

Sirius Solutions, L.L.P. Employee Handbook

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Message from Chief Executive Officer

Sirius Solutions serves a global client base from our Houston headquarters as well as from offices in Dallas, Denver, London and New York. We are proud to have over 200 professionals who average more than 15 years of relevant experience as former CFOs, CIOs, Big Four partners, and senior leaders of Risk, Litigation, Tax, Financial Reporting, and Compliance.

Sirius Solutions has quickly become recognized as the premier consulting firm for complex business issues to companies engaged in the investment banking, energy, healthcare, transportation, real estate, consumer, manufacturing, and technology industries.

Since our founding in 1998, our mission has been to partner with our clients to integrate conflict-free consulting with deep subject matter expertise for senior management, resulting in sustainable solutions to complex business challenges.

I am pleased to welcome you to our firm! As a part of our professional staff, you will be assisting our clients in solving their problems and optimizing their management capabilities. I believe that you will find this experience to be a rewarding part of your career, as others on our team of professionals have.

This Employee Handbook is intended to provide you with basic information important to your employment at Sirius Solutions and to serve as a guide for the employee/employer relationship. The policies and practices described within reflect a great deal of concern for you, as our employee.

Thank you for joining our team.

Sincerely,

Kristi Chickering
Chief Executive Officer

Overview and Employment Relationship

Employee Handbook Foreword

This Employee Handbook is intended to provide you with basic information important to your employment at Sirius Solutions, L.L.P., and to serve as a guide for the employee/employer relationship. The policies and practices described within reflect a great deal of concern for you, our employee.

Throughout this document the Employee Handbook may be referred to as “Handbook” and Sirius Solutions, L.L.P. may be referred to as “Sirius Solutions” or “Company.” These substitutions are intended to be used interchangeably.

Policies, procedures, practices, and benefits may change with time. They may require clarifying, amending and/or supplementing. The Company maintains the responsibility and the right to make changes at any time and will advise employees when changes occur.

Descriptions of various fringe benefits such as group insurance are summaries only. Should the descriptions in this Handbook differ with any plan or document referred to but not included in this Handbook, the formal plan or document shall be considered correct.

In some cases local or state laws will require some sections of this book to be modified. Questions on any matter pertaining to employment or any information included in this Handbook should be directed to the Human Resources Department within Operations.

Nothing contained in this Handbook is intended to create, nor shall be construed as creating, an expressed or implied contract of employment or guarantee of employment for any term. There is no contract of employment between the Company and any one or all of its employees unless explicitly stated elsewhere and approved by the Chief Executive Officer and one additional member of the Board of Directors. Employment security cannot be guaranteed for or by any employee.

Every employee, as a condition of employment, must sign and acknowledge receipt and understanding of the Employee Handbook.

Confidentiality, Non-Solicitation, and Non-Recruitment

Sirius Solutions values its clients and employees and the relationships that develop and build between them. Additionally, Sirius recognizes that its employees will have access to confidential information belonging to both the Company and to the Company’s clients. As such, every employee will be required to enter into an agreement (i.e. “Agreement Regarding Confidentiality, Non-Solicitation, and Non-Recruitment”) that requires and restricts certain activities.

When entering into this agreement, the employee agrees to protect all confidential information; to refrain from soliciting and undertaking certain activities with the Company’s clients; and to avoid recruiting and undertaking certain activities with the Company’s employees for specified timeframes during and after the employment. Terms and conditions are fully described and specified in the agreement.

The agreement is required to be signed by both the employee and the Company on or before the first day of employment.

Employment at Will

Sirius Solutions anticipates and expects a mutually rewarding relationship with each employee. Over time, circumstances could change, causing some employees to choose to leave the Company voluntarily for a variety of reasons. Circumstances could also change whereby some employees may no longer fulfill the Company's operational needs or it may reduce available employment opportunities, causing involuntary terminations.

The right of the employee and the Company to terminate the employment relationship "at will" is recognized and affirmed as a condition of employment. Employees retain the right to terminate their employment at any time with or without notice. Similarly, the employer retains the right to terminate the employment of an employee at any time with or without notice.

General Employment Procedures and Practices

Pre-employment Requirements

Application for Employment

All candidates for employment at Sirius Solutions must complete all sections and details of the standard employment application form. A resume will not be accepted in lieu of a completed employment application. The form must be dated and signed by the applicant to verify the accuracy and completeness of previous employment and personal information. No applications will be accepted unless they are signed so that the Company is able to comply with important regulations, terms, and conditions.

The Company may investigate any portion of the requested information and may deny or later terminate the employment of anyone giving false, misleading, or incomplete information.

The completed application will be made part of the personnel file of those applicants accepted for employment.

Confirmation of Previous Employment

Sirius Solutions, at its discretion, can request information from a prospective employee's previous employers relative to the prospective employee's work record in connection with the application for employment.

In order for the Company to comply with federal government regulations regarding its practice to employ people without discrimination, it is necessary for the Company to compile and maintain detailed information on each formal candidate for employment and those who are hired.

Background Checks

In connection with an application for employment, all prospective employees of Sirius Solutions will be required to authorize a background check by signing a release. This release will allow the Company to request information for verification of background and personal character based

on business necessity. The release will remain open throughout the employee's employment so that additional information requests can be made.

Special note regarding Division of Motor Vehicle check: Prospective employees expected to drive on company business will provide the Company with current and acceptable motor vehicle driving information. Employment and assignment will be conditional pending the receipt of a satisfactory report from the State Department of Transportation, Division of Motor Vehicles.

Immigration and Naturalization

Sirius Solutions is required by the U.S. Citizenship and Immigration Service ("USCIS") to obtain from candidates, for employment, specific information within three days of commencing employment.

Candidates for employment must complete Section I of Form I-9 and provide the Company with specific documents to establish their identity and employment eligibility.

- Identity can be established by providing a current state-issued driver's license, a state-issued identification card or similar document such as a school I.D. with photograph, voter's registration card, military service record or passport, or any other document consistent with the guidelines pertaining to establishing identity.
- Employment eligibility can be established by providing a current Social Security card, birth certificate, passport or immigration document, or any other document consistent with the guidelines pertaining to establishing employment eligibility.

Candidates who are authorized to work in this country for a limited period of time will be required, before the expiration of that period, to submit proof of employment authorization in order to remain employed by the Company.

Employment Categories and Exempt/Non-Exempt Status

Employees are assigned to particular employment categories and assigned to the appropriate Fair Labor Standards Act ("FLSA") status for the purpose of compensation and benefits. An employee's assigned category does not alter the at will nature of the employment relationship and employment may be terminated at any time. Sirius Solutions policies apply to all employees in all categories.

Each employee's offer letter and subsequent pay addenda will specify the Employment Category, pay basis, and FLSA Status.

Non-Exempt under Federal Wage and Hour Law

Non-exempt employees are expected to confine their work to the normal day and workweek unless overtime is authorized in advance by their manager. Non-exempt employees will receive overtime pay for all authorized hours worked in excess of 40 per week. Employees in certain states with different wage and hour laws may be treated differently.

Exempt under the Federal Wage and Hour Law

The hours worked by exempt employees are often irregular and begin and end beyond the normal workday. Exempt employees are exempt from the overtime provisions of the Federal Wage and Hour Law and do not receive overtime pay.

Employees' category and FLSA status shall be fully described in their offer letter or subsequent employment letters.

Continuous Service Date

In order to have a record of an employee's employment and benefits, a continuous service date will be maintained for each regular full time employee. The continuous service date will be the employee's first day of employment and will continue uninterrupted as long as the employee remains an active employee of Sirius Solutions. Under certain circumstances an employee's service date may be adjusted due to breaks in employment.

Orientation

Following the acceptance of employment, the employee's supervisor will discuss employment category, work hours, pay schedule, job duties, and other areas of responsibility with the new employee. Additional orientation sessions may occur, as necessary, depending on the employee's responsibilities (for example, technology training, etc.)

During and after such orientation, the employee will have an opportunity to gain clarification on Company policies and procedures, Employee Handbook contents, and other topics.

