriate in the workplace. For example, the Company prohibits abusive conduct in the workplace—whether or not it is based on a protected category.

As a result, the Company will take prompt, appropriate, and effective corrective action (e.g., remedial measures) any time it is established that discrimination, harassment, or retaliation in violation of this policy has occurred—whether or not such violation also violates the law.

Corrective action may include, for example: training, referral to counseling, or disciplinary action ranging from a verbal or written warning to termination of employment, depending on the circumstances. With regard to acts of harassment or discrimination by customers or vendors, corrective action will be taken after consultation with the appropriate management personnel.

The Company will not tolerate retaliation against any employee for making a good faith complaint of harassment, discrimination, or retaliation, or for cooperating in an investigation.

V. Anti-Harassment Training

Please refer to the Addendum section for state specific regulations.

Every Company employee is required to undergo Sexual Harassment training within their first three (3) months of employment and at least once every two (2) years thereafter. In addition, all employees hired as or promoted to a supervisory or management position must undergo at least two (2) hours of interactive sexual harassment training within the first six (6) months of assuming a new supervisory or management position. Additionally, all supervisors and managers must complete at least two (2) hours

of interactive sexual harassment training at least once every two (2) years thereafter. An employee who fails to comply with this section may be subject to disciplinary action, up to and including termination of employment.

VI. Zero Tolerance

The Company does not tolerate and prohibits discrimination, harassment or retaliation of or against job applicants, contractors, interns, volunteers or employees by another employee, supervisor, vendor, customer or any third party on the basis of race, color, creed, religion, age, sex or gender (including pregnancy, childbirth and related medical conditions), sexual orientation, gender identity or gender expression (including transgender status), national origin, ancestry, marital status, protected medical condition as defined by state law (cancer or genetic characteristics), physical or mental disability, military and veteran status, genetic information, or any other characteristic protected by applicable federal, state or local laws and ordinances. The Company is committed to a workplace free of discrimination, harassment and retaliation.

Our management team is dedicated to ensuring the fulfillment of this policy as it applies to all terms and conditions of employment, including recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities and general treatment during employment.

Introductory Period

The introductory period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. The Company uses this period to evaluate employee capabilities, work habits, and overall performance. Either the employee or the Company may end the employment relationship at will at any time during or after the introductory period, with or without cause or advance notice.

All new and rehired employees work on an introductory basis for the first 90 calendar days after their date of hire. Any significant absence will automatically extend an introductory period by the length of the absence. If the Company determines that the designated introductory period does not allow sufficient time to thoroughly evaluate the employee's performance, the introductory period may be extended for a specified period.

During the introductory period, new employees are eligible for those benefits that are required by law, such as Social Security and Workers' Compensation insurance. They may also be eligible for other company benefits, subject to the terms and conditions of each benefits program. Employees should read the information for each specific benefits program for the details on eligibility requirements.

The successful completion of this period should not be construed as creating a contract or as guaranteeing employment for any specific duration or as establishing a just cause for termination standard.

Proof of Right to Work

The Company is committed to full compliance with the federal immigration laws. The Company will not knowingly hire or continue to employ anyone who does not have the legal right to work in the United States. As a condition of employment, all employees are required to complete a DHS Employment Eligibility Verification form (Form I-9) and present acceptable documentation verifying their identity and right to work in the United States in accordance with federal and State immigration law.

Employment of Minors

Please refer to the Addendum section for state specific regulations.

The Company will not employ any person under the age of 14.

Employment of Relative and Dating Relationships

The employment of relatives or individuals involved in a dating relationship in the same area of an organization may cause serious conflicts, the potential for favoritism and problems with employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried over into day-to-day working relationships. For purposes of this policy, a relative is any person who is related by blood or marriage or members of the same household.

A dating relationship is defined as a relationship that may be reasonably expected to lead to the formation of a consensual "romantic" or sexual relationship. This policy applies to all employees without regard to the gender or sexual orientation of the individuals involved.

Relatives of current employees may not occupy a position that will be working directly for or supervising their relative. Individuals involved in a dating relationship with a current employee may also not occupy a position that will be working directly for or supervising the employee with whom they are involved in a dating relationship. GNA also reserves the right to take prompt action if an actual or potential conflict of interest arises involving relatives or individuals involved in a dating relationship who occupy positions at any level (higher or lower) in the same line of authority that may affect the review of employment decisions.

If a relative relationship or dating relationship is established after employment between employees who are in a reporting situation described above, it is the responsibility and obligation of both employees involved in the relationship to disclose the existence of the relationship to management. The individuals concerned will be given the opportunity to decide who is to be transferred to another available position. If that decision is not made within 30 calendar days, management will decide who is to be transferred or, if necessary, terminated from employment.

In other cases where a conflict or the potential for conflict arises because of the relationship between employees, even if there is no line of authority or reporting involved, the employees may be separated by reassignment or terminated from employment. Employees in a close personal relationship should refrain from public workplace displays of affection or excessive personal conversation.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Employment Applications

Girbau North America relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

Job Openings and Relocations

Girbau North America's policy is to promote current employees rather than hire from outside GNA whenever possible. The purpose of our in-house training and development programs is to help employees experience their full potential.

When position vacancies occur, supervisors will assist the Human Resources Department in determining whether there are eligible candidates within GNA. Candidates for promotion will be selected on the basis of their qualifications and work records without regard to race, color, religion, sex, sexual orientation, national origin, age, disability, or any other characteristic protected by law. These standards will apply to all employees.

Service with GNA may be a factor considered in the process of selecting a candidate for promotion. However, it will not be the deciding factor when determining which candidate is selected. Promotions will always be based on ability, actual performance, and potential.

Girbau North America reserves the right to hire or promote at its discretion and in its best interests. When Girbau North America asks employees to relocate to a new area, certain relocation benefits may be provided to facilitate the transition. Relocation benefits may be available to any eligible transferred or newly hired employee who must relocate in order to reside within 50 miles of the new workplace.

For specific information regarding the eligibility, terms, and extent of relocation benefits, please contact the Human Resources Department.

Employees must request relocation assistance for specific items in advance of the date the expenses are incurred. Girbau North America will reimburse expenses only if the employee has received advance approval, incurs reasonable expenses, and submits satisfactory proof of the expense within 30 calendar days of the date the expense was incurred.

Girbau North America extends these relocation benefits in an effort to contribute to the success of every employee relocation. However, if an employee separates from GNA's service within one (1) year of the relocation, a portion of the amount associated with any relocation benefit will be considered a loan. Accordingly, the employee will be asked to reimburse a pro-rated portion of the original relocation expense.

Rehire Eligibility and Service Recognition

Where business needs dictate, it is the policy of the Company to rehire former employees who: a) voluntarily left company employment or b) were laid off due to business slowdown(s). To be eligible for rehire, former employees must have possessed a satisfactory record of service. This policy sets forth the company's philosophy governing eligibility for reemployment and associated bridging of service (service

recognition), where appropriate.

I. Eligibility for Rehire

Employees who completed their company introductory period and who were part of a reduction in force, as well as those employees who voluntarily resigned, will be eligible for rehire as long as they had a satisfactory work record while employed by the Company.

II. Ineligibility for Rehire

Former employees who had a less-than-satisfactory work record appropriately noted at termination as not being eligible for rehire are excluded from rehire consideration.

Employees who were involuntarily terminated by the Company or who were laid off (with a less-than-satisfactory work record) or who failed to complete their company introductory period will not be considered for rehire.

III. Service Restoration Rules for Eligible Employees

If a former employee with less than one year's prior service is rehired, the employee will be considered a new employee and will not be eligible for prior service recognition for seniority or benefits plan participation purposes, unless required by state law.

If a former employee with more than one year's prior service is rehired, the employee's seniority and eligibility to participate in company benefits plans will be bridged if the employee is rehired within six months of separation from the Company. Service recognition will include prior service recognition for accrued leave plans, unless required by state law.

If a former employee with more than one year's prior service is rehired and the duration of the period of absence exceeds six months, the employee will be considered a new employee and will not be eligible for prior service recognition for seniority or benefits plan participation purposes, unless required by state law.

IV. Rehire Service Date Adjustment

When recognition of prior service is granted, a rehired employee's company service date will be adjusted in accordance with the service restoration rule.

Conflicts of Interest

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which GNA wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation. Contact the Human Resources Department for more information or questions about conflicts of interest.

Transactions with outside firms must be conducted within a framework established and controlled by the executive level of GNA. Business dealings with outside firms should not result in unusual gains for those firms. Unusual gain refers to bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employer, the employee, or both. Promotional plans that could be interpreted to involve unusual gain require specific executive-level

approval.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a relative as a result of CGI's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms.

However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose to an officer of GNA as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only in cases where an employee or relative has a significant ownership in a firm with which GNA does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving GNA.

No employee of Girbau North America shall accept, receive, or benefit from any gift, gratuity, present, property, or service of any kind or nature regardless of value, which may be directly or indirectly offered as a result of, or in anticipation of, an employee's position or performance of duties with Girbau North America. This includes items sent to the employee's spouse and/or family regardless of where the items are received.

Exceptions include:

- Unsolicited advertising or promotional materials of nominal intrinsic value such as pens and calendars
- Awards for meritorious civic service contributions
- Unsolicited consumable items that are donated to an entire work group during holidays
- Reciprocal business meals/refreshments

Failure to adhere to this guideline, including failure to disclose any conflicts or to seek an exception, may result in discipline, up to and including termination of employment.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Outside Employment

An employee may hold a job with another organization, provided the outside employment is not detrimental to the interests of GNA or does not pose a conflict of interest, as long as the employee satisfactorily performs their job responsibilities with GNA. All employee's performance will be evaluated by the same standards and will be subject to GNA's scheduling demands, regardless of any existing

outside work requirements.

Employment outside of GNA must be reported immediately to the Human Resources Department. Should GNA determine that outside employment interferes with performance or poses a conflict, the employee may be asked to choose between jobs.

Open Door Policy

The Company has a specific procedure detailed in the separate Policy Against Harassment, Discrimination, and Retaliation that should be used to report concerns or complaints related to possible sexual harassment, or other forms of harassment, discrimination, or retaliation based on a protected category. Separately, the Company has an Open Door Policy that encourages employees to participate in decisions affecting them and their daily professional responsibilities. Employees who have job-related concerns or complaints are encouraged to discuss them with their supervisor or any other management representative with whom they feel comfortable. The Company believes that employee concerns are best addressed through this type of informal and open communication.

Employees are encouraged to raise work-related concerns with their immediate supervisor, or with a supervisor or other management representative of their choice, as soon as possible after the events that cause the concern. Employees are further encouraged to pursue discussion of their work-related concerns until the matter is fully resolved. Although the Company cannot guarantee that in each instance the employee will be satisfied with the result, the Company will attempt in each instance to explain the result to the employee if the employee is not satisfied. The Company will also attempt to keep all such expressions of concern, the results of any investigation, and the terms of the resolution confidential. In the course of investigating and resolving the matter, however, some dissemination of information to others may be necessary or appropriate. No employee will be disciplined or otherwise penalized for raising a good-faith concern.

Employees who conclude that work-related concerns should be brought to the attention of the Company by written complaint and formal investigation may avail themselves of the "Employee Complaint Reporting Procedure" set forth in this Handbook/Manual.

Complaint Reporting

Good employee-employer relationships can exist only if employees believe they have been treated equitably and fairly within the management policies, procedures, and actions which influence this relationship. It is recognized that there are occasions when honest differences of opinion can occur regarding the interpretation and application of policies, procedures, and actions. Not every problem can be resolved to everyone's total satisfaction, but only through understanding and discussion of mutual problems can employees and management develop confidence in each other. This confidence is important to the operation of an efficient and harmonious work environment and helps to ensure everyone's job security.

The following procedure is established to provide an effective and acceptable means for employees to bring problems and complaints to the attention of management.

I. Procedure

- *Step 1-* Employee discusses the complaint or problem with immediate manager. It is expected that every effort will be made to resolve the complaint in a fair and amicable manner at this

level.

- *Step 2* - If the employee is not satisfied with this attempt to resolve the complaint or a response (written or oral) is not received within ten working days, the employee may discuss the matter with the next management level.
- *Step 3* - If the problem still has not been resolved to the employee's satisfaction within another ten days at the second level, a formal written complaint may be directed to the president. A determination by the president, CEO or written designee is final.

II. Documentation

It is understood that any employee who elects to use the employee complaint procedure will be treated courteously and that the case will be handled confidentially at all times. An employee will not be subject to discourteous action or reproach in any form due to use of the complaint procedure.

A complaint documentation file will not become part of an employee's regular personnel file. Complaint documentation will be maintained in a separate file and used only as a basis for recommending changes in management procedures.

Only those members of management with a need to know and who are in the employee's chain of command may have access to complaint procedures documentation.

III. Appeal

If the complaint is not resolved to the employee's satisfaction, the employee may submit a written request for review of the complaint to the Human Resources Department. On completion of the appeal review, the employee should receive an oral explanation of the conclusion reached and the reasons for that conclusion. Decisions resulting from appeal reviews will be final.

IV. Non-Retaliation

The Company will not tolerate retaliation against individuals for: reporting a good faith concern under this policy; participating in or cooperating in any internal investigations of reported concerns; or otherwise engaging in conduct protected by law. Prohibited retaliation can be adverse employment actions, like termination, compensation decreases, or poor work assignments, or even threats of physical harm.

Such retaliation is a separate violation of Company policy. It also may violate applicable law. (For example, a complaint may qualify as protected "whistleblowing" under an applicable law that prohibits retaliation due to whistleblowing).

Anyone who believes that they have been retaliated against for reporting a good faith concern, for participating in or cooperating in an internal investigation of a concern, or for exercising their rights, or otherwise engaging in conduct protected by law, should immediately notify the Company using the same Procedure described above.

V. Defend Trade Secrets Act Notice

Pursuant to the Defend Trade Secrets Act, an individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that (A) is made (i) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (B) is made in a

complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal. If an employee files a lawsuit for retaliation by the Company for reporting a suspected violation of law, the employee may disclose the trade secret to the employee's attorney and use the trade secret information in the court proceeding, if the employee (A) files any document containing the trade secret under seal; and (B) does not disclose the trade secret, except pursuant to court order. In the event that disclosure of Company trade secrets was not done in good faith pursuant to the above, the employee may be subject to substantial damages, including punitive damages and attorneys' fees.

VI. National Labor Relations Act Activity

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Development and Pay Reviews

Girbau North America conducts development reviews with all employees. Managers/supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. Development reviews are conducted to:

- Motivate and guide employees toward greater self-development and improved performance by discussing significant strengths and areas needing improvement in a positive, constructive manner.
- Provide an objective and uniform means for managers/supervisors to make merit salary determinations based on an assessment of employee performance.
- Identify training needs and succession planning activities.
- Provide a record of employee progress.

The purposes of the review are to evaluate the employee's current level of performance, to examine the progress made since the last review, and to establish goals for the employee's next review. During their development reviews, employees are encouraged to discuss any issues raised, as well as any opportunities for advancement or career development within the Company.

After receiving their development review, employees will be required to sign the review acknowledging that they have received it and are aware of its contents. A copy of the development review will be stored and always accessible to the employee through the online G&You platform. In addition to these formal development reviews, the Company encourages employees and supervisors to discuss job performance on a frequent and ongoing basis.

Satisfactory development reviews will not necessarily result in wage increases. Likewise, unsatisfactory development reviews typically will not result in wage decreases. Rather, wage adjustments may be made at any time in the sole discretion of the Company and depend on a number of factors, including for example, performance, productivity, seniority, and other lawful factors contemplated by the Company.

Employee Classifications

I. Introductory Employees

The term "introductory employees" is sometimes used in this Handbook/Manual to refer to those employees who are within their introductory period, i.e., the first 90 days of employment with the Company. At the Company's discretion, the introductory period may be extended for an additional period.

II. Regular Full-Time Employees

An employee who successfully completes the introductory period (including any extension) and is regularly scheduled to work 40 hours per week for a period of indefinite duration, is referred to as a regular full-time employee.

III. Regular Part-Time Employees

An employee who successfully completes the introductory period (including any extension) and is regularly scheduled to work fewer than 40 hours per week for a period of indefinite duration, is referred to as a regular part-time employee.

IV. Temporary Employees

Temporary employees are persons hired to work on special assignment with the understanding that such work will be completed within a specified period of time, usually not to exceed three (3) months. Temporary employees do not become regular employees as a result of the passage of time.

V. Exempt/Non-Exempt Employees

Exempt employees, by definition, are exempt from earning overtime compensation and generally receive the same weekly salary regardless of hours worked. Non-exempt employees are employees who are eligible to be paid for overtime work in accordance with the provisions of applicable wage and hour laws. Overtime pay requirements are set forth in the section of this Handbook/Manual entitled "Hours of Work, Overtime, and Pay Day". Employees will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

VI. Salaried Employees

Salaried employees are employees who are paid a fixed amount on a periodic basis and not by the hour. Salaried employees are generally exempt employees.

VII. Hourly Employees

Hourly employees are employees whose wages are paid by the hour. Their wages fluctuate according to the number of hours they work. Hourly employees are generally Non-exempt employees.

VIII. Change in Employment Status

The Company may change the employment classification of any employee at any time based on the nature of the employment assignment.

Hours of Work, Overtime and Pay Day

I. Hours of Work

Girbau North America's business hours are from 8:00 A.M. to 5:00 P.M., Monday through Friday. Work schedules will be designed to achieve coverage of these hours and promote productivity. Work schedules may vary by department. Full-time work schedules are based on a 40-hour work week. Work week schedules may vary from a 40 (+/-) hour week based on certain business needs and conditions. Occasional weekend hours may be necessary based on duties of certain positions or department workload requirements.

II. Meal and Rest Periods

Please refer to the Addendum section for state specific regulations.

A. Rest Periods

No official break period is established. However, the company will permit brief, occasional breaks when needed by an employee and upon approval of the supervisor or manager. Abuse of break periods may result in disciplinary action up to and including termination of employment.

B. Meal Periods

Lunch breaks are required to be a minimum of 30 minutes. During a lunch break the employee will be fully relieved of duties. Lunch schedules will be determined by management based on scheduling needs.

Employees who use a time clock must clock out for their meal periods. Employees are expected to clock back in and promptly return to work at the end of any meal period. Employees who record their time manually must accurately record their meal periods by recording the beginning and end of each work period.

III. Overtime Pay

A. Overtime Definition and Rates of Pay

Please refer to the Addendum section for state specific regulations.

All non-exempt employees who work more than forty (40) hours in one workweek will receive overtime pay at the rate of 1 ½ times the employee's regular rate of pay.

Overtime will be computed on actual minutes worked, adjusted to the nearest 15-minute increment.

Only those hours that are actually worked are counted to determine an employee's overtime pay. Compensated holidays, for example, are not hours worked and therefore are not counted in making overtime calculations unless the employee actually worked on the holiday.

B. Workweek and Workday

Unless otherwise provided, for purposes of calculating overtime, each workweek begins on Saturday and each workday is a 24-hour consecutive period which begins at 12:00 a.m.

C. Pre-Authorization

Non-exempt employees may not work overtime without the express prior approval of their supervisor, absent an emergency. During busy periods, the employer may require employees to work extended hours. Non-exempt employees who fail to obtain approval prior to working hours that extend beyond their normal 8-hour workday or 40-hour workweek will be subject to disciplinary action. Overtime offenses may result in termination.

IV. Other Types of Pay

A. Travel Time for Non-Exempt Employees

Non-exempt employees are paid for travel time in accordance with state law.

B. Holiday Pay

Eligible employees are paid as set forth under the policy entitled "Holidays." To receive holiday pay, the employee generally must work the regularly scheduled workdays preceding and following the Company holiday or receive prior approval from their supervisor to take the time off.

C. Pay Advances

GNA does not provide pay advances on unearned wages to employees.

V. Safe Harbor Policy for Exempt Employees

It is the Company's policy and practice to accurately compensate employees and to do so in compliance with all applicable state and federal laws. To ensure employees are paid properly and no improper deductions are made, employees must review their pay stubs promptly to identify and to report all errors.

If the employee believes a mistake has occurred or if the employee has any questions, the employee should use the reporting procedure outlined below.

Exempt salaried employees receive a salary which is intended to compensate for all hours worked for the Company. This salary will be established at the time of hire or when the employee becomes classified as an exempt employee. While it may be subject to review and modification from time-to-time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

Under state law, salary is subject to certain deductions. For example, the employee's salary can be reduced for the following reasons:

- full-day absences for personal reasons;
- full-day absences for sickness or disability, if the available paid sick leave has been exhausted;
- intermittent absences, including partial-day absences, covered by the federal Family and Medical Leave Act and/or any state-equivalent leave act, if other available paid leave has been exhausted;
- to offset amounts received as payment for jury and witness fees or military pay;
- during the first or last week of employment in the event the employee works less than a full week; and
- any work week in which the employee performs no work for the Company.

Salary also may be reduced for certain types of deductions, such as the employee portion of health, dental or life insurance premiums; state, federal or local taxes, social security; or voluntary contributions

to a 401(k) or pension plan.

In any workweek in which the employee performed any work, the employee's salary will not be reduced for any of the following reasons:

- partial-day absences for personal reasons, sickness or disability;
- absence on a holiday when the facility is closed or because the facility is otherwise closed on a scheduled workday;
- absences for jury duty, attendance as a witness or military leave in any week in which the employee has performed any work; and
- any other deductions prohibited by state or federal law.

If employees believe they have been subject to any improper deductions, they should immediately report the matter to the Human Resources Department. If the Human Resources Department is unavailable or if employees believe it would be inappropriate to contact that person (or if they have not received a prompt and fully acceptable reply), they should immediately contact the President.

Every report will be fully investigated, and corrective action will be taken where appropriate, up to and including termination for any employee who violates this policy. In addition, the Company will not allow any form of retaliation against individuals who report alleged violations of this policy or who cooperate in the investigation of such reports. Retaliation is unacceptable, and any form of retaliation in violation of this policy will result in disciplinary action, up to and including termination.

VI. Place and Time for Payment of Wages

A. Regular Pay Days

All employees are paid weekly on each Friday of the month via electronic transfer. Pay received will include earnings for all work performed during Saturday thru Friday of the previous week.

Employees must complete their timecards in a timely manner in order to ensure that they are paid for all hours worked. In the event that a regularly scheduled payday falls on a day off such as a weekend or holiday, employees will receive pay on the last day of work before the regularly scheduled payday.

For employees who are not on direct deposit, checks are available for pick up at the office or may be sent to the employee's mailing address on file with prior authorization.

GNA takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday.

In the unlikely event that there is an error in the amount of pay, the employee should promptly bring the discrepancy to the attention of the Human Resources Department so that corrections can be made as quickly as possible.

B. Payment on Resignation, Termination, or Completion of Assignment or Term

Please refer to the Addendum section for state specific regulations.

C. Garnishments

The Employees of Girbau North America are expected to conduct their personal financial affairs in such a manner that GNA will not be served by garnishments. Garnishment refers to any legal

procedure through which the earnings of an individual are required to be withheld for payment of a debt.

1. Contested Garnishments

In the case of contested garnishments (particularly false claims), employees are entitled to resist garnishments by every legal means, and this policy may not be used to force them to settle against their will. However, unless a court release is obtained within legally prescribed time limits, GNA must remit the required amount to the court.

2. Wages Subject to Garnishment

Only disposable earnings are subject to garnishment. Disposable earnings are defined as that part of an employee's earnings remaining after all legally required deductions. All disposable earnings owed to the employee on the date and time of the garnishment is received are to be used in determining the amount to be sent to the court. This includes checks written, but not yet mailed. In addition to regular pay, the Internal Revenue Service has legislative authority to levy paid time off, floating holidays, and vacation that has accrued, but has not been taken.

3. Calculating and Processing Garnishments

Garnishment actions will be calculated and processed in accordance with applicable law and will be handled by the Human Resources Department.

D. Payroll Deductions

Deductions for federal Income Tax, Social Security Tax, and Medicare are required by federal law. State Income Tax and State Disability Insurance deductions vary according to the state in which your work is performed. Other deductions for insurance or other benefits may be specifically authorized by the employee in writing or by electronic signature. Each paycheck stub itemizes amounts that have been withheld. It is the employee's responsibility to confirm the accuracy of payroll deductions and personal information and to notify Human Resources immediately of any changes. It is important that employees keep this information for tax purposes. Questions about deductions should be directed to the Human Resources Department.

