

KAHNCO, LLC

Employee Handbook

NOTHING CONTAINED IN THIS HANDBOOK IS INTENDED TO CREATE (NOR SHALL BE CONSTRUED AS CREATING) A CONTRACT OF EMPLOYMENT (EXPRESS OR IMPLIED) OR GUARANTEE OF EMPLOYMENT FOR ANY SPECIFIC PERIOD OF TIME OR FOR ANY SPECIFIC PROCEDURES OR TYPE OF WORK. EITHER YOU OR KAHNCO, LLC MAY TERMINATE THE EMPLOYMENT RELATIONSHIP AT ANY TIME, FOR ANY REASON, WITH OR WITHOUT CAUSE OR NOTICE.

PLEASE UNDERSTAND THAT NO SUPERVISOR, MANAGER, OR REPRESENTATIVE OF THE COMPANY OTHER THAN THE PRESIDENT HAS THE AUTHORITY TO ENTER INTO ANY AGREEMENT WITH YOU FOR EMPLOYMENT FOR ANY SPECIFIED PERIOD OR TO MAKE ANY PROMISES OR COMMITMENTS CONTRARY TO THE FOREGOING. ANY EMPLOYMENT AGREEMENT ENTERED INTO BY THE PRESIDENT SHALL NOT BE ENFORCEABLE UNLESS IT IS IN WRITING AND SIGNED BY THE PRESIDENT.

THE POLICIES, PROCEDURES, BENEFITS AND OTHER PROGRAMS CONTAINED IN THIS HANDBOOK MAY BE MODIFIED, AMENDED, OR CANCELED BY THE COMPANY AT ANY TIME, WITH OR WITHOUT NOTICE.

October 2021

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INTRODUCTION

A. Welcome.

Welcome to KAHNCO, LLC, also known as KAHN COMPANY. We are happy to have you join us. Our Company is a growing and progressive one. We believe in keeping our employees informed about our policies, procedures, practices, benefits, what employees can expect from the Company, and the obligations assumed as an employee of KAHNCO, LLC. This practice is designed to provide fair treatment of employees. Our handbook provides employees with basic information to become familiar with the policies, procedures, practices and benefits of KAHNCO, LLC and reflects a great deal of concern for the people who make it possible for the Company to exist ... its employees.

We wish you the best of luck and success in your position and hope that your employment relationship with KAHNCO, LLC will be a rewarding experience.

B. History.

KAHNCO, LLC was founded by Theodore (Ted) M. Kahn, and commenced construction operations in November 2013. KAHNCO, LLC is a respected provider of superior construction services, and was founded on the principle that owners and construction managers would recognize the value of quality and commitment as a determining factor in selecting concrete subcontracting services. The company typically handles commercial, industrial, and institutional concrete construction projects in Virginia; and normally performs as a subcontractor for general contractors, construction management firms, and real estate developers.

C. Management Philosophy.

It is the policy of KAHNCO, LLC to adhere to the principles of individual recognition and direct and open communication with our employees. Our success as a Company is founded on the skills and effort of our employees. It is our policy to deal with our employees fairly and honestly and to respect and recognize each as an individual. We believe that open and frank discussion between employees and management is the most satisfactory method of deciding matters that affect employees. Therefore, we do not believe that any third party is necessary or desirable. We are a non-union Company and we are committed to maintaining that status through all legal means available.

D. Equal Employment Opportunity.

KAHNCO, LLC was built upon teamwork and equal opportunity. We continue to be successful when employees are permitted to advance and achieve their full potential. We are proud of the fact that we extend equal employment opportunities to all qualified individuals without regard to race, color, religion, sex, age, national origin, veteran status or disability, which if needing accommodation, may be reasonably accommodated. This applies to all terms and conditions of employment including, but not limited to, recruiting, hiring, selection for training, promotion, demotion, discipline, rates of pay or other compensation, transfer, layoff, termination, recall, use of all facilities, and participation in any Company-sponsored activities.

E. Employment-At-Will.

We hope that each employee's period of employment at KAHNCO, LLC will be a rewarding experience. However, we recognize that circumstances change with the passage of time and that some employees may seek opportunities elsewhere or choose to leave the Company for other reasons. Other employees may not fulfill the operational needs of the Company or changed circumstances may reduce available employment opportunities which may result in involuntary terminations. We sincerely hope that none of these situations occur, but realistically we have to acknowledge that the possibility does exist. Therefore, the right of the employee or the Company to terminate the employment relationship at-will is recognized and affirmed as a condition of employment. At-will means that both the employee and KAHNCO, LLC have the right to terminate employment at any time, with or without advance notice, and with or without cause. The at-will employment status of each employee cannot be altered by any verbal statement or alleged verbal agreement of company personnel.

F. Policy on Harassment.

KAHNCO, LLC is committed to providing a work environment that is free of unlawful harassment of all types. Consistent with our policy of equal employment opportunity, harassment in the workplace based on a person's race, sex, religion, national origin, age, or disability will not be tolerated. Thus, KAHNCO, LLC has a strict policy prohibiting unlawful harassment in any form, including sexual harassment, whether committed by or against other employees, supervisors, and/or third parties. The harassment policy prohibits unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, particularly where: 1) submission by an employee to such conduct is made either explicitly or implicitly a term or condition of employment; 2) submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment; or 3) such conduct has the purpose or effect of creating an intimidating, hostile or offensive working environment. In addition, this policy prohibits offensive or unwelcome sexual propositions, verbal abuse of a sexual nature, graphic comments about an individual's body, sexually degrading comments, and sexually suggestive objects, pictures or other materials in the workplace. Each Supervisor is responsible for ensuring that the Company's work environment is free of harassment, whether sexual or otherwise. In addition, all employees are responsible for respecting the rights of their co-employees and any other individuals the employee may encounter on the job. Any employee who believes he or she has experienced unlawful job-related harassment should report any such harassment promptly to his or her Supervisor. Should any employee believe it would be inappropriate to discuss the matter with his or her Supervisor, the employee may report it directly to the company President. Every effort will be made to promptly investigate all allegations of harassment in as confidential a manner as possible and appropriate corrective action taken if warranted. If the Company determines that any employee has violated this harassment policy, appropriate disciplinary action will be taken against the offending employee, up to and including termination of employment. We will periodically follow-up with the complainant to ensure that the actions taken by the Company have remedied any problems and that the issues that prompted the complaint have not recurred. KAHNCO, LLC prohibits any form of retaliation against an employee for making a bona fide complaint of harassment under this policy or for assisting in a complaint investigation.

G. Drug and Alcohol Policy.

KAHNCO, LLC is committed to providing a safe, comfortable, and productive work environment for its employees. We recognize that employees who abuse drugs or alcohol at work—or who appear at work under the influence of drugs or alcohol—harm both themselves and the work environment. KAHNCO, LLC has an obligation to its customers and the general public to conduct its operations safely and efficiently. Accordingly, this drug and alcohol abuse policy is to emphasize to our employees (and employees of other companies and contractors) that the abuse of drugs and alcohol poses a serious threat to the safety of our employees and to the Company's operations. Therefore, the use, possession, being under the influence or having a detectable presence of drugs or alcohol in one's system (except where expressly authorized in writing) or manufacture, distribution or sale of such substances on Company premises or on-the-job, or off-the-job abuse of such substances which adversely affects or threatens to adversely affect an employee's job performance or other Company interests is prohibited.