Personnel and Medical Files

Personnel Files

Sirius Solutions will maintain a personnel file for each employee. Personnel files are considered to be the property of the Company and will be treated as confidential internal information. They will be locked in a restricted area with limited access.

An employee's personnel file is established on the first day of employment and will include, at a minimum, the following documents, which will be added to the personnel file as changes occur.

- Original employment application
- Employee's resume
- Performance appraisal reports
- Disciplinary action notices
- Special commendation information
- Status changes affecting employee's work and salary history
- Other relevant payroll and personnel documents as determined by the Company

Employees are required to inform the Company about any change in their personal information which may affect their personnel file or payroll processing. Examples include:

- Name
- Address
- Primary telephone number
- Marital status
- Number and name(s) of dependents
- Emergency contact information
- Authorized payroll deductions
- Additional education and special training courses

The personnel file of an employee terminating employment will be maintained according to applicable regulations.

Medical Record Files

It is the policy of Sirius Solutions to comply with provisions of the Health Insurance Portability and Accountability Act ("HIPAA") of 1996. HIPAA regulates the procedures of employers that will limit gaps in coverage and maintain privacy of personal health and genetic information.

Sirius Solutions will maintain a separate medical record file for each employee. Medical record files will be treated as private and confidential internal information and will be locked in a restricted area with limited access separate from personnel files. The Company will not use or disclose medical information about an employee without the employee first having signed an authorization form permitting such use or disclosure.

Employee's Request for Review of Personnel File

Employees may request to review their personnel file. The employee's supervisor will have responsibility for coordinating the file review between the Human Resources department within Operations, employee, and supervisor. Employees will be permitted to review their personnel files as allowed by applicable laws. The following provisions apply:

- The employee's supervisor or a member of management must be present while the employee reviews the personnel file.
- The employee may take notes but may not remove, deface or otherwise make notations on the documents in the personnel file.
- The Company may provide a copy of any item(s) to the employee from the employee's file, should the employee make such a request.

Management's Review of Personnel Files

Since all information in employee personnel files is considered confidential, it will be available to only the employee, the immediate supervisor, and senior management. Any violation of this policy is a serious offense and may result in disciplinary action.

If an employee transfers to a new department, the new supervisor may be allowed to review the employee's file upon the approval of the employee's current immediate supervisor and Human Resources department within Operations.

Termination of Employment

Voluntary Resignation

Employees must submit a written, signed, and dated notice of resignation to their immediate supervisor and the Human Resources department prior to the intended date of resignation. Two weeks notice before the last day of employment is preferred to allow for a smooth transition. The Company may accept the resignation immediately at its sole discretion.

At the time of resignation, a final account of the amount due to/from the Company will be made by management. Any money owed to the Company will be netted against any money owed to the employee in accordance with the "Statement of Authorization of Deductions / Reimbursements" signed at the start of employment. The final paycheck, if any, will be issued on the next regularly scheduled pay date.

Involuntary Separation

From time to time, the Company may find it necessary to terminate an employee's employment involuntarily. These involuntary separations will be treated on a case by case basis.

At the time of separation, a final account of the amount due to/from the Company will be made by management. Any money owed to the Company will be netted against any money owed to the employee in accordance with the "Statement of Authorization of Deductions / Reimbursements" signed at the start of employment. The final paycheck, if any, will be issued within six days of the separation date, or in accordance with applicable state law.

Exit Interview

An employee who is leaving Sirius Solutions may be asked to participate in an exit interview with his or her immediate supervisor and/or a Human Resources representative. Matters such as their decision to leave, final pay arrangements, return of Company property, and eligibility for rehire may be discussed.

Employees are encouraged to take part in these discussions so that any final issues can be resolved. Further, the exit interview information will assist the Company in evaluating the effectiveness of its personnel policies and practices.

Employee Attendance and Time Records

Working Hours

Employees' immediate supervisors are responsible for establishing and communicating employees' work schedules and hours based on the needs of the individual position or client engagement. Work schedules and hours may vary throughout the organization and can change through the course of an employee's tenure.

Each employee is expected to complete a normal workday and workweek based on the work schedule established. It is also expected that each employee work whatever reasonable additional hours are required to meet the needs of the Company and its clients.

As appropriate, based on client requirements, employees' immediate supervisors will inform employees of scheduled meal periods. Employees are encouraged to not perform any work during their regularly scheduled meal period.

Unless otherwise agreed upon, time spent in travel from home outside of regular working hours as a passenger on an airplane, train, boat, bus, or automobile is not considered as work time and will not be paid for.

Telecommuting

In rare circumstances, employees may desire to work during normal work hours at a remote location for a short and determined length of time (i.e. telecommuting). Telecommuting is not an entitlement, nor is it a benefit available to all employees, and in no way does telecommuting change the terms and conditions of employment with Sirius Solutions. Telecommuting is not intended to be a substitute for transportation, childcare, or other family arrangement.

Telecommuting will be considered only when it mutually benefits the Company and the employee and only if it meets the business needs of the Company. If an employee has a need to request a short term telecommute arrangement, a formal request must be submitted to the employee's immediate supervisor and approved by the Vice President – Operations.

Reporting Time Worked

Ensuring the accurate recording of time worked is the responsibility of every employee. Federal and state laws, where applicable, require Sirius Solutions to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

All non-exempt and all exempt Service Line employees must record the total number of hours worked each day in the Company's designated timekeeping system. Each employee is responsible for recording his/her own time. Employees are not permitted to submit time for other employees. Violations of this policy may result in appropriate disciplinary action, up to and including termination of employment.

All employees are required to record their Paid Time Off hours as they are used.

Absences

Sirius Solutions requires employees to report for work punctually as scheduled and to work all scheduled hours and any required overtime as needed to meet the responsibilities of their position and expectations of their manager and clients.

Employees not reporting to work on any given day without prior approval of management must personally contact their supervisor or manager within thirty (30) minutes after their designated start time. If immediate manager/supervisor is not available, employees must contact another manager or a Human Resources department representative.

If an employee fails to notify a supervisor or manager of his or her inability to work as scheduled, the absence will be considered a no call/no show and may subject the employee to disciplinary action up to and including termination of employment. When an employee is a no call/no show for three consecutive days, he or she will be terminated for job abandonment and considered to have voluntarily resigned his or her position.

The Company reserves the right to request a return to work release from the employee, should an absence extend beyond three consecutive working days due to a non-related job illness or injury. When an employee is absent from work for more than three consecutive days, management will review the situation to determine if there is need to fill the position in the employee's absence.

A record of attendance and punctuality is kept, both to satisfy legal requirements and to have a record of an employee's performance. All employees are required to report days off work in the Company's timekeeping system. Failure to properly document all absences as required may result in disciplinary action.

Emergency Office Closings

Emergencies, such as severe weather, fires, or power failures, can disrupt the Company operations.

Employees are responsible for contacting their Sirius Solutions and/or client supervisors regarding office hours during emergency conditions.

Time off from scheduled work due to emergency closings will be unpaid for all non-exempt employees. However, if they employees would like to be paid, they are permitted to use Paid Time Off if it is available to them.

Use of Company Facilities, Equipment, and Electronics

Care of Company Facilities and Equipment

Sirius Solutions will furnish necessary tools and equipment to complete job assignments. All items purchased by the Company and issued to an employee remain the property of the Company and represent a valuable asset to the Company.

All employees must be concerned with the care and safe use of Company owned equipment and facilities. It is the responsibility of the employee to whom tools and equipment are assigned to maintain and safeguard these assets as if they were his/her personal property.

Return of Company Property

Since all items purchased by the Company and issued to an employee remain the property of Sirius Solutions, they must be returned to the Company at the time of termination. Terminating employees are responsible for the cost of any lost or damaged items.

The value of any property issued and not returned may be deducted from final pay.

Computer Use

Access to the Company's systems, equipment, and computer network is provided to assist employees in performing their duties. To maximize the benefits of its computer resources and minimize potential liability, Sirius Solutions employees are obligated to use computer and electronic resources responsibly, professionally, ethically and lawfully.

No employee should have an expectation of privacy in anything that is created, stored, sent, or received on the network. The computer system belongs to the Company and is to be used for business purposes. Without prior notice, the Company may review any material created, stored, sent, or received on its network, via the Internet or any other computer network.