VII. Pay Transparency for Federal Contractors

The contractor will not discharge or in any other manner discriminate against employees or applicants because they have inquired about, discussed, or disclosed their own pay or the pay of another employee or applicant. However, employees who have access to the compensation information of other employees or applicants as a part of their essential job functions cannot disclose the pay of other employees or applicants to individuals who do not otherwise have access to compensation information, unless the disclosure is: 1) in response to a formal complaint or charge; 2) in furtherance of an investigation, proceeding, hearing or action, including an investigation conducted by the employer; or 3) consistent with the contractor's legal duty to furnish information.

Timekeeping Procedures

Non-exempt employees are required to complete timecards reflecting the exact time worked through the electronic timekeeping system. Non-exempt employees are required to utilize the electronic timekeeping system to record the start and end of their break. Each timecard will be verified in the electronic system by the employee's immediate manager.

To ensure accurate work shift start times, employees should clock in no sooner than 7 minutes prior to their scheduled work shift start times. Nonexempt employees must accurately record the time they begin and end their work, as well as the beginning and ending time of each meal period. They must also record the beginning and ending time of any split shift or departure from work for personal reasons.

It is the employees' responsibility to verify the accuracy of all time recorded worked hours or PTO utilization. The employee's supervisor/manager will review and verify the electronic time record before submitting it for payroll processing. Non-exempt employees are required to report any discrepancies in their punches to their manager as soon as possible for correction.

Deviation from this policy or altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

Tardiness and Absences

Because each employee is an essential member of the GNA team and teamwork is important, GNA expects employees to be prompt and regular in attendance. Absenteeism and tardiness place a burden on other employees and on Girbau North America.

Employees who are unable to report to work on time because of circumstances beyond their control (including illness) are to notify their supervisor/managers as soon as possible (conditions permitting). Should the supervisor/manager be unavailable, please notify Human Resources of the absence.

If the absence is going to be longer than one day, the supervisor/manager should be given an expected date of return. When the employee is returning to work after an illness of over five (5) working days, a medical release from the doctor may be requested.

Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including termination of employment.

Business Expense Reimbursement

GNA will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. All business travel must be approved in advance by the immediate supervisor and company President using the corporate electronic trip request procedure.

Employees whose travel plans have been approved should make all travel arrangements through GNA's designated travel agency or directly with the provider.

When approved, the actual costs of travel, meals, lodging, and other expenses directly related to accomplishing business travel objectives will be reimbursed by GNA. Employees are expected to limit expenses to reasonable amounts.

The company issued bank credit card **MUST** be used for all business travel expenses when credit cards are accepted by the service provider. Use of a personal credit card is subject to non-reimbursement of the expense.

Expenses that generally will be reimbursed are outlined within the internal travel policy. Please ask the

Human Resources Department for a copy of the Travel Policy Guidelines created by GNA for complete travel guidelines.

Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. Vehicles owned, leased, or rented by GNA may not be used for personal use without prior approval.

With prior approval by the president, CEO or written designee, employees on business travel may be accompanied by a family member or friend, when the presence of a companion will not interfere with successful completion of business objectives. Additional expenses arising from such non-business travel are the responsibility of the employee.

Company credit card billing cycles end on the 16th of each month. Payment in full is due by the following 10th – 12th depending on your statement. It is each employee's responsibility to make sure payment in full is sent to Chase before the due date, either through GNA's Accounts Payable department or directly from the employee through reimbursement. All expenses must be submitted and approved by the 25th of each month. If expenses are submitted after the 25th, the employee will be responsible for any interest and late fees that may be assessed if the option elected is payment through GNA accounts payable. It is each employee's responsibility to make sure that all credit card transactions have been submitted through an expense report. Credit card activity and timely payments will be monitored by the AP department regularly. GNA reserves the right to cancel or suspend credit cards for recurring late payments. Should employees request reimbursement direct, payment will be made by the 5th of every month.

Employees should contact their supervisor for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses, or any other business travel issues.

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, will be grounds for disciplinary action, up to and including termination of employment.

Spousal/Guest Travel

Girbau North America may occasionally request an employee to bring his or her spouse or a guest along on company-required travel. The IRS mandates the travel expenses of the employee are a deductible business-related expense for GNA. However, the IRS will not allow the travel expenses for the spouse/guest to be considered a deductible expense as the spouse/guest is not an employee of GNA. The IRS views the spouse's/guest's travel expenses to be a taxable fringe benefit to the employee. GNA is required by the IRS to report the spouse's/guest's travel expenses as taxable income on the employee's annual W-2 Form.

Credit Cards

Girbau North America may issue a company credit card to individuals who are required to travel or entertain on a regular basis as part of their job responsibilities. The use of this card is solely intended for travel and entertainment expenses incurred while conducting official Girbau North America business. The card is not to be used for personal purchases. Cardholders must abide by the company's Expense Report Guidelines & Policy when making charges. The card may not be used for cash advances.

It is the cardholder's responsibility to safeguard the credit card and account number. If the credit card is lost or stolen, the cardholder must notify the credit card company and the Manager, Business Administration & Human Resources immediately. A new card will be issued to the cardholder after the reported loss or theft. A card that is subsequently found by the cardholder after being reported lost must be given to the Accounting Department.

The cardholder is responsible for all charges made on the credit card. It is the responsibility of the cardholder to make prompt payment on any outstanding balances on their account. Late fees and/or finance charges are the responsibility of the cardholder and will not be reimbursed by Girbau North America.

A cardholder's credit card may be revoked at any time for lack of need, unauthorized purchases, improper usage or continual tardiness in submitting payment and/or any other reason as deemed appropriate by Girbau North America.

A cardholder who makes unauthorized purchases or improperly uses the credit card may be liable for the total dollar amount of such unauthorized purchases plus any additional charges assessed by the credit card company in connection with the misuse. Further disciplinary action may be taken up for unauthorized purchases or improper card usage up to and including termination of employment.

Personnel Records

I. Personnel Files

Please refer to the Addendum section for state specific regulations.

The information in an employee's personnel file is permanent and confidential and must be kept up to date. Employees should inform the Human Resources Department immediately whenever there are changes in personal data such as address, telephone number, marital status, number of dependents, and person(s) to notify in case of emergency and are encouraged to promptly update the record accordingly in the Company's electronic HRIS system. Employees also should inform the Human Resources Department of any specialized training or skills they acquire. Employees are also responsible for maintaining a current group life insurance beneficiary designation. Unreported changes of address, marital status, etc. can affect withholding tax and benefit coverage.

Personnel files are the property of the Company and may not be removed from the Company's premises without written authorization from the Director of Human Resources.

Record Retention

The Company acknowledges its responsibility to preserve information relating to litigation, audits, and investigations. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Company and its employees and possible disciplinary action against responsible individuals (up to and including termination of the employee). Each employee has an obligation to contact the President to inform them of potential or actual litigation, external audit, investigation, or similar proceeding involving the Company that may have an impact on record retention protocols.

Termination, Discipline, and Rules of Conduct

I. Termination

A. Voluntary Termination

The Company will consider an employee to have voluntarily terminated their employment if an employee does any of the following:

- 1) Elects to resign from the Company;
- 2) Fails to return from an approved leave of absence on the date specified by the Company; or
- 3) Fails to report for work without notice to the Company for two (2) consecutive days.

B. Involuntary Termination

An employee may be terminated involuntarily for reasons that may include poor performance, misconduct, or other violations of the Company's rules of conduct as set forth below. Notwithstanding this list of rules, the Company reserves the right to discharge or demote any employee with or without cause and with or without prior notice.

C. Termination Due to Reorganizations, Economics, or Lack of Work

From time to time, the Company may need to terminate an employee as a consequence of reorganizations, job eliminations, economic downturns in business, or lack of work. Should the Company consider such terminations necessary, the Company will attempt to provide all affected employees with advance notice when practical. Layoff benefits associated with such terminations, if any, will be as specified in the notice.

II. Discipline and Rules of Conduct

To ensure orderly operations and provide the best possible work environment, GNA expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization. When performance or conduct does not meet Company standards, the employee will be subject to discipline up to and including termination.

Listed below are some of the rules and regulations of GNA. This list should not be viewed as being all-inclusive. Types of behavior and conduct that GNA considers inappropriate, and which could lead to disciplinary action up to and including termination of employment without prior warning at the sole discretion of the company, include but are not limited to the following:

A. Job Performance

Employees may be disciplined for poor job performance, including but not limited to the following:

- 1) Unsatisfactory work quality or quantity;
- 2) Excessive absenteeism, tardiness, or abuse of rest break and meal period policies;
- 3) Failure to follow instructions or Company procedures; or
- 4) Failure to follow established safety regulations.

B. Misconduct

The following are examples of some, but not all, conduct which can be considered unacceptable:

- 1) Obtaining employment on the basis of false or misleading information.
- 2) Stealing, removing or defacing Company property or a co-worker's property, and/or disclosure of confidential information.
- 3) Completing another employee's time records.

- 4) Violation of safety rules and policies.
- 5) Violation of the Company's Drug and Alcohol-Free Workplace Policy.
- 6) Fighting, threatening or disrupting the work of others or other violations of the Company's Workplace Violence Policy.
- 7) Failure to follow lawful instructions of a supervisor.
- 8) Failure to perform assigned job duties.
- 9) Violation of the Punctuality and Attendance Policy, including but not limited to irregular attendance, habitual lateness or unexcused absences.
- 10) Gambling on Company property.
- 11) Willful or careless destruction or damage to Company assets or to the equipment or possessions of another employee.
- 12) Wasting work materials.
- 13) Performing work of a personal nature during working time.
- 14) Violation of the Solicitation and Distribution Policy.
- 15) Violation of the Company's Harassment or Equal Employment Opportunity Policies.
- 16) Violation of the Communication and Computer Systems Policy.
- 17) Unsatisfactory job performance.
- 18) Any other violation of Company policy.

Obviously, not every type of misconduct can be listed. Note that all employees are employed at-will, and the Company reserves the right to impose whatever discipline it chooses, or none at all, in a particular instance. The Company will deal with each situation individually and nothing in this handbook should be construed as a promise of specific treatment in a given situation. However, the Company will endeavor to utilize progressive discipline but reserves the right in its sole discretion to terminate the employee at any time for any reason.

The observance of these rules will help to ensure that our workplace remains a safe and desirable place to work.

C. Attendance

In addition to the general rules stated above, employees may be disciplined for failing to observe the following specific requirements relating to attendance:

- 1) Reporting to work on time, observing rest break and meal period policies, recording all time worked, and obtaining approval to leave work early; and
- 2) Notifying the supervisor in advance of anticipated tardiness or absence.

D. Discipline Procedure

The purpose of this policy is to state GNA's position on administering equitable and consistent counseling and corrective action for unsatisfactory conduct in the workplace.

GNA may use counseling and corrective action at its discretion. Counseling and corrective action may call for any of four steps -- verbal warning, written warning, suspension with or without pay, or termination of employment -- depending on the severity of the problem and employment history. There may be circumstances when one or more steps are bypassed.

By using counseling and corrective action, we hope that most employee problems can be corrected at an early stage, benefiting both the employee and GNA.

III. Exit Interview

GNA will generally schedule exit interviews at the time of employment termination. The exit interview will enable the company with an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to GNA, or return of GNA-owned property. Suggestions, complaints, and questions can also be voiced. Pertinent comments made by terminating employees will be discussed with appropriate management personnel in order to improve and update our policies and procedures.

Employees are responsible for all property, materials, or written information issued to them or in their possession or control. All Girbau North America property must be returned by employees on or before their last day of work. Where permitted by applicable laws, GNA may withhold from the employee's check or final paycheck the cost of any items that are not returned when required. Should GNA be forced to initiate litigation to enforce this provision, and ultimately prevail, GNA shall be entitled to recover its costs including but not limited to, actual attorneys' fees.

IV. National Labor Relations Act Activity

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

V. Employment at Will

Nothing in this Guideline is intended to alter the at-will status of employment with the Company. Either you or the Company may terminate the employment relationship at any time with or without cause and with or without prior notice. The Company reserves the right to terminate any employment relationship, to demote, or to otherwise discipline an employee without resort to the above disciplinary procedures.

Job Abandonment Policy

The Company expects employees to report for work on time for every scheduled shift. An employee who is unable to report to work at the designated time is required to notify their supervisor as soon as practicable but no later than the employee's scheduled start time in accordance with the sick leave policy. Employees who fail to report to work for three consecutive business days without notifying the company of the absence will be considered as having voluntarily resigned as a result of job abandonment.

If the employee is unable to contact the company for any absence, they should ask a representative (such as a family member or friend) to do so on the employee's behalf. If the employee or a representative is unable to contact the Company due to extreme circumstances (such as a medical emergency or natural disaster that prohibits the employee or their representative from contacting the company within three days), the employee or their representative must contact the Company as soon as practicable to explain the situation. In extreme circumstances, the Company will consider the explanation and its timing before determining if the voluntary resignation will be upheld.

Drug-Free Workplace

I. Purpose of Guideline

It is the intent of the Company to maintain a workplace that is free of drugs and alcohol and to discourage drug and alcohol abuse by its employees. Employees who are under the influence of a drug or alcohol on the job compromise the Company's interests and endanger their own health and safety and the health and safety of others. Substance abuse in the workplace can also cause a number of other work-related problems, including absenteeism and tardiness, substandard job performance, increased workloads for co-workers, behavior that disrupts other employees, and inferior quality in products or service.

To further its interest in avoiding accidents, to promote and maintain safe and efficient working conditions for its employees, and to protect its business, property, equipment, and operations, the Company has established this Guideline concerning the use of alcohol and drugs. As a condition of continued employment with the Company, each employee must abide by this Guideline.

II. Definitions

For purposes of this Guideline:

- "Illegal drugs or other controlled substances" means *any* drug or substance that (a) is not legally obtainable; or (b) is legally obtainable but has not been legally obtained; or (c) has been legally obtained but is being sold or distributed unlawfully.
- "Legal drug" means any drug, including any prescription drug or over-the-counter drug, that has been legally obtained and that is not unlawfully sold or distributed.
- "Abuse of any legal drug" means the use of any legal drug (a) for any purpose other than the purpose for which it was prescribed or manufactured; or (b) in a quantity, frequency, or manner that is contrary to the instructions or recommendations of the prescribing physician or manufacturer.
- "Reasonable suspicion" includes a suspicion that is based on specific personal observations such as an employee's manner, disposition, muscular movement, appearance, behavior, speech or breath odor; information provided to management by an employee, by law enforcement officials, by a security service, or by other persons believed to be reliable; or a suspicion that is based on other surrounding circumstances.
- "Possession" means that an employee has the substance on their person or otherwise under their control.

III. Prohibited Conduct

A. Scope

The prohibitions of this section apply whenever the interests of the Company may be adversely affected, including any time an employee is:

- 1) On Company premises;
- 2) Conducting or performing Company business, regardless of location;
- 3) Operating or responsible for the operation, custody, or care of Company equipment or other property; or
- 4) Responsible for the safety of others in connection with, or while performing, Company-related business.

When applicable, protected concerted activity covered by the NLRA or the particular collective

bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

B. Alcohol

The following acts are prohibited and will subject an employee to discharge:

- 1) The unauthorized use, possession, purchase, sale, manufacture, distribution, transportation, or dispensation of alcohol; or
- 2) Being under the influence of alcohol from unauthorized consumption.

C. Illegal Drugs

The following acts are prohibited and will subject an employee to discharge:

- 1) The use, possession, purchase, sale, manufacture, distribution, transportation, or dispensation of any illegal drug or other controlled substance; or
- 2) Being under the influence of any illegal drug or other controlled substance.

Despite many states' recent legalization of medical and/or recreational marijuana, the Company's zero tolerance policy prohibits any employee from having marijuana in their system while working and also prohibits any employee from possessing marijuana while on company property.

D. Legal Drugs

The following acts are prohibited and will subject an employee to discharge:

- 1) The abuse of any legal drug;
- 2) The purchase, sale, manufacture, distribution, transportation, dispensation, or possession of any legal prescription drug in a manner inconsistent with law; or
- 3) Working while impaired by the use of a legal drug whenever such impairment might:
 - a. Endanger the safety of the employee or some other person;
 - b. Pose a risk of significant damage to Company property or equipment; or
 - c. Substantially interfere with the employee's job performance or the efficient operation of The Company's business or equipment.

IV. Disciplinary Action

A. Discharge for Violation of Guideline

A first violation of this Guideline may result in immediate discharge whenever the prohibited conduct:

- 1) Caused injury to the employee or any other person, or, in the sole opinion of management, endangered the safety of the employee or any other person;
- 2) Resulted in significant damage to Company property or equipment, or, in the sole opinion of management, posed a risk of significant damage;
- 3) Involved the sale or manufacture of illegal drugs or other controlled substances;
- 4) Involved the possession, distribution, or dispensation of illegal drugs or other controlled substances or alcohol in a quantity greater than for personal use;
- 5) Involved an employee who had not completed the introductory period or was a casual, seasonal, or temporary employee; or
- 6) Involved the failure of an employee to report a criminal conviction, as required by below policy.

B. Discretion Not to Discharge

In circumstances other than those described above, the Company, in the discretion of management, may choose not to discharge an employee for a first violation of this Guideline if the employee satisfactorily participates in and completes an approved drug or alcohol abuse 'assistance' or rehabilitation program when recommended by the Company or the employee contacts the Human Resources Department within two working days after being referred there by management and follows the recommendations made by the Human Resources Department, including satisfactory participation in and completion of an approved drug or alcohol abuse, assistance, or rehabilitation program.

C. Effect of Criminal Conviction

An employee who is convicted under a criminal drug statute for a violation occurring in the workplace or during any Company-related activity or event will be deemed to have violated this Guideline.

D. Written Warning

An employee who is not discharged for a first violation of this Guideline will receive a final written warning and immediate suspension without pay for a period of 10 calendar days.

E. Effect of Second Violation

A second violation of this Guideline at any time will result in immediate discharge.

F. Effect of Discharge on Eligibility for Rehire

Employees who are discharged for a violation of this Guideline will not be eligible for rehire by the Company.

V. Drug-Free Awareness

A. Management Awareness

Managers and supervisors should be attentive to the performance and conduct of those who work with them and should not permit an employee to work in an impaired condition or to otherwise engage in conduct that violates this Guideline. When management has reasonable suspicion to believe that an employee or employees are working in violation of this Guideline, prompt action will be taken.

B. Criminal Convictions

Employees must notify the Company of any conviction under a criminal drug statute for a violation occurring in the workplace or during any Company-related activity or event. Employees must notify the Company within five days after any such conviction. When required by federal law, the Company will notify any federal agency with which it has a contract of any employee who has been convicted under a criminal drug statute for a violation occurring in the workplace.

VI. Use of Legal Drugs

The Company recognizes that employees may, from time to time, be prescribed legal drugs that, when taken as prescribed or according to the manufacturer's instructions, may result in impairment. Employees may not work while impaired by the use of legal drugs if the impairment might endanger the employee or someone else, pose a risk of significant damage to Company property, or substantially interfere with the employee's job performance. If an employee is so impaired by the appropriate use of legal drugs, they may not report to work. To accommodate the absence, the employee may use accrued sick leave, personal leave, or vacation time. The employee may also contact the Human Resources

Department to determine whether or not they qualify for an unpaid leave of absence, such as family care or medical leave. Nothing in this Guideline is intended to sanction the use of accrued sick leave, personal leave, or vacation time to accommodate absences due to the abuse of legal drugs. Further, nothing in this Guideline is intended to diminish the Company's commitment to employ and reasonably accommodate qualified disabled individuals. The Company will reasonably accommodate qualified disabled employees who must take legal drugs because of their disability.

VII. Unregulated or Authorized Conduct

A. Customary Use of Over-the-Counter Drugs

Nothing in this Guideline is intended to prohibit the customary and ordinary purchase, sale, use, possession, or dispensation of over-the-counter drugs, so long as that activity does not violate any law or result in an employee being impaired by the use of such drugs in violation of this Guideline.

B. Off-the-Job Conduct

This Guideline is not intended to regulate off-the-job conduct, so long as the employee's off-the-job use of alcohol or drugs does not result in the employee being under the influence of or impaired by the use of alcohol or drugs in violation of this Guideline.

C. Authorized Use of Alcohol

The Company may provide alcohol for consumption at certain events, such as social functions. The consumption of alcohol at these events does not violate this Guideline.

VIII. Confidentiality

Disclosures made by employees to the Human Resources Department concerning their use of legal drugs will be treated confidentially and will not be revealed to managers or supervisors unless there is an important work-related reason to do so in order to determine whether it is advisable for the employee to continue working. Disclosures made by employees to the Human Resources Department concerning their participation in any drug or alcohol rehabilitation program will be treated confidentially.

IX. Counseling/Employee Assistance

The Company maintains an Employee Assistance Program, administered by a third-party vendor, which provides help to employees who seek assistance for drug or alcohol abuse, as well as for other personal or emotional problems. Employees who suspect that they may have alcohol or drug problems, even in the early stages, are encouraged to voluntarily seek diagnosis and to follow through with the treatment as prescribed by qualified professionals. Employees should be aware that participation in the Employee Assistance Program will not necessarily shield them from disciplinary action for a violation of this Guideline, particularly if discipline is imposed for a violation occurring before the employee seeks assistance.

X. Drug Testing

A. Reasonable Suspicion Testing

If a supervisor or manager has a reasonable suspicion that the employee is working in an impaired condition or otherwise engaging in conduct that violates this Guideline, the employee will be asked about any observed behavior and offered an opportunity to give a reasonable explanation. If the employee is unable to explain the behavior, they will be asked to take a drug test in accordance with the

procedures outlined below.

If the employee refuses to cooperate with the administration of the drug test, the refusal will be handled in the same manner as a positive test result.

B. Procedures for Drug Testing

The Company will refer the employee to an independent, National Institute on Drug Abuse (NIDA)-certified medical clinic or laboratory, which will administer the test. The Company will pay the cost of the test and reasonable transportation costs to the testing facility. The employee will have the opportunity to alert the clinic or laboratory personnel to any prescription or non-prescription drugs that they have taken that may affect the outcome of the test. All drug testing will be performed by urinalysis. Initial screening will be done by EMIT II. Positive results will be confirmed by gas chromatography/mass spectrometry.

The clinic or laboratory will inform the Company as to whether the employee passed or failed the drug test and may include a detailed testing report. If an employee fails the test, they will be considered to be in violation of this Guideline and will be subject to discipline accordingly.

C. Acknowledgment and Consent

Any employee subject to testing under this policy will be asked to sign a form acknowledging the procedures governing testing and consenting to (1) the collection of a urine sample for the purpose of determining the presence of alcohol or drugs, and (2) the release to the Company of medical information regarding the test results. Refusal to sign the agreement and consent form, or to submit to the drug test, will result in the revocation of an applicant's job offer, or will subject an employee to discipline up to and including termination.

D. Confidentiality

All drug testing records will be treated as confidential.

Business Related Events and Functions

Alcoholic beverages may be available for consumption at certain business-related events, meetings and social occasions, as well as industry meetings and conferences, which an employee may attend in the course and scope of their employment. In addition, alcohol may be available for consumption at certain business-related special events and functions that are authorized or sponsored by the Company. The purchase and/or consumption of alcohol at these events does not violate the Company's Drug and Alcohol Use policy. However, being under the influence of alcohol such that judgment and/or job performance is impaired, which results in offensive and/or unprofessional conduct, and/or behavior that endangers and/or compromises the welfare and/or safety of the employee or others, or is harmful to the Company's business relationships, is specifically prohibited by this policy. Violation of the above rules and standards of conduct will not be tolerated. Employees may be disciplined, up to and including discharge, for violating these policies without prior notice or warning. The Company also may bring the matter to the attention of appropriate law enforcement authorities.

Inspections and Searches on Company Premises

I. Purpose of the Guideline

Company believes that maintaining a workplace that is free of drugs, alcohol, and other harmful

materials is vital to the health and safety of its employees and to the success of the Company's business. The Company also intends to protect against the unauthorized use and removal of Company property. In addition, the Company intends to assure its access at all times to Company premises and Company property, equipment, information, records, documents, and files. At times, it may be necessary for the Company to provide records, information or assistance to a government entity in accordance with the terms of a warrant, court order, or other order issued by law. Accordingly, the Company has established this Guideline concerning inspections and searches on Company premises. This Guideline applies to all employees of the Company.