"Drugs" and "alcohol" include any substance with the potential to produce the effects of intoxication and/or the potential to produce physical, mental, emotional or behavioral changes which could adversely affect an employee's ability to perform his job safely and efficiently. This prohibition includes any prescription or over-the-counter drug unless an employee's possession and use of such drug on Company premises, or on-the-job, is expressly authorized. The term "Company premises" is used in its broadest sense and includes all land, property, buildings, structures, cars, trucks, and all other means of conveyance owned or leased by the Company, or otherwise being utilized for Company business. The term "on-the-job" includes paid and unpaid meal periods during the business day, and paid working time and paid overtime. Drug and Alcohol Testing may be conducted in accordance with the Department of Health and Human Services (DHHS) guidelines. The Company may choose to do specimen collections in-house or utilize the services of an outside source, which may be a doctor's office, clinic, hospital or other facility that meets security requirements as specified by DHHS guidelines.

I. For the purpose of this Policy:

“Employee” means any temporary, part-time, full time, salaried, or hourly employee of KAHNCO, LLC.

“Medical Review Officer” or “MRO” means a licensed physician, employed with or contracted with the Company or its agent, who has knowledge of substance abuse disorders, laboratory testing procedures and chain of custody collection procedures; who verifies positive, confirmed test results; and who has the necessary medical training to interpret and evaluate an employee’s positive test results in relation to the employee’s medical history or any other relevant biomedical information.

“Possession” means the presence of alcohol or drugs in the possession or control of an employee, including in lockers, bags, parcels, lunch boxes, other personal articles, or personal automobiles, while on Company property or while carrying out Company responsibilities.

“Job Applicant” means a person who has applied for a position with the Company and has been offered employment conditioned upon successfully passing a drug and/or alcohol test, and may have begun work pending the results of the drug and/or alcohol test.

1. The responsibility of the administration of this Policy shall be designated as a function of the Company.
2. The Company reserves the right to contract the services of a third party administrator and/or Medical Review Officer (MRO) for the purposes of administering all or part of the Policy and its related provisions.
3. Use, possession, presence in the body, manufacture, distribution, dispensation, storage, transportation, or sale of illegal drugs, drug paraphernalia, controlled substances or alcohol anywhere on Company premises including Company parking lots and entry roads, in Company paid lodging or while on Company business, or in Company-supplied vehicle is expressly prohibited except as permitted under the circumstances described in this policy.
4. Use of a prescription or non-prescription drug in excess of the recommended dosage can cause a positive drug test that will result in disciplinary action. This includes drug use that could impact the safety of co-workers or other people, the employee's job performance or the safety or efficiency of Company operations. The use of drugs, or abuse of prescription drugs, that result in an adverse effect on worker safety or an employee's ability to perform his or her duties in any way is prohibited. An employee or job applicant may consult with a Medical Review Officer (MRO) to obtain technical information regarding prescription and non-prescription drugs. Prescription drugs must be prescribed by a doctor for the person in possession of the drugs. All prescription drugs must be kept in their original containers. The employee is responsible for informing his or her supervisor if the employee believes that his or her abilities to perform job responsibilities are impaired because of the use or abuse of prescription or non-prescription drugs. Anyone violating this guideline will be subject to disciplinary action.

PROCEDURES

II. Drug and Alcohol Testing

1. A Medical Review Officer ("MRO") will be appointed by the Company to review drug test results, render professional opinions on the test results in accordance with applicable regulations, and discuss test results with the employee. Because of the accuracy and definitive nature of the alcohol test method technology prescribed under this policy, alcohol tests results will stand as reported and will not be reviewed by a MRO. The MRO will keep test results confidential and will communicate such results only to the Company President.
2. The Company will pay the cost of any drug or alcohol testing that it requires of employees and job applicants. The Company will reimburse the employee's personal car mileage expenses, calculated at the Company's mileage rate in effect at the time of the test, related to any drug or alcohol test it requires of the employee. The company will not reimburse a job applicant's personal car mileage expenses related to any drug or alcohol test it requires of the job applicant. The employee or job applicant shall pay the costs of any additional drug or alcohol tests not required by the employer. Employees or job applicants in all states, who receive a positive test result and who choose to contest or explain the result must do so within five (5) working days of receiving written notification of the test results. Re-tests must be conducted at a qualified laboratory, approved by the U.S. Department of Health and Human Services (Substance Abuse and Mental Health Services Administration). Employees are not permitted to submit new samples for re-testing following a positive or dilute-positive confirmatory test result; in this circumstance, a portion of the original sample must be used.

New samples for retest will, however, be required following invalid or dilute-negative confirmatory test results.

3. Consent to pre-employment drug and alcohol testing is required prior to the consideration for employment. A job applicant will be required to sign consent/release form(s) authorizing the Company and/or its agents to perform the tests and release the results to the Company. Employees will be required to sign a consent and release form authorizing the laboratory to perform the tests and release the results to the Company.
4. Laboratories, collection sites, collection personnel, collection equipment, and testing equipment used by the Company or its agent(s) for drug and/or alcohol testing must meet all criteria and/or standards established by the U. S. Department of Health and Human Services (Substance Abuse and Mental Health Services Administration). All positive initial drug test results will be confirmed according to established standards at the laboratory prior to any action being taken by the Company.
5. Employees and job applicants who have a positive alcohol test result or a positive confirmatory drug test result may explain or contest the result to the Medical Review Officer (MRO) within five (5) working days after receiving written notification of the test result; if an employee's or job applicant's explanation or challenge is unsatisfactory to the MRO, the MRO shall report a positive test result to the Company. Nothing in this Policy shall prohibit any person from contesting a drug or alcohol test result pursuant to laws and rules adopted by the state in which the employee works.
6. All drug test samples must be collected using the split sample method. A portion of every sample that produces a positive test result will be preserved by the laboratory that conducts the confirmatory test for a period of at least 90 days from the time the results of the positive test are reported to the Company.
7. The following detectable levels of substances, when present in the body, will result in a positive test. The Company reserves the right to change the levels and/or substances listed if improvements in collection/testing methodology and/or the need to further protect worker safety warrant such.

<u>Substance</u>	<u>Initial Test</u>	<u>Confirmatory Test Using Gas Chromatography/Mass Spectrometry (GC/MS)</u>
By urinalysis:		
Amphetamines (Speed, Uppers, Bennies, etc.)	1,000 ng/ml	500 ng/ml
Benzoyllecgonine (Cocaine, Lady, Rock, etc.)	300 ng/ml	150 ng/ml
Cannabinoids (Marijuana, Pot, Weed, Reefer, etc.)	50 ng/ml	15 ng/ml
Opiate metabolites (Codeine, Morphine, Heroin, etc.)	2,000 ng/ml	2,000 ng/ml
Phencyclidine (PCP, Angel Dust, Supergrass, etc.)	25 ng/ml	25 ng/ml
MDMA (Ecstasy)	500 ng/ml	250 ng/ml

<u>Substance</u>	<u>Initial Test</u>	Confirmatory Test using EBT*Technology
By breath analysis:		
Alcohol	.02 BAC**	.02 BAC

*Evidential Breath Tester (EBT)

**Breath Alcohol Content (BAC)

8. A more detailed list of substances falling under the categories above is available upon request from the Human Resources department.
9. Nothing herein will prevent a supervisor from disciplining an employee who fails to perform in an acceptable manner regardless of whether such performance is related to drug or alcohol use.
10. An employee or job applicant who tests positive for drugs and/or alcohol in accordance with this Policy shall not, by virtue of the result alone, be deemed to have a “handicap” or “disability” as defined under federal, state, or local handicap and disability discrimination laws. Employees who are discharged or disciplined, or job applicants who are not hired as a result of a positive drug and alcohol test will be considered to have been discharged or disciplined, or refused employment. These employees will be denied unemployment, Worker’s Compensation, and Consolidated Omnibus Budget Reconciliation Act (COBRA) benefits where permitted by law.
11. No physician-patient relationship is created between an employee or job applicant and the Company or any person performing or evaluating a drug or alcohol test, solely by the establishment, implementation, or administration of a drug or alcohol-testing program. This rule in no way relieves the person performing the test from responsibility for his or her acts of negligence in performing the tests.
12. Nothing in this Policy shall be construed to prevent the Company from establishing reasonable work rules related to employee possession, use, sale, or solicitation of illegal drugs or alcohol, including convictions for drug or alcohol-related offenses.