Use of Company computers and internet for personal reasons must be kept to a minimum. Use of computer resources for any of the following activities is strictly prohibited:

- Sending, receiving, downloading, displaying, printing or otherwise disseminating material that is sexually explicit, profane, obscene, harassing, fraudulent, racially discriminatory, defamatory or otherwise unlawful
- Disseminating or storing commercial or personal advertisements, solicitation promotions, destructive programs (viruses or self-replicating code), political information or any other unauthorized material

- Sending mass mailing or chain letters, spending excessive amounts of time on the Internet, playing games, gambling, engaging in online chat groups, printing multiple copies of documents or otherwise creating unnecessary network traffic
- Using or copying software in violation of a license agreement or copyright
- Violating any state, federal or international laws

If an employee becomes aware of anyone using computer resources for any of the above activities or activities that are perceived to be unprofessional, the employee is obligated to report the incident immediately to the Vice President – Operations or the Company's Helpdesk manager.

Violations of this policy may result in disciplinary action, including possible termination, and civil and criminal liability.

Social Networking Policy

Nominal personal use of social networking sites that do not interfere with the performance of job duties is permitted during normal business hours, subject to the Computer Use Policy and monitoring by management. No employee shall have an expectation of privacy in anything that is created, stored, sent, or received on any social networking site.

Social networking venues are not permitted as outlets for corporate communications unless approved by the Chief Executive Officer. Any employee that posts about the Company, products, services, or about competitors must state that he or she works for Sirius Solutions in the post.

Where appropriate and required, this policy shall comply with applicable local, state, and federal legislation. Violations of this policy may result in disciplinary action, including possible termination, and civil and criminal liability.

Company Telephone Use

Company telephones, extensions, and voicemail are provided, as necessary, to assist employees in performing their duties. Use of the telephone must be in a manner consistent with upholding the Company's reputation; greetings and messages must be respectful and courteous.

No employee should have an expectation of privacy in anything that is created, saved, sent, or received over the phone. Personal use of Company telephones is expected to be reasonable.

Compensation and Benefits

Compensation and Payroll

Sirius Solutions uses general guidelines for establishing compensation to its employees and seeks to pay competitive wages for its industry. A variety of factors are considered when assigning pay rates: work classification, experience, geographical market, industry trends, etc. An employee's pay can change throughout his or her employment and being employed by the Company for any particular period of time does not necessarily mean automatic promotion.

Compensation Schedule and Payment

Sirius Solutions uses two payroll schedules: weekly and bi-weekly

Weekly Schedule:

Employees in the following Employment Categories are paid on a weekly schedule:

- Regular, Full Time Hourly
- Regular, Other Hourly
- Associate Hourly

These employees receive checks every Friday when time is properly reported in the Company's timekeeping system. Each pay week runs from 12:01 a.m. Monday until 12:00 midnight Sunday. Employees on the weekly schedule are paid one week in arrears.

Biweekly Schedule:

Employees in the following Employment Categories are paid on a bi-weekly schedule:

- Regular, Full Time Salaried
- Regular, Full Time Administration Salaried
- Regular, Full Time Administration Hourly

These employees receive checks every other Friday. Each pay week runs from 12:01 a.m. Monday until 12:00 midnight Sunday. Employees on the bi-weekly schedule are paid current.

Employees may be paid by check or through direct deposit of funds to either a savings or checking account at their bank of choice (providing the bank has direct deposit capability).

If the normal payday falls on a bank-recognized holiday, pay will be disbursed one workday prior to the aforementioned schedule. Under no circumstances will the Company release any paychecks prior to the announced schedule.

Employees may instruct someone else to pick up a paycheck. In advance, a written authorization notice must be submitted by the employee to Human Resources Payroll department within Accounting, and the person picking up the paycheck must show proper identification and sign for the check.

In the event of a lost paycheck, the employee must provide written notification to the Payroll Department before a replacement check can be issued. If the lost paycheck is recovered and the Company identifies the endorsement as that of the employee, the employee must remit the amount of the replacement check to the Company within 24 hours of the time it is demanded.



If an employee discovers an error in pay received, the employee must contact the Payroll Department for resolution.

No payroll advances will be made.

Employees who terminate will be paid for time worked (less authorized deductions) on the next regular pay day according to the applicable federal and state laws.

Overtime Pay

Any employee may be expected to work overtime hours based on the best interests of the Company or in case of emergency. If a non-exempt employee is to work overtime that is not authorized by a client, prior approval is required by the employee's immediate supervisor. Non-exempt employees working overtime without approval may be subject to disciplinary action.

Non-exempt employees are eligible for overtime pay if they work in excess of 40 hours in one week; exempt employees are not eligible for overtime pay.

Non-exempt employees will be paid one and one half times their regular rate of pay for approved overtime hours worked in excess of 40 hours per week. Paid time off and holidays will not be considered as time worked for purposes of computing overtime pay.

This schedule may be modified for employees in certain states.

Payroll Deductions

Sirius Solutions has both the obligation and the right to withhold certain amounts from employees' pay amounts.

Voluntary contributions to health, dental, or other insurance premiums or to retirement savings plans will be authorized by the employee prior to being deducted. Legally mandated deductions will be deducted upon appropriate notification from the governing authority.

Special Items:

The Company has a legal responsibility to report taxable income and pay withholding taxes to each state in which its employees work. In order for the Company to meet that legal obligation, employees are required to properly report time worked in the appropriate states and must expect to have personal state income taxes withheld.

The Company has a legal obligation to withhold garnishments (court orders requiring an employer to withhold specified amounts from an employee's wages 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 instructed by a court or other legal judgment. The law also provides for an administrative fee to be charged when a garnishment occurs.

In the case where an employee or former employee fails to return the Company equipment or receives an overpayment, it may deduct from that employee's pay an amount equal to the value of the equipment or overpayment or report it to the taxing authorities as additional compensation.

The Company may reduce a salaried employee's pay for any of the following reasons:

- Full or partial day absences for sickness or disability, if employee is receiving wage replacement benefits through a disability policy and has exhausted or has not yet accrued enough leave time
- Full or partial day absences if absence is beyond allowable days stated in the Paid Time Off Policy
- Full or partial day absences due to disciplinary suspensions for infractions of our policies and procedures
- Full or partial day absences due to leave under the Family Medical Leave Act
- Amounts received as payment for jury and witness duty fees or military leave
- Full or partial day absences in the event an employee does not work a full week during the first or last week of employment

Sirius Solutions prohibits any improper pay deduction, including any improper deductions from an exempt employee's salary, and takes all reasonable steps to ensure that every employee receives the correct amount of pay in each paycheck and is paid promptly on the scheduled payday. In the unlikely event that an error occurs, employees should promptly bring the discrepancy to the attention of the Vice President – Operations. Any improper deduction or other error in pay will be promptly corrected.

Workers' Compensation

Sirius Solutions complies with all required laws governing worker's compensation to ensure appropriate benefits if an employee is injured on the job. Because most states require a waiting period of three to seven days before compensation benefits begin, the Company is adopting a policy permitting employees to use available accrued PTO to assist them through the waiting period.

Any time lost by an employee due to an occupational illness or injury covered by Worker's Compensation Insurance is credited as active service for all benefits.

Before returning to work, the employee must present "Fitness for Duty" documentation from the treating physician releasing the employee to work. The documentation must indicate whether the employee has any restrictions, and if so, details of the required modified duty and the expected duration.

Health, Welfare, and Other Benefits

Sirius Solutions provides employees with a well-balanced program of benefits, including group medical, vision, and dental insurance, disability and life insurance, and 401(k). These benefits will be reviewed regularly to assure that both the employee's and the Company's needs are met.

Since the terms of the benefit plans described are subject to change at any time by the insurer(s), regulators, or the Company, employees must refer to the Summary Plan Description for eligibility requirements and benefits offered. Questions can be directed to Human Resources department within Operations.

Employee Time Off from Work

Paid Time Off

Accumulating Paid Time Off

Sirius Solutions provides Paid Time Off (“PTO”) to its full time, exempt and non-exempt employees. The amount of PTO an employee accumulates is based on the Employment Category and is described in the following table.