II. Definitions

For purposes of this Guideline:

- 1) "Prohibited materials" means firearms or other weapons; explosives and/or hazardous materials or articles; illegal drugs or other controlled substances as defined in the Company's Drug-Free Workplace Guideline; drug-related paraphernalia; the unauthorized use or consumption of alcoholic beverages on Company property; or Company property and/or proprietary and confidential information belonging to a third party that an employee is not authorized to have in their possession.
- 2) "Company property" includes all documents, records, software, electronic codes, data, and files, in both hard copy and electronic form, relating to the Company's business; and all equipment, hardware, and other property of any kind, whether owned, leased, rented, or used by the Company.
- 3) "Company premises" includes all premises and locations owned or leased by the Company or under the control of the Company, including parking lots, lockers, and storage areas.
- 4) "Reasonable suspicion" includes a suspicion that is based on specific personal observations such as an employee's manner, disposition, muscular movement, appearance, behavior, speech or breath odor; information provided to management by an employee, by law enforcement officials, by a security service, or by other persons believed to be reliable; or a suspicion that is based on other surrounding circumstances.
- 5) "Possession" means that an employee has the prohibited material or Company property on their person or otherwise under their control.

III. Inspections and Searches

A. Access to Company Property

- 1) In order to ensure access at all times to Company property, and because employees properly in possession of Company property or information related to Company business may not always be available to produce the property or information when needed in the ordinary course of the Company's business, the Company reserves the right to conduct a routine inspection or search at any time for Company property on Company premises. In addition, the Company reserves the right to access at all times information and communications stored in Company computer files, on Company mobile devices and in employee voicemail boxes and electronic-mail systems.
- 2) Routine searches or inspections for Company property may include an employee's office, desk, file cabinet, closet, computer files, voice mail, electronic mail, Company-issued mobile device or similar places where employees may store Company property or company-related information, whether or not the places are locked or protected by access codes and/or passwords.
- 3) Because even a routine search for Company property might result in the discovery of an employee's personal possessions, all employees are encouraged to refrain from bringing into the workplace any item of personal property that they do not wish to reveal to the Company.

B. Inspections and Searches for Prohibited Materials

- 1) Inspections or searches for prohibited materials in or on Company premises also will be conducted whenever the Company has reasonable suspicion to believe that a particular employee or group of employees may be in possession of materials in violation of this Guideline.
- 2) Inspections or searches for prohibited materials may be conducted by an independent security service or by Company personnel.
- 3) Inspections or searches for prohibited materials may be conducted on a regular or random basis at locations where employees enter or exit Company premises, without regard to whether there is reasonable suspicion that any employee may be in possession of prohibited materials in violation of this Guideline.
- 4) Inspections or searches for prohibited materials may be conducted from time to time even when there is no immediate reason to suspect the presence of the materials. In such cases, the Company may announce the inspection in advance, *except* for inspections or searches conducted at locations where employees enter or exit Company premises.
- 5) Inspections or searches for prohibited materials may include an employee's office, desk, file cabinet, closet, computer, company-issued mobile device or similar places where employees may place personal possessions or information, whether or not the places are locked, or password protected. Inspections or searches for prohibited materials also may include an employee's locker, or an employee's pockets, purse, briefcase, lunch box, or other item of personal property that is being worn or carried by the employee while on Company premises.
- 6) In cases involving an inspection or search of an employee's pockets, purse, briefcase, or other item of personal property that is being worn or carried by the employee, the employee will be requested to conduct a self-search (i.e., by turning out or emptying pockets, purses, etc.) in the presence of an observer who will be a person of the same gender.
- 7) Employees who refuse to cooperate during an inspection or search will not be forcibly detained or searched. They will be informed, however, that the Company will base any disciplinary decision on the information that is available, including their refusal to consent to the search as well as the information that gave rise to a reasonable suspicion that the employees were in possession of prohibited materials, if applicable, and that their failure or refusal to cooperate could deprive the Company of information that may clear them of suspicion. In addition, the Company reserves the right to take appropriate action to prevent the unauthorized removal from Company premises of Company property.

IV. Approvals for Inspections

- 1) In instances in which the inspection or search is conducted because there is reasonable suspicion that a particular employee or group of employees may be in possession of prohibited materials in violation of this Guideline or may be using Company property in an unauthorized manner, and in instances in which an item of the employee's personal property will be searched, the inspection or search will be approved in advance by the highest ranking member of management in the department who is available at the time the inspection or search is to be conducted and by the Director of Human Resources or their designated alternate(s) in the event of unavailability.
- 2) All inspections or searches that are conducted as part of the Company's program of periodic (and unannounced) inspections will be approved in advance by the Director of Human Resources, who will inform the Department Director of the impending inspection prior to its

occurrence.

V. Disciplinary Action

Employees who are found to be in possession of prohibited materials in violation of this Guideline and/or in violation of Company Property; Proprietary and Confidential Information Guideline, the Technology Use and Privacy Guideline, and the Drug-Free Workplace Guideline, or employees who are found to have used Company property in an unauthorized manner, will be subject to discipline, up to and including termination, regardless of the Company's reason for conducting the search or inspection.

VI. Confidentiality

Managers and supervisors will make their best effort to restrict communications concerning a violation or possible violation of this Guideline to persons who have an important work-related reason to know.

VII. National Labor Relations Act Activity

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Workplace Violence

I. Statement of Policy

The Company recognizes that workplace violence is a concern among employers and employees across the country. The Company is committed to providing a safe, violence-free workplace. In this regard, the Company strictly prohibits employees, consultants, customers, visitors, or anyone else on Company premises or engaging in a Company-related activity from behaving in a violent or threatening manner. Moreover, the Company seeks to prevent workplace violence before it begins and reserves the right to address certain behaviors, even in the absence of violent behavior.

The Company believes that prevention of workplace violence begins with recognition and awareness of potential early warning signs and has established procedures within Human Resources for responding to any situation that presents the possibility of violence.

II. Workplace Violence Defined

Workplace violence includes, but is not limited to, the following:

- 1) Threats of any kind;
- 2) Threatening, physically aggressive, or violent behavior, such as intimidation of or attempts to instill fear in others;
- 3) Other behavior that suggests a propensity towards violence, which can include belligerent speech, excessive arguing or swearing, sabotage, or threats of sabotage of Company property, or a demonstrated pattern of refusal to follow Company policies and procedures;
- 4) Defacing Company property or causing physical damage to the facilities; or
- 5) With the exception of security personnel, bringing weapons or firearms of any kind on Company premises, in Company parking lots, or while conducting Company business.

III. Reporting

If any employee observes or becomes aware of any of the above-listed actions or behavior by an employee, customer, consultant, visitor, or anyone else, they should notify Human Resources immediately.

Further, employees should notify Human Resources and their supervisor if any restraining order is in effect, or if a potentially violent nonwork-related situation exists that could result in violence in the workplace. No adverse employment action will be taken against an employee because they notify the Company of a potentially violent non-work situation.

IV. Investigation

All reports of workplace violence will be taken seriously and will be investigated promptly and thoroughly. In appropriate circumstances, the Company will inform the reporting individual of the results of the investigation. To the extent possible, the Company will maintain the confidentiality of the reporting employee and of the investigation. The Company may, however, need to disclose results in appropriate circumstances, for example, in order to protect individual safety. The Company will not tolerate retaliation against any employee who reports workplace violence.

V. Corrective Action and Discipline

If the Company determines that workplace violence in violation of this policy has occurred, the Company will take appropriate corrective action and will impose discipline on offending employees. The appropriate discipline will depend on the particular facts but may include written or oral warnings, probation, reassignment of responsibilities, suspension, or termination. If the violent behavior is that of a non-employee, the Company will take appropriate corrective action in an attempt to ensure that such behavior is not repeated.

Under certain circumstances, the Company may forego disciplinary action on the condition that the employee takes a medical leave of absence. In addition, the Company may request that the employee participate in counseling, either voluntarily or as a condition of continued employment.

VI. National Labor Relations Act Activity

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

VII. Employee Assistance Program

Any employee who believes that they may have a problem that could lead to violent behavior is encouraged to use the Company's Employee Assistance Program. The EAP is a professional, confidential counseling service that is available to all personnel and members of their household to assist in resolving emotional difficulties, marital and family conflict, stress, chemical dependency, conflicts at work, and

other concerns. The EAP counselor can help to clarify a problem and to develop an action plan during the counseling session. EAP services are prepaid by the Company.

Further information regarding the Company's Employee Assistance Program may be obtained from your supervisor or from Human Resources.

Natural Disasters

At times, emergencies such as severe weather, fires, power failures, or earthquakes, can disrupt GNA operations. In extreme cases, these circumstances may require the closing of a work facility.

When operations are officially closed due to emergency conditions, the time off from scheduled work will be paid. Official closing of operations is authorized only by the president or written designee.

In cases where an emergency closing is not authorized, employees who fail to report for work will not be paid for the time off. Employees may request available paid leave time such as unused PTO benefits.

Safety Program

GNA is concerned about the safety and health of all its employees and will strive to maintain the highest level of personal safety for employees and visitors.

GNA will make every effort to provide working conditions that are as healthy and safe as possible, and employees are expected to be equally conscientious about workplace safety, including using proper work methods and reporting potential hazards. Unsafe work conditions in any work area that might result in an accident should be reported immediately to a supervisor. GNA's safety policy and practices will be strictly enforced including possible termination of employees found to be willfully negligent in the safe performance of their jobs.

If an employee is injured in connection with employment, regardless of severity of the injury, the employee must immediately notify the supervisor/manager or the Human Resources Department, who will see to necessary medical attention and complete the required reports. In any case of serious injury, employees will receive prompt medical attention followed by the filing of necessary reports.

You are required to know and comply with the Company's General Safety Rules and to follow safe and healthy work practices at all times. You may be subject to discipline for engaging in any unsafe or unhealthy work practice or for violating established safety rules. You also are required to report immediately to your supervisor any potential health or safety hazards, and all injuries or accidents. First aid supplies are located in the Parts and Service Departments and in staff breakrooms. Please refer to the Workplace Incident Report Forms for locations of approved occupational health sites.

Product Safety Policy

It is a top priority of Girbau North America, Inc. (the "Company") to assure the safety of our team members, customers, and those who utilize our products and services. Great care has been taken to design and manufacture our products in order to maximize their safe and productive use. In order to meet our policy objectives, the Company needs each and every team member to embrace this safety objective and implement it on a daily basis in the fulfillment of

your employment responsibilities. Each team member needs to:

- Prioritize the Company's safety policy in fulfilling your duties and responsibilities.
- Educate yourself and become familiar with product safety features and keep up to date on new product developments as developments occur.
- Communicate product safety concerns to customers and end users.
- Distribute available safety information freely to customers and end users.
- Educate and demonstrate to customers and end users the safe operation of the Company's equipment.
- Stress to customers and end users the importance of utilizing safety devices and that it is imperative that the machines be operated as required in the product manuals and specifications.
- Answer all questions that may be posed to you about the proper and safe use of our products. If you are unable to respond fully to an inquiry, refer them to someone who can respond.
- Observe how our machines and products are being operated in the field. If you see something amiss, immediately instruct the user as to the proper manner in which to operate and/or use the product and document your observation for future reference.
- If you observe a machine being operated without guards and safety devices in place, demand that the machine be shut down until all safety devices are in place. Again, document your observations.
- To the extent that you observe a machine that is malfunctioning, get in contact with the designated technician for purposes of having the machine fixed.
- Remind customers and end users that the alteration of a machine will render all product warranties null and void.
- If an end user or customer resists your efforts to make certain a machine or product is being used properly and safely, refer the matter to Company management and document your interaction with the end user or customer.
- If an injury has occurred at an end-user's site by someone using or in the proximity of a machine, demand that the machine be turned off and disabled immediately and insist that the machine continue to be shut down until a qualified technician has authorized the machine to be reactivated.

The safe use of all the Company's products is in everyone's best interest. To achieve our goals each team member must do his or her share on a daily basis.

Personal Protective Equipment

GNA is concerned about the safety and health of all its employees. In striving to maintain the highest level of personal safety for employees, GNA is requiring the use of personal protective equipment to prevent injuries.

GNA employees are required to wear a full-face shield when using the grinding machine located in the parts area and wood saw located in warehouse or other such equipment. A face shield is located next to the grinding machine and saw for employees to use when operating this equipment.

GNA employees are required to wear safety glasses when operating any hand tools (power or non-power). Safety glasses are located under the first-aid kit in the parts area. Should you desire or are required to have prescription safety glasses, GNA will reimburse the employee up to seventy-five dollars

(\$75) per year, to help offset the cost of these glasses. Any amount above and beyond the \$75 reimbursement will be the employee's responsibility. The employee will be responsible for the reasonable care and maintenance of his or her prescription safety glasses. To request reimbursement, please submit a company expense report along with a receipt for the purchase to the Accounting Department.

GNA employees are required to wear hard hats when handling or moving any items that are located above head level. Hard hats are located under the first-aid kit in the parts area.

GNA employees working in the parts and warehouse area on a daily basis are required to wear protective footwear (steel toe shoes). The protective footwear must conform to the requirements and specifications of American Standard Test Methods: ASTM F2413-18. To help offset the cost of the required protective footwear, GNA will reimburse the employee up to one hundred dollars (\$100) per year for the purchase of protective footwear. Any amount above and beyond the \$100 reimbursement will be the employee's responsibility. The employee will be responsible for the reasonable care and maintenance of his or her protective footwear. To request reimbursement, please submit a company expense report along with a receipt for the purchase and documentation showing the protective footwear meets the required standards to the Accounting Department.

Infectious Disease Control Policy

The Company will ensure a clean workplace, including the regular cleaning of objects and areas that are frequently used, such as bathrooms, breakrooms, conference rooms, door handles and railings. A committee will be designated to monitor and coordinate events around an infectious disease outbreak, as well as to create work rules that could be implemented to promote safety through infection control.

We ask all employees to cooperate in taking steps to reduce the transmission of infectious disease in the workplace. The best strategy remains the most obvious—frequent hand washing with warm, soapy water; covering your mouth whenever you sneeze or cough; and discarding used tissues in wastebaskets.

Unless otherwise notified, our normal attendance and leave policies will remain in place. Individuals who believe they may face particular challenges reporting to work during an infectious disease outbreak should take steps to develop any necessary contingency plans. For example, employees might want to arrange for alternative sources of childcare should schools close and/or speak with supervisors about the potential to work from home temporarily or on an alternative work schedule.

I. Staying Home When Ill

Many times, with the best of intentions, employees report to work even though they feel ill. We provide certain time off benefits to compensate employees who are unable to work due to illness. Information on time off benefits can be found in the time off policies in this handbook.

During an infectious disease outbreak, it is critical that employees do not report to work while they are ill and/or experiencing the following symptoms: Examples include fever, cough, sore throat, runny or stuffy nose, body aches, headache, chills, and fatigue. Currently, the Centers for Disease Control and Prevention recommends that people with an infectious illness such as the flu remain at home until at least 24 hours after they are free of fever (100 degrees F or 37.8 degrees C) or signs of a fever without

the use of fever-reducing medications. Employees who report to work ill may be sent home in accordance with these health guidelines.

II. Requests for Medical Information and/or Documentation

If you are out sick or show symptoms of being ill, it may become necessary to request information from you and/or your health care provider. In general, we would request medical information to confirm your need to be absent, to show whether and how an absence relates to the infection, and to know that it is appropriate for you to return to work. As always, we expect and appreciate your cooperation if and when medical information is sought.

III. Confidentiality of Medical Information

Our policy is to treat any medical information as a confidential medical record. In furtherance of this policy, any disclosure of medical information is in limited circumstances with supervisors, managers, first aid and safety personnel, and government officials as required by law.

IV. Social Distancing Guidelines for Workplace Infectious Disease Outbreaks

In the event of an infectious disease outbreak, the Company may implement these social distancing guidelines to minimize the spread of the disease among the staff.

A. During the workday

Employees are requested to:

- 1) Avoid meeting people face-to-face. Employees are encouraged to use the telephone, online conferencing, e-mail or instant messaging to conduct business as much as possible, even when participants are in the same building.
- 2) If a face-to-face meeting is unavoidable, minimize the meeting time, choose a large meeting room and sit at least one yard from each other if possible; avoid person-to-person contact such as shaking hands.
- 3) Avoid any unnecessary travel and cancel or postpone nonessential meetings, gatherings, workshops and training sessions.
- 4) Do not congregate in work rooms, pantries, copier rooms or other areas where people socialize.
- 5) Bring lunch and eat at your desk or away from others (avoid lunchrooms and crowded restaurants).
- 6) Encourage members and others to request information and orders via phone and e-mail in order to minimize person-to-person contact. Have the orders, materials and information ready for fast pick-up or delivery.

B. Outside activities

Employees might be encouraged to the extent possible to:

- 1) Avoid public transportation (walk, cycle, drive a car) or go early or late to avoid rush-hour crowding on public transportation.
- 2) Avoid recreational or other leisure classes, meetings, activities, etc., where employees might come into contact with contagious people.

Personal Visits and Telephone Calls

Disruptions during work time can lead to errors and delays. Therefore, personal telephone calls must be kept to a minimum, and only be made or received after working time, or during lunch or break time.

For safety and security reasons, employees are prohibited from having personal guests visit or accompanying them anywhere in Company facilities other than the reception areas.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Company Property: Confidential and Personal Information

The security of Company property is of vital importance to the Company. Company property includes not only tangible property, like desks and computers, but also intangible property such as confidential information. It is critical for the Company to preserve and protect its confidential information, as well as the confidential information of customers, suppliers, and third parties. All employees are responsible for ensuring that proper security is maintained at all times.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

I. Confidential and Personal Information

"Confidential Information" means all information, not generally known, belonging to, or otherwise relating to the business of the Company or its clients, customers, suppliers, vendors, affiliates or partners, regardless of the media or manner in which it is stored or conveyed, that the Company has taken reasonable steps to protect from unauthorized use or disclosure. Confidential Information includes but is not limited to trade secrets as well as other proprietary knowledge, information, and know-how; non-public intellectual property rights, including business plans and strategies; manufacturing techniques; formulae; processes; designs; drawings; discoveries; improvements; ideas; conceptions; test data; compilations of data; and developments, whether or not patentable and whether or not copyrightable.

"Personal Identification Information" includes individually identifiable information about employees, customers, consultants, or other individuals, such as Social Security numbers, background information, credit card or banking information, health information, or other non-public information entrusted to the Company regarding an individual's personal identity. There are laws in the United States and other countries that protect certain types of Personal Identification Information, and employees should not disclose such protected Personal Identification Information that has been acquired and retained by the Company about other individuals to any third party or from one country to another without prior managerial approval.

Given the nature of the Company's business, protecting Confidential Information and Personal Identification Information is of vital concern to the Company. This information is one of the Company's most important assets. It enhances the Company's opportunities for future growth, and indirectly adds to the job security of all employees.

Failure to take reasonable measures to protect the Company's Confidential Information may jeopardize its status as a trade secret. While employed by the Company, employees must not use or disclose any Confidential Information or Personal Identification Information that they produce or obtain during employment with the Company, except to the extent such use, or disclosure is required in connection with performing their jobs. Employees may not use or disclose Confidential Information or Personal Identification Information for any reason after the employment relationship with the Company ends. Misuse or unauthorized disclosure of Confidential Information or Personal Identification Information may result in immediate termination, as well as potential personal and criminal liability. Nothing in this Guideline restricts an employee from discussing their wages or other terms and conditions of employment with coworkers or others, to the extent protected by law.

All employees are required to sign a written confidentiality agreement.

II. Obligations on Termination

On termination of employment, whether voluntary or involuntary, all tangible and intangible Company property must be returned to the Company immediately. This includes documents, materials, data files, and records of any kind, including any that contain Confidential Information or Personal Information, and any copies thereof. Also, the terminating employee must immediately notify the Company if the employee has Confidential Information or Personal Information stored in the employee's personal computer, or in a mobile, cloud, or other storage medium, and work with the Company to identify all such Information and its location and help ensure it is retrieved and/or permanently deleted by the Company (or the Company's designated agent).

III. Security

To avoid loss of Company property, the Company maintains and promotes security procedures, which include maintaining control of entrances, exits, restricted areas, document control, and record keeping. Specific procedures regarding the protection of Company property, traffic throughout the facilities, and designation of restricted areas are issued by the Company. In addition, employees are expected to comply with Company policies regarding the authorized and secure use of the Company's computer technology. Employees are expected to abide by all of the company's security procedures.

Avoiding loss or theft of Confidential Information or Personal Identification Information is an important part of each employee's job. Accordingly, employees must observe good security practices. Employees are expected to keep Confidential Information secure from outside visitors and all other persons who do not have legitimate reason to see or use such information. Employees are not to remove Company property without authorization. Failure to adhere to Company policies regarding Confidential Information and Personal Identification Information will be considered grounds for dismissal.

Given the sensitivity of Confidential Information and Personal Identification Information, employees may only dispose of such information by secure methods approved by the Company. If an employee has any doubt or question about how to handle Confidential Information or Personal Identification Information, the employee should consult with the Human Resources Department.

Personal and Company-Provided Portable Communication Devices

Girbau North America may provide company-provided portable communication devices (PCDs), such as cell phones and tablets, to team members based on job necessity. Company-provided portable communication devices PCDs should be used only for business purposes. Employees have no reasonable expectation of privacy in regard to the use of such devices, and all use is subject to monitoring, to the maximum extent permitted by applicable law. This includes, as permitted, the right to monitor personal communications as necessary.

Some employees may be authorized to use their own PCD for business purposes. The Company may reimburse employees up to \$50 per month for the authorized use of their personal PCD for business purposes. These employees should work with the IT department to configure their PCD for business use. Communications sent via a personal PCD also may subject to monitoring if sent through the Company's networks and the PCD must be provided for inspection and review upon request.

All conversations, text messages and e-mails must be professional. When sending a text message or using a PCD for business purposes, whether it is a Company-provided or personal device, employees must comply with applicable Company guidelines, including policies on sexual harassment, discrimination, conduct, confidentiality, equipment use and operation of vehicles. Using Company-issued PCD to send or receive personal text messages is prohibited at all times and personal use during working hours should be limited to emergency situations.

If employees who use a personal PCD for business resign or are discharged, they will be required to submit the device to the IT department for resetting on or before their last day of work. At that time, the IT department will reset and remove all information from the device, including but not limited to, Company information and personal data (such as contacts, e-mails and photographs). The IT department will make efforts to maintain employees' personal data to the extent practicable; however, the employee may lose some or all personal data saved on the device.

Employees may not use their personal PCD for business unless they agree to submit the device to the IT department on or before their last day of work for resetting and removal of Company information. This is the only way currently possible to ensure that all Company information is removed from the device at the time of termination. The removal of Company information is crucial to ensure compliance with the Company's confidentiality and proprietary information policies and objectives.

Employees who are working on federal contracts are prohibited from having any presence or use of a covered application (defined as TikTok or any successor application or service developed or provided by or owned by ByteDance Limited) on agency information technology, including certain equipment used. The employee is prohibited from having or using a covered application on any information technology owned or managed by the Government, or on any information technology used or provided by the employee under this contract, including equipment provided by the employee.

Please note that whether employees use their personal PCD or a Company-issued device, the Company's electronic communications policies, including but not limited to, proper use of communications and computer systems, remain in effect.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Information System Usage Policy

I. Electronic Mail (E-mail)

Electronic mail is provided to assist employees in their job functions. Electronic mail created or received at any company workstation or laptop is the property of GNA and may be viewed at any time by company management or its designee(s). Users should not assume that messages sent or received on any e-mail system will be private. Messages can be intercepted by non-designated sources once outside GNA. Electronic mail communications may not contain harassing, slanderous, profane, or otherwise socially inappropriate content or language. Once an e-mail is created or received, there should be no assumption that the message cannot be retrieved at any time in the future by management or the legal system, irrespective of any attempt to delete it. Deleted e-mail can remain on the system and on back-ups indefinitely. Use of e-mail to disseminate chain letters, web downloads, inappropriate personal items and for any personal non-company related issues is strictly prohibited.

Inappropriate use of e-mail communications may result in legal action and/or dismissal for the employee using that account.

II. Software Licensing

GNA seeks to maintain compliance with all software license agreements. Toward this end, employees are not to install any software on company systems without verifying that the installation is in compliance with license restrictions. Further, no software that has not been licensed by GNA should be installed on any company system without the approval of the network administrator. Company licensed software should never be installed on non-company owned systems unless that software has been specifically licensed for that use and approval has been given by the network administrator. Failure to follow these restrictions may result in prosecution under federal software licensing laws.