III. Pre-Employment

All candidates for employment to whom a job offer is extended are subject to drug and alcohol testing as part of the employment process. Each applicant considered for employment is informed that the results of any test are considered confidential information to be used by the Company in its employment decisions. All employment offers are contingent upon negative, non-dilute drug test results and negative alcohol test results. A positive or dilute-positive specimen result found in a drug and alcohol test will result in the offer of employment being withdrawn. An applicant must submit to re-testing for

any invalid or dilute-negative drug test result that occurs. In the event an applicant starts working prior to the receipt of the results of the tests, the employee's continued employment is contingent upon the receipt of negative, non-dilute test results. It is the job applicant's responsibility to notify the laboratory of any administrative or civil action brought pursuant to the drug and alcohol testing.

IV. Post-Accident and/or Injury Testing

All employees who are involved in an incident during the course of performing his/her job that results in

- i. the death of a person;
- ii. bodily injury to a person who, as a result of the injury, immediately receives medical treatment, inpatient or outpatient, by a physician or nurse or emergency medical technician;
- iii. Company property damage;
- iv. an environmental, safety or health incident; or,
- v. an accident in which an employee is driving a Company vehicle, or a personal vehicle while conducting Company business, including but not limited to automobiles, trucks, forklifts, and other types of motorized vehicles, must subject themselves to a drug and alcohol test immediately, no later than eight (8) hours after the incident. A test is required regardless of who was responsible for the accident. An employee involved in an accident must immediately report the accident to his or her supervisor.

Employees will return to work after Post-Accident Testing unless their medical condition prohibits such. If an injured employee refuses to submit to a drug and alcohol test following an accident, the employee may be terminated. In addition, the employee will forfeit eligibility for Workers' Compensation medical and indemnity benefits where permitted by applicable law.

No specimens shall be taken prior to the administration of emergency medical care. Once this condition has been satisfied, an injured employee must submit to testing. If, due to the necessity of emergency medical treatment, the employee is unable to submit to drug and alcohol testing within 32 hours, testing will not be performed.

V. Random Testing

1. Employees will be required to submit to random testing.
2. Employees shall be selected for drug and alcohol testing based upon neutral selection criteria that assure that individual employees cannot be singled out for testing by any individual for the purpose of harassment. For example, a computer may be used in this selection process so long as the criteria for selection are neutral – such as the blind drawing of names or numbers.
3. Employees designated by the Company to be included in random testing will be subject to selection for testing at any time using the neutral selection criteria. An employee may be tested up to two (2) times each calendar year under random testing; however, this limit does not affect the number of times an employee may be tested post-accident/injury. If an employee is selected for testing using the neutral selection criteria twice in any single four (4) month period, the Company may

elect not to test the employee for the second time during such period and may place the employee's name or number into the pool for neutral selection at a later time during the same calendar year.

4. Employees will not be informed of their selection for testing until the time of the scheduled test. The selected employee must report to the collection site for the test, as soon as it is possible to safely leave.

VI. Dilute-Negative or Invalid Test

Any dilute-negative drug test result will, for the purposes of this Policy, be considered an invalid test result. In the event that any test results are deemed invalid, the employee will be re-tested as described below, unless the invalidity of the test is caused by an act or deliberate attempt to sabotage or interfere with such testing. In the event of sabotage, the employee will be terminated and the employee will not be given an opportunity to re-test. In cases where the invalid test results are not the result of sabotage, the employee will be re-tested using a newly collected sample and re-test will not count as an additional test under the terms of this Policy.

VII. VOLUNTARILY SEEKING ASSISTANCE

1. Encouragement to Seek Rehabilitation Assistance: The Company strongly encourages employees who believe they have drug and/or alcohol problems to seek assistance. Information concerning employee assistance programs is available at each of the Company's locations.
2. Limit on Voluntarily Seeking Assistance: The first time that an employee seeks voluntary assistance, he/she will not be subject to disciplinary actions based upon the information that the employee provides to the Company, however, the employee must continue to abide by this Policy in its entirety and enter and satisfactorily complete a drug and/or alcohol rehabilitation program approved by the Company and be bound by the conditions set forth for Required Rehabilitation in Item iii below. Seeking voluntary assistance the first time does not prohibit disciplinary action for failure to complete rehabilitation. The ability to seek assistance without being subject to disciplinary action is limited to one time in the employee's employment with the Company, regardless of the availability of Company-provided insurance coverage for additional treatments. Voluntary assistance may not be requested during the period between notification of testing and Company's receipt of test results.
3. Required Rehabilitation upon Seeking Assistance: Any employee who seeks voluntary assistance will be required to enter and complete to the Company's satisfaction a drug and/or alcohol rehabilitation program approved by the Company. Any employee who declines to enter such rehabilitation program or who fails to satisfactorily complete such program within a reasonable time as defined by the rehabilitation counselor and to the Company's satisfaction will be subject to disciplinary action up to and including termination. The employee must authorize the Company approved counselor(s) to obtain and provide, on a periodic basis, proof of enrollment in a suitable drug or alcohol rehabilitation program and proof of attendance at all required sessions. Such proof shall be provided to the Company's Human Resources department. The Company will be in frequent contact with the rehabilitation counselor or health care provider regarding the employee's progress. The employee will be required to undergo testing during his/her treatment. Positive

results during the treatment under the direction of the rehabilitation counselor or health care provider will not be counted as positives under this Policy until the employee has been cleared to return to work. After the employee has been cleared to return to work, regardless if the employee is in continuing or a long term after care program, positive tests will count as a positive test for disciplinary reasons under this Policy.

The Policy of requiring an employee to enter and satisfactorily complete a drug and/or alcohol rehabilitation program is not to be interpreted as constituting any waiver of the Company's right to maintain discipline and safety in the workplace, or its rights to invoke disciplinary action up to and including termination, in the case of misconduct that may result from, or be associated with, the use of alcohol or drugs. This provision does not waive or limit the Company's management rights generally under this Policy.

The Company may, in its discretion, place on leave of absence any employee who has sought voluntary assistance until such time as the employee has satisfactorily completed an approved rehabilitation program and has been shown by testing, by the rehabilitation counselor, or by the health care provider, to the Company's satisfaction, to be drug and alcohol free.

Work during Rehabilitation: If the treatment recommended by the referral source involves hospitalization or extensive counseling that interferes with the employee's ability to work, the employee will be paid in accordance with any applicable benefit plan, sick pay, or short term disability policy under which the individual employee qualifies. If treatment can be accomplished without absence from work, the employee will be required to report to work. The Company may temporarily remove the employee from his or her position and reassign the employee, if it deems necessary.

If reassignment is not possible, the employer may place the employee on leave of absence while the employee seeks treatment until the employee is fit for work. The employee may collect any disability pay for which he/she might qualify. Working during rehabilitation does not prevent the employee from being tested under the terms and conditions of this Policy.