Employees are able to accumulate PTO only during periods of active employment with the Company. PTO is awarded and may be taken based on a fiscal 52-week calendar, which runs approximately January through December.

Employment Category	Eligibility	Award
Regular, Full Time Salaried	20 days per year, or 160 hours per year. Eligibility commences the first month following hire date.	13.33 hours of PTO are deposited to employee’s bank at the beginning of each fiscal month for the current fiscal month.
Regular, Full Time Administration Salaried	15 days per year, or 120 hours per year. Eligibility commences the first month following hire date.	10 hours of PTO are deposited to employee’s bank at the beginning of each fiscal month for the current fiscal month.
Regular, Full Time Hourly / Regular, Other Hourly	8 hours for every 200 hours billed, on a prorated basis. Eligibility commences the first hour billed following hire date.	Prorated hours of PTO are deposited to employee’s bank at the end of each week based on that week’s hours billed.
Regular, Full Time Administration Hourly	15 days per year, or 120 hours per year. Eligibility commences the first month following hire date.	10 hours of PTO are deposited to employee’s bank at the beginning of each fiscal month for the current fiscal month.
Associate (all)	None	

PTO hours will not be considered as time worked for purposes of computing overtime, unless otherwise required by law.

If an employee changes employment categories, the employee’s PTO bank will be reviewed and adjusted if necessary. Any PTO that was deposited prior to it being earned will be deducted from the bank and the adjusted total carries forward. The employee then begins to accumulate PTO based on the new employment category on the effective date of the change according to the table above.

Using Paid Time Off

PTO is to be used for personal vacations, employee's illness, care of a dependent, or other personal appointments. PTO is paid at the regular rate of pay in place when the PTO is used.

Employees must submit PTO requests to their supervisors within a reasonable time before the date they wish to take their PTO so that the supervisor is able to schedule alternate resources. If an employee desires to take 80 or more consecutive hours of PTO, approval must be granted by both the employee's direct supervisor and the manager of that supervisor. This approval must be forwarded to the Human Resources Department within Operations.

Salaried employees are able to take PTO before it has been earned, but the employee's PTO bank may never be negative by more than 40 hours. Should the PTO bank go negative by more than 40 hours, the Company reserves the right to reduce payment by the amount of the deficit on the employee's next paycheck.

Management may, at its sole discretion, instruct an employee to use PTO, especially during periods where the employee is not assigned.

Unused Paid Time Off

Employees are encouraged to use their PTO benefit at reasonable intervals throughout each year and to schedule time off around client needs and process deadlines. As such, accumulated PTO not taken will not be paid out.

At each year end:

Any PTO remaining at the end of each current fiscal year cannot be carried over into the following year and will not be paid out. In extreme circumstances, where utilization goals were met and the client engagements preclude taking PTO, the Partner in Charge – Service Delivery may approve carry over PTO.

Upon termination of employment:

At termination, the employee's PTO bank will be reviewed. Any PTO that was deposited prior to it being earned will be deducted from the bank. If the bank is negative at the time of termination, monies will be deducted from the employee's final paycheck. If the bank is positive at the time of termination, the employee will receive payment for unused PTO provided that employee's Service Line Leader determines employee met utilization goals. If the employee does not provide reasonable notice for a voluntary resignation, employee may forfeit payout of PTO.

Once an employee has exhausted all PTO, additional absences will be unpaid unless they fall under another policy. Unpaid time off must be approved by the employee's immediate supervisor and senior management.

Exceptions to the components of this policy will be made only in extreme circumstances and must be approved by both the Partner in Charge – Service Delivery and one member of the Board of Directors.

Holidays

Sirius Solutions observes nine holidays each calendar year:

New Year's Day
Good Friday
Memorial Day
Independence Day
Labor Day

Thanksgiving Day
Friday after Thanksgiving Day
Christmas Eve
Christmas Day

Observed dates for these holidays will be established by the Vice President – Operations each year. If the actual holiday falls on a weekend, the holiday will be observed on either the preceding Friday or the following Monday.

When client holidays differ from the Company holidays, consultants are required to follow the client holiday schedule. If the client offers more than nine holidays annually, consultants are encouraged to use PTO.

From time to time, eligible employees may not be able to observe the holiday on the date defined by the Company due to client or other business requirements. In these cases, the holiday can be rescheduled for a more appropriate time.

Employees in these Employment Categories are eligible to be paid for observed holidays:

- Regular, Full Time Salaried
- Regular, Full Time Administration Salaried
- Regular, Full Time Administration Hourly
- All other Employment Categories are not eligible
- Employees on leaves of absence are not eligible

Holiday pay is earned at the regular rate in place on the observed date. Holiday hours paid will not count toward the calculation of overtime pay or Family Medical Leave Act eligibility.

Employees who wish to observe particular religious holidays other than those listed above may make arrangements in advance with a Human Resources department representative.

Exceptions to the components of this policy will be made only in extreme circumstances and must be approved by both the Partner in Charge – Service Delivery and one member of the Board of Directors.

Bereavement Leave

In the event of the death of an immediate family member, employees may request time off to tend to matters related to the death. Written approval from the employee's Service Line Leader or Department leader is required and the time off may not exceed three business work days.

Employees in these Employment Categories are eligible to be paid for bereavement time:

- Regular, Full Time Salaried
- Regular, Full Time Administration Salaried
- Regular, Full Time Administration Hourly



- All other Employment Categories are not eligible
- Employees on leaves of absence are not eligible

Bereavement pay is earned at the regular rate in place on the observed date.

For this purpose, "immediate family" refers to a spouse, child, parent, brother, sister, grandparents, mother-in-law or father-in-law of the employee. Other exceptional relationships will be considered on a case-by-case basis.

Exceptions to the components of this policy will be made only in extreme circumstances and must be approved by both the Partner in Charge – Service Delivery and one member of the Board of Directors.

Jury and Subpoena Leave

An employee who receives a summons for jury duty or a subpoena ordering appearance as a witness must inform the employee's immediate supervisor upon notice.

Based on client and other business needs, the Service Line or Department Leader may request that the employee file for a postponement or change in the scheduled jury duty or scheduled court appearance dates. In all cases, however, Sirius Solutions will abide by the final decision of the court.

The employee must report to work immediately upon the expiration of jury duty or appearance in compliance with a subpoena. If the court or body issuing the jury summons or subpoena is not in session, the employee must report to work. Absences from work in response to a summons for jury duty or in compliance with a subpoena are excused absences.

Employees must request a properly authenticated certificate of service or other verification of jury duty or appearance in compliance with a subpoena. If the court or body issuing the subpoena does not provide such certificates or verification, the employee must sign a statement indicating his or her period of service and submit the statement to the Human Resources department within Operations.

Employees in these Employment Categories are eligible to be paid for jury duty or subpoena compliance time:

- Regular, Full Time Salaried
- Regular, Full Time Administration Salaried
- Regular, Full Time Administration Hourly
- All other Employment Categories are not eligible
- Employees on leaves of absence are not eligible

Jury duty and subpoena compliance pay is earned at the regular rate in place on the appearance date. Payment will be equal to the difference between regular compensation and jury duty or witness fees earned during a period of service.

Hours not actually worked for which paid jury duty or subpoena compliance leave is received will not be considered in calculating eligibility for overtime pay.



Exceptions to the components of this policy will be made only in extreme circumstances and must be approved by both the Partner in Charge – Service Delivery and the Vice President – Operations.

Voting

Sirius Solutions encourages its employees to vote in every election; however, it does not provide paid time off for voting. Employees should make arrangements to vote prior to or following normal working hours. Should work hours be such that they are unable to vote, they should let their manager know prior to Election Day what time they plan to vote so the manager can arrange for it. Time off will be unpaid.

Military Service Leave

Sirius Solutions grants a leave of absence without pay to employees who participate in U. S. Armed Forces Reserve or National Guard training programs in accordance with the provisions of the Universal Military Training and Service Act. In the event an employee enters or is recalled to active duty, the Company will comply with all State and/or Federal statutes regarding the employee's right to re-employment, including the Uniformed Services Employment and Reemployment Rights Act ("USERRA").