III. Data Ownership and Security

All electronic (computer) data on company owned systems is the property of GNA. As with all other company information, it should not be taken off premises or disclosed to people outside GNA without the authorization of company management. When taking computer data off premises, the employee should take reasonable safeguards to prevent theft of this data. Attempts to access password protected or otherwise secured information which you are not authorized to review will be grounds for disciplinary action, including dismissal.

IV. Virus Checking

Undetected computer viruses can cause significant damage to electronic data, resulting in productivity and monetary losses. The server and all workstations have virus protection software installed and running. Employees are responsible for scanning all diskettes received from or being sent to people outside GNA. Employees are also responsible for scanning any files downloaded from remote electronic sources, such as the Internet. If any viruses are discovered, the employee should notify the network

administrator so the problem can be eradicated.

V. Data File Storage

GNA's network file server provides maximum access to and protection of company electronic data. For these reasons, employees should store all company data on the file server whenever possible. The recommended directories are your personal directory or GNA directory on the S-drive. When data must be kept on portable or desktop systems, it should be located in the "My Documents" (For Windows 95/98) or "My Briefcase" (For Windows NT), or in a single directory on your hard drive. Employees are responsible for maintaining current backups to the file server of any data not stored directly on the server. These standards will simplify the task for support personnel in their attempts to recover data should the workstation fail. The employee will be responsible for reproducing any company data lost due to non-compliance with these standards.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Internet Access

Internet access will be provided to all Girbau North America personnel based on business justification. Signed authorization by management will signify justification. Management reserves the right to terminate access at any time. Internet access for personal reasons is not authorized.

Information traveling through Girbau North America gateway to the Internet should be considered "not secure." Therefore, the sending or public posting of confidential materials outside of Girbau North America is prohibited. In accordance with state and federal law, unauthorized attempts to access secure internal or external resources is prohibited.

Girbau North America employees are expected to observe and follow laws governing our operations and use company resources only for legitimate purposes. GNA respects employee's personal rights and asks that personal rights not conflict with or reflect adversely upon GNA. This means that employees should not engage in activities that may subvert their obligations to GNA or that result in the use of company resources for personal purposes or gain.

Girbau North America employees understand that some internet sites may contain obscene, profane, sexually oriented, racially offensive, or illegal material. Visiting such sites will result in the loss of internet privileges and/or termination.

It is Girbau North America's policy to prohibit every employee from making, downloading, using, distributing, or selling any infringing copy of copyrighted software. Any employee found to have violated this policy is subject to legal action and discipline as appropriate under the circumstances, up to and including, termination. Girbau North America is committed to obtaining a license for every copy of copyrighted software its personnel need to perform their duties.

Employees are requested to treat any internet passwords as confidential. Passwords should be

registered with the network administrator and should be changed every 60 days.

Girbau North America employees will be responsible for any billed services arising out of internet use and must receive authorization for use of any such services.

Use of Social Media

Social media creates opportunities for personal expression and for you to be an advocate for Girbau North America (GNA) and its brands, but it also creates risks and responsibilities. You should assume that anything you do on social media – whether on a business or personal account – could be viewed by a colleague, supervisor, partner, competitor, customer or potential customer.

As a GNA team member, you are expected to adhere to this policy on social media, including but not limited to LinkedIn, Instagram, Facebook, YouTube, blogs, or any other tool/service that facilitates interactions over the internet.

- Respect of copyrights, trademarks, rights of publicity, and other third-party rights in the online social media space, including with regard to user-generated content (UGC). How exactly you do this may depend on your particular situation, so work with your cross-functional teams to make informed, appropriate decisions.
- You are responsible for your actions. We do encourage you to participate in the online social media space, but urge you to do so properly, exercising sound judgment and common sense. Before creating online content, employees should consider some of the risks and rewards that are involved. Employee conduct that adversely affects job performance, the performance of fellow employees or otherwise adversely affects customers, suppliers, people who work on behalf of the Company or the Company's legitimate business interests may result in disciplinary action up to and including termination.
- Employees should carefully read the Company's employment policies that address social media, including the Company Property: Confidential and Personal Information Policy, the External Communications Policy, the Equal Employment Opportunity Policy, and the Policy Against Harassment and Discrimination, and ensure their postings are consistent with these policies. Inappropriate postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject employees to disciplinary action up to and including termination. Employees should not have an expectation of privacy with respect to information or communications that they post using the Company's computers or networks. The Company has the right to monitor all activity on its equipment and system.
- Employees who are contacted by the media should not speak on the Company's behalf without contacting the President. Pass the post(s) along to hr@gnalaundry.com, and it will be forwarded to the appropriate parties.
- Employees should express only their personal opinions. They should never represent themselves as a spokesperson for the Company. Employees are not authorized to speak on behalf of the Company unless given specific prior written approval from the Company. If the Company is a subject of the content employees are creating, employees should be clear and open about the fact that they are an employee and make it clear that their views do not represent those of the Company, fellow employees or people working on behalf of the Company. If employees do publish a blog or post online related to the work they do or subjects associated with the Company, they should make it clear that they 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 the Company." Employees may not promote any of the Company's products or services without fully disclosing their relationship with the Company.

- Be conscious when mixing your business and personal lives. Online, these personas are likely to intersect. GNA respects the free speech rights of all its team members, but you must remember that customers and colleagues often have access to the online content you post. Keep this in mind when publishing information online and know that information originally intended just for friends and family can be forwarded on. Employees must maintain the privacy of the Company's non-public, proprietary information. Such information may include information regarding unreleased financial data, potential acquisitions, internal analyses, pricing, etc., and other information pertaining to the Company's processes.
- Give credit where credit is due and don't violate others' rights. DO NOT claim authorship of something that is not yours. If you are using another party's content, make certain that they are credited for it in your post and that they approve of you utilizing their content. Do not use the copyrights, trademarks, publicity rights, or other rights of others without the necessary permissions of the rightsholder(s).
- GNA understands that associates engage in online social media activities at work for legitimate purposes and that these activities may be helpful for Company affairs. However, GNA encourages all staff to exercise sound judgment and common sense to prevent online social media sites from becoming a distraction at work.
- Know that the Internet is permanent. Once information is published online, it is essentially part of a permanent record, even if you "remove/delete" it later or attempt to make it anonymous.
- It is encouraged to engage with posts on the company pages by commenting, liking, or sharing them on your personal profiles.
- If you take photos of an install or event that you would like shared on behalf of the company, please send it to the marketing department to be posted on the company's pages.
- If you list your employer on your social media profile, make sure that it is linked to the correct company page (CG West, Express Laundry Center, Girbau North America).

If you need assistance with any social media pages or have any questions, please contact the marketing department.

Telecommuting/Work from Home Policy

Telework requests will be handled on a case-by-case basis. While not all positions will be eligible, all requests for telecommuting should be submitted to your manager for consideration.

Outlined below are the specific policies with respect to telecommuting as well as the responsibilities of both the Company and the individual telecommuter. Once your proposal to telecommute has been approved, review these guidelines, sign the acknowledgment and attach to the flexible work option proposal.

I. Overview

Telecommuting at the Company is not an employee benefit, nor is it intended to be available to all employees; rather it is a privilege and may be revoked at any time in the sole discretion of the company. The selection of individuals for a telecommuting arrangement is not based on any employee's race, color, national origin, age, sex, marital status, sexual orientation, disability, or any other legally

protected status.

- The home office (including the home itself) is considered an extension of the company's main office. All company policies and procedures including those governing employee conduct, performance, and safety are in full force and effect during your home work hours.
- Team members with a telecommuting arrangement must have a reliable internet connection.
- This telecommuting arrangement can be withdrawn or terminated with or without notice by either party. If it is terminated, you will be required to return to your job at your office location. In addition, if your work performance suffers while you are participating in a telecommuting arrangement and/or your manager decides it is in the best interest of the Company for you to return to the office, you will be required to do so. If you choose not to return on the expected date, you will be subject to disciplinary action or considered to have voluntarily resigned and your employment status will be treated as such under the Company policies. The Company can revoke the telecommuting arrangement whether or not your performance has suffered.
- This telecommuting arrangement will have no effect on your salary, benefits, job responsibility, career opportunities and/or promotability.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

II. Hours of Work

- Your total number of work hours are not expected to change during the period in which you telecommute, and you will be responsible for tracking your hours according to standard Company policy. Telecommuters may be required to work overtime as needed. (Note: Non-exempt employees require approval of their manager prior to working overtime.)
- You understand while working at home you are required to log into the Company system via VPN/Terminal Services. Access to VPN/Terminal Services must be confirmed from your home office prior to your telecommuting being effective. The Company has the right to monitor your log-in and log-out times of Terminal Server, and your productivity during the workday. You understand this information can be used to amend or terminate this agreement.
- Your daily work schedule is subject to negotiation with, and approval by, your manager. Your manager will require that you work certain "core hours" during which you would be accessible by telephone, e-mail, and electronic teleconferencing. You understand that management has the right to modify this agreement on a temporary basis as a result of business necessity.
- Business requirements, i.e.: training programs, special projects or meetings, may require that you spend more time in the office than usual during a particular week or other period. You will have to make arrangements accordingly and be flexible with your hours in order to meet the business needs. You are not entitled to necessarily "make up" a telecommuting day during the week if business requirements require you to be in the office on a normal telecommuting day.
- You should set up a system with your manager for checking in with the office on a daily basis in the event that an emergency arises, i.e.: a pressing need for information, a change of project deadline, or a change in business conditions.

III. Equipment Repair/Security

- The Company may provide the necessary computer, software, and other equipment that it determines is necessary to do your job. All items will remain the property of the Company and must be returned to the Company in good working condition upon request, including but not limited to such cases as your extended illness, resignation, transfer, termination, or if the telecommuting arrangement ceases.
- Company equipment is for business purposes only. The equipment must not be used by family or friends. Company-owned software may not be duplicated.
- The security of company property in your home is as important as in the office. You are expected to take reasonable precautions to protect the equipment from theft or damage.
- In the event of company equipment failure or malfunction, you must notify your manager to ensure immediate repair or replacement of such equipment. In the event of a delay in repair or replacement of company equipment, or any other circumstances in which it would be impractical for you to work at home, you will be assigned to work in the office.
- Should you lose your internet connection and reconnection cannot be made within two hours, you are required to contact your supervisor immediately and return to the office. Any working time missed due to a lost internet connection must be addressed with your manager to determine a resolution.
- You understand that your personal vehicle will not be used for company business unless specifically authorized by the supervisor.

IV. Expenses

- Office supplies as needed will be provided by the Company. Any out-of-pocket expenses for other supplies will be reimbursed only with the prior approval of your manager and in accordance with company normal expense reimbursement procedures.
- The Company will not reimburse you for travel expenses to and from the office, nor for any home-related expenses including but not limited to internet, heat, air conditioning, electricity, insurance or personal monthly phone bills.

V. Confidentiality of Proprietary Information

- You are to keep confidential all information regarding the business of the Company, its customers' products, services, systems, business plans, or other proprietary information. It is your responsibility to safeguard such information and ensure that it is not accessible to others.

VI. Safety of Home Office Area

- The Company strongly recommends you set up a separate area for work in your home, "the home office."
- The Company has the right to visit your home office to be sure it meets company standards for safety, security, and working conditions. Such visits would be scheduled in advance.
- It is your responsibility to ensure that equipment is placed where it is adequately physically supported. Electronic equipment should be plugged into properly grounded electrical outlets. Your designated work area must be free of potential tripping hazards and unnecessary clutter.
- In your home office area, you shall abide by all safety and health guidelines applicable to the office. Smoke detectors must be properly located and maintained in working order. Such purchase and maintenance costs will be your responsibility.
- You are required to provide your own furniture. Your work environment should be adjustable or

subject to modification to meet minimum ergonomic guidelines. If you cannot work on your existing furniture, your options are to return to the office or purchase the proper furniture that meets these requirements. If the purchasing of such furniture is required, the company will reimburse you for such expenditures, but you must get advance approval from your manager prior to making any such purchase. You may opt to purchase the equipment at your own expense and keep the property once the telecommute arrangement ends either as a result of termination of your employment or for any other reason. If the company pays for the equipment, you must remit the equipment to the company once the telecommuting arrangement ends.

VII. Liability for Injuries

- You must immediately report to your manager in writing any injuries sustained as a result of performing work for the Company in your home and home office work area. If you are injured in your home in the course and scope of your employment, you may be eligible for workers' compensation benefits. The Company assumes no responsibility for any injuries to third persons and/or members of your household that occur in the designated home office area. Injuries that occur to third persons and/or members of your household in your home, but outside the designated work area, will not be the responsibility of the Company.

VIII. Job Performance

- All Human Resources policies, those described in the Company Employee Handbook, including those relating to job performance, remain in effect. That means that your performance will be monitored by your manager, and you will be expected to comply with any and all productivity and quality standards that are applicable to you in the office. Disciplinary action, up to and including termination of employment, may result from failure to meet established performance standards.

IX. Miscellaneous Provisions

- It is expected that you will not use telecommuting as a substitute for dependent care. It is your responsibility to ensure that you are fully able to complete your work assignments in an acceptable and timely manner. Dependent care is also not an acceptable reason to "switch" your telecommuting days during the week.
- It is your responsibility to determine any income tax implications of maintaining a home office. The Company will not provide tax guidance nor assume any additional tax liabilities.
- It is your responsibility to comply with all applicable local laws including zoning ordinances/regulations regarding using your home as a workplace.
- A change in your weekly schedule must be submitted and approved by your manager.

Electronic Surveillance

The Company reserves the right to install security cameras in work areas for specific business reasons, such as security, theft protection or protection of proprietary information. The Company may find it necessary to monitor work areas with security cameras when there is a specific job or business-related reason to do so. The Company will do so only after first ensuring that such action is in compliance with state and federal laws. Employees should not expect privacy in work-related areas. Employee privacy in nonwork areas will be respected to the extent possible. The Company's reasonable suspicion of onsite drug use, physical abuse, theft or similar circumstances would be possible exceptions. Employees should

contact their supervisor or the Human Resources Department if they have questions about this policy.

External Communications

Occasionally employees may be contacted by outside sources requesting information about Company matters, including information regarding current or former employees, Company projects, or other workplace issues. In order to avoid providing inaccurate or incomplete information to outside sources, and the possible negative exposure that may result from providing information about the Company to outside sources, any employee asked to speak for or on behalf of the Company by any outside source should immediately contact the appropriate Company official, as detailed below.

Employees violating this policy may be subject to discipline, up to and including termination of employment.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

I. Media Contacts

The Company will respond to media inquiries in a timely and professional manner only through the designated spokesperson. If an employee is contacted by a representative from any media organization (e.g., television, radio, or newspaper reporters) to speak for or on behalf of the Company, the employee should notify the media representative that they are not authorized to make a public comment on behalf of the Company and immediately refer the media representative to the President. No employee may communicate with media agents on behalf of the Company without prior authorization from the President.

II. Outside Attorneys and Investigators

If an employee is contacted by an outside attorney or investigator regarding Company business, including information regarding current or former employees, Company projects, or other workplace issues, the employee should inform the inquiring party that they are not authorized to speak on behalf of the Company and immediately obtain the individual's name and telephone number. The individual's name and telephone number should then be provided to the Human Resources Department. Nothing in this policy restricts an employee from discussing their wages or other terms and conditions of employment with coworkers or others, to the extent protected by law.

III. Employment References and Verifications

Employees contacted by outside sources requesting an employment reference or employment verification for a current or former employee should not provide any information to the requesting individual or organization. Instead, employees should refer the requesting individual or organization to the Human Resources Department. No employee, other than a member of the Human Resources Department, is authorized to provide employment references or employment verifications for any current or former employee. The Company's authorized representative(s) may verify dates of

employment and last position held but will not disclose any other information unless the current or former employee provides written authorization to the Company to provide additional detail.

Dress Code

The Company considers the presentation of the Company image to its customers, suppliers, and the public at large to be extremely important. Since GNA's product includes service, which can only be provided through its employees, the Company not only seeks good performance and conduct from its employees, but also expects them to observe high standards in their personal presentation.

During business hours or when representing Girbau, you are expected to dress appropriately in business attire of a casual nature. We expect that your business attire, although casual, will exhibit common sense and professionalism. Our work environment encourages employees to dress comfortably for work, with the goal of providing a workplace environment that is comfortable and inclusive for all employees.

Smart casual dress may apply on days when you have no meetings with customers or outside parties. Business casual/professional works best for days you are meeting with customers, other outside parties, or certain large office-wide events; GNA typically communicates in advance when guests are scheduled to visit our offices. Regardless of your planned day, it's important to dress for an office environment and to be prepared for the unexpected nature of your typical workday.

Employees are expected to demonstrate good judgment and professional taste in determining what to wear to work. Courtesy towards coworkers and your professional image to coworkers are the factors you need to use to assess whether you are dressing in business attire that is appropriate. Generally, if you are questioning the appropriateness, it probably isn't appropriate.

Job Specific Concerns - This dress code policy is a general guideline, but employees should take into consideration any job specific safety concerns or requirements.

Any deviations from this policy must receive prior approval from the GNA President or designee.

Nothing in this dress code is intended or should be construed to violate, restrict, or discriminate against any employee's actual or perceived race (including hair texture and natural hair styles-California employees only), religion, religious creed, sex, sexual orientation, gender, gender identity or status, gender expression, national origin, ancestry, age, nursing mothers, or any other basis protected by local, state, or federal laws. If any employee believes that their protected rights based upon a protected class are being restricted or violated in some manner by the dress code, please contact your manager or human resources so that these concerns can be addressed. Any employee who needs medical or religious accommodation to the Company's dress and grooming standards should contact the Human Resources Department.

Company Uniform Policy

Girbau North America (GNA) wants to ensure that employees engaged in technical service functions with customers and industry partners are clearly identified as representing the company. To achieve this goal, GNA has instituted a uniform policy for all employees assigned to technical service functions outside of GNA facilities.

Procedures

Employees engaged in tasks involving customers and industry partners are required to wear company-designated uniforms at all times. Company uniform procedures are the following:

- GNA will issue uniforms to employees assigned to technical service functions. Each service technician will receive the following uniform pieces annually:
 - (5) Polo shirts (*marketing to distribute*)
 - (5) T-shirts (*marketing to distribute*)
 - (5) Long-sleeve Tops (*marketing to distribute*)
 - (8) Bottoms (5 pants & 3 shorts)
 - *Service Technician can order their bottoms from the following approved vendors:*
 - 5.11 Tactical – <https://www.511tactical.com/>
 - Duluth Trading - <https://www.duluthtrading.com/>
 - Dickies – <https://www.dickies.com/>
 - Wrangler Riggs Workwear – <https://wrangler.com/>
 - *Colors to pick from: black, gray, or navy*
 - *Submit for reimbursement via an expense report*
 - Items given as needed:
 - Safety glasses
 - Hearing protection
 - Hardhat
 - Safety green vest
 - Safety green t-shirts
 - Baseball caps
- Please reference our Personal Protective Equipment policy for reimbursement of safety shoes or prescription safety glasses.
- Steel-toed shoes must be worn when required by site regulations.
- Close-toed shoes with nonslip traction soles are required at all times.
- Failure to have any listed safety apparel (when required) will result in the employee clocking out and not returning to the job site until they are in compliance with the job site safety apparel requirements.
- Additional apparel will be issued as needed based on management review.
- Additional apparel may be purchased at a discounted corporate rate at the employee's expense.
- Any GNA service technician required to present a service school at or outside of GNA will receive a shirt(s) to wear during presentations.

If employees have questions regarding this policy or its implementation, they should contact the Human Resources Department.

Smoking

In keeping with GNA's intent to provide a safe and healthful work environment, the use of any tobacco products (e.g., cigarettes, cigars, chew, snuff, etc.) and/or simulated tobacco products (e.g., tobacco-less snuff and electronic devices used for vaping such as e-cigarettes, vape pens or mods, etc.) is prohibited where GNA business is being conducted.

This policy applies equally to all employees, customers, and visitors.

Solicitation, Distribution, and Bulletin Boards

In an effort to ensure a productive and harmonious work environment, persons not employed by GNA may not solicit or distribute literature in the workplace at any time for any purpose.

GNA recognizes that employees may have interests in events and organizations outside the workplace. However, employees may not solicit or distribute literature concerning these activities during working time. (Working time does not include lunch periods, work breaks, or any other periods in which employees are not on duty.) Anything distributed on GNA premises, regardless of when, must be shared with management prior to distribution.

In addition, the posting of written solicitations on GNA bulletin boards is restricted. These bulletin boards display important information, and employees should consult them frequently for:

- Employee Announcements
- Internal Memoranda
- Organization announcements

If employees have a message of interest to the workplace, they may submit it to Human Resources for approval. All approved messages will be posted by the Human Resources Department.

Use Of Company Vehicle

Girbau North America and its subsidiaries may provide certain employees with a company vehicle. Eligibility for a company vehicle will be determined based on employee's duties related to field operations or management activities. Job responsibilities should require company business automobile travel in excess of 15,000 miles per year or whose job requirements are best performed with the use of a company provided vehicle. The assignment of a company-provided vehicle is determined at the sole discretion of Girbau North America. Girbau North America also has the right to inspect company issued vehicles at its sole discretion.

I. Driver Qualifications

A company-assigned vehicle may be driven by the assigned employee or authorized GNA staff members, or employee's spouse or significant other. All drivers must be 21 years of age or older and possess a valid driver's license. Use by employee's spouse or significant other should be on an occasional basis only. It may not be driven by other immediate family members, relatives, friends, or business associates. You may transport customers, business associates, team members, or other business-related guests in the company vehicle from time to time, as long as all passengers are wearing safety belts.

Drivers who had any of the following experiences during the last 36 months will not qualify for a company vehicle:

- Convicted of a felony
- Convicted of sale, handling, or use of drugs
- Cancelled, declined, or non-renewed automobile insurance by a company
- Suspended or revoked driver's license
- Convicted of three (3) or more speeding violations or one (1) or more other serious violations, including DUI/DWI

- Involved in three (3) or more chargeable accidents

Review of Motor Vehicle Record: State Motor Vehicle Records (MVR's) will be used as the source for verifying driver history. MVR's will be obtained and reviewed periodically on the employee. (The insurance company requires that we provide them with the driver's license number and date of birth for anyone who may drive a company vehicle.) Driving privileges may be withdrawn or suspended and/or the company vehicle removed from any authorized driver not meeting the above requirements. In addition, appropriate disciplinary action may be taken, up to and including termination of employment.

GNA strictly prohibits:

- The transportation of a hitchhiker or stranger.
- The use or attachment of trailer hitches for the towing or pushing of vehicles, including any personal recreational vehicle such as boats, motorcycles, campers, trailers, or any other equipment unless such vehicle is designed for towing.
- The use related to any other business venture other than GNA-related business.

II. Personal Use of Company Vehicle

The personal use of a company-provided vehicle should be kept to a minimum. Personal use would be miles driven for any purpose other than GNA job-related duties and responsibilities. Personal miles driven in a company-provided vehicle are reported to the IRS on the W-2 Form as a taxable fringe benefit. On an annual basis, all personal miles are determined based on information provided through monthly vehicle mileage reports. GNA will withhold the applicable Federal, State, and Local income taxes for the personal use of a company-provided vehicle through the regular payroll cycle.

III. Liability Coverage

If this company-provided vehicle is the only one you drive and you do not have any other personal vehicle, when you drive someone else's vehicle, please understand you do not have any other liability coverage. The company does not assume any liability for bodily injuries or property damage which the employee may become personally obligated to pay arising out of an incident occurring in connection with the operation of non-company-owned vehicles.

An employee who regularly drives a non-owned company vehicle on company business must maintain the following minimum liability limits on their personal automobile policy:

- \$250,000 per person / \$500,000 per occurrence for liability
- \$100,000 property damage
- \$5,000 medical payments
- \$250,000 per person / \$500,000 per occurrence for under and uninsured motorist

Proof of such insurance is required to be submitted to the Human Resources Department.

IV. Safe Operating Requirements

All authorized drivers of company-provided vehicles shall maintain and adhere to the following safe operating requirements:

- Comply with state traffic laws and practice defensive driving techniques.
- Drivers and passengers wear seat belts during operation.
- Cellular phones (voice/text) should not be used while operating a vehicle. Allow voicemail to

handle your calls until you pull off the roadway to a safe location for phone usage.