VIII. RESULTS OF POSITIVE TEST

1. Suspension for (5) calendar days
2. After the (5) day suspension a retest may be requested by the employee.
3. With a negative result of this re-test, employee will be allowed back to work for a three (3) month probation period. Positive results of the re-test will result in continuing suspension from work pending employee attending a drug and/or alcohol treatment program. Benefits will continue during the first (5) day suspension and during second suspension time if employee is enrolled in a qualified drug and/or alcohol treatment program.
4. Upon completion of the drug and/or alcohol treatment program and obtaining a negative drug test results, the employee will be allowed back to work under the stipulation of obtaining a negative drug test 90 days after starting work. A positive test result at this time will result in employee termination. The employee will be subject to the Company random testing program

and will be terminated if he or she tests positive again.

VIII. CONFIDENTIALITY

1. Any information received by the Company through implementation of this Policy will be kept confidential and shared only on a need-to-know basis.
2. All information, interviews, reports, statements, memoranda, and drug and alcohol test results, written or otherwise, received by the Company through a drug or alcohol testing program are confidential communications and may not be used or received in evidence, obtained in discovery, or disclosed in any public or private proceedings, except in accordance with this Policy or in determining compensability under this Policy or as required by law.
3. The Company, laboratories, Medical Review Officers, third-party program administrators, employee assistance programs, drug or alcohol rehabilitation programs, and their agents who receive or have access to information concerning drug or alcohol test results shall keep all information confidential. Release of such information under any other circumstances is authorized solely pursuant to a written consent form signed voluntarily by the person tested, unless such release is compelled by a hearing officer or a court of competent jurisdiction pursuant to an appeal taken under this Policy, relevant to a legal claim asserted by the employee, or is deemed appropriate by a professional or occupational licensing board in a related disciplinary proceeding.
4. Information on drug or alcohol test results for tests administered pursuant to these rules shall not be released or used in any criminal proceeding against the employee or job applicant. Information released contrary to this section is inadmissible as evidence in any such criminal proceeding in some states.
5. This Policy does not prohibit the Company, agent of the Company, or laboratory conducting a drug or alcohol test from having access to employee drug or alcohol test information or using such information when consulting with legal counsel in connection with actions brought under or related to this Policy or when the information is relevant to its defense in a civil or administrative matter. Neither is this Policy intended to prohibit disclosure among management as is reasonably necessary for making disciplinary decisions relating to violation of drug or alcohol standards of conduct adopted.

WORKING HOURS AND PAY

A. Categories of Employees.

For purposes of salary administration and eligibility for overtime payments and employee benefits, KAHNCO, LLC classifies its employees as follows:

Full-time regular employees: Employees hired to work the Company's normal, full-time, forty hour workweek on a regular basis. Such employees may be "exempt" or "nonexempt" as defined below. Full-time employees are entitled to the benefits stated in this handbook provided they qualify for each individual benefit.

Part-time regular employees: Employees hired to work fewer than twenty-nine hours per week on a regular basis. Such employees may be "exempt" or "nonexempt" as defined below. Part-time employees are not eligible for benefits.

Temporary employees: Employees engaged to work full-time or part-time with the understanding that their employment will be terminated no later than on completion of a specific assignment. Such employees may be "exempt" or "nonexempt" as defined below. Employees hired from temporary employment agencies for specific assignments are employees of the respective agency and not of KAHNCO, LLC. Temporary employees are not eligible for benefits.

Nonexempt employees: Employees who are required to be paid overtime at the rate of time and one half their regular hourly rate of pay for all hours worked beyond forty hours in a workweek, in accordance with applicable federal wage and law hours. All overtime must be approved by Management in advance of its occurrence.

Exempt employees: Exempt employees are those that are excluded from the overtime pay requirements of the Fair Labor Standards Act. Exempt employees are paid a salary, have certain types of job duties, and are expected to work beyond their normal work hours whenever necessary to accomplish the work of the company. As an exempt employee, your salary is subject to possible deductions. Your salary can be reduced for the following reasons: full-day absences for personal reasons; full-day absences for sickness or disability; full-day disciplinary suspensions for infractions of the company's policies and procedures; family and medical leave absences (either full- or partial-day absences); to offset amounts received as payment for jury and witness fees or military pay; the first or last week of employment in the event you work less than a full week; any full work week in which you do not perform any work. Your salary may also be reduced for certain types of deductions such as your portion of health, dental or life insurance premiums; state, federal or local taxes; Social Security; or, voluntary contributions to a 401(k) plan.

B. Working Hours.

The standard workweek for full-time employees is forty (40) hours within the period from 12:01 a.m. Sunday until 12:00 midnight the following Saturday. Normal work hours are 7:00 a.m. to 4:00 p.m. Monday through Friday. All employees are to check with their Supervisor for their scheduled hours of work. Salaried employees are expected to work an average of fifty (50) hour work weeks. Unless specifically instructed otherwise, the Company assumes each employee will take a thirty minute lunch break each work day; hourly employees will have this lunch break deducted from their time. Employees are expected back at their work location ready to start work at the end of each scheduled break and/or lunch period.

C. Severe Weather Conditions and Emergency Closings.

Office: Inclement conditions that prevent employees from reporting to work are a situation over which the Company has no control. Therefore, in fairness to all, if the offices are open but attendance "optional", non-exempt employees who do not work will not be paid for their time off unless they make up the lost time during the same pay period or use a vacation day.

Field Crews and Superintendents: If the weather appears unsuitable for work, each employee is to contact their supervisor to determine if the jobsite will or will not work that day by 6:00 am. If the decision is made that the weather conditions are unsuitable for productive work to occur, no employees should report to the jobsite. If the decision is made that weather conditions may possibly be favorable for productive work to occur, than each hourly pay employee is to report to the jobsite, and be given two (2) hours "reporting time" and the crew will be expected to stay on the job site for the duration of the two hour

period, in case the weather improves to the point that the day's work can proceed. In the event that the crew is able to work that day, they will be paid the number of hours they work including the two (2) hours they waited, if they did actually wait the two (2) hours. If the decision is made to go ahead and work before the two hours have elapsed, they will be paid for all hours they worked, but in no case is the two (2) hour "waiting time" to be added to the full day's work. For example, if the crew reports to work at 7 a.m. and the normal work day is 10 hours, and the crew waits until 8:30 a.m. for the weather to improve, and they work until 5:30 p.m., the normal quitting time, they are to be paid 10 hours, even though they only physically worked 8.5 hours. No employee is to be paid for any hours or days when he/she is unable to work due to weather beyond the two (2) hours "reporting time", unless authorized in writing by the Company President. There will be no guarantee of any particular number of hours given on a weekly basis to any hourly paid employee except as provided in the paragraph above.

D. Recording Time Worked.

The Company keeps an accurate record of time worked by employees in order to calculate pay and benefits. Depending on your work location or jobsite, hourly employees are required to clock-in when they report to work and clock-out when they leave the premises/jobsite, on company-owned time clocks. Hourly employees working on a jobsite without a time clock will have their time monitored and recorded by their supervisor. In the event of discrepancy to the time record, the direct supervisor will verify the accuracy of any changes. It is a violation of Company policy for any employee to clock in/out another employee, alter another employee's time card, or supervisor's timesheet. If an employee has a question concerning his/her recorded time, he/she should discuss the matter with his/her supervisor, or contact the payroll department to verify the time recorded.

E. Overtime.

Employees may be scheduled to work overtime when operating requirements or other work needs cannot be met during regular working hours. Whenever possible, advance notification will be provided. If determined necessary, overtime work will be authorized by Management beyond an employee's standard workweek. Nonexempt employees will be paid overtime compensation in accordance with federal and state wage and hour provisions. Overtime pay is based on actual hours worked. Time off for vacation leave, sick leave, a Company-observed holiday or any leave of absence will not be considered as hours worked when computing overtime. Any employee who fails to work scheduled overtime or works overtime without prior authorization from Management may be subject to disciplinary action, up to and including termination of employment.