Family and Medical Leave Act Absence

Medical

Sirius Solutions fully complies with the Family and Medical Leave Act of 1993 ("FMLA") which provides up to 12 weeks unpaid leave within a 12 month period for eligible employees. Employees who have been employed for at least 12 months, and have worked for at least 1,250 hours during the preceding 12 months are eligible for FMLA. All full time employees who meet the above service requirements may be granted unpaid FMLA leave for the following reasons.

1. The birth of the employee's child and to care for the newborn child
2. The placement of a child with the employee through adoption or foster care
3. To care for a spouse, child or dependent, or parent who has a serious health condition
4. A serious health condition of the employee that renders the employee incapable of performing the duties of his/her job, including injuries covered by worker's compensation and disability. A serious health condition is an illness, impairment, injury, physical or mental condition that involves treatment continuous or on an intermittent basis by a health care provider in a hospital, hospice, medical or residential medical facility

The entitlement for 12 weeks of FMLA for the birth or placement of a child expires 12 months after the date of birth or placement of that child. When both spouses are employed by Sirius Solutions, they are together entitled to a combined total of 12 workweeks of FMLA leave within the designated 12 month period. All accrued available PTO must be used before the commencement of any unpaid leave, FMLA or otherwise.

Procedure for Requesting Leave: All employees applying for FMLA must complete an FMLA form that documents the circumstances and duration including start and end dates of the leave. Employees who intend to take medical leave for themselves or a family member due to a serious health condition must provide a "Medical Certification Statement" from a treating



physician. Sirius Solutions retains the right to request a medical re-certification or additional supporting documents as needed. Upon approval, employees are entitled to all the rights and protection of the FMLA legislation for the duration of the disability. For purposes of determining when the 12 weeks maximum is exhausted, time will be counted beginning from the date of the first FMLA leave and then forward for a fixed 12 months.

Restoration of Employment Following FMLA Leave: An employee eligible for family and medical leave with the exception of “key” employees in accordance with the FMLA act, who returns to work within 12 weeks, is guaranteed the same job to the extent such position still exists (i.e. job has not been eliminated). If employees return after 12 weeks but before 6 months of disability, Sirius Solutions cannot guarantee the same job but will make every effort to provide a comparable position within the same geographic location of the Company. If the employee declines such position, employment will be terminated and it will be considered a voluntary resignation. Failure to return to work after 6 months will be considered a voluntary resignation, and employment will be terminated.

Military Family

Sirius Solutions fully complies with the National Defense Authorization Act (“NDAA”), under the FMLA, which provides up to 12 weeks unpaid leave within a 12 month period in certain situations for military families (i.e., short-notice deployment, military events, childcare and school activities, financial and legal arrangements, counseling, rest and recuperation, and post-deployment activities) where the eligible employee’s spouse, son, daughter, or parent is on active duty or where employee has been notified of an impending call to active duty status.

Additionally, Sirius Solutions fully complies with the NDAA, under the FMLA, which provides up to 26 weeks unpaid leave within a 12 month period to care for a service member who is recovering from a serious illness or injury sustained in the line of duty on active duty. In order to qualify, the service member must be employee’s spouse, son, daughter, parent, or next of kin and must also have served the Armed Forces at some point in the previous five years before the serious injury or illness.

To apply for a military family absence, employees must complete an FMLA form that documents the circumstances of the condition and must provide supporting statements. Upon approval, employees are entitled to all the rights and protection of the FMLA legislation for the appropriate duration. For purposes of determining when the 12 or 26 weeks maximum is exhausted, time will be counted beginning from the date of the first FMLA leave and then forward for a fixed 12 months. Unless approval for the FMLA is received, any leave of absence will be considered a Personal Leave of Absence. All PTO must have been exhausted prior to any Personal Leave of Absence being issued.

Benefits and Other

During an approved FMLA leave, many employee benefits (medical, vision, dental, life, and AD&D) continue, and the Company will make the same contribution as for active employees, provided payment from employees continues. While receiving pay (i.e. PTO pay), the employee’s contribution will continue through payroll deduction. After that time, payment arrangements for the employee’s contribution must be made with the Payroll department, or the premium will not be remitted to the insurance provider.



Absent certain circumstances, employees who are able to return to work within approved time off period are guaranteed the same job to the extent such position still exists (i.e. job has not been eliminated). If the Company is unable to locate a job or employee declines such position, employment will be terminated.

If an employee is medically unable to return to work, with or without reasonable accommodation, within 6 months of the disability, employee will be terminated and it will be considered a voluntary resignation.

Personal Leave of Absence

Employees may ask for a leave of absence without pay from Sirius Solutions; however, no employee is guaranteed a leave of absence. Management's approval of a leave of absence request will be based upon business considerations, length of service, and/or circumstances of the request.

To apply for a Personal Leave of Absence, employees must provide a written request to their immediate supervisor. The request must include the intended duration of the leave, which in no case shall be greater than 30 days. The request must be approved by the immediate supervisor and that supervisor's manager. All PTO must have been exhausted prior to any Personal Leave of Absence being issued.

For up to 30 days during an approved Personal Leave, many employee benefits continue. Employer and employee contributions to the benefit premiums will remain in place during this 30 day period. Payment arrangements for the employee contribution must be made with the Payroll department or the premium will not be remitted to the insurance provider; therefore, coverage will be cancelled.

During a Personal Leave, employees will not accrue PTO and will not receive credit toward years of service.

For Personal Leaves of Absence, an employee's job is not protected; therefore, the Company can replace an employee who is on leave at any time, with or without notice, in order to accommodate business needs.

If an employee elects not to return to work at the specified time, employment will be terminated and considered a voluntary resignation for job abandonment.

Maximum Leave of Absence

An employee who has not worked for a period of 6 months shall be involuntarily terminated without prejudice and may re-apply to the Company for any open position at a later date. If an employee subsequently elects to re-apply for an open position after being terminated due to exceeding the maximum period of leave, he or she is not guaranteed any particular position or shift, but will be given consideration for any open position for which they are deemed qualified. This policy will be administered consistently with the Company's obligations under State and Federal law, including the Americans with Disabilities Act ("ADA").

Workplace Conduct and Professionalism

Commonly accepted standards of conduct help maintain good relationships in the workplace and promote both responsibility and self-development. Consequently, Sirius Solutions has developed these standards to define principles for and expectations of its employees.

Progressive Discipline

Disciplinary Action

Sirius Solutions believes in correcting personnel problems before they become so serious that termination is unavoidable. Therefore we apply progressive discipline, which emphasizes correcting the problem rather than punishing the offender. Generally, this occurs through progressive steps of documented warnings. However, in some situations the offense may be so serious that immediate termination may be recommended.

Cause for immediate termination may include but is not limited to fighting, theft, and/or violation of workplace policy.

Disciplinary Action is a tool applied when other coaching and counseling efforts have not produced performance improvement or change in behavior required to meet expectations. We apply disciplinary tools to help get the person back on track to acceptable performance and effective contribution.

Levels of Disciplinary Action

Verbal Warning

May be issued verbally to address an issue immediately provided that the issuer then follows up with documenting the Verbal Warning.

Written Warning

The Warning Notice is prepared in advance and presented to the employee with a witness present, typically a Manager or another member of leadership.

Final Warning

Informs the employee that further occurrence of the issue or similar issues will result in termination of employment. Final Warnings may also be issued on a first offence when the infraction is of an exceptionally severe nature such as in cases of harassment, insubordination etc.

Suspension

Typically suspension is utilized when the event is so severe that the individual will not be allowed in the workplace until the leadership team has had time to formally review the issues involved and determine if the individual should continue employment or be terminated. Suspensions normally are for a period of two to five days, depending on the circumstances.

Multiple Disciplinary Actions or repeated or pervasive offenses in a reasonable amount of time may also result in termination.

Signed originals of all Disciplinary Actions will be included in the employee's personnel file.

In taking Disciplinary Action it is hoped that requisite change occurs and the employee can move forward with their employment. However, it is important that leaders do not allow the team to suffer loss of production, team work, morale and respect due to tolerating inappropriate behavior or a lack of performance.