- Do not drive while under the influence of alcohol or controlled chemical substances.
- Report all moving violations and/or accidents, regardless of severity.
- Maintain vehicle in a safe driving condition, performing routine maintenance as outlined by GNA. All repairs are completed in a timely manner.
- Restrict the use of the vehicle to authorized driver, spouse, or significant other.

V. Report of Accident or Injury

An insurance identification card and accident reporting instructions provided by GNA should be kept in the vehicle at all times. In the event of an accident, notify the police immediately to file an accident report. Contact the Director of Human Resources at GNA to report the accident, providing the following information:

- Name of reporting police officer or department. Provide a phone number and/or process on how to obtain a copy of the police report.
- Location and time of accident, and names of witnesses, if any.
- Description of accident and any injuries.
- Name of insurance carrier for other parties involved.
- Names, addresses, and telephone numbers for all parties involved will be obtained from the police report.

VI. Report of Theft

In the event of the theft of a company vehicle, notify local police and GNA immediately.

VIII. Maintenance Responsibilities

You are required to perform regular/routine maintenance on the company-provided vehicle. It is your responsibility to coordinate all routine, warranty, collision repairs, and unscheduled maintenance in a timely manner and in accordance with the owner's manual guidelines. Maintenance records should be turned into the Human Resources Department for all vehicle maintenance and will be kept with the vehicle purchase records.

IX. Vehicle Replacement

GNA may replace the vehicle based on mileage (80,000 miles) as well as the specific condition and/or factors relative to the operation or resale of the car. The replacement of a company-provided vehicle is determined at the sole discretion of Girbau North America.

X. Termination of Company-Provided Vehicle

You will immediately lose the assignment of a company-provided vehicle based on the following conditions:

- Employment terminates with GNA.
- End of vehicle lease agreement (when applicable).
- Loss, suspension, or revocation of driver's license.
- Change in employment or position that does not meet the criteria for a company-provided vehicle.
- Does not maintain a satisfactory/safe driving record. Obtains more than three driving violations in a three-year period.
- Excessive moving violations or accident history.

- Has a physical impairment preventing safe driving.
- Driving while under the influence conviction.
- Demand by GNA due to a change in policy or discretion of the company

Upon termination, you will immediately return the company-provided vehicle to GNA in good condition.

XI. Driving Under the Influence and Drugs

You are prohibited to operate a company-provided vehicle while intoxicated or physically incapacitated in any manner. In the event of a “driving under the influence” citation, you could immediately lose the privilege to operate a company-provided vehicle.

It is your responsibility to report any incidents of driving while under the influence to your supervisor at the time of occurrence. Failure to report any incident of DUI will result in immediate disciplinary action.

Vehicle Allowance

Girbau North America and its subsidiaries provide certain employees with a vehicle allowance. This allowance is intended to cover the cost of a vehicle, including financing, insurance, maintenance and repairs, fuel, etc. on the employee’s personal vehicle. Vehicles operated by those receiving such allowance should be appropriate for business use. As representatives of Girbau North America or its subsidiaries, those receiving a vehicle allowance are expected to maintain their vehicles and keep them in a safe and clean condition. When operating their vehicles, such employees shall observe applicable rules of the road.

Vehicle allowance payments will be included in the employee’s taxable income. No mileage reimbursement shall be paid to employees receiving a vehicle allowance.

Employees receiving a vehicle allowance are required at minimum to carry the following insurance coverage on their vehicle:

Liability/Under & Uninsured Motorist:	\$250,000 per person/\$500,000 per occurrence
Property Damage:	\$100,000 per occurrence
Medical:	\$5,000 per occurrence

Employees are encouraged to have a personal umbrella policy of \$1,000,000; however, it is not required.

Should an employee that is receiving a vehicle allowance have their operating license revoked at any time, the vehicle allowance will be discontinued immediately.

Mobile Device Policy

The Company prohibits the use of all handheld mobile devices including mobile phones, tablets, or other devices for work purposes while operating a motor vehicle, or for personal purposes while operating a motor vehicle during working hours or on Company business. Moreover, all use of company-issued mobile devices, or personally owned mobile devices used for work-related purposes, must be made in accordance with Company policy.

Employees may use hands-free mobile devices while driving when safe and lawful to do so. Special care should be taken in situations where there is heavy traffic, inclement weather, or the employee is driving in an unfamiliar area. Employees must adhere to all federal, state, and local rules and regulations regarding the use of mobile devices while driving.

When applicable, protected concerted activity covered by the NLRA or the particular collective bargaining agreement is *not* prohibited by this policy. This policy in no way prohibits employee communications that are protected under applicable state and federal laws, including, but not limited to, any activity that is protected under Section 7 of the NLRA, which includes the right of employees to speak with others about their terms and conditions of employment. To the extent that any provision of this handbook purports to prohibit conduct that is or is later determined to be otherwise protected under Section 7 of the NLRA, such conflicting provisions will be void.

Holidays

Girbau North America recognizes certain days as approved paid holidays. The days are as follows:

New Year's Day
Good Friday
Memorial Day
Independence Day
Independence Day - Additional (Floating)
Labor Day
Thanksgiving Day
Friday After Thanksgiving
Christmas Eve
Christmas Day
New Year's Eve

Eligible employees will receive a day off on each of the holidays listed above.

I. Eligibility

All employees with a current employment status of Non-Exempt or Exempt Full Time are eligible for paid holidays. Part-time and temporary employees are not eligible for paid holiday benefits. The Company reserves the right to determine how many and which holidays will be paid per year. Moreover, all employees are ineligible for holiday benefits while they are on leave of absence.

To be eligible for holiday pay, employees must work the last scheduled day immediately preceding and the first scheduled day immediately following the holiday unless utilizing paid leave such as Paid Time Off (PTO).

If the holiday falls on a day that is an employee's work week scheduled day off, the employee will receive another day off during that scheduled work week. Employees should coordinate with their manager on scheduling for the holiday week.

II. Weekends and Vacations

A recognized holiday that falls on a Saturday will be observed on the preceding Friday. A recognized holiday that falls on a Sunday will be observed on the following Monday. Holidays that occur during an

eligible employee's vacation/PTO will not be counted as vacation days taken.

III. Pay In Lieu of Time Off

The Company may, in its sole discretion, require some or all employees to work on company-observed holidays, in which case the Company will provide pay in lieu of time off.

IV. Rate of Pay

If eligible non-exempt employees work on a recognized holiday, they will receive holiday pay plus wages at their straight-time rate. Overtime provisions may apply.

Paid time off for holidays will not be counted as hours worked for the purpose of determining overtime.

Paid Time Off

GNA provides Paid Time Off (here in referred to as "PTO") as a benefit to non-exempt and exempt full-time employees to maintain earning during certain absences. The flexibility of the program allows PTO to be used for vacation, personal reasons, illness of self or family members, appointments, and other individual reasons. PTO will be used concurrently with medical leave, family leave and military leave.

I. Eligibility

All regular full-time employees are eligible to participate in the Company's PTO program. Regular part-time and temporary employees are ineligible to participate in the Company's PTO program.

II. Use

Subject to certain limitations discussed below, employees may use PTO as soon as it is accrued. Employees may take PTO for any reason, including the following: vacation, personal illness, medical and dental appointments, emergencies, family care and medical leave, disability leave, any reason for which paid sick and/or safe leave is allowed under applicable local ordinances, and personal commitments. Nonetheless, employees should make every effort to schedule time off for personal appointments (medical appointments, teacher conferences, auto repairs, etc.) before and after working hours.

All employees (exempt/non-exempt) employees must submit all requests for time off (whether paid or unpaid) through the electronic timekeeping system. PTO is recorded in increments of ¼ hour and charged against an employee's accrued PTO.

III. Rate

PTO will accrue on the first of each calendar month of employment during the current calendar year. PTO accrues in the current year to be used in the next calendar year (Jan 1 – Dec 31). For example: An employee who works for 12 months and is eligible for 14 hours of PTO per month of employment based upon the employee's years of service is eligible for a total of 168 hours of PTO beginning January 1st of the next calendar year (12 months x 14 hours/month).

Upon hire, an employee will be eligible for PTO up to 8.00 hours per month for the number of months employed during the initial year of employment. Example: If an employee is hired on October 1st, the employee will be eligible for up to 24 hours PTO time to be used on or before December 31st in the year of hire. If the individual is hired after the 15th of a month, no PTO eligibility would exist for the month of hire.

All full-time employees will be eligible for PTO to be used beginning January 1st of the calendar year following the calendar year the employee was initially hired. During that first full year of employment, the employee will be accruing PTO to be used for their second full calendar year of employment.

Should an employee move from a part-time to full-time status, the employee’s date of hire will be utilized in the calculation of the PTO benefit moving forward.

Should an employee move from a full-time to part-time status, any unused PTO will be paid out with the corresponding pay period which includes the effective date of the status change.

A. PTO Rate for Full-Time Employees

Effective January 1, 2025, PTO for all full-time employees will accrue pursuant to the following schedule:

Employee Classification	After Year(s) of Employment	State	Days of PTO per Year	PTO Cap (max. hours allowed per year)
Exempt/Non-Exempt, Full-Time	Calendar Year of Hire	WI, AZ, NC, FL	Prorated, 8 hours/month (up to 96 hours)	96 hours
		CA	Prorated, 5 hours/month (up to 60 hours)	60 hours
	Calendar year following Date of Hire - 4	WI, AZ, NC, FL	16 days (128 hours)	168 hours
		CA	11 days (88 hours)	132 hours
	5-9	WI, AZ, NC, FL	21 days (168 hours)	208 hours
		CA	16 days (128 hours)	192 hours
	10-14	WI, AZ, NC, FL	26 days (208 hours)	248 hours
		CA	21 days (168 hours)	252 hours
	15+	WI, AZ, NC, FL	31 days (248 hours)	288 hours
		CA	26 days (208 hours)	312 hours

B. PTO Accrual During Leaves of Absence

Employees will continue to accrue PTO during any unpaid leave of absence or while on disability salary continuation.

IV. Compensation For PTO

PTO will be paid at the employee's base pay rate at the time the PTO is used. It does not include overtime or other special compensation such as incentives, commissions, bonuses, or shift differentials. PTO does not count as time worked for purposes of calculating overtime. Any request for PTO which occurs after PTO has commenced is considered PTO and will not be paid as any other paid time off.

V. Unpaid Time Off

Employees must exhaust their available unused PTO (except when an employee will qualify for disability benefits in which case the employee must use PTO only until the employee becomes eligible for disability benefits or with the exception of specified leaves of absence as required by law). Following the use of all available PTO, the approval of unpaid time off is up to the discretion of the GNA President or the Human Resources Department.

VI. Approvals For PTO

A. Scheduled PTO

PTO that is requested and approved in advance of the date of absence is considered "Scheduled PTO." Employees are not required to provide a reason for requesting Scheduled PTO. Employees must, however, coordinate their Scheduled PTO with their immediate supervisor in advance.

To schedule PTO, employees should request approval from their supervisors/managers in advance when possible. Requests will be reviewed based on a number of factors, including business needs and staffing requirements.

Typically, requests are approved on the basis of date of receipt. In addition, an employee's PTO balance relative to the maximum PTO balance may be a factor in approving a request for PTO. GNA will attempt to accommodate team members' requests for PTO whenever possible, but the needs of the Company are also considered.

Scheduled PTO of fewer than 5 days may be approved on short notice, based on supervisor discretion and business needs. Scheduled PTO of greater than 5 days requires a minimum of two weeks' notice for approval of the time off. In the event that two team members have requested PTO covering the same period and may not be absent simultaneously, preference will be given on the basis of date of receipt of the request.

B. Unscheduled PTO

PTO that is taken for an unscheduled absence, such as an unexpected illness or emergency, and is not approved in advance by the employee's immediate supervisor is considered "Unscheduled PTO." Employees taking Unscheduled PTO must notify their immediate supervisor as soon as practicable and, in no event, later than their scheduled starting time. Moreover, employees taking Unscheduled PTO must advise their immediate supervisor of their anticipated return date and the need for work coverage. The Company may require employees taking Unscheduled PTO for a personal illness or for family care or medical leave purposes to provide certification from a physician.

Regular attendance is essential to the Company as absences can cause a disservice to our customers and to other employees. More than 2 unscheduled days off in a one-month period (including unscheduled leave without pay) is considered excessive. Excessive Unscheduled PTO may result in counseling and, if the problem continues, may be grounds for disciplinary action, up to and including termination of employment.

VII. PTO Cash Out and Carry-Over

Employees are encouraged to use PTO by the end of the calendar year it has been earned for. In the event that the available PTO is not used by the end of the calendar year, employees will be allowed to request a cash payout of up to a maximum of 40 hours of available unused PTO. Payment will be made

at the employee's base pay rate at the time of the request. Payment will be made on the first payroll following the close of the year. All requests for payouts must be received by Human Resources on or before December 31st. If no request is received or unused hours exceed the payout maximum, applicable carryover rules will be applied to the unused hours.

Employees will be allowed to carry over up to a maximum of 40 hours of PTO to be used beginning January 1st of the next calendar year. Any available and unused PTO hours in excess of the 40-hour carry over will be forfeited, in accordance with all applicable laws (see state addendums).

VIII. PTO Advances

An employee is not permitted to borrow on future accrual of PTO.

IX. Payment of Accrued PTO Upon Separation from Company

Upon separation from employment (for any reason), per state law, California employees will be paid for available accrued and unused PTO time in the same calendar year the separation occurs. Upon separation from employment (for any reason), employees within the states of Arizona, Florida, North Carolina, and Wisconsin will be paid for all available unused PTO time in the same calendar year the separation occurs but will forfeit and no compensation will be provided for accrued PTO time that is not yet available for use, unless required by state law.

X. PTO For Family and Medical Leave Purposes

Employees who request family or medical leave pursuant to the Company's FMLA and/or state-mandated leave policy generally must apply any accrued and available PTO to the unpaid portion of their family or medical leave, as permitted by law; please see Human Resources for more information.

California Sick Leave

Paid Sick Leave (PSL) is a law in California that requires employers to provide at least 40 hours or five (5) days of paid time off each year to workers for treatment, diagnosis, or preventative care for themselves, a family member or a designated person.

Please see state addendum for the full policy.

Sick Leave for Federal Contractors

In order to help prevent loss of earnings that may be caused by accident or illness, the Company has established paid time off (PTO) in accordance with EO 13706.

For full-time employees, GNA's Paid Time Off (PTO) accrual policy meets the requirements for paid sick leave for federal contractors. Thus, full-time employees are not eligible for additional leave under this policy. This policy applies to non-full-time employees covered under the federal contract.

I. Eligibility

An employee qualifies to accrue paid sick leave under this policy upon the start of the employee's employment working on or in connection with covered contracts who spend more than 20% of their hours worked in a particular work week performing in connection with such contracts.

The law only applies to contracts with the federal government requiring performance in whole or in part

within the United States.

II. Leave Benefit

Employees will be granted paid sick leave of 56 hours at the start of their employment. Paid sick leave not used in a year otherwise carried over from year to year.

III. Leave Usage

Employees may take paid sick leave per leave year for any of the qualifying reasons discussed below, as well as any reasons allowed for under an applicable local paid sick leave ordinance. For the purposes of this policy, the leave year is the calendar year.

Paid sick leave may be used for the following reasons:

- An employee's own illness or other health care needs, including preventive care;
- The care of a family member or loved one who is ill or needs health care, including preventive care;
- Issues related to domestic violence, sexual assault, or stalking where the employee or a family member or loved one is a victim, including obtaining counseling, seeking relocation, seeking assistance from a victim services organization, or taking legal action.

An employee can take leave under this policy for a child, parent, spouse, domestic partner, or any other individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.

Employees using paid sick leave must do so in minimum increments of one-quarter (1/4) hour. Employees will be paid for sick leave not later than the payday for the next regular payroll period after the sick leave was taken. Finally, an employee will not be required to search for or find a replacement if the employee is taking paid sick leave under this policy.

IV. Notice of Leave

An employee can provide written or oral notice of the need for leave. An employee does not need to specifically request paid sick leave by name. Supervisors will know to recognize the request and be able to direct the employee to the right department to administer the leave request.

If the need for paid sick leave is foreseeable (*e.g.*, scheduled routine medical appointments), the employee must provide reasonable advance notice of at least seven (7) calendar days. If the leave is not foreseeable, the employee must provide notice of the leave as soon as practical.

V. Compensation For Sick Leave

Paid sick days ordinarily are paid at the employee's normal rate of pay earned during regular work hours. Accrued, unused paid sick leave is not paid out upon termination or resignation. However, employees separating from employment who are rehired within one year from the date of separation will have their previously accrued and unused paid sick days reinstated. The employee also will begin accruing paid sick leave upon re-hire (assuming the employee's bank is below the applicable cap). In addition, if the employee is re-hired within one year from the date of separation, any number of days that the employee previously worked for the Company will be credited toward the 90 calendar days that an employee must have worked for the Company before being eligible to use paid sick leave under this policy.

VI. Non-Retaliation or Discrimination

The Company strictly prohibits any form of retaliation or discrimination against an employee for attempting to use or using paid sick leave under this policy, and for any other reason prohibited by applicable law. Employees who believe they have been discriminated or retaliated against should report their concerns to Human Resources.

Leaves of Absence

Please refer to the Addendum section for state specific regulations.

I. Family and Medical Leave Act (FMLA)

The Company will provide Family and Medical Leave to its eligible employees. The company posts the mandatory FMLA Notice and upon hire provides all new employees with notices required by the U.S. Department of Labor (DOL) on Employee Rights and Responsibilities under the Family and Medical Leave Act physically on each office's bulletin board and electronically through the company HRIS.

The function of this policy is to provide employees with a general description of their FMLA rights. In the event of any conflict between this policy and the applicable law, employees will be afforded all rights required by law.

If you have any questions, concerns, or disputes with this policy, you must contact the Human Resources Department in writing.

A. General Provisions

Under this policy, the Company will grant up to 12 weeks (or up to 26 weeks of military caregiver leave to care for a covered service member with a serious injury or illness) during a 12-month period to eligible employees. The leave may be paid, unpaid or a combination of paid and unpaid leave, depending on the circumstances of the leave and as specified in this policy.

B. Eligibility

To qualify to take family or medical leave under this policy, the employee must meet all of the following conditions:

- 1) The employee must have worked for the company for 12 months or 52 weeks. The 12 months or 52 weeks need not have been consecutive. Separate periods of employment will be counted, provided that the break in service does not exceed seven years. Separate periods of employment will be counted if the break in service exceeds seven years due to National Guard or Reserve military service obligations or when there is a written agreement, including a collective bargaining agreement, stating the employer's intention to rehire the employee after the service break. For eligibility purposes, an employee will be considered to have been employed for an entire week even if the employee was on the payroll for only part of a week or if the employee is on leave during the week.
- 2) The employee must have worked at least 1,250 hours during the 12-month period immediately preceding the commencement of the leave. The 1,250 hours do not include time spent on paid or unpaid leave. Consequently, these hours of leave should not be counted in determining the 1,250 hours eligibility test for an employee under FMLA.
- 3) The employee must work in a worksite where 50 or more employees are employed by the company within 75 miles of that office or worksite. The distance is to be calculated by using

available transportation by the most direct route.

C. Type of Leave Covered

To qualify as FMLA leave under this policy, the employee must be taking leave for one of the reasons listed below:

- 1) The birth of a child and in order to care for that child.
- 2) The placement of a child for adoption or foster care and to care for the newly placed child.
- 3) To care for a spouse, child or parent with a serious health condition (described below).
- 4) The serious health condition (described below) of the employee.

An employee may take leave because of a serious health condition that makes the employee unable to perform the functions of the employee's position.

A serious health condition is defined as a condition that requires inpatient care at a hospital, hospice or residential medical care facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care or a condition that requires continuing care by a licensed health care provider.

This policy covers illnesses of a serious and long-term nature, resulting in recurring or lengthy absences. Generally, a chronic or long-term health condition that would result in a period of three consecutive days of incapacity with the first visit to the health care provider within seven days of the onset of the incapacity and a second visit within 30 days of the incapacity would be considered a serious health condition. For chronic conditions requiring periodic health care visits for treatment, such visits must take place at least twice a year.

Employees with questions about what illnesses are covered under this FMLA policy or under the company's sick leave policy are encouraged to consult with the Human Resource Manager.

If an employee takes paid sick leave for a condition that progresses into a serious health condition and the employee requests unpaid leave as provided under this policy, the company may designate all or some portion of related leave taken as leave under this policy, to the extent that the earlier leave meets the necessary qualifications.

- 5) Qualifying exigency leave for families of members of the National Guard or Reserves or of a regular component of the Armed Forces when the covered military member is on covered active duty or called to covered active duty.

An employee whose spouse, son, daughter or parent either has been notified of an impending call or order to covered active military duty or who is already on covered active duty may take up to 12 weeks of leave for reasons related to or affected by the family member's call-up or service. The qualifying exigency must be one of the following:

- a. *short-notice deployment*
- b. *military events and activities*
- c. *child care and school activities*
- d. *financial and legal arrangements*
- e. *counseling*
- f. *rest and recuperation*
- g. *post-deployment activities, and*
- h. *additional activities that arise out of active duty, provided that the employer and employee agree, including agreement on timing and duration of the leave.*

Eligible employees are entitled to FMLA leave to care for a current member of the Armed Forces, including a member of the National Guard or Reserves, or a member of the Armed Forces, the National Guard or Reserves who is on the temporary disability retired list, who has a serious injury or illness

incurred in the line of duty on active duty for which the employee is undergoing medical treatment, recuperation, or therapy; or otherwise in outpatient status; or otherwise on the temporary disability retired list. Eligible employees may not take leave under this provision to care for former members of the Armed Forces, former members of the National Guard and Reserves, and members on the permanent disability retired list.

In order to care for a covered service member, an eligible employee must be the spouse, son, daughter, or parent, or next of kin of a covered service member.

- a) A “son or daughter of a covered service member” means the covered service member's biological, adopted, or foster child, stepchild, legal ward, or a child for whom the covered service member stood in loco parentis, and who is of any age.
- b) A “parent of a covered service member” means a covered service member's biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to the covered service member. This term does not include parents “in law.”
- c) Under the FMLA, a “spouse” means a husband or wife, including those in same-sex marriages, which were made legal in all 50 United States as of June 26, 2015.
- d) The “next of kin of a covered service member” is the nearest blood relative, other than the covered service member's spouse, parent, son, or daughter, in the following order of priority: blood relatives who have been granted legal custody of the service member by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered service member has specifically designated in writing another blood relative as the employee’s nearest blood relative for purposes of military caregiver leave under the FMLA. When no such designation is made, and there are multiple family members with the same level of relationship to the covered service member, all such family members shall be considered the covered service member's next of kin and may take FMLA leave to provide care to the covered service member, either consecutively or simultaneously. When such designation has been made, the designated individual shall be deemed to be the covered service member's only next of kin. For example, if a covered service member has three siblings and has not designated a blood relative to provide care, all three siblings would be considered the covered service member's next of kin. Alternatively, where a covered service member has a sibling(s) and designates a cousin as the employee’s next of kin for FMLA purposes, then only the designated cousin is eligible as the covered service member's next of kin. An employer is permitted to require an employee to provide confirmation of covered family relationship to the covered service member pursuant to § 825.122(k).

“Covered active duty” means:

- (a) “Covered active duty” for members of a regular component of the Armed Forces means duty during deployment of the member with the Armed Forces to a foreign country.
- (b) (2) Covered active duty or call to covered active-duty status in the case of a member of the Reserve components of the Armed Forces means duty during the deployment of the member with the Armed Forces to a foreign country under a Federal call or order to active duty in support of a contingency operation, in accordance with 29 CR 825.102.

The leave may commence as soon as the individual receives the call-up notice. (Son or daughter for this type of FMLA leave is defined the same as for child for other types of FMLA leave except that the person does not have to be a minor.) This type of leave would be counted toward the employee’s 12-week maximum of FMLA leave in a 12-month period.

- 6) Military caregiver leave (also known as covered service member leave) to care for an injured or ill service member or veteran.

An employee whose son, daughter, parent or next of kin is a covered service member may take up to 26 weeks in a single 12-month period to take care of leave to care for that service member.

Next of kin is defined as the closest blood relative of the injured or recovering service member.

The term “covered service member” means:

- (a) a member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
- (b) a veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.