F. Pay Procedures.

You will be paid on Fridays for all hours worked the preceding work week, regardless of whether you are enrolled in direct deposit or receive a standard paycheck.

G. Garnishment of Employee Wages.

Garnishments are court orders requiring an employer to withhold specified amounts from an employee's wage for payment of a debt owed by the employee to a third party. State law requires the Company to honor garnishments of employee wages (including child support) as a court or other legal judgment may instruct. The law also provides for an administrative fee to be charged when a garnishment occurs.

H. Pay at Time of Separation of Employment.

The Company will determine if the terminating employee has any outstanding debt owed to the Company and whether the individual has in his/her possession any company owned equipment, time clock key tabs, tools, safety equipment/PPE, keys, manuals, or other Company property. Upon completion of a full accounting of the employee's and the Company's accounts as determined by the Company, a final pay check for time worked (less deductions) will be issued to the employee on the next regular pay day in accordance with applicable federal and state law. The Company will issue a check designated as the final payment for all services rendered. The final check will not reflect any time not actually worked. Any employee terminating employment is expected to return any Company property in his/her possession within one business day.

BENEFITS

The Company provides a well-balanced program of benefits designed to meet the needs of employees. These benefits will be reviewed periodically by the Company. The information contained in this handbook regarding employee benefits is not a contract to provide these benefits to any employee. The eligibility requirements of these benefits are described in the summary plan documents and/or benefits booklets. Full-time employees are eligible for benefits provided by the Company if they meet specific requirements. The term of the benefit plans described are subject to change at any time by the insurer(s) or KAHNCO, LLC.

A. Vacation.

The Company recognizes that employees need a scheduled time away from normal work duties for their personal well being and, therefore, grants annual vacation with pay. Once a full-time employee, exempt or nonexempt, has been employed continuously by the Company for the period of one (1) calendar year from the initial date of employment, he/she will be entitled to five (5) days, or forty (40) hours, of paid vacation. Vacation may be taken at any time during the year after eligibility with the following provisions:

- Upon the completion of one (1) calendar year of uninterrupted employment, a full-time employee is eligible to receive paid vacation. After the first complete year of continuous employment, paid vacation is assessed during each calendar year. For example, John Doe's initial date of employment is July 15, 2016. If his employment continues uninterrupted for one calendar year, after July 15, 2017 he will be eligible for one week of paid vacation to be taken between July 16, 2017 and December 31, 2017. If unused, his 2017 paid vacation time will not carry over into 2018. However, John Doe will be eligible for one week of paid vacation during the 2018 calendar year (January 1, 2018 – December 31, 2018). And continuing onward with the same calendar year manner, so long as John Doe remains in good standing as a full-time employee.
- Employees are expected to take their paid vacation time as a means of rest for themselves and their families.
- Paid vacation is only allowed for non-worked vacation days. Employees will not be paid vacation time in addition to days actually worked.
- Vacation must be approved in advance by an employee's Supervisor or the Company President.
- Unused vacation time will not be carried over into the next period/calendar year.

- A holiday observed by the Company that falls during the vacation period will be considered as a paid holiday and not vacation time. This day of vacation may be taken at another time as approved.
- Job requirements will always have precedence over the vacation schedule.
- Length of service will be considered in the event a conflict of vacation schedules arises.

The following provisions apply with regard to vacation pay:

- Pay for vacation time will be at the employee's base rate of pay.
- Paid vacation time will not be considered as time worked for the purpose of computing overtime.

B. Observed Holidays.

The Company normally recognizes the following holidays; however, the Company may decide to schedule work on a holiday depending upon job requirements.

- New Years Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

The following provisions apply with regard to holidays observed by the Company:

- When a recognized holiday falls on a Saturday or Sunday, the holiday may be observed on the preceding weekday, or the next weekday following the recognized holiday.
- Full-time employees who have been employed by the Company for the period one (1) year from the initial date of employment are eligible for Holiday pay.
- Full-time employees will be paid eight (8) hours for Holiday Pay.
- An employee must also work the regularly scheduled work days before and after a holiday to be eligible for holiday pay.
- Paid holiday time will not be considered as time worked for the purpose of computing Overtime.

C. Jury/Witness Duty.

Any employee who is serving on jury duty or any person, except a defendant in a criminal case, who is summoned or subpoenaed to appear in court will be excused from work during the time they serve or appear in court, including travel time. Such employees are expected to return to work at the conclusion of their service if the employee will be able to work for four (4) hours or more in that regular work day; provided, however, that no person who is summoned and appears for jury duty for four or more hours, including travel time, in one day shall be required to start any work shift that begins on or after 5:00 p.m. on the day of appearance for jury duty or begins before 3:00 a.m. on the day following the day of appearance for jury duty. The employee will be compensated for the difference between the amount received for service as a juror or appearance pursuant to subpoena as set forth above, and the amount of wages, computed at base rate, for the period of such court duty upon presentation of proper evidence as to court duty and the amount of compensation received, if any. Court duty pay will not apply to any employee subpoenaed to appear as a defendant in a criminal case.

D. Voting.

The Company encourages its employees to vote in every election; however, time off is not provided for voting with or without pay. Employees should plan to vote prior to or following normal work hours.

E. Military Leave.

Leaves of absence without pay for military or Reserve duty will be granted to full-time and part-time employees. If you are called to active military duty or to Reserve or National Guard training, or if you volunteer for the same, you should submit copies of your military orders to your Supervisor as soon as is practicable. You will be granted a military leave of absence without pay for the period of military service, in accordance with applicable federal and state laws. If you are a reservist or a member of the National Guard, you will be granted time off without pay for required military training. Your eligibility for reinstatement after your military duty or training is completed will be determined in accordance with applicable federal and state laws.

F. Leave of Absence.

Due to lack of work, the Company may require an employee to take an unpaid leave of absence. The length of the Company initiated leave of absence may vary. During any approved leave of absence the following provisions apply:

- The employee is responsible for the payment of all insurance premiums for his/her individual coverage and dependent health insurance coverage. This money should be paid to KAHNCO, LLC by the first day of each month that the employee is on approved leave of absence.
- The employee will retain his/her original employment date (continuous service date) showing no interruption in service.
- The employee will retain his/her membership in the Company's 401(k) Retirement Savings Plan up to the amount of time allowed in the Plan.
- Vacation leave cannot be accrued during an approved leave of absence.
- If an employee accepts other employment, all of his/her benefits with the Company will be terminated, and the employee will not retain his/her original initial employment date.
- Any leave of absence is without pay.

G. Health/Dental Insurance.

KAHNCO, LLC provides full-time employees with access to group health insurance coverage for those who wish to participate in this plan. Dependent health insurance is available to those employees who wish to participate. Your contribution toward the cost of the health insurance is handled through payroll deduction. Information regarding details of the group health insurance plan is available upon request to the Human Resources Department.

H. 401(k) Retirement Savings Plan.

This program enables employees to save for retirement. After a full-time employee has been employed continuously by the Company for the period one (1) year from the date of employment, he/she will be eligible to enroll in the 401(k) Plan upon reaching the next open-enrollment date, as defined by the Plan. Information regarding the 401(k) plan is available upon request to the Human Resources Department.

I. Social Security.

Social Security provides benefits for employees and their families as specified by law in the event of retirement, hospitalization after age 65 (Medicare), total and permanent disability before age 65, and death at any time. The Company matches the amount of Social Security Taxes paid by each employee. Contact the local Social Security Office for details.