Safety and Security Policy

Sirius Solutions is committed to the well being of its employees. As such, the Company will make every effort to maintain a safe and secure work environment, including facilities and equipment that are used through the course of its business. All Company employees have a duty to assure a safe work environment for themselves, their coworkers, and the Company's clients.

While employees are working at client sites, they are required to defer to the safety policies and procedures of those clients. Employees are expected to be familiar with and adhere to the clients' safety policies at all times. If special safety equipment is required at the client site, it is the employee's responsibility to request it.

Whether at the home office or a client's site, the following general safety guidelines are considered to be a minimum standard:

- Be certain of the locations of fire exits and understand evacuation plans; contribute to keeping the fire exits unobstructed.
- Know the location of first aid equipment in the facility.
- Use proper lifting techniques; use appropriate equipment to lift heavy objects and ask for assistance when necessary.
- Report unsafe working conditions or acts to the appropriate manager or to the Human Resources representative within Operations.
- Practice good housekeeping standards.
- Question unknown persons in the facility and escort unauthorized visitors to the exit.

All accidents and injuries, regardless of severity, must be reported to the immediate supervisor and the VP – Operations as soon as possible.

Employees' decisions must be guided by the Company's commitment; therefore, any employee who disregards any component of the Safety Policy is subject to disciplinary action up to and including termination of employment.

Emergency Response

In the event of an emergency that could severely impact the Company, its employees or its clients, employees are encouraged to take immediate action. Once safe, the employee must call a member of the Board of Directors or the Vice President – Operations (the "Disaster Recovery Team") as soon as practical. Examples of this type of emergency include: fire, weather disaster, bomb threat, or riot. The team member receiving notification is then responsible for initiating the Disaster Recovery Plan, as determined by the severity of the emergency.

Family Emergency

In the event the Company is notified of an emergency related to a member of an employee's family, the employee will be notified as soon as possible. Should an employee be at a location away from his or her normal workplace, arrangements will be made to contact the employee, and if necessary, arrange for the employee to immediately return home.

Anti-Violence and Weapons Policy

Sirius Solutions is committed to preventing violence and to maintaining a safe work environment. All employees should be treated with courtesy and respect at all times.

Employees are expected to refrain from any activity that may lead to a violent situation. Any verbal or physical altercation or behavior that threatens or intimidates another employee or a client will not be tolerated. We specifically discourage employees from engaging in any verbal or physical confrontation with a violent or potentially violent individual. The Company expects and encourages employees to exercise reasonable judgment in identifying potentially dangerous situations.

All employees are prohibited from using, possessing, or concealing any weapons while on the Company premises or its clients regardless of whether the person is licensed to carry the weapon. Tools or instruments that are considered to be necessary to perform the duties within the scope of an employee's job duties must be approved by management and must be used properly at all times.

Employees in violation of this policy are subject to immediate removal from the premises and will be subject to disciplinary action up to and including termination.

Drug and Alcohol Usage

Sirius Solutions has adopted a drug and alcohol policy that prohibits possessing or using alcohol, illegal drugs or controlled substances on Company time. Working while under the influence of alcohol, illegal drugs or controlled substances is prohibited on the premises of the Company or its clients.

On occasion, the Company may sponsor a client or an employee function at which alcoholic beverages may be consumed. The Company expects employees to maintain a professional business demeanor and adhere to all applicable laws.

Violation of this policy will be subject to disciplinary action up to and including immediate termination of employment.

Dress Code and Personal Appearance

Every employee is required to dress in an appropriate business style for interaction with clients, fellow employees, and other people associated with the Company.

Management may use discretion in determining the appropriateness of an employee's attire and requesting compliance with this policy. If clothing is deemed inappropriate, as determined by the employee's supervisor and another member of Senior Management, the employee will be

asked not to wear inappropriate attire to work again. If the problem persists, the employee may be sent home to change clothes and will receive a verbal warning for the first offense; the time off to change clothes will be considered personal time. Disciplinary action will be applied if dress code violations continue.

Personal Mobile Device Use

Sirius Solutions recognizes that personal mobile electronic devices facilitate and can even optimize employees' ability to complete job assignments. At the same time, it recognizes that these devices are used for personal use concurrently.

Every employee is required to use personal mobile devices in a manner appropriate for each business situation, assessing each situation individually and considering interaction with clients, fellow employees, and other people associated with the Company.

Use of mobile devices for personal reasons during assigned work hours must be kept to a minimum. Management may use discretion in determining the appropriateness of an employee's use of mobile devices – for both personal and professional reasons – and may require compliance with this policy.

Personal Belongings

Sirius Solutions recognizes an employee's desire to display personal items. While the Company can take no responsibility for the safekeeping of these items, it welcomes its employees to personalize their work areas. Several guidelines must be observed, as follows:

- No object can interfere with job performance or safety as viewed by management.
- Nothing can be displayed that (in the opinion of management) is derogatory to any person or system of beliefs.
- Objects (in the opinion of management) that are inappropriate or hinder work efforts will not be allowed and must be removed upon request.
- Items that are illegal cannot be stored on business premise at any time.

Business Expense Reimbursement

Sirius Solutions will reimburse employees for all legitimate, reasonable, and necessary business expenses as authorized by this policy. The Company assumes no obligation to reimburse employees for expenses that are not in compliance with this policy.

Responsibility

Sirius Solutions employees are responsible for adhering to this policy. When employees are assigned to engagements where expenses are billable to a client, the client's expense reimbursement policy generally guides the employees' authorized expenses.

Employees are required to possess a credit card or other means of credit sufficient to pay for business expenses. Sirius Solutions does not provide credit cards to its employees and does not allow cash advances. Direct billing arrangements are not permitted without the Controller's approval

Reimbursable Expenses

Air Travel

Air travel reservations must be made in such a manner as to secure the best available fare. Available resources include, but are not limited to travel agents, online resources, and airline reservations. All air travel must be on commercial airlines and in coach unless advance written approval is obtained by the Chief Executive Officer and the Partner in Charge – Service Delivery; upgrades to a different class are not reimbursable. Any ticket costing more than \$1,000 and all international ticket must be approved in advance and in writing by the Chief Executive Officer and the Partner in Charge – Service Delivery.

When a trip is cancelled after the ticket has been issued, the traveler must inquire about using the same ticket for future travel. Employees should reuse airline tickets if: a) they are traveling on the same route, or b) airfare eligibility requirements (verified with travel agent) are met.

Hotel and Lodging

Hotel reservations should be made in such a manner as to secure the best available rate. Employees are required to select reasonably priced properties in moderate categories.

Employees are responsible for cancelling hotel rooms and will not be reimbursed for "no-show" charges unless there is sufficient proof that circumstances were beyond the traveler's control.

Car Rentals

Employees must reserve a car in the compact rental car category and select the most economic gas option. Employees may book a car one level higher when:

- no extra cost is incurred;
- two or more employees are traveling together;
- employee is entertaining clients; or
- cars in the authorized category are not available.

Employees may rent a car to get to their destination when driving is more cost effective than air travel. Employees may rent a car at their destination when it is less expensive than other transportation modes such as taxis, airport limousines, and airport shuttles or when entertaining clients. Whenever multiple employees are traveling together, every effort to rideshare or carpool must be made.

Insurance is the employee's responsibility. Sirius provides excess coverage in case of an accident but primary liability lies with the employee. Additional insurance may be purchased but will not be considered a reimbursable expense.

Personal Car Use

Employees may use their personal vehicle for business purposes if it is less expensive than renting a car, taking a taxi, or using alternate transportation. It is the personal responsibility of the vehicle owner to carry adequate insurance coverage for their protection and for the protection of any passengers.

Mileage is reimbursed at the rate established by the Internal Revenue Service ("IRS") and in accordance IRS Publication (e.g. how to calculate personal commute miles). This mileage



allowance is in lieu of actual expenses for gasoline, oil, repairs, tags, insurance, and depreciation. Therefore, actual expenses for those items will not be reimbursed when a personal vehicle is used for business.

Taxi and Ground Transportation

The most economical mode of transportation must be used when traveling to and from airports when a car is not rented.