The term “serious injury or illness means:

- (a) in the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the member in line of duty on active duty in the Armed Forces (or existed before the beginning of the member’s active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member’s office, grade, rank, or rating; and
- (b) in the case of a veteran who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during a period when the person was a covered service member, means a qualifying (as defined by the Secretary of Labor) injury or illness incurred by a covered service member in the line of duty on active duty that may render the service member medically unfit to perform the duties of the employee’s office, grade, rank or rating.
- (c) Outpatient status, with respect to a covered service member, means the status of a member of the Armed Forces assigned to either a military medical treatment facility as an outpatient; or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients.

D. Amount of Leave

An eligible employee can take up to 12 weeks for the FMLA circumstances (1) through (5) above under this policy during any 12-month period. The company will measure the 12-month period as a rolling 12-month period measured backward from the date an employee uses any leave under this policy. Each time an employee takes leave, the company will compute the amount of leave the employee has taken under this policy in the last 12 months and subtract it from the 12 weeks of available leave, and the balance remaining is the amount the employee is entitled to take at that time.

An eligible employee can take up to 26 weeks for the FMLA circumstance (6) above (military caregiver leave) during a single 12-month period. For this military caregiver leave, the company will measure the 12-month period as a rolling 12-month period measured forward. FMLA leave already taken for other FMLA circumstances will be deducted from the total of 26 weeks available.

If spouses both work for the company and each wishes to take leave for the birth of a child, adoption or

placement of a child in foster care, or to care for a parent (but not a parent "in-law") with a serious health condition, the spouses may only take a combined total of 12 weeks of leave. If spouses both work for the company and each wishes to take leave to care for a covered injured or ill service member, the spouses may only take a combined total of 26 weeks of leave.

E. Employee Status and Benefits During Leave

While an employee is on leave, the company will continue the employee's health benefits during the leave period at the same level and under the same conditions as if the employee had continued to work.

If the employee chooses not to return to work for reasons other than a continued serious health condition of the employee or the employee's family member or a circumstance beyond the employee's control, the Company will require the employee to reimburse the Company the amount it paid for the employee's share of the health insurance premium during the leave period.

Under current company policy, the employee pays a portion of the health care premium. While on paid leave, the employer will continue to make payroll deductions to collect the employee's share of the premium. While on unpaid leave, the employee must continue to make this payment, either in person or by mail. The payment must be received in the Accounting Department by the 1st day of each month. If the payment is more than 30 days late, the employee's health care coverage may be dropped for the duration of the leave.

The employer will provide 15 days' notification prior to the employee's loss of coverage.

If the employee contributes to a life insurance or disability plan, the employer will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the employee may request continuation of such benefits and pay the employee's portion of the premiums, or the employer may elect to maintain such benefits during the leave and pay the employee's share of the premium payments. If the employee does not continue these payments, the employer may discontinue coverage during the leave. If the employer maintains coverage, the employer may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work.

F. Employee Status After Leave

An employee who takes leave under this policy may be asked to provide a fitness for duty (FFD) clearance from the health care provider. This requirement will be included in the employer's response to the FMLA request. Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. The position will be the same or one which is virtually identical in terms of pay, benefits and working conditions. The company may choose to exempt certain key employees from this requirement and not return them to the same or similar position.

G. Use of Paid and Unpaid Leave

An employee who is taking FMLA leave because of the employee's own serious health condition or the serious health condition of a family member must use all paid vacation, personal or sick leave prior to being eligible for unpaid leave. Sick leave may be run concurrently with FMLA leave if the reason for the FMLA leave is covered by the established sick leave policy.

Disability leave for the birth of the child and for an employee's serious health condition, including workers' compensation leave (to the extent that it qualifies), will be designated as FMLA leave and will run concurrently with FMLA. For example, if an employer provides six weeks of pregnancy disability leave, the six weeks will be designated as FMLA leave and counted toward the employee's 12-week entitlement. The employee may then be required to substitute accrued (or earned) paid leave as appropriate before being eligible for unpaid leave for what remains of the 12-week entitlement. An employee who is taking leave for the adoption or foster care of a child must use all paid vacation, personal or family leave prior to being eligible for unpaid leave.

An employee who is using military FMLA leave for a qualifying exigency must use all paid vacation and personal leave prior to being eligible for unpaid leave. An employee using FMLA military caregiver leave must also use all paid vacation, personal leave or sick leave (as long as the reason for the absence is covered by the company's sick leave policy) prior to being eligible for unpaid leave.

H. Intermittent Leave or a Reduced Work Schedule

The employee may take FMLA leave in 12 consecutive weeks, may use the leave intermittently (take a day periodically when needed over the year) or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks (or 26 workweeks to care for an injured or ill service member over a 12-month period).

The company may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances of when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition or to care for a child after birth, or placement for adoption or foster care.

For the birth, adoption or foster care of a child, the company and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced hour schedule. Leave for birth, adoption or foster care of a child must be taken within one year of the birth or placement of the child.

If the employee is taking leave for a serious health condition or because of the serious health condition of a family member, the employee should try to reach agreement with the company before taking intermittent leave or working a reduced hour schedule. If this is not possible, then the employee must prove that the use of the leave is medically necessary.

I. Certification for the Employee's Serious Health Condition

The company will require certification for the employee's serious health condition. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Employee's Serious Health Condition.

The company may directly contact the employee's health care provider for verification or clarification purposes using a health care professional, an HR professional, leave administrator or management official. The company will not use the employee's direct supervisor for this contact. Before the company makes this direct contact with the health care provider, the employee will be given an opportunity to

resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, the company will obtain the employee's permission for clarification of individually identifiable health information.

The company has the right to ask for a second opinion if it has reason to doubt the certification. The company will pay for the employee to get a certification from a second doctor, which the company will select. The company may deny FMLA leave to an employee who refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, the company will require the opinion of a third doctor. The company and the employee will mutually select the third doctor, and the company will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

J. Certification for the Family Member's Serious Health Condition

The company will require certification for the family member's serious health condition. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. Medical certification will be provided using the DOL Certification of Health Care Provider for Family Member's Serious Health Condition.

The company may directly contact the employee's family member's health care provider for verification or clarification purposes using a health care professional, an HR professional, leave administrator or management official. The company will not use the employee's direct supervisor for this contact. Before the company makes this direct contact with the health care provider, the employee will be given an opportunity to resolve any deficiencies in the medical certification. In compliance with HIPAA Medical Privacy Rules, the company will obtain the employee's family member's permission for clarification of individually identifiable health information.

The company has the right to ask for a second opinion if it has reason to doubt the certification. The company will pay for the employee's family member to get a certification from a second doctor, which the company will select. The company may deny FMLA leave to an employee whose family member refuses to release relevant medical records to the health care provider designated to provide a second or third opinion. If necessary to resolve a conflict between the original certification and the second opinion, the company will require the opinion of a third doctor. The company and the employee will mutually select the third doctor, and the company will pay for the opinion. This third opinion will be considered final. The employee will be provisionally entitled to leave and benefits under the FMLA pending the second and/or third opinion.

K. Certification of Qualifying Exigency for Military Family Leave

The company will require certification of the qualifying exigency for military family leave. The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification of Qualifying Exigency for Military Family Leave.

L. Certification for Serious Injury or Illness of Covered Service Member for Military Family Leave

The company will require certification for the serious injury or illness of the covered service member.

The employee must respond to such a request within 15 days of the request or provide a reasonable explanation for the delay. Failure to provide certification may result in a denial of continuation of leave. This certification will be provided using the DOL Certification for Serious Injury or Illness of Covered Service Member.

M. Recertification

The company may request recertification for the serious health condition of the employee or the employee's family member no more frequently than every 30 days unless circumstances have changed significantly, or if the employer receives information casting doubt on the reason given for the absence, or if the employee seeks an extension of the employee's leave. Otherwise, the company may request recertification for the serious health condition of the employee or the employee's family member every six months in connection with an FMLA absence. The company may provide the employee's health care provider with the employee's attendance records and ask whether need for leave is consistent with the employee's serious health condition.

N. Procedure for Requesting FMLA Leave

All employees requesting FMLA leave must provide verbal or written notice of the need for the leave to the HR manager. Within five business days after the employee has provided this notice, the HR manager will complete and provide the employee with the DOL Notice of Eligibility and Rights.

When the need for the leave is foreseeable, the employee must provide the employer with at least 30 days' notice. When an employee becomes aware of a need for FMLA leave less than 30 days in advance, the employee must provide notice of the need for the leave either the same day or the next business day. When the need for FMLA leave is not foreseeable, the employee must comply with the company's usual and customary notice and procedural requirements for requesting leave, absent unusual circumstances.

O. Designation of FMLA Leave

Within five business days after the employee has submitted the appropriate certification form, the HR manager will complete and provide the employee with a written response to the employee's request for FMLA leave using the DOL Designation Notice.

P. Intent to Return to Work from FMLA Leave

On a basis that does not discriminate against employees on FMLA leave, the company may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

II. Other Disability Leaves

In addition to medical or pregnancy-related disability leaves described in this handbook, employees may take a temporary disability leave of absence if necessary to reasonably accommodate a workplace injury or a disability under the ADA, or applicable State Disability leave laws. Any disability leave under this section will run concurrently with any medical leave to which the employee is entitled to.

Disability leaves under this section will be unpaid.

Employees taking disability leave must comply with the Family Care, Medical and Military Family Leave provisions regarding substitution of paid leaves, notice, and medical certification. For the purpose of applying these provisions, a disability leave will be considered to be a medical leave.

If a disability leave under this section extends beyond 12 weeks in a 12-month period, the employee will not be entitled to any continued employer contributions towards any employee benefit plan unless otherwise required by law. An employee, however, may elect to continue participating in such benefit plans, at the employee's own expense, to the extent permitted by such plans.

The duration of a leave under this section shall be consistent with applicable law, but in no event shall the leave extend past the date on which an employee becomes capable of performing the essential functions of their position, with or without reasonable accommodation. For a full explanation of leave duration and reinstatement rights, employees should contact the Human Resources Department.

III. Other Leaves of Absence

Please refer to the Addendum section for state specific regulations.

Military Leave of Absence

The Company will grant employees a military leave of absence to the extent required by applicable federal and state law.

Jury and Witness Duty

The Company will provide employees time off to serve, as required by law, on a jury or grand jury if the employee provides reasonable advance notice. Girbau North America will continue at the employee's regular rate of pay for up to five (5) days of jury duty. Jury duty pay is calculated based on the base pay rate at the time of the absence and will not include any special forms of compensation, such as incentives, commission, bonuses, or shift differentials. Employees are required to reimburse GNA for any funds paid to them by the court systems for their jury duty service for the above- mentioned five (5) days.

However, exempt employees who work any portion of a workweek in which they also serve on jury duty or appear as a witness will receive their full salary for that workweek. Employees may elect to substitute available unused paid time off (PTO) during any unpaid leave due to jury duty or a witness appearance.

Proof of jury duty service must be submitted to the employee's supervisor/manager. Either GNA or the employee may request to be excused from jury duty, if in GNA's judgement; the employee's absence would create serious operational difficulties.

GNA will continue to provide benefits for the full term of the jury duty absence. PTO and holiday benefits will continue to accrue during unpaid jury duty leave.

Girbau North America encourages employees to appear in court for witness duty when subpoenaed to do so. If employees have been subpoenaed or otherwise requested to testify as a witness by Girbau North America, they will receive paid time off for the entire period of witness duty.

Employees will be granted a maximum of eight (8) hours of paid time off to appear in court as a witness at the request of a party other than GNA. Employees are free to use any remaining paid leave benefits (such as PTO) to receive compensation for any period of witness duty absence that would otherwise be unpaid. The subpoena should be shown to the employee's supervisor/manager immediately after it is received so that operating requirements can be adjusted, where necessary, to accommodate the

employee's absence.

The employee is expected to report for work whenever the court schedule permits.

Bereavement Leave

Employees will be allowed up to five (5) working days off to arrange and attend the funeral of an immediate family member. This leave must be taken within the first three (3) months of the family member's death. The time need not be consecutive.

For purposes of this policy an employee's immediate family is defined to include the employee's current spouse; current domestic/civil-union partner; parent, stepparent, or current parent-in-law; sibling, step sibling or current sibling-in-law; child, stepchild, or current child-in-law; grandparent, step-grandparent, or current grandparent-in-law; grandchild, step-grandchild, or current grandchild-in-law.

Employees will be paid their regular base rate of pay for three (3) days (24 hours) of absence, with the remaining two (2) days (16 hours) being unpaid. Employees may request the opportunity to use any accrued vacation/PTO/sick leave time or additional unpaid leave.

The Company will maintain the employee's privacy as to the nature of this leave, and will not engage in acts of discrimination, interference, or retaliation relating to an employee's use of this leave. Additional time, if needed, must be arranged through the supervisor and reviewed by the Human Resources Department. Time off to attend the funeral of someone other than a member of the employee's immediate family may be arranged with the employee's supervisors/managers approval.

Reproductive Loss Leave

Employees will be eligible for reproductive loss leave when they have been working for the Company for at least 30 days prior to the need for the leave and experience a qualifying event. Eligible employees may take up to five (5) working days off when they suffer a reproductive loss event, such as miscarriage, stillbirth, unsuccessful surrogacy, adoption, or assisted reproduction.

The time can be nonconsecutive and must be taken within the first three months following the event. If an employee experiences more than one reproductive loss in a 12-month period, they can receive another 5 days of leave. Should the employee already be on Pregnancy Disability Leave or FMLA/CFRA, the employee may complete the reproductive loss leave within three months of the end of the other leave.

This time is unpaid, but employees may use any accrued PTO.

The Company will maintain the confidentiality of any employee requesting this leave and cannot terminate, discriminate, or retaliate against employees for exercising their rights under the law.

Voting Time Off

Employees who do not have sufficient time outside of their regular working hours to vote in a statewide election may request time off to vote. If possible, employees should make their request at least two days in advance of the election. Up to three hours of paid time off will be provided, at the beginning or end of the employee's regular shift, whichever will allow the most free time for voting and the least time off work. Further, the Company will not discriminate against or retaliate against an employee who is

requesting time away from work while serving as an election officer. Employees eligible to vote, and who do not have three consecutive hours off between the time the opening and closing of the polls, may request time off to vote. The Company may specify the hours an employee may use.

Personal Leave of Absence Policy

In its sole discretion, the Company may grant a personal leave of absence for a compelling personal reason that does not fall within another leave category. Employees who have completed at least one year of continuous service may submit a written request to Human Resources for a personal leave of absence or vacation, without pay, for any length of time up to a maximum of three (3) months. Written requests must state the reason for the leave, as well as the beginning and ending dates. Requests for personal leaves will be granted at the sole discretion of the Company, based on the facts and circumstances surrounding each individual request.

The Company is not able to guarantee reinstatement following return from a personal leave of absence. The Company will make reasonable efforts to place the employee in a suitable vacancy if one exists. Such employees may be terminated or denied reinstatement if business necessity requires that the employee be replaced during the leave or if the employee is terminated or the position is eliminated due to a layoff, reorganization or other intervening cause.

While on personal leave, employees with health insurance will be required to continue paying their customary share of premiums for medical coverage for the duration of the leave. Payments must be made by the first day of each month. With fifteen days' notice, the Company can cancel the coverage of employees who fail to make timely premium payments or else elect to pay the premiums and recover them from the employee upon return to work, or upon termination, as permitted by law.

Employee Benefits

The Company provides benefits as described in general terms below. The terms on which benefits are made available to employees are set forth in the governing plan documents. In the event of a conflict between the following descriptions and the terms of the plan documents, the plan documents will control. This handbook is not a plan document and does not create any enforceable rights with respect to benefits or otherwise. The Company reserves the right to eliminate or modify any of its benefits at any time without prior notice. Employees who have any questions regarding benefits should contact the Human Resources Department.

I. Insurance Benefits

A. Workers' Compensation Insurance

In accordance with applicable state laws and regulations, GNA maintains workers' compensation insurance at no cost to employees. This program covers any injury or illness sustained by an employee in the course of employment that requires medical, surgical, or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately. Compensation payments generally begin on the first day of an employee's hospitalization or on the fourth day following the injury if an employee is not hospitalized. The cost of this coverage is paid completely by the Company.

Any leave of absence due to a workplace injury runs concurrently with all other Company leaves of absence. Employees who need to miss work due to a workplace injury must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

The Company does not provide workers compensation benefits, or accept any liability, for any illness or injury that arises from an employee's voluntary participation in any off-duty recreational, social, or athletic activity or event that is not an expected or required as part of the employee's work-related duties. Employees who choose to participate in any such off-duty activities may be required to sign a written agreement to confirm that they are voluntarily assuming the risk of injury or illness and releasing the Company from any such liability.

B. Medical, Dental, and Vision Insurance

All employees classified by the Company as regularly working at least 30 hours per week and their dependents currently are eligible to participate in the Company's medical, dental, and vision insurance plans starting the first day of the month following start date. The premium cost for eligible employees will be provided to you separately. You also may contact the Human Resources Department to obtain the current premium schedule.

C. Long-Term and Short-Term Disability Insurance (Company-Provided Benefit)

All employees classified by the Company as regularly working at least 30 hours per week for a period of indefinite duration are eligible to participate in the Company's short- and long-term disability insurance plan. The insurance company makes all benefit and eligibility determinations.

D. Life Insurance & Accidental Death and Dismemberment (Company-Provided Benefits)

All employees classified by the Company as regularly working at least 30 hours per week for a period of indefinite duration are eligible for group life insurance and accidental death and dismemberment insurance on the first day of the month following start date. You may be taxed on a portion of the value of this coverage under IRS rules.

E. Premium Payments for Employees on Leave

The Company will pay the employer's portion of premiums for continuation of Company-sponsored group health plan benefits during the first 90 days of any authorized leave. Thereafter, the employee may only continue coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) and must pay the full cost of doing so.

If an employee is on an approved FMLA and/or state-mandated leave, the Company will permit the employee to continue coverage under Company-sponsored group health plans by paying only the amount charged to similarly situated active employees. If an employee does not return to work at the expiration of an FMLA and/or state-mandated leave, regardless of whether they continued coverage during the FMLA and/or state-mandated leave, they normally will be eligible to elect COBRA continuation coverage with respect to Company-sponsored group health plans, with the COBRA qualifying event normally being the expiration of the leave.

G. Conversion/Post-Employment Insurance Options

Pursuant to COBRA eligible employees and their dependents may be entitled to continue certain benefit coverage after employment with the Company ceases or certain other qualifying events occur. COBRA information is provided separately. In addition, you can also contact the Human Resources Department to obtain COBRA information.

H. Insurance Coverage Information

Eligibility requirements and further information concerning insurance coverage are fully explained in the applicable plan documents, summary plan descriptions, and any applicable summaries of material modification, available from the Human Resources Department. In all cases, however, the applicable plan document controls over any summary or other communication for purposes of determining your rights and benefits.

II. Retirement Program

The Company currently maintains a 401(k) plan that is generally available to all employees who have completed 6 months of service and attainment of age 21. All contributions to the retirement plan are subject to limitations imposed by the Internal Revenue Code.

For information about the retirement plan, employees should refer to the official plan document, the summary plan description, and any applicable summaries of material modification, available from the Human Resources Department.

III. Employee Assistance Program

The Company recognizes that personal problems may have a negative impact on an employee's attendance, job performance, or behavior at work. The Company also recognizes that everyone may occasionally benefit from professional assistance with personal problems. Accordingly, the Company provides an Employee Assistance Program (EAP) for employees. The EAP provides confidential and professional counseling and when appropriate, referral to other services to deal with personal problems, such as chemical dependency, marital or family conflict, and emotional problems. The EAP is offered to enhance personal well-being and as a means of improving individual attendance, performance, and productivity.

All counseling through this program is on a voluntary basis. Employees who suspect they may have an alcohol, drug, emotional, marital, family, or other personal problem, even in the early stages, should contact the EAP, seek a diagnosis, and follow through with the program as prescribed by qualified professionals. Although employees are encouraged to use the EAP, participation in the program does not relieve employees of their obligation to perform their work in a satisfactory manner and to comply with other Company rules and guidelines including the Company's Drug-Free Workplace guideline.

IV. Other Benefits

In addition to the above, the Company also provides or makes available the following benefits to eligible employees:

A. Education Assistance

Girbau North America recognizes that the skills and knowledge of its employees are critical to the success of GNA. The Educational Assistance Program encourages personal development through formal education so that employees can maintain and improve job-related skills or enhance their ability to compete for reasonably attainable jobs within GNA. GNA may provide educational assistance to full-time employees provided their plan of study does not interfere with their work schedule. To maintain eligibility employees must remain on the active payroll and perform their job satisfactorily through completion of each course. Please refer to the program document for specific details.

B. Laundry365 Program

Girbau North America believes that the health and well-being of team members and their families is a

top priority. Success at work and in your personal life is not easy when you – or a loved one – aren't well. In an effort to provide additional support to our team members, GNA developed the Laundry365 program to offer additional benefits to our team members.

Benefits included under our Laundry365 program include:

- Perks for Work – GNA provides economic assistance/support through reimbursement of common household living expenses incurred by team members.
- Fitness Reimbursement - GNA offers reimbursement towards a fitness club membership.
- Loads of Fun – GNA provides monthly recognition for team member birthdays & work anniversaries, birthday gifts, company lunches & meetings, team building events, holiday party & celebrations.
- Continuous Service Retention Bonus – Team members will be eligible to receive a bonus upon achievement of ten (10) years of service and each subsequent five (5) years of service.
- LG Commercial Laundry Equipment Purchase - GNA is LG's exclusive distributor for their Commercial Platinum Laundry Equipment. As a result of that relationship, team members may purchase an LG washer/dryer at a discounted rate and receive a rebate on the purchase.
- LG Online Partner Store - Because of GNA's partnership with LG Electronics, our team members are part of an exclusive LG Partner Appreciation Program, which gives team members access to purchase LG products at discounted rates on LG's Online Partner Store.
- Tenured Employee Trip to Spain – Team members will have the opportunity to see the origin of our company and encounter Spanish culture on a five (5) day trip to visit our parent company in Vic (Barcelona), Spain.

Please refer to the program documents for each benefit for specific details regarding eligibility and administration. All benefits offered under the Laundry365 program are subject to change and may be modified, suspended, or cancelled at any time at the sole discretion of Girbau North America. Any questions about this program should be directed to the Human Resources Department.

ACKNOWLEDGMENT OF RECEIPT OF HANDBOOK

PLEASE READ THE EMPLOYEE HANDBOOK AND FILL OUT AND RETURN THIS PORTION TO THE HUMAN RESOURCES DEPARTMENT.

Employee Name: _____

I acknowledge that I have received a copy of the Company's Employee Handbook. I understand that I am responsible for reading the Handbook and for knowing and complying with the policies set forth in the Handbook during my employment with the Company.

I further understand, however, that the guidelines contained in the Handbook are guidelines only and are not intended to create any contractual rights or obligations, express or implied, and shall not be construed to create any type of right to a "fair procedure" prior to termination or other disciplinary action. I also understand that, except for the Company's at-will employment policy, the Company may amend, interpret, modify, or withdraw any of the provisions of the Handbook at any time in its sole discretion, with or without notice. Furthermore, I understand that, because the Company cannot anticipate every issue that may arise during my employment, if I have any questions regarding any of the Company's guidelines or procedures, I should consult the Company's Human Resources Department.

I understand and agree that my relationship with the Company is "at-will," which means that my employment is for no definite period and may be terminated by me or by the Company at any time and for any reason, with or without cause or advance notice. I also understand that the Company may demote or discipline me or otherwise alter the terms of my employment at any time at its sole discretion, with or without cause or advance notice.

I understand and agree that the terms of this Acknowledgment may not be modified or superseded except by a written agreement signed by the President of the Company, that no other employee or representative of the Company has the authority to enter into any such agreement, and that any agreement to employ me for any specified period of time or that is otherwise inconsistent with the terms of this Acknowledgment will be unenforceable unless in writing and signed by the President of the Company. I further understand and agree that if the terms of this Acknowledgment are inconsistent with any guideline or practice of the Company now or in the future, the terms of this Acknowledgment shall control.

Finally, I understand and agree that this Acknowledgment contains a full and complete statement of the agreements and understandings that it recites, that no one has made any promises or commitments to me contrary to the foregoing, and that this Acknowledgment supersedes all previous agreements, whether written or oral, express or implied, relating to the subjects covered in this Acknowledgment.