J. Workers' Compensation.

Employees of KAHNCO, LLC are covered by Workers' Compensation insurance which is purchased by the Company. This insurance provides compensation to an employee for lost wages caused by illness, accidental injury, or death suffered in the course of or as a result of his/her employment with the Company in accordance with the laws of Virginia.

Eligibility: Eligibility for benefits under Workers' Compensation insurance is automatic and is effective on date of hire.

Reporting: A report must be filed within twenty-four (24) hours of the onset of illness or injury. Failure to report may result in disciplinary action and loss of benefits. Fraudulent reporting is punishable under state or federal law as a crime.

Benefits: Workers' Compensation benefits provide benefits based upon a statutorily specified amount of the employee's regular earnings as well as payments for medical and hospital expenses arising out of an occupational illness or injury.

Effect on Continuous Service Date: Any time lost by an employee due to an occupational illness or injury covered by Workers' Compensation insurance will be credited as active service for all Company benefits.

K. Unemployment Compensation.

In the event of a separation from employment, you may be eligible for unemployment compensation. This benefit is provided in accordance with Virginia law.

EMPLOYMENT POLICIES

A. Confidentiality.

KAHNCO, LLC is engaged in a business which requires that a strict code of confidentiality of information be maintained. If, during their employment, employees acquire confidential or proprietary information about the Company or its clients, such information is to be handled in strict confidence and not to be discussed with outsiders. Employees are also responsible for the internal security of such information. No employee will store information outside of the Company (either in written or electronic form) about any matter pertaining to the conduct of the Company's business. Lack of discretion in these matters is looked upon as a very serious matter. Any employee failing to abide by this policy will be subject to disciplinary action, up to and including termination of employment.

B. Attendance.

Dependability is one of the most important characteristics we look for in our employees. Regular and on-time attendance is expected for efficient operations at KAHNCO, LLC. Excessive absenteeism and tardiness is not only inconvenient but also can cause costly problems. While it is recognized that an occasional illness or extenuating personal reason may cause unavoidable absence from work or tardiness,

regular on-time attendance is expected. Employees are required to personally make the effort to notify the Company of any absence or tardiness. Employees should contact their Supervisor directly to report any absence or lateness prior to their starting time so that arrangements may be made to alter the distribution of work if necessary. If any employee is absent from work for three (3) consecutive working days without informing the Supervisor, it will be assumed that the employee resigned and employment will be terminated as of the last day worked by the employee.

Any employee who fails to report to work without prior notice to their Supervisor will be deemed to have taken an unauthorized day of absence, and he/she may be required by the Company to take an additional unpaid day off during the day following his/her unauthorized and/or unreported absence.

Any employee who fails to maintain an acceptable attendance record may be subject to disciplinary action, up to and including termination of employment.

Days missed for being out sick with a doctor's excuse, jury duty, bereavement leave, approved vacation leave and/or any other reason that your Supervisor deems excusable will be excused absences. All other days missed will be considered unexcused. The following describes the disciplinary actions that may result from unexcused absences during a 12 month period:

- 1st Offense: Verbal Warning
- 2nd Offense: Written Warning
- 3rd Offense: Termination

Suspension for up to five (5) consecutive working days without pay may be granted prior to termination, at the discretion of the company President. Please note, as a condition of all employees' at-will employment status, the employment of any employee can be terminated at any time, with or without notice, and for cause or without cause.

C. Orientation.

Prior to beginning work, or during your first few days of employment, you will be asked to complete all necessary paperwork, such as an employment application, and all appropriate federal, state, and local tax forms. At this time, you will also be required to present KAHNCO, LLC with information establishing your identity and your eligibility to work in the United States in accordance with applicable federal law. Failure to provide this information within the first few days of beginning work will result in termination of employment. Please use this orientation timeframe to familiarize yourself with KAHNCO, LLC and our policies, procedures and benefits.

D. Medical Examinations.

To help ensure that employees are able to perform their duties safely, medical examinations may be required. For certain positions or under certain circumstances and after an offer of employment, a medical examination may be required. When a medical examination is requested, a Company appointed physician at the Company's expense will conduct the medical examination. Employment and assignment will be conditional pending the receipt of a satisfactory physician's report. Current employees may also be required to undergo medical examinations. When necessary, these exams will evaluate an employee's ability to perform the essential functions of the position or need for possible accommodation. Such

examinations will be conducted for all employees in the same job category and will be scheduled at reasonable times and intervals.

E. Employee Information.

Employees are expected to keep the Company informed about any major change which may affect their employment status and must promptly notify the Human Resources Department of any changes in the following personnel data:

- Name
- Address
- Telephone number
- Marital status
- Number of dependents
- Emergency telephone numbers and whom to notify in case of emergency
- Change of beneficiary
- Driving record (if your job requires that you drive)
- Authorized payroll deductions
- Additional education and special training courses

F. Personnel Files.

KAHNCO, LLC maintains a personnel file for each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals, and other employment records. Personnel files are the property of KAHNCO, LLC and access to the information they contain is restricted. Only the company President and Human Resources Department are allowed access to such information.

G. Position Information/Changes in Status.

1. Advancement: KAHNCO, LLC believes in promoting from within the Company. We want employees to have the opportunity for promotion to positions of more responsibility and higher compensation within the Company. A promotion may be based on such factors as quality and quantity of work, prior job performance, experience, educational background, attendance record, safety record, and the ability to work well with others. We reserve the right to look outside the organization if we feel that an employee with the best qualifications cannot be found within the organization.

2. Reduction of Workforce: In the event that a reduction in the Company's workforce becomes necessary, employees over and above the number determined by the Company as needed to perform the available work will be terminated. In determining those employees to be retained, consideration will be given to the quality of each employee's past performance, the need for the position held by the employee, and with all other factors being equal, length of service of each employee. If feasible, but not as a vested right, employees subject to termination will be given a notice prior to the anticipated termination.

3. Separation from Employment: An employee may be separated from employment voluntarily or involuntarily by retirement, voluntary resignation, lack of work, or termination. Employees desiring to

terminate their employment relationship with the Company are urged to provide the Company advance written notice of at least two weeks. Proper notice generally allows KAHNCO, LLC sufficient time to make arrangements for replacements. Without proper notice, you may have to wait until after the end of the next normal pay period to receive final payments.

4. Exit Interview: Exit interviews with the Human Resources Department may be scheduled for outgoing employees. The purposes of these interviews will be to review eligibility for benefit continuation and conversion, to ensure that all necessary forms are completed, to collect all KAHNCO, LLC property that may be in the employee's possession, and to provide employees with an opportunity to discuss their job-related experiences and effectiveness of the Company's personnel policies and practices.

5. Rehires: KAHNCO, LLC reserves the right to determine who is rehired.

H. Personal Appearance/Clothing.

Clothing for work should be selected in good taste and be appropriate for your job and work environment, as well as providing adequate protection. Construction employees are expected to wear garments furnished by the Company. Clothing which may be considered offensive to others is strictly prohibited, and includes, but is not limited to, "short-shorts," skintight pants or shorts of any kind or material, tank tops, tube tops, and anything bearing obscene language, cartoons, and/or logos. Shirts must have at least a tee sleeve. Shirts with sleeves and long pants will be worn at all times. Wearing garments that display the names or logos of competitive companies is prohibited. All construction employees must wear hardhat, safety glasses, and reflective safety vest or high-visibility shirts while working on company time. Sturdy work boots with rigid, slip resistant soles are required. No clogs, tennis shoes or loafers are permitted. Steel-toed tennis shoes with the ANSI label are the only alternative to the leather work boot. Safety, comfort and appearance should all be considered. Talk with your Supervisor if you have questions concerning this.