Parking and Tolls

Parking fees may be reimbursed if an employee has a business meeting away from his or her assigned work location or if the employee's assigned client location does not provide paid parking.

Tolls may be reimbursable only if an employee's work assignments cause the employee to travel from one work location to another within a day and if it is determined that a toll route will significantly reduce travel time. Prior approval by the Service Line Leader is required for reimbursement of toll expense.

Meals and Entertainment

Personal meals are defined as meal expenses incurred by the traveler when dining alone on an out of town business trip. Employees will be reimbursed for reasonable amounts, generally not to exceed publicly available per diem rates.

Business meals are defined as meal expenses incurred by the traveler when dining with clients or prospects or with other Sirius Solutions employees. When dining with clients or prospects, employees will be reimbursed for reasonable business meal expenses according to actual and reasonable costs. When dining with fellow employees, employees will be reimbursed for reasonable business meal expenses only when:

- at least one Company employee is from out of town;
- business must be conducted off premises due to confidentiality;
- pre-approved by the Partner in Charge – Service Delivery for reward or recognition.

The use of alcoholic beverages for business purposes should be kept to a minimum. Sirius Solutions does not reimburse for alcoholic beverages for business travelers. An exception to this policy may be made in cases of pre-approved business entertainment of a client. Abuse of this provision by any employee will result in suspension of the privilege for that employee indefinitely.

Employees should tip based on publicly available guidelines and local custom if traveling internationally. Any tips considered excessive will not be reimbursed.

Entertainment expenses include events whereby a business discussion takes place during, immediately before, or immediately after the event. Employees will be reimbursed for entertaining customers, if the person entertained has a potential or actual business relationship with the Company. All entertainment expenses must be pre-approved by the Service Line Leader on the engagement. If expenses are not pre-approved, the expense is subject to non-



reimbursement. Any entertainment expense expected to exceed \$300 requires pre-approval by the Partner in Charge – Service Delivery.

Other

Phone Expense: In recognition of employees using their personal mobile phones for business use, Sirius Solutions will reimburse a flat monthly amount to salaried employees. The amount of the reimbursement will be established by the Board of Directors.

Professional Licenses: The annual fees and dues for one professional license are reimbursable to salaried employees.

Professional Organization Membership Dues: Membership fees and dues of trade associations, professional organizations, or societies may be reimbursable if there is a direct relationship between service provided by Sirius Solutions and the organization for which the membership fees and dues are submitted. If a question arises as to the relevance of the membership, the Partner in Charge – Service Delivery will decide.

Training and Continuing Professional Education: Employees may be reimbursed for outside training provided the training is required for a specific engagement or for professional development. In any case, these expenses must be pre-approved by the Chief Executive Officer and the Partner in Charge – Service Delivery.

Currency conversion fees: Employees traveling internationally will be reimbursed for costs incurred for currency exchange rate differences. Expenses incurred in a foreign currency will be reimbursed in the employee's local currency at the actual exchange rate at the time of the expense.

Business Gifts: Client and employee gifts of reasonable value may be reimbursed provided (1) they are pre-approved by the Chief Executive Officer and the Partner in Charge – Service Delivery and (2) a Company sponsored gift was not available or appropriate.

Items not Reimbursable

- Tolls, if incurred during normal commute to or from work location
- Annual credit card fees or interest charges
- Airline, hotel, or credit card membership fees
- Excess or lost baggage fees
- Office supplies (unless sufficient time and resources were not available to complete client deliverable)
- Parking tickets or any fines
- Subscriptions (unless pre-approved by Partner in Charge – Service Delivery)
- Personal items or excursions while traveling on business
- Personal travel expenses if combined with a business trip
- Spouse or other companion travel expenses if combined with a business trip

Expense Report Submission

For any expenses billable to a client, employees are required to submit an expense report within two weeks of incurring the expense. For any expenses not billable to a client, employees are



required to submit an expense report within 30 days of incurring the expense. All expenses are reimbursed one week after they are processed provided proper approvals are obtained.

Incorrect or incomplete expense reports will be returned to the employee for corrective action and may result in delay or non-reimbursement of specific items.

Documentation Required

An original receipt must be submitted for any expense greater than \$25 based on IRS regulations. In some cases, clients require a receipt regardless of the expense amount. Acceptable receipts include original vendor receipt, copy of credit card invoice showing charge (only if original is lost), or credit card receipt. Receipts that are not acceptable include restaurant tear tabs and itineraries. Expenses where receipts are missing must be fully explained in order to be reimbursed. Receipts must include name of the vendor, location, date, and amount.

For business meal and entertainment expenses, the IRS requires the following documentation on the expense report:

- Names of individuals present, including titles and company names
- Name and location where meal or event occurred
- Exact amount and date of the expense
- Specific business topic discussed

Approvals and Authorization

The Controller must review all expense reports containing expenses that are not billable to the client. Based on the Controller's review, the Service Line Leader may be required to approve expense reports containing expenses that are not billable to a client.

The designated invoice approver, typically the Lead Engagement Professional, must approve all expenses that are billable to the client.

Where there is more than one Sirius Solutions employee at a business function, the most senior manager must pay for the expense. No employee is authorized to approve his or her own, peer's, or supervisor's expense report. If pre-approval is required, documentation of such must be attached to the expense report. For purposes of approval, signature may be submitted either manually or electronically.

Any expense report not received within the required timeframe must be approved by the employee's Service Line Leader or Department Manager.

Expense reports with missing receipts will not be processed until the receipts are submitted.

Disregard for Company policy or altering of receipts can result in disciplinary action or termination.

Exceptions to the components of this policy will be made only in extreme circumstances and must be approved by both the Partner in Charge – Service Delivery and one member of the Board of Directors.

Solicitation and/or Distribution

To prevent disruption of business activities, to minimize distractions for all employees and to preserve Company security, solicitation and/or distribution of literature, materials, goods, contest promotions, requests for donations or any other solicitation and/or distribution is prohibited during working time or in work areas, including client locations.

Use of Company Intellectual Property

The protection of Company assets and services is a vital responsibility of all employees.

Company assets include and are not limited to manuals, samples, forms, plans, client lists and files, software, and all other documents, writings, and copies used or relied upon during employment. These materials and property are proprietary to Sirius Solutions. They must not be used for personal benefit or any other improper purpose. They must not be sold, lent, given away, or otherwise disposed of, regardless of condition or value, except with proper authorization. All Company property must be returned upon request or upon termination of employment.

Previous Employment

Employees must not improperly use or disclose any confidential information, proprietary information or trade secrets ("Confidential Information"), if any, of any former employer or any other person to whom they have an obligation of confidentiality, and must not bring onto Company premises any unpublished documents or any property belonging to any former employer or any other person to whom they have an obligation of confidentiality, unless consented to in writing by that former employer or person.

When performing their duties with the Company, employees should use only information which is generally known and used by persons with training and experience comparable to their own; common knowledge in the industry or otherwise legally in the public domain; or otherwise provided or developed by the Company.

Conflict of Interest

A conflict of interest is a divided loyalty between the business interests of the Company and the personal interests of the employee. Employees must not let personal considerations or relationships, either actual or potential, influence them in any way when representing the Company in dealings with other persons or organizations.

Every employee has the obligation to avoid not only situations that give rise to a conflict of interest but also those situations that create the appearance of a conflict of interest. Examples of situations that create potential conflicts of interest include:

- Relationships with clients or vendors, especially relating to entertainment situations or gifts;
- Financial or other dealings with outside organizations that deal with the Company;



- Outside employment with any competitor, client, or vendor of the Company, or any other outside employment arrangements that could jeopardize Company interests or interfere with productivity.

If there is doubt concerning the propriety of any activity, employees are obliged to review the situation with their supervisor. Sirius Solutions reserves the right to determine whether certain activities constitute a conflict of interest. If, after such determination and appropriate discussion, an employee persists in engaging in such activities, disciplinary action or termination may result.

Company Records

All Sirius Solutions employees have direct or indirect access to Company networks, systems, and databases, as well as designated access to client's databases and/or systems. Since all employees report Company information, they are required to do it completely, correctly and honestly.

Each entry made in the Company books, records and accounts must properly and fairly reflect the transaction being recorded, to the best knowledge, information and belief of the employee making the entry.