I have carefully read this Acknowledgement of Receipt.

Date: _____

Signed: _____

Arizona Addendum

Employment of Minors

The Company will not employ any person under the age of 16. Employees in Arizona under age 18 are considered minors and may be employed only under the following guidelines.

Work Restrictions

The duties and days and hours of work by minors are restricted by the terms and conditions of the provisions of Arizona and federal law.

Minors below 16 years old may not be employed:

- More than 40 hours in one week when: 1) the employee is not enrolled in school; or 2) school is not in session;
- More than 18 hours in one week when the employee is enrolled in school and school is in session;
- More than eight hours in one day when: 1) the employee is not enrolled in school; or 2) on a day when school is not in session, i.e. weekend or break;
- More than three hours in a school day when the employee is enrolled in school;
- Between 9:30 p.m. and 6:00 a.m. when school is in session;
- Between 7:00 p.m. and 11:00 p.m. when school is not in session.

The industrial commission may by regulation declare any other occupation to be dangerous to lives or limbs or injurious to the health and morals of persons under eighteen years of age and prohibit the employment or allowance to work in, about or in connection with the occupations by such persons unless a variance is granted.

Hours of Work, Overtime, and Pay Day

Payment on Resignation, Termination, or Completion of Assignment or Term

If an employee resigns, his or her paycheck will be available on the next regular payday following the resignation. Resigning employees may request to receive their checks to be mailed but must request so in writing. Employees who are terminated involuntarily will be paid within seven working days or at the end of the next regular pay period, whichever is sooner.

Victims of Crime Leave

The company will grant reasonable and necessary leave from work, without pay, to employees who are victims of a crime to exercise their rights to be present at a proceeding pertaining to the crime or to obtain or attempt to obtain an order of protection, an injunction against harassment or any other injunctive relief to help ensure the health, safety or welfare of the victim or the victim's child.

Prior to taking leave under this policy, eligible employees must provide the company with reasonable notice of the need for leave including a copy of the form provided to the employee by the law-enforcement agency pursuant to Section 13-4405 of the Arizona Revised Statutes and if applicable, notice of each scheduled proceeding. However, the company may limit the leave provided under this section if the employee's leave creates an undue hardship to the company's business.

Employees seeking leave under this policy may elect to use accrued PTO.

The company will hold the employee's information provided to the company in order to request leave in confidence, except to the extent that disclosure is: (1) requested or consented to in writing by the

employee; or (2) otherwise required by applicable federal or state law.

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

California Addendum

Policy Against Harassment, Discrimination and Retaliation

Reporting and Investigating Harassing, Discriminatory and Retaliatory Conduct

In addition to notifying the Company about harassment, discrimination, or retaliation complaints, affected employees may also direct their complaints to the California Civil Rights Department (CRD), which has the authority to conduct investigations of the facts. The deadline for filing complaints with the CRD is three years from the date of the alleged unlawful conduct. If the CRD believes that a complaint is valid and settlement efforts fail, the CRD may file a lawsuit in court. The courts have the authority to award monetary and non-monetary relief in meritorious cases. Employees can contact the nearest CRD office at the locations listed in the Company's CRD poster or by checking the CRD's website <https://calcivilrights.ca.gov/resources> or the State Government listings in the local telephone directory. The CRD Internet Web site address, where employees may locate sexual harassment online training courses developed by the CRD, is <https://calcivilrights.ca.gov/resources>.

Anti-Harassment Training

In keeping with the Company's commitment to a professional work environment free of unacceptable harassment (whether unlawful or not), the Company requires that every employee undergo interactive sexual harassment training as follows:

- All employees shall undergo at least one (1) hour of such training within six (6) months of hiring and at least every two (2) years thereafter.
- Employees hired as, or promoted to, a supervisory or management position must undergo at least two (2) hours of interactive sexual harassment training at least once every two (2) years.
- Temporary workers: If the worker is providing services to the Company through a third-party temporary services provider, such provider is obligated to properly train the worker. Where no third-party provider is involved, temporary workers engaged for fewer than six (6) months must undergo one (1) hour of training by the Company either (i) within the 30-calendar-day period after their hire date, or (ii) by the point when they have worked 100 hours, whichever occurs first.

Among the topics addressed by the Company's interactive anti-harassment training are the prevention of abusive conduct in the workplace and of harassment based on gender identity, gender expression, and sexual orientation.

An employee who fails to comply with this section may be subject to disciplinary action, up to and including termination of employment.

Employment of Minors

The Company will not employ any person under the age of 16. Employees in California under age 18 are considered minors and may be employed only under the following guidelines.

Work Permit

Employees under 18 years of age are required by law to provide a valid Work Permit, High School

Diploma, or Certificate of Proficiency, before they will be allowed to work. A minor must obtain a work permit for each job. A work permit is no longer valid when a minor quits or leaves a job. All work permits in the state of California expire five (5) days after the opening of school in the fall to ensure all minors report to school. A minor employee must obtain a new work permit for the new school year even though it is for the same continuing job.

Work Restrictions

The duties and days and hours of work by minors are restricted by the terms and conditions of the Work Permit, as well as the provisions of California and federal law.

Hours of Work, Overtime, and Pay Day

Day of Rest

The Company provides all employees at least one day's rest in each workweek. Employees are entitled, encouraged, and expected to take their days of rest provided under this policy.

Exceptions to the day-of-rest requirement will be made only in the following situations:

- When employees work no more than six hours on any one day, and no more than 30 hours total, in the workweek.
- When employees are required to work on emergencies.
- When the nature of the employment reasonably requires employees to work seven or more consecutive days, if in each calendar month the employee receives the equivalent of one day's rest for every seven days worked (i.e., total month's calendar days divided by seven equals the number of required rest days for that month).

No supervisor or manager may impede or discourage employees from taking their days of rest provided under this policy. Employees who believe that they were not provided a day or days of rest that comply with this policy should inform their supervisor or manager, and (if not corrected) Human Resources immediately.

Meal and Rest Breaks

Rest Periods

The Company authorizes and permits non-exempt employees working at least three and one-half hours in a day to take a ten-minute, off-duty, uninterrupted paid rest period for each four hours worked or major fraction thereof. The 10 minutes do not include the reasonable time it takes to walk to and from the closest break area (whether or not the employee takes their break in that break area). Employees who work more than six hours in a day are authorized and permitted to take a second off-duty, uninterrupted rest period. Employees who work more than 10 hours in a day are authorized and permitted to take a third off-duty, uninterrupted rest period. Employees should take their rest periods in the middle of each work period to the extent it is practicable to do so, and not combine them with meal periods or skip them to leave work early.

Employees who believe that they were not provided with the opportunity to take all rest periods authorized and permitted under this policy should inform their supervisor or manager, and (if not corrected) Human Resources immediately.

Meal Periods

The Company provides employees who work more than five hours in a day with an unpaid 30-minute, uninterrupted meal period starting no later than the end of the fifth hour of work. The Company

provides employees who work more than 10 hours in a day with a second unpaid 30-minute, uninterrupted meal period starting no later than the end of the 10th hour of work. Employees who work no more than six hours in a day may waive the first meal period. Employees who work no more than 12 hours in a day may waive the second meal period if they took their first meal period.

Employees who use a time clock must clock out for their meal periods. Employees are expected to clock back in and promptly return to work at the end of any meal period. Employees who record their time manually must accurately record their meal periods by recording the beginning and end of each work period.

Meal and Rest Periods Are Encouraged

Employees are entitled, encouraged, and expected to take all meal periods provided under this policy and not waived, and all rest periods provided under this policy. During meal periods and rest periods, the Company will relieve employees of all duties and will not exercise control over employees' activities. Employees are free to spend their meal period and rest period time as they choose and are not required to remain on-premises or "on-call" during off-duty meal periods and rest periods. Employees who have work-issued pagers or phones should turn those devices off while taking meal periods and rest periods. Employees should not visit or socialize with employees who are working while they are taking a rest break or meal period.

No Company manager or supervisor may impede or discourage employees from taking meal periods and rest periods provided under this policy.

Cool-Down Recovery Periods

Employees who work outdoors are entitled, encouraged, and expected to take cool-down rest breaks in fixed, shaded areas whenever needed to prevent heat illness. These "cool-down" periods shall last five minutes, or until such time as the employee feels ready to resume their work duties and exhibits no signs or symptoms of heat illness.

These breaks are provided in addition to Employees' regular, ten-minute rest periods. Employees who believe that they were not provided a recovery period that complies with this policy should inform their supervisor or manager, and (if not corrected) Human Resources immediately.

Overtime

All non-exempt employees who work more than eight (8) hours in one workday or more than forty (40) hours in one workweek will receive overtime pay computed as follows:

- 1) Overtime at the rate of 1 ½ times the employee's regular rate of pay for all hours worked in excess of forty (40) in any one workweek.
- 2) Overtime at the rate of 1 ½ times the employee's regular rate of pay for all hours worked in excess of eight (8) hours in any one workday up to twelve (12) hours, and for the first eight (8) hours worked on the seventh day of work in any one workweek.
- 3) Overtime at the rate of double the employee's regular rate of pay for all hours worked in excess of twelve (12) in one workday, and for all hours worked in excess of eight (8) on the seventh day of work in one workweek.

Reporting Pay

Non-exempt employees who report to work at the Company's request, or who are required to call into work up to two hours prior to their shift, but are furnished less than half of their usual or scheduled

day's work, will be paid for half the usual or scheduled day's work, but not less than two hours' pay or more than four hours' pay at their regular rate, without regard to the number of hours they actually worked, unless the reasons for the lack of work are beyond the Company's control. Reporting time pay will not be paid to an employee on paid standby status who is called to perform assigned work at a time other than the employee's scheduled reporting time. Reporting time hours are not counted as "hours worked" for overtime purposes beyond the time in which work actually is performed. For example, if an employee who is scheduled to work an eight-hour shift is sent home after three hours, the employee will receive four hours' pay for that day, but the fourth hour of reporting time pay will not be treated as time worked for overtime purposes.

Callback Pay

A non-exempt employee who is called back for a second work period in a workday and is given less than two hours' work will be paid a minimum of two hours' pay at the employee's regular rate of pay for the second work period, without regard to the number of hours actually worked, unless the reasons for any failure to furnish two hours of work are beyond the Company's control. Callback time is not counted as "hours worked" for overtime purposes beyond the time in which work actually is performed.

Payment on Resignation, Termination, or Completion of Assignment or Term

If an employee resigns, their paycheck will be available on the final day of work, provided the employee has given at least 72 hours' prior notice. If an employee resigns without giving 72 hours' notice, their paycheck will be made available at the office at which the employee was performing services within 72 hours after the employee gives notice of the resignation, unless the employee requests in writing that their final paycheck be mailed, in which case the Company will mail the final paycheck within three days after the employee gives notice. Employees who are terminated involuntarily will be paid on the day of the discharge. If an employee is hired for a specific assignment or otherwise has a defined term of employment, their paycheck will be available upon the completion of the assignment or employment term. In all cases, employees' final paychecks will include payment for all wages owed and any accrued but unused vacation time.

Personnel Records

Employees have the right to inspect their personnel files at reasonable times and on reasonable notice. In addition, employees have the right to request copies of all employment-related documents that they have signed. An employee may inspect only their own personnel file and only in the presence of the Human Resources personnel.

Employees and former employees also have the right to inspect and copy certain Company payroll records regarding their compensation, and deductions from their compensation, upon reasonable request to the Company. Employees wishing to review or copy payroll records should notify the Human Resources Department.

Lactation Accommodation

Lactation accommodations, as required by law, provide a reasonable break time to accommodate an employee desiring to express breast milk for the employee's infant. Such break time will, if possible, run concurrently with any break time already provided by the Company for an employee. The Company will make reasonable efforts to provide the employee with the use of a remote location, other than a toilet stall, in close proximity to the employee's work area for the purpose of expressing breast milk in a private, locked room. The room or location may include a place where the employee normally works.

The room or location will:

- Be shielded from view and free from intrusion while the employee is expressing milk.
- Be safe, clean, and free of hazardous material.
- Contain a surface to place a breast pump and personal items.
- Contain a place to sit.
- Have access to electricity or alternative devices, including, but not limited to, extension cords or charging stations, needed to operate an electric or battery-powered breast pump.

The Company will also provide access to a sink with running water and a refrigerator suitable for storing milk in close proximity to the employee's workspace. If a refrigerator cannot be provided, an employer may provide another cooling device suitable for storing milk, such as an employer-provided cooler. A lactation location may be designated as temporary, due to operational, financial, or space limitations. When a multipurpose room is used for lactation, lactation purposes must take precedence over the other uses for the room.

Employees who work remotely, or telework, are entitled to the same breaks as outlined above. During these breaks, the remote/teleworking employee must be free from observation by any Company-provided or required video system, including camera, security camera or web-conferencing platform.

Should you require lactation accommodation following a return from pregnancy leave, please advise the Human Resource Manager so that accommodation may be made.

Drug-Free Workplace

Disciplinary Action

Legal Drugs

Despite many states' recent legalization of recreational and medical marijuana, the Company's zero tolerance policy prohibits any employee from having marijuana in their system while working and also prohibits any employee from possessing marijuana while on company property.

The Company does not discriminate against employees and applicants simply because they have engaged in off-the-job marijuana use, unless the individual seeks or holds an exempted role. Additionally, the Company does not discriminate against employees and applicants on the basis of a drug test that measures only "non-psychoactive cannabis metabolites as described in the Drug Testing section of this policy.

Drug Testing

Reasonable Suspicion Testing

If a supervisor or manager has a reasonable suspicion that the employee is working in an impaired condition or otherwise engaging in conduct that violates this Guideline, the employee will be asked about any observed behavior and offered an opportunity to give a reasonable explanation. If the employee is unable to explain the behavior, they will be asked to take a drug test in accordance with the procedures outlined below.

If the employee refuses to cooperate with the administration of the drug test, the refusal will be handled in the same manner as a positive test result.

Procedures for Drug Testing

The Company will pay the cost of the test and reasonable transportation costs to the testing facility. The

employee will have the opportunity to alert the clinic or laboratory personnel to any prescription or non-prescription drugs that they have taken that may affect the outcome of the test. All drug testing other than testing for active marijuana/cannabis impairment will be performed by urinalysis. Initial screening will be done by EMIT II. Positive results will be confirmed by gas chromatography/mass spectrometry.

The use of employment-related drug tests for cannabis or marijuana use is intended to determine if an employee is impaired. Drug tests will not measure only non-psychoactive cannabis metabolites, rather drug tests will be administered to measure active THC for employees who are not covered under a Federal Contract requiring otherwise. The Company will only conduct scientifically valid tests that do not rely on the presence of non-psychoactive cannabis metabolites for employees who are not covered under a Federal Contract requiring otherwise.

The clinic or laboratory will inform the Company as to whether the employee passed or failed the drug test and may include a detailed testing report. If an employee fails the test, they will be considered to be in violation of this Guideline and will be subject to discipline accordingly.

All drug testing records will be treated as confidential.

Workplace Violence

Workplace Violence Prevention Plan and Training

In compliance with state law, the Company has drafted a Workplace Violence Prevention Plan (WVPP), which is a part of the existing IIPP. Like the IIPP, employees may have access to the WVPP for review. Employees will also be trained annually and following any incident of workplace violence on the following topics:

- The workplace violence hazards present at the Company;
- The contents of the Workplace Violence Prevention Policy;
- Our workplace violence prevention procedures, including reporting requirements and our review, response and evaluation procedures; and
- How to recognize potential workplace violence and take appropriate action when confronted with a potentially violent situation.

At the same frequency, supervisors are also trained in workplace violence awareness and prevention, how to recognize signs of workplace violence, what to do in the case of work-related violence and how to deal with the aftermath of violence.

Safety Program

The Company has instituted an Injury and Illness Prevention Program designed to protect the health and safety of all personnel.

The Company will not retaliate, threaten, or take adverse action against an employee who chooses to leave their workplace or worksite during an emergency situation if they reasonably believe that it is unsafe due to the conditions of natural or criminal disaster and/or extreme peril.

“Emergency situations” are defined as conditions of disaster or extreme peris to the safety or persons or property caused by natural forces or a criminal act, or an order to evacuate a workplace, worksite, or worker’s home, or the school of a worker’s child due to a natural disaster or criminal act.

A reasonable belief that the workplace or worksite is unsafe means that a reasonable person, under the circumstances known to the employee at the time, would conclude there is a real danger of death or serious injury if that person enters or remains on the premises.

When feasible, the employee must notify their designated point of contact of the emergency requiring the employee to leave or refuse to report to work, and as soon as possible when prior notice is not feasible.

PTO State Policies

PTO Cash Out and Carry-Over

Employees are encouraged to use PTO by the end of the calendar year it has been earned for. In the event that the available PTO is not used by the end of the calendar year, employees will be allowed to carry over a balance up to the applicable cap of maximum hours allowed per year under the PTO policy to be used beginning January 1st of the next calendar year. Any available and unused PTO hours in excess of the maximum cap will be forfeited and paid out at the employee's base pay rate on the first payroll following the close of the year, in accordance with all applicable state laws.

PTO Pay on Termination

On termination of employment, employees are paid all accrued but unused vacation through their last day worked at their final rate of pay at the time of termination.

California Sick Leave

In order to help prevent loss of earnings that may be caused by accident or illness, the Company has established paid sick leave.

Please note: Certain cities/counties in California have separate paid sick leave ordinances that may provide different benefits to employees. When such benefits are more advantageous to employees, the provisions of such ordinances will prevail over any contrary terms in this policy. Employees should contact their Human Resources Department for more information and to learn if any such local ordinances apply to them.

I. Eligibility

An employee qualifies to accrue paid sick leave under this policy upon the start of the employee's employment.

II. Leave Benefit

Employees are eligible for 40 hours or five (5) days of paid sick leave at the beginning of each calendar year (January – December). New hires are eligible for 40 hours or five (5) days of paid sick leave beginning on their date of hire. Any unused paid sick leave hours will be forfeited at the end of each calendar year.

III. Leave Usage

The maximum amount of leave that an employee is allowed to use in one calendar year is 40 hours or five (5) regularly scheduled workdays' worth of paid sick leave per leave year for any of the qualifying reasons discussed below, as well as any reasons allowed for under an applicable local paid sick leave ordinance. For the purposes of this policy, the leave year is the calendar year.

The Company retains the right to request verification from a licensed health care provider for all absences due to illness or disability.

Eligible employees may take paid sick and safe time for the following purposes:

- The employee's or a covered family member's need for diagnosis, care or treatment of an existing health condition, or need for preventive care (e.g., annual physicals or flu shots); and
- The employee is a victim of domestic violence, sexual assault or stalking and needs time off to:
 - Obtain or attempt to obtain any relief (e.g., temporary restraining order, restraining order or other injunctive relief) to help ensure the health, safety or welfare of the employee or the employee's child;
 - Seek medical attention for injuries caused by domestic violence, sexual assault or stalking;
 - Obtain services from a domestic violence shelter, program or rape crisis center as a result of domestic violence, sexual assault or stalking;
 - Obtain psychological counseling related to an experience of domestic violence, sexual assault or stalking; or
 - Participate in safety planning and take other actions to increase safety from future domestic violence, sexual assault or stalking, including temporary or permanent relocation.

Employees who are the victim of domestic violence, sexual assault or stalking may also be entitled to an unpaid leave of absence under the state's Victims of Domestic Violence Employment Leave Act. The leaves should run concurrently, where appropriate.

A family member means:

- A child, regardless of age or dependency status (including a biological, adopted, foster or stepchild; a legal ward; or a child to whom the employee stands *in loco parentis*);
- A parent (including a biological, adoptive, foster or stepparent or a legal guardian of an employee or the employee's spouse or registered domestic partner; or a person who stood *in loco parentis* when the employee was a minor child);
- A spouse;
- A registered domestic partner;
- A grandparent;
- A grandchild;
- A sibling; and
- A designated person (a "designated person" under this policy can be identified at the time of the request, and an employee may designate one person within a 12-month period for paid sick leave).

Sick leave may only be used in minimum increments of one-quarter (1/4) hour and need not be used consecutively.

If an employee has exhausted all available sick leave under this policy, the Company reserves the right to apply accrued PTO for any absences related to the outlined sick leave usage above. If an employee has exhausted all available sick leave under this policy and all accrued PTO, time off will be unpaid for any absences related to the outlined sick leave usage above. Employees will be paid for sick leave not later

than the payday for the next regular payroll period after the sick leave was taken. Finally, an employee will not be required to search for or find a replacement if the employee is taking paid sick leave under this policy.

IV. Compensation for Sick Leave

Sick leave will be paid at the employee's base pay rate at the time the sick leave is used. It does not include overtime or other special compensation such as incentives, commissions, bonuses, or shift differentials. Sick leave does not count as time worked for purposes of calculating overtime.

Unused sick leave hours are forfeited and will not be paid out upon separation from employment (for any reason). However, employees separating from employment who are rehired within one year from the date of separation will have their previously accrued and unused paid sick days reinstated. The employee also will begin accruing paid sick leave upon re-hire (assuming the employee's bank is below the applicable cap). In addition, if the employee is re-hired within one year from the date of separation, any number of days that the employee previously worked for the Company will be credited toward the 90 calendar days that an employee must have worked for the Company before being eligible to use paid sick leave under this policy.

V. Approval

If the need for paid sick leave is foreseeable (*e.g.*, scheduled routine medical appointments), the employee must provide reasonable advance notice. If the leave is not foreseeable, the employee must provide notice of the leave as soon as practical. When requesting sick leave, employees should not disclose any private medical information or any other confidential personal information.

VI. Non-Retaliation or Discrimination

The Company strictly prohibits any form of retaliation or discrimination against an employee for attempting to use or using paid sick leave under this policy, and for any other reason prohibited by applicable law. Employees who believe they have been discriminated against or retaliated against should report their concerns to Human Resources.

Leaves of Absence

Pregnancy-Disability Rights

Leaves of Absence and Transfers

Company recognizes that employees may be unable to work for temporary but extended periods of time due to pregnancy, childbirth, or related medical conditions ("Pregnancy-Disability"). Accordingly, for any employee who is disabled by pregnancy, childbirth, or related medical conditions, the Company provides Pregnancy-Disability leave for the period of actual disability, up to a maximum of four months.

Pregnancy-Disability leave may be taken intermittently, or on a reduced-hours schedule, as medically advisable.

Moreover, an employee is entitled to a reasonable accommodation for pregnancy, childbirth, or related medical conditions if the employee so requests and provides the Company with medical certification from the employee's health care provider. In addition to other forms of reasonable accommodation, a pregnant employee is entitled to transfer temporarily to a less strenuous or hazardous position or to less hazardous or strenuous duties if the employee so requests, the transfer request is supported by proper medical certification, and the transfer can be reasonably accommodated.

Procedure for Requesting Pregnancy-Disability Leave or Transfer

Whenever possible, an employee should submit a written request for Pregnancy-Disability leave or Pregnancy-Disability transfer to the Human Resources Department as soon as the employee is aware of the need for such leave or transfer. If the leave or transfer is foreseeable, the employee must provide 30 calendar days' advance notice to the Company of the need for Pregnancy-Disability leave or transfer. If it is not practicable for the employee to give 30 calendar days' advance notice of the need for leave or transfer, the employee must notify the Company as soon as practicable after the employee learns of the need for the Pregnancy-Disability leave or transfer.

If an employee fails to provide the requisite 30 days' advance notice for a foreseeable need for leave or transfer, without any reasonable excuse for the delay, the Company reserves the right to delay the taking of the leave until at least 30 days after the date the employee provides notice of the need for the leave or transfer.

Any request for a Pregnancy-Disability leave must be supported by medical certification from a health care provider, which shall provide the following information: (a) the date on which the employee became disabled due to pregnancy; (b) the probable duration of the period or periods of disability; and (c) an explanatory statement that, due to the disability, the employee is unable to work at all or is unable to perform any one or more of the essential functions of the position without undue risk to the employee, the pregnancy, or to other persons. In the case of a Pregnancy-Disability transfer, the medical certification shall provide the following information: (a) the date on which the need to transfer became medically advisable; (b) the probable duration of the period or periods of the need to transfer; and (c) an explanatory statement that, due to the employee's pregnancy, the transfer is medically advisable. Upon expiration of the time period for the leave or transfer estimated by the health care provider, the Company may require the employee to provide another medical certification if additional time is requested for leave or transfer.