I. Solicitation and/or Distribution.

In the interest of maintaining a proper business environment and preventing interference with work and inconvenience to others, employees may not distribute literature or printed materials of any kind, sell merchandise, solicit financial contributions, or solicit for any other cause during working time. Employees who are not on working time (e.g., those on lunch hour or breaks) may not solicit employees who are on working time for any cause or distribute literature of any kind to them. Furthermore, employees may not distribute literature or printed material of any kind in working areas at any time. Nonemployees are likewise prohibited from distributing material or soliciting employees on Company premises at any time.

J. Bulletin Boards.

The Company maintains bulletin boards to keep employees informed of current items of general interest and mandated posters. Information may also be available at construction sites. Employees should check bulletin boards regularly. Posting and/or removal of notices must have the approval of Management.

K. Cell phones.

Cell phones are a part of our everyday lives. There is a time and place for them to be used. DO NOT use a cell phone while operating construction equipment. DO NOT drive while using a cell phone unless your phone is equipped with a hands-free device. DO NOT text while driving or operating construction equipment. Company phones are to be used for company business. Personal calls shall be limited to non-working hours, unless it is an emergency.

L. Tobacco Policy.

Smoking is prohibited in company buildings, but will be allowed in designated areas outside of the buildings. Please see your Supervisor for guidelines regarding the use of tobacco. Certain jobsites and/or clients also enforce a Tobacco Policy. All KAHNCO, LLC employees are to abide with the Tobacco Policies of our Clients or their jobsite. Failure to comply may result in disciplinary action, up to and including possible termination of employment.

M. Drivers & Company Equipment.

All employees who operate company vehicles and equipment are subject to the following provisions:

1. Report to the Supervisor, or the Company office, within 24 hours any changes in the status of a driver's licenses including any citations for traffic violations.
2. An employee may be required to attend a safe driving class on his/her own time and own expense and provide the Company with written confirmation of successful completion.
3. Agree to not allow anyone to operate or ride in the vehicle or the equipment unless they are authorized to do so by the Supervisor.
4. Agree to be responsible for damages done, theft, or negligence to any Company-owned vehicle or piece of equipment, or to any other vehicle, piece of equipment, and property due to negligence. In the event of an accident or other action which has been determined by means of a traffic citation, conviction, freely given self-admission, or determination by Company management to be the employee's fault, understand that the employee is responsible for repair or replacement costs up to the actual costs incurred. These costs can be paid outright or be deducted from weekly wages or salary by signing a Wage Authorization form allowing the Company to make the necessary deductions.
5. Agree to inspect the vehicle or equipment before and periodically during the time it is in use, inspect the vehicle or equipment's exterior body components and engine fluid levels daily to ensure that routine preventative maintenance service is performed at the intervals established by the Company. If the safety conditions of the vehicle or equipment changes at any time, the employee agrees to immediately stop the operation and notify the supervisor.
6. All accidents must be reported to your supervisor immediately. If not, the insurance company may not cover the costs as work-related.
7. Any employee with a minus 3 points on their driving record may be disqualified from driving a company vehicle.

COMPANY PROPERTY AND EQUIPMENT:

All vehicles and equipment assigned to any supervisor should be serviced and maintained in accordance with the manufacturer's recommendations. Supervisors are expected, as a part of their job, to stay in close contact with the equipment, to accomplish good care, maintenance and necessary repairs of Company equipment.

Unauthorized or personal use of Company vehicles causes additional wear and tear as well as complications with our insurance carrier. Therefore, it is KAHNCO, LLC's policy that Company vehicles be used in traveling to and from job sites and on the job site only. Any reports of unauthorized use will be cause for disciplinary action.

KAHNCO, LLC may issue new employees with a hardhat, safety glasses, and reflective high-visibility vest on an as-need basis. The company will also issue hourly employees one set time clock key tabs. Upon termination or resignation of employment, it is expected that these Company-owned items will be returned to the Company, failure to do so will result in a payroll deduction from the departing employee's paycheck.

Employees are reminded that they should have no expectation of privacy in their use of any company property, including but not limited to vehicles, equipment, company premises, furniture, computers, or other electronic equipment.

Pets/animals are prohibited from entering any company property or premises at all times.

Violations of these policies can result in disciplinary action, including termination of employment.

CDL DRIVERS: Drivers of CDL vehicles will be required to have a valid CDL license with proper class and endorsements. You will be required to meet all requirements of the Department of Transportation (DOT) & FMCA. CDL operators will not operate any handheld cell phones while driving. Daily reports and inspections regarding your unit will be carried out based on DOT regulations, requirements of the Company, Truck Fleet Supervisor and/or the Safety Director. Mileage and fuel use must be reported on each unit registered with the Commonwealth of Virginia Department of Motor Vehicles. Mileage/Fuel report forms may be obtained from your Supervisor. The completed form for each unit operated, with fuel receipts attached, should be given to your Supervisor weekly.

N. Background Checks.

To ensure that employees are well qualified and to ensure that KAHNCO, LLC maintains a safe and productive work environment, pre-employment background checks may be conducted on applicants who accept an offer of employment. Background checks may include verification of any information on the applicant's resume or employment application. All offers of employment are conditioned on receipt of an acceptable background check report. All background checks are conducted in conformity with the Federal Fair Credit Reporting Act, the Americans with Disabilities Act, and state and federal privacy and antidiscrimination laws. Reports are kept confidential and are only viewed by individuals involved in the hiring process. If information obtained in a background check would lead to deny employment, a copy of the report will be provided to the applicant, and the applicant will have the opportunity to dispute the report's accuracy. Additional checks such as a driving record or credit report may be made on applicants for particular job categories if appropriate and job related. Criminal record checks may be made based on

individual project contractual provisions. The Company also reserves the right to conduct a background check for current employees to determine eligibility for promotion or reassignment in the same manner as described above.

O. Internet Use.

The internet is provided to KAHNCO, LLC employees for the sole purpose of supporting business activities. Personal internet usage should not be conducted during business hours except for during lunch and break times. Using company computer resources to access the internet for personal purposes, without approval from your manager, may be considered cause for disciplinary action up to and including termination. All users of the Internet should be aware that the company network creates an audit log reflecting request for service, both in-bound and out-bound addresses, and may be periodically reviewed.

P. Social Media Guidelines

Social media, which should be broadly understood for purposes of this policy to include blogs, wikis, microblogs, message boards, chat rooms, electronic newsletters, online forums, social networking sites, and other sites and services that permit users to share information with others in a contemporaneous manner, should not be used during work hours. Personal videos should not be filmed during work hours. Social media use shouldn't interfere with an employee's responsibilities at KAHNCO, LLC. Company equipment (computer, iPad, cell phone, etc.) are to be used for business purposes only. Personal use of social media networks or personal blogging of online content during work hours is prohibited and could result in disciplinary action. Subject to applicable law, after-hours online activity that violates KAHNCO, LLC's Code of Conduct or any other company policy may subject an employee to disciplinary action or termination.

SAFETY AND SECURITY

A. Safety.

KAHNCO, LLC is committed to providing a safe and healthy working environment for its employees. As such, we make every effort to comply with relevant federal and state occupational health and safety laws and to develop the best feasible operations, procedures, technologies, and programs conducive to this environment. Our policy is aimed at minimizing the exposure of our employees, clients, and visitors to our facilities to health or safety risks. To accomplish this objective, all employees are expected to work diligently to maintain safe and healthful working conditions and to adhere to proper operating practices and procedures designed to prevent injuries and illnesses. The responsibility of all employees includes:

1. Exercising maximum care and good judgment at all times to prevent accidents and injuries;
2. Reporting to Supervisors and seeking first aid for all injuries, regardless of how minor;
3. Reporting unsafe conditions, equipment, or practices to Supervisory personnel;
4. Using safety equipment provided by KAHNCO, LLC at all times;
5. Observing conscientiously all safety rules and regulations at all times; and
6. Notifying their Supervisors before the beginning of the workday if they are taking any medication that may cause drowsiness or other side effects that could lead to injury to them or their coworkers.