Patents and Copyrights

Any patent or copyright developed by an employee in conjunction with and/or as a result of his or her employment with Company is the property of the Sirius Solutions. Any information pertaining to such patent or copyright must remain on Company premises.

Use of Company Name

Use of the Company name in connection with personal activities, except as part of a biographical summary of work experience, is prohibited. If there is intention to participate in meetings or publish materials where the Company name is coupled with the participant's or author's name, advance written approval from the Chief Executive Officer and one additional member of the Board of Directors is required.

Prior to its publication, any speech, presentation material, paper, or article requires written approval from the Chief Executive Officer and one additional member of the Board of Directors.

Media Relations

Only the members of the Board of Directors may serve as spokespersons for Sirius Solutions in the media. Spokesperson is defined as one who is quoted by a reporter in print or on camera. No other employee is permitted to act as a spokesperson.

In rare circumstances, the Chief Executive Officer and one additional member of the Board of Directors may grant approval to an employee to serve in this role for a particular instance.

Gifts

No employee shall receive any excessive gift, unusual entertainment, loan, or other favor from any outside source, including clients and suppliers.



Gifts to individuals from an outside source are considered the property of the Company.

Bribes, Kick-Backs and Other Illegal Payments

The acceptance of bribes, kick-backs and other illegal payments (in any form and for any purpose) from any individual or a company with whom Sirius Solutions conducts business is prohibited.

The offering of bribes, kick-backs and other illegal payments (in any form and for any purpose) to any individual or company with whom Sirius Solutions conducts business is prohibited.

General Employment Policies

Equal Employment Opportunity Policy

Sirius Solutions is an equal employment opportunity employer and shall make all employment related decisions without regard to race, color, national origin, religion, age, sex, sexual orientation, disability, veteran status, genetic information, and/or any other status or condition protected by law, except where a bona fide occupational qualification exists.

The Company shall recruit and hire individuals, as well as ensure that all personnel actions relating to compensation, benefits, reductions-in-force, rehires, company-sponsored training, social and recreational programs, etc., are conducted without regard to any status or condition protected by law, except, again where a bona fide occupational qualification exists.

Diversity Statement

Sirius Solutions recognizes and celebrates the differences that each individual brings to the organization and views these differences as contributing factors to its success. Therefore, the Company shall continue to base decisions of employment on the principles of equal employment opportunity by hiring and employing qualified, reliable and productive employees without regard to race, color, national origin, religion, age, sex, sexual orientation, disability, veteran status, genetic information, or any other category protected by law, except where a bona fide occupational qualification exists.

Americans with Disabilities Act Statement

Sirius Solutions shall prohibit discrimination in any terms or condition of employment for qualified individuals with a disability in compliance with the Americans with Disabilities Act Amendment Act. The Company shall make employment decisions based on the ability of a person to perform the essential functions of a job with or without reasonable accommodation.

Management will provide reasonable accommodations to qualified individuals with disabilities provided that such reasonable accommodation does not create an undue hardship on the business.

Employees seeking an accommodation must provide written notification stating that there is a need for an adjustment or change at work for a reason related to a disability, to the Vice President – Operations. The Company will respond promptly to any such request and engage

in an interactive process in an effort to allow any qualified employee with a disability to perform the essential functions of his or her job.

Relatives and Personal Relationships

Sirius Solutions' employees have an obligation to advise the Company if they are in or into a personal relationship that involves supervision by one of the parties. Should a real or perceived conflict of interest exist, the Company reserves the right to limit the employment or assignment of each employer. Where two employees who work together or supervise each other enter into a personal, non-work related relationship, one or both employees may have to be transferred. Such decisions will be made on a case by case basis by the Chief Executive Officer and one additional member of the Board of Directors.

Open Door Policy

Sirius Solutions recognizes that, from time to time, employees have professional or personal questions or problems regarding their work, working conditions, wages and benefits, and policies and procedures. In order to encourage employees to express these concerns and seek resolution on or provide suggestions, Open Door Policy is established for all employees. All management personnel are responsible for ensuring compliance with this policy.

Questions and problems must first be raised verbally by the employee to his or her immediate supervisor within the Company (i.e. not the client). Every effort should be made to answer the question or resolve the issue at this level since the information is readily accessible and most decisions can be made quickly.

If the question or problem is not resolved to the employee's satisfaction at the first level, or if the employee has a valid reason for not first presenting the issue to the supervisor, the employee may present the issue to the Human Resources Department within Operations. The Company's personnel will investigate the matter and make every effort to resolve the issue.

No employee shall be subject to an adverse employment action because of his or her good faith use of the Open Door Policy. If the investigation of a report determines that disciplinary action to the reporting employee is warranted, the disciplinary action will remain in place.

Whistleblower Policy

Sirius Solutions encourages employees to report improper activities in the workplace and will protect them from retaliation for making any such report in good faith.

Employees have the right to report, without suffering retaliation, any activity by another employee that they reasonably believe:

- violates any state or federal law;
- violates or amounts to non-compliance with a state or federal rule or regulation; or
- violates fiduciary responsibilities by the Company to its owners, investors, or employees.

In addition, employees can refuse to participate in an activity that would result in a violation of state or federal statutes, or a violation or non-compliance with a state or federal rule or regulation.



If an employee suspects a problem with legal compliance, he or she is required to report the situation(s) to the Vice President – Operations. Employees may also report information regarding possible unlawful activity to an appropriate government or law enforcement agency. Any employee who believes he or she has been retaliated against for whistle blowing may file a complaint with the Vice President – Operations.

Anti-Harassment Policy

Sirius Solutions recognizes the importance of maintaining an environment free of any form of workplace harassment. Consistent with this objective, an Anti-Harassment Policy has been established.

It is against policy for any employee, client, or vendor to harass any Sirius Solutions employee or non-Sirius Solutions employee on any basis including race, color, national origin, religion, age, sex, sexual orientation, disability, veteran status, or genetic information. Sirius Solutions will not tolerate harassment. All employees, contractors, or any member of the Sirius Solutions management team, must comply with this policy and take appropriate measures to ensure that such conduct does not occur.

The Company is committed to providing an environment free of harassment and/or intimidation. Such misconduct interferes with employees' ability to perform their jobs and is not in keeping with the Company's philosophy of trust and mutual respect.

Prohibited conduct includes, but is not limited to:

- Threats or insinuations, either explicit or implicit, that an employee's refusal to submit to sexual advances will adversely affect his/her employment, promotional opportunities, evaluations, wages, duties, shifts and/or any other terms or conditions of employment.
- Unwelcome acts of a sexual nature, committed by either supervisory or non-supervisory personnel, that interferes with an employee's performance and/or creates an intimidating, hostile or offensive work environment. Such acts include, but are not limited to:
 - Unwelcome sexual flirtations, advances and/or propositions;
 - Verbal or written comments, jokes, teasing and/or other communication of a sexual nature;
 - Graphic comments about an individual's body;
 - The use of sexually degrading words to describe an individual;
 - The display of sexually suggestive objects and/or pictures;
 - Foul or obscene language and/or gestures;
 - Unwelcome physical conduct such as patting, pinching and/or brushing against another person's body.

Employees who feel harassed or discriminated against are encouraged to immediately inform the alleged perpetrator that the behavior is unwelcome. In many instances, the person is unaware that his or her conduct is offensive and when so advised can easily and willingly correct the conduct so that it does not reoccur. If this informal discussion is unsuccessful in remedying the problem or if employees do not feel comfortable with such an approach, they must report the conduct to their immediate Supervisor, the Vice President – Operations or any Human Resources Department representative within Operations. If it is the Supervisor who is responsible for the discrimination or harassment, or if reporting the situation to the Supervisor



fails to remedy the situation, complaints of harassment or discrimination must immediately be reported to the Vice President – Operations and/or any Human Resources Department representative within Operations. Employees may contact these individuals by any available means, including in person, office phone, cell phone, e-mail, etc. Harassment or discrimination issues cannot be addressed unless they are known. Therefore, it is the employees' responsibility to bring these matters to the Company's attention so that it can take the necessary steps to correct the problem. The complaint should include all facts available regarding