Substitution of Paid Leave for Pregnancy-Disability Leave

An employee taking Pregnancy-Disability leave must substitute any accrued sick pay for the leave and may, at their option, substitute any accrued PTO for the leave. Except to the extent that paid leave is substituted for Pregnancy-Disability leave, the Pregnancy-Disability leave will be unpaid. The substitution of paid leave for Pregnancy-Disability leave does not extend the total duration of the leave to which an employee is entitled.

Leave's Effect on Benefits

During an employee's Pregnancy-Disability Leave, the Company will continue to pay for the employee's participation in the Company's group health plans, to the same extent and under the same terms and conditions as would apply had the employee not taken leave.

Thus, the employee must continue to pay their share of the health plan premiums during the leave. If the employee substitutes paid leave for the unpaid leave, such payments will be deducted from the employee's pay through the regular payroll deductions. Otherwise, the employee must make arrangements with the Company for the payment of such premiums.

All other benefits will be governed in accordance with the terms of each benefit plan and are the sole responsibility of the employee.

The Company may recover from the employee the premium that the Company paid to maintain coverage for the employee under the group health plan if the employee fails to return from leave after

the period of leave has expired and the employee's failure to return is for a reason other than: (i) the employee is taking leave under the California Family Rights Act; (ii) the continuation, recurrence, or onset of a health condition that entitles the employee to leave for Pregnancy Disability, or other circumstances beyond the employee's control.

Employees on Pregnancy-Disability leave will accrue employment benefits, such as paid time off (PTO) and seniority, regardless of whether paid leave is being substituted for unpaid leave.

Employee benefits may be continued during the unpaid portion of the Pregnancy-Disability leave according to the provisions of the Company's various employee benefit plans.

Reinstatement After Pregnancy-Disability Leave or Transfer

The Company and the employee have already agreed upon the employee's return date, an employee who has taken a Pregnancy-Disability leave or transfer must notify the Human Resources Department at least two business days before the scheduled return to work or, as applicable, transfer back to the former position. An employee who timely returns to work at the expiration of the Pregnancy-Disability leave will be reinstated to their former position, or a comparable position, whenever possible and consistent with applicable law.

Each employee who has taken a Pregnancy-Disability leave or transfer must be released by their doctor to return to work. The release should be in writing and submitted to the Human Resources Department on or before the employee's return from a Pregnancy-Disability leave or transfer.

California Family Rights Act (CFRA)

Eligibility

To be eligible for CFRA leave, an employee must (1) have worked for the Company for at least twelve months prior to the date on which the leave is to commence; and (2) have worked at least 1,250 hours in the twelve (12) months preceding the leave.

Permissible Uses

An eligible employee may take an unpaid leave for the following reasons:

- To bond with an adopted or foster child, or to bond with a newborn.
- To care for the following family members with a serious health condition:
 - Parent or parent-in-law;
 - Current spouse or domestic partner;
 - Child (regardless of age or dependency status including the child of a domestic partner);
 - Grandparent or grandchild; or
 - Sibling (i.e.: a person related to another person by blood, adoption, or affinity through a common legal or biological parent).
- To care for a designated person, who may be designated at the time of requested leave, and once per 12-month period.
- For the employee's own health condition.

Full-time employees may take leave of up to 12 work weeks in a 12-month period. Part-time employees may take leave on a proportional basis. The leave does not need to be taken in one continuous period of time.

Additionally, parents who work for the same Company are permitted to each take up to twelve (12)

weeks of leave each for the care of a child newly born or placed with the family for adoption, or for care during a serious illness.

Substitution of Paid Leave

Employees are required to substitute accrued available, unused paid time off (PTO) and other paid personal leave (except sick leave) for all family care, medical leaves, and military leaves. Employees are required to substitute sick leave only for the employee's own medical leaves. Employees may elect to substitute sick leave to attend to an illness of a child, parent, spouse or domestic partner of the employee or for other types of family care leave.

Leave's Effect on Pay

Except to the extent that other paid leave is substituted for family care, medical, and military family leave, leave under the CFRA is unpaid. However, employees may be entitled to California State Disability Insurance (SDI) when leave is taken for their own serious health condition.

Employees also may be entitled to Paid Family Leave (PFL) benefit payments for up to eight (8) weeks in any twelve-month period during leaves to care for qualifying family members. PFL provides a partial wage replacement for absences from work to care for a seriously ill or injured family member or for bonding with a minor child within one year of the birth or placement of the child in connection with foster care or adoption. Employee contributions provide funding for this program. PFL is administered like SDI by the California Employment Development Department. To the extent possible, PFL benefits must run concurrently with family care leave and do not entitle an employee to take any additional time off. In addition, an employee must use up to two weeks of any available, accrued but unused paid time off (PTO) accrued before the employee will be eligible to receive PFL.

Leave's Effect on Benefits

During an employee's CFRA leave, the Company will continue to pay for the employee's participation in the Company's group health plans, to the same extent and under the same terms and conditions as would apply had the employee not taken leave.

Thus, the employee must continue to pay their share of the health plan premiums during the leave. If paid leave is substituted for unpaid leave, such payments will be deducted from the employee's pay through the regular payroll deductions. Otherwise, the employee must make arrangements with the Company for the payment of such premiums.

If the employee fails to pay their share of the premiums during leave, or if the employee fails to return from the leave at the expiration of 12 weeks (or 26 weeks in the case of a military caregiver leave) for a reason other than the recurrence, continuation, or onset of a serious health condition for which leave under this policy is allowed or other circumstances beyond the employee's control, the Company can recover any health plan premiums paid by the Company on the employee's behalf during any periods of the leave.

With regard to other employee benefit plans consisting of disability insurance plans, pension and retirement plans, and supplemental unemployment benefit plans, the Company will continue to pay for the employee's participation in such plans to the same extent and under the same conditions as apply to other leaves that are not family care, medical and military family leaves. Specifically, with regard to unpaid leaves under this policy: An unpaid leave taken for an employee's own serious health condition will be treated like other unpaid disability leaves; unpaid leaves taken for other qualifying family care or

medical purposes will be treated like other unpaid personal leaves offered by the Company. Under any circumstances, however, leave taken for family care or medical leave or military family leave will not be treated as a break in service and will not result in the loss of seniority—even if other paid or unpaid leaves count as a break in service or result in a loss of seniority, or for layoffs, recalls, promotions, job assignments, or seniority-related benefits. Nor will the use of family care, medical or military family leave result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Procedure for Requesting California Family Rights Act Leave

Notice Requirements

Employees must notify the Company of their request for CFRA leave as soon as they are aware of the need for such leave. For foreseeable family care, medical, and military caregiver leave, the employee must provide 30 calendar days' advance notice to the Company of the need for leave. For events that are unforeseeable 30 days in advance, the employee must notify the Company as soon as is practicable and generally must comply with the Company's normal call-in or notice procedures. If the leave is requested in connection with a planned, non-emergency medical treatment, the employee must make an attempt to schedule such treatment so as to avoid unduly disrupting Company operations and may be requested to reschedule the treatment so as to minimize disruption of the Company's business. If an employee fails to provide the requisite 30-day advance notice for foreseeable events without any reasonable excuse for the delay, the Company reserves the right to delay the taking of the leave until at least 30 days after the date the employee provides notice of the need for family care or medical leave.

All requests for CFRA leave should include enough information to make the Company aware that the employee needs qualifying leave, and the anticipated timing and duration of the leave, if known. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the Company if the requested leave is for a reason for which CFRA leave was previously taken or certified.

Any requests for extensions of leave under this policy must be received as soon as is practicable and must include the revised anticipated date(s) and duration of the leave. To the extent permitted by law, the Company reserves the right to deny requests for extensions or deny reinstatement to an employee who exceeds the leave amounts provided by this policy or fails to provide requested medical certification. In addition, if an employee has a disability, the employee may be eligible for leave under the Americans with Disabilities Act (ADA) or state law. For more detailed information on extended leaves, please contact the Human Resources Department.

Once the Company is aware of the employee's need for leave, it will inform the employee whether the employee is eligible under the CFRA. If the employee is eligible, the notice will specify any additional information required as well as the employees' rights and responsibilities. If the employee is not eligible, the Company will provide a reason for the ineligibility.

Certification

Any request for medical leave for an employee's own serious health condition, for family care leave to care for a child, spouse, domestic partner or parent with a serious health condition or for a serious injury, or for military caregiver leave must be supported by medical certification from a health care provider. For foreseeable leaves, employees must provide the required medical certification before the leave begins. When this is not possible, employees must provide the required certification within 15

calendar days after the Company's request for certification, unless it is not practicable under the circumstances to do so, despite the employee's good faith efforts.

The medical certification for a child, spouse, domestic partner, sibling, parent, parent-in-law or designated person with a serious health condition or for the serious injury or illness of a qualifying service member must include (a) the date on which the serious health condition or serious injury or illness commenced; (b) the probable duration of the condition or injury or illness; (c) the health care provider's estimate of the amount of time needed for family care; (d) the health care provider's assurance that the health care condition or injury or illness warrants the participation of the employee to provide family care; and (e) in the case of intermittent or reduced schedule leave where medically necessary, the probable duration of such a schedule.

The medical certification for leave for the employee's own serious health condition must include (a) the date on which the serious health condition commenced; (b) the probable duration of the condition; (c) a statement that, due to the serious health condition, the employee is unable to perform the essential functions of their position; and (d) in the case of intermittent leave or reduced schedule leave where medically necessary, the probable duration of such a schedule. In addition, the certification may, at the employee's option, identify the nature of the serious health condition involved.

Failure to timely provide the required certification may result in the denial of foreseeable leave until such certification is provided. In the case of unforeseeable leaves, failure to timely provide the required certification may result in a denial of the employee's continued leave. Where the employee's need for leave due to the employee's own serious health condition, or the serious health condition of the employee's covered family member, lasts beyond a single leave year, the Company may require the employee to provide a new medical certification in each subsequent leave year. Any request for an extension of the leave also must be supported by an updated medical certification.

It is the employee's responsibility either to furnish a complete and sufficient certification or to furnish the health care provider providing the certification with any necessary authorization from the employee or the employee's family member in order for the health care provider to release a complete and sufficient certification to the Company to support the employee's leave request.

Where permitted by law, if the Company has a good-faith, objective reason to doubt the validity of the medical certification provided by the employee, the Company may require the employee to obtain a second opinion from a doctor of the Company's choosing at the Company's expense. If the employee's health care provider providing the original certification and the doctor providing the second opinion do not agree, the Company may require a third opinion, also at the Company's expense, performed by a mutually agreeable doctor who will make a final determination. It is the employee's responsibility to furnish their health care provider with the necessary authorization for the disclosure of medical information to the doctor(s) who will provide the second and third opinions. If the employee fails to provide the necessary authorization, the request for leave may be denied, in accordance with applicable law.

Designation of Protected Leave

Once the Company has enough information to determine whether the leave is CFRA -qualifying, the Company will inform the employee if leave will be designated as CFRA -protected and, if known at that time, the amount of leave that will be counted against the employee's leave entitlement. If the Company determines that the leave is not protected, the Company will notify the employee.

Recertification

The employee taking leave may be required to provide the Company with recertification at appropriate intervals. For purposes of recertification, the employer may request the same information as allowed by law for the original certification. As part of that request, the Company may provide the health care provider with a record of the employee's absence pattern to confirm whether such a pattern is consistent with the need for leave. The employee must provide the requested recertification within 15 calendar days of such a request, unless it is not practicable to do so despite the employee's diligent, good faith efforts.

Return to Work Certification

Where the leave is for the employee's own serious health condition, the Company requires employees to provide medical certification that the employee is released to return to work and able to do so. The Company may delay restoring the employee to employment or terminate the employee without such certificate.

Leave's Effect on Reinstatement

Employees timely returning from a leave covered under this policy are entitled to reinstatement to the same or equivalent position consistent with applicable law. An employee has no greater right to reinstatement than if the employee had been continuously employed rather than on leave. The Company will comply with all applicable laws pertaining to reinstatement of employees, including, where required, the reasonable accommodation of employees who have been on an approved leave.

Leaves of Absence

Crime Victims' Leave

The Company will provide time off to an employee to attend judicial proceedings related to a crime, if that employee is a victim of crime, an immediate family member of a victim, a registered domestic partner of a victim, or the child of a registered domestic partner of a victim.

A victim means:

- A victim of stalking, domestic violence or sexual assault;
- A victim of a crime that caused physical injury or that caused mental injury and a threat of physical injury;
- A person whose immediate family member is deceased as the direct result of a crime; and
- Any person against whom any crime has been committed.

A crime means a crime or public offense that constitutes a misdemeanor or felony, regardless of:

- Where it takes place; and
- Whether any person is arrested for, prosecuted for or convicted of committing the crime.

The Company requires that, where feasible, in advance of taking leave, the employee provide it with a copy of the notice of each scheduled proceeding that is provided to the victim by the agency responsible for providing notice. If advance notice is not possible, the employee is required to provide the Company with a copy of the notice within a reasonable time.

No employee who is absent from work pursuant to this provision will be discharged or otherwise discriminated against in compensation or other terms, conditions, or privileges of employment, because of such absence. Such leave is unpaid. Employees taking leave under this policy may elect to apply vacation time to such leave.

Leave for Organ and Bone Marrow Donation

The Company will grant an employee the following paid leaves of absence for the purpose of organ or bone marrow donation:

- 1) A leave of absence of up to five days in any one-year period for the purpose of donating the employee's bone marrow to another person.
- 2) A leave of absence of up to 30 days in any one-year period for the purpose of the employee donating their organ to another person.

A leave of absence for the purpose of organ or bone marrow donation will be provided with pay, however, if an employee has available, unused paid time off (PTO), the employee is required to first use up to five days of PTO time for a bone marrow donation and up to two weeks of PTO for organ donation.

In order to receive a leave of absence pursuant to this policy, the employee must provide written verification to Human Resources that they are an organ or bone marrow donor and that there is a medical necessity for the donation of the organ or bone marrow.

Any leave taken for the donation of an organ or bone marrow will not constitute a break in service for purposes of the employee's right to salary adjustments, sick leave, vacation, annual leave, or seniority. During any leave taken under this policy, the Company will maintain and pay for coverage under any group health plan, for the full duration of this leave.

Leave provided under this policy may be taken in one or more periods.

Leave taken under this policy will not run concurrently with any leave taken pursuant to the federal Family and Medical Leave Act or the California Family Rights Act.

Upon expiration of a leave of absence authorized by this policy, the Company will restore the employee to the position held by the employee when the leave began or to a position with equivalent seniority status, employee benefits, pay, and other terms and conditions of employment. The Company may decline to restore an employee because of reasons unrelated to the exercise of rights under this policy by the employee.

Employee Benefits

California Disability Insurance (Provided by the State of California)

This plan provides for partial salary replacement coverage for lost wages for employees disabled due to a non-work-related illness or accident. It is funded by tax deductions from each employee's pay (SDI tax) and deposited to a state fund in your name by the Company. In order to qualify for California Disability Insurance payments, an employee must be sick or disabled for more than 7 days, including non-workdays. This 7-day waiting period is waived if an employee is in the hospital on the first day of disability or if an employee is disabled for longer than 22 days.

The plan will pay a weekly benefit for up to one year or until the maximum benefit is exhausted. The State of California, not the Company, administers this plan and makes all benefit and eligibility determinations. For more information regarding California Disability Insurance, visit www.edd.ca.gov.

California Paid Family Leave Benefits

Employees who are off work to care for a child, spouse, parent, grandparent, grandchild, sibling, parent-

in-law or registered domestic partner, with a serious health condition, or to bond with a new child, may be eligible to receive benefits through the California "Paid Family Leave" (PFL) program, which is administered by the Employment Development Department (EDD).

These benefits are financed solely through employee contributions to the PFL program. That program is solely responsible for determining if the employee is eligible for such benefits.

If employees need to take time off work to care for a child, spouse, parent, grandparent, grandchild, sibling, parent-in-law or registered domestic partner with a serious health condition or to bond with a new child, they must advise the Company, and they will be given information about the EDD's PFL program and how to apply for benefits. Employees also may contact their local EDD Office for further information. Employees should maintain regular contact with the Company during their time off work so the Company may monitor the employee's return-to-work status. In addition, the employee should contact the Company when ready to return to work so the Company may determine what positions, if any, are open.

When the employee applies for PFL benefits, the Human Resources Department will determine if the employee has any available, unused PTO days. If the employee has available, unused time, then the employee will be required to use up to two (2) weeks of such time before becoming eligible for PFL benefits.

Employees taking time off work to care for a child, spouse, parent, grandparent, grandchild, sibling, parent-in-law or domestic partner with a serious health condition or to bond with a new child are not guaranteed job reinstatement unless they qualify for such reinstatement under federal or state family and medical leave laws.

Any time off for Paid Family Leave purposes will run concurrently with other leaves of absence, such as Family and Medical Leave/California Family Rights Act Leave, if applicable. Please see the "Family and Medical Leave/California Family Rights Act" policies in this handbook for eligibility requirements, if applicable.

Wisconsin Addendum

Employment of Minors

The Company will not employ any person under the age of 14. Employees in Wisconsin under the age of 18 are considered minors and may be employed only under the following guidelines.

Work Permit

Minors under 16 years of age may not work without a work permit.

In order to obtain a permit, the minor must submit a letter from the employer, written on regular letterhead or other business paper, that:

- States the employer's intention to employ the minor;
- Describes the job duties, hours of work and time of day the minor will be working; and
- Is signed by the employer.

Payment of the permit fee is the Company's responsibility. If the minor pays the fee, the Company will reimburse the minor no later than the end of the minor's first pay period.

Permits are not required for the following:

- Apprentices;
- Youth apprentices (14 years of age and older);
- Minors employed in farming (12 years of age and older);
- Minors performing domestic work in or around an employer's home that is not in connection with or a part of a business;
- Minors employed by a nonprofit organization and around the home of an elderly person or a person with a disability, performing snow shoveling, lawn mowing, leaf raking or other similar work usual to the home and that is not connected to a business, with written parental consent;
- Minors working in public exhibitions, radio and television broadcasts, or modeling;
- Minors fundraising for nonprofit organizations or public, private or tribal schools;
- Minors working as part of a restitution project or in a supervised work program or other community service work;
- Minors working to fulfill the requirements of a deferred prosecution agreement or consent decree; and
- Minors performing volunteer work for a nonprofit organization, but not as an employee.

Work Restrictions

The duties and days and hours of work by minors are restricted by the terms and conditions of the Work Permit, as well as the provisions of Wisconsin and federal law.

Hours of Work, Overtime, and Pay Day

Meal Periods

The Company provides, but does not require, adult employees to take an unpaid 30-minute, uninterrupted meal period. Employees should take their meal periods in the middle of each work period to the extent it is practicable to do so, and not combine them with rest periods or skip them to leave work early. The Company requires minors (18 years of age or under) to take an unpaid 30-minute, uninterrupted meal period. Minors are not permitted to work more than 6 consecutive hours without a 30-minute duty free meal break. Meal periods should be near the usual times of 6 a.m., 12 a.m., 6 p.m. and 12 p.m. and not combine them with rest periods or skip them to leave work early.

Payment on Resignation, Termination, or Completion of Assignment or Term

Employees, other than sales agents employed on a commission basis, who quit voluntarily or who are discharged involuntarily will be paid in full no later than the employee's next regular payday. Employees who are separated from the employer's payroll due to a merger, liquidation, full or partial cessation of the employer's business operations, or full or partial relocation of the business within or outside of Wisconsin will be paid by the employer or the successor employer all unpaid wages due at the usual place of payment within 24 hours after the time of separation.

Personnel Records

Current and former employees have a right to examine their own personnel files within seven working days of the request, and no more than twice per calendar year. The right will be granted at a location reasonably near the employee's place of employment, and during normal office hours, unless that would cause the employee to take time off from work. In such a case, the review should take place at some other reasonable time.

Leaves of Absence

Wisconsin Family and Medical Leave Law

The Company will provide Family and Medical Leave to its eligible employees. The Wisconsin Family Medical Leave Act provides unpaid leave for an employee's serious health condition, the serious health condition of a parent, child or spouse, or for the birth or adoption of a child.

Eligibility

A covered employer has at least 50 permanent employees during at least 6 of the last 12 months. Covered employees have worked for the employer for at least 52 consecutive weeks and for at least 1000 hours in the preceding 52-week period.

Definition of a serious health condition

Under Wisconsin law, a serious health condition is a disabling physical or mental illness, injury, impairment, or condition involving inpatient care or outpatient care that requires continuing treatment or supervision by a health care provider.

Amount of Leave

An employer must permit the employee to take up to 2 weeks of leave for their own serious health condition in a calendar year, up to 2 weeks for the serious health condition of a parent, child or spouse, and up to 6 weeks for the birth or adoption of a child. This leave may be taken as needed in blocks or intermittently as needed by the employee.

This leave, where applicable, will run concurrently with the federal FMLA leave.

During the leave, the employee's health insurance must be continued under the same conditions as prior to leave.

The employee must be allowed to substitute accrued paid or unpaid leave of any other type the employer provides.

When an employee returns from leave, they must be restored to the same position or an equivalent position in all terms and conditions of employment.

Request for Leave and Certification Requirements

The employee must make requests for planned leave in advance in a reasonable and practicable manner whenever possible.

An employer may require an employee to provide medical certification of the need for leave.

Employee Status and Benefits During Leave

The Company must maintain the same group health insurance coverage for the employee during the leave as existed prior to the leave. The same conditions must apply to coverage during the leave that applied before the leave. (For Example: If an employee contributed part of the health insurance premium, this same arrangement will continue for coverage during the leave. If the employer contributed the entire premium, that must also be the case during the leave.)

If health insurance coverage is provided, the employer may require that the employee pay the full premium for eight (8) weeks of coverage into an interest-bearing escrow account in a financial institution. The employer keeps the account. The premium amount can be paid by the employee at

regular intervals over a period of 12 months or longer. The employer must return the amount placed in escrow plus interest to the employee when he or she terminates employment with that employer. If the employee terminates employment with the employer within 30 days after returning from family or medical leave, the employer may deduct the employer's costs for health insurance coverage during the leave from the escrow account.

If the employee contributes to a life insurance or disability plan, the employer will continue making payroll deductions while the employee is on paid leave. While the employee is on unpaid leave, the employee may request continuation of such benefits and pay his or her portion of the premiums, or the employer may elect to maintain such benefits during the leave and pay the employee's share of the premium payments. If the employee does not continue these payments, the employer may discontinue coverage during the leave. If the employer maintains coverage, the employer may recover the costs incurred for paying the employee's share of any premiums, whether or not the employee returns to work.

Intermittent Leave or a Reduced Work Schedule

Intermittent leave is permitted for all WI FMLA leaves in increments equal to the shortest increment permitted by the Company for any other non-emergency leave.

Intent to Return to Work from FMLA Leave

On a basis that does not discriminate against employees on FMLA leave, the company may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

Civil Air Patrol Leave

The Company will provide employees with up to 15 days of leave per year to participate in emergency service operations of the Civil Air Patrol. Employees may not take more than five consecutive days of leave. Notice and authorization requirements apply to the leave. Leave is unpaid. Job protections apply to employees taking Civil Air Patrol leave.

Jury and Witness Duty

Employees who have been subpoenaed to testify in an action or proceeding as a result of a crime against them or an incident involving them during the course of their employment must be paid for the time lost from work. The Company will not discharge an employee because the employee has been subpoenaed to testify in a criminal case or a proceeding brought before the Children's or Juvenile Code of the Wisconsin statutes. The employee will notify the Company on the first business day after receipt of a subpoena regarding testifying obligations.

Election Official Leave

Employees may be absent from work on an election day to serve as an election official. Leave is for the entire 24-hour period of each election day during which the employee serves as an election official. Advance notice requirements apply. Leave is unpaid.

Emergency Responder Leave

The Company will permit employees who are volunteer firefighters, emergency medical technicians, first responders or ambulance drivers to be late for or absent from work if they are responding to an emergency that begins before the workday starts. Notification and certification requirements apply. Leave is unpaid. Job protections apply to employees taking emergency responder leave.

Bone Marrow and Organ Donation Leave

Under the Bone Marrow and Organ Donation Leave Act, employees who have worked for the employer more than 52 weeks and for at least 1000 hours during the 52-week period are eligible for up to 6 weeks of unpaid leave in a 12-month period for the purpose of serving as a bone marrow or organ donor. Employees may substitute paid or unpaid leave.