B. Reporting Injuries and Accidents.

When any accident, injury, or illness occurs while an employee is at work, it must be reported to your Supervisor as soon as possible regardless of the nature or severity. The Company will provide the proper form for reporting job-related accidents, injuries and illnesses. Any employee failing to report such occurrences is subject to disciplinary action and possible loss of benefits. In the event of a vehicular accident involving a Company-owned/leased vehicle or while on Company business, the employee must report all information immediately to the office. In no instances should responsibility for an accident be expressed to anyone until the proper person in the Company has been notified and permission to make statements has been obtained.

C. Violence Prevention.

KAHNCO, LLC does not tolerate employee violence or threats of violence on Company property or on Company time. The Company strives to provide each employee with a safe working environment and to provide our customers with a comfortable business climate. Employees who jeopardize this safe atmosphere by engaging in violent behavior will be disciplined, up to and including termination for a first offense. Violent behavior includes fighting, threats, harassment, verbal assault, and other aggressive or intimidating behavior that places another individual in discomfort or fear for his or her well-being. If you are subjected to violent behavior, inform your Supervisor instead of responding with violence. Do not escalate a potentially hostile situation. As part of our mission to ensure workplace safety through violence prevention, the unauthorized possession of firearms, illegal knives, explosives, or other weapons on Company property or on Company time is absolutely prohibited. Violation of this rule warrants termination for a first offense. Any employee with knowledge of any violation of this policy should report to his or her Supervisor without delay.

STANDARDS OF CONDUCT AND PERFORMANCE

As an integral member of the KAHNCO, LLC team, you are expected to accept certain responsibilities, adhere to acceptable business principles in matters of personal conduct, and exhibit a high degree of personal integrity at all times. This not only involves sincere respect for the rights and feelings of others but also demands that you refrain from any behavior that might be harmful to you, your coworkers, and/or KAHNCO, LLC, or that might be viewed unfavorably by current or potential clients or by the public at large. You are, consequently, encouraged to observe the highest standards of professionalism at all times.

Types of behavior and conduct that KAHNCO, LLC considers inappropriate include, but are not limited to, the following:

1. Falsifying employment or other Company records
2. Violating the Company's nondiscrimination and/or harassment policy
3. Soliciting or accepting gratuities from customers or clients
4. Excessive absenteeism or tardiness
5. Engaging in excessive, unnecessary, or unauthorized use of Company supplies and/or equipment, particularly for personal purposes.
6. Reporting to work intoxicated or under the influence of non-prescribed drugs.
7. Illegally manufacturing, possessing, using, selling, distributing, or transporting drugs
8. Bringing or using alcoholic beverages on Company property or using alcoholic beverages while engaged in Company business off Company premises, except where authorized

9. Fighting or using obscene, abusive, or threatening language or gestures or other acts of violence
10. Stealing property from coworkers, customers, clients or KAHNCO, LLC.
11. Having unauthorized firearms or weapons on Company premises or while on Company business
12. Disregarding safety or security regulations
13. Engaging in insubordination
14. Failing to maintain confidentiality of Company, customer or client information
15. Any other act or circumstance which, in the judgment of Management or the company President, is harmful or detrimental in any way to the morale, safety, health, or work environment of any other employee or client, or the overall operation of KAHNCO, LLC.

This list is not intended to be all inclusive. You are encouraged to speak with your Supervisor should you have any questions about these guidelines. Corrective discipline may be used (but is not required) where the Company determines in its discretion that corrective discipline is appropriate. Corrective discipline may include verbal warnings (a record of which will be kept in the employee's personnel file) and written reprimands (which will be kept in the employee's personnel file). These rules do not constitute the sole reason for termination of employment and should not be construed in any way as constituting a contract of employment. Employment is on an at-will basis, and either you or the Company may terminate the employment relationship at any time, for any reason, with or without cause.

EMPLOYEE CONCERNS.

Misunderstandings or conflicts may arise in any organization. To ensure effective working relationships, it is important that such matters be resolved before serious problems develop. Most incidents resolve themselves naturally; however, if a situation persists that you believe is detrimental to you, our client(s), or KAHNCO, LLC, you should bring your concern to the attention of your immediate Supervisor. If, however, you do not believe a discussion with your immediate Supervisor is appropriate, you should bring your concern to the attention of the Human Resources Department, or the Company President. The decision of the President is final. KAHNCO, LLC feels it is important to communicate openly through this "open door" process and encourages its employees to use this process.

ACKNOWLEDGMENT AND RECEIPT OF EMPLOYEE HANDBOOK

(Employee Copy – Keep with handbook)

I acknowledge that I have received a copy of the KAHNCO, LLC Employee Handbook and agree that it supersedes and replaces all prior handbooks, policies and procedures. I understand that I am responsible for reading the information contained in the Handbook. I understand that the information in the employee handbook represents guidelines only and that the Company reserves the right to modify this handbook or amend or terminate any policies, procedures, or employee benefit programs, whether or not described in this handbook, at any time, or to require and/or increase contributions toward any benefit programs. I understand that this handbook is not a contract of employment, express or implied, between me and KAHNCO, LLC, and that I should not view it as such, or as a guarantee of employment for any specific duration. I also understand that my employment is at-will and either myself or KAHNCO, LLC may terminate the employment relationship at any time, for any reason, with or without cause or notice. I further understand that no Manager or representative of KAHNCO, LLC, other than the President, has any authority to enter into any agreement guaranteeing employment for any specified period of time. I also understand that any such agreement, if made, shall not be enforceable unless it is in a formal written agreement signed by both me and the President. I acknowledge that the company may revise, suspend, revoke, terminate, change or remove, prospectively or retroactively, any of the policies or procedures outlined in this Handbook or elsewhere, in whole or in part, with or without notice at any time, at the company's sole discretion.

Employee's Signature

Date

Print Employee Name

ACKNOWLEDGMENT AND RECEIPT OF EMPLOYEE HANDBOOK

(Employer Copy – Detach and retain for records)

I acknowledge that I have received a copy of the KAHNCO, LLC Employee Handbook and agree that it supersedes and replaces all prior handbooks, policies and procedures. I understand that I am responsible for reading the information contained in the Handbook. I understand that the information in the employee handbook represents guidelines only and that the Company reserves the right to modify this handbook or amend or terminate any policies, procedures, or employee benefit programs, whether or not described in this handbook, at any time, or to require and/or increase contributions toward any benefit programs. I understand that this handbook is not a contract of employment, express or implied, between me and KAHNCO, LLC, and that I should not view it as such, or as a guarantee of employment for any specific duration. I also understand that my employment is at-will and either myself or KAHNCO, LLC may terminate the employment relationship at any time, for any reason, with or without cause or notice. I further understand that no Manager or representative of KAHNCO, LLC, other than the President, has any authority to enter into any agreement guaranteeing employment for any specified period of time. I also understand that any such agreement, if made, shall not be enforceable unless it is in a formal written agreement signed by both me and the President. I acknowledge that the company may revise, suspend, revoke, terminate, change or remove, prospectively or retroactively, any of the policies or procedures outlined in this Handbook or elsewhere, in whole or in part, with or without notice at any time, at the company's sole discretion.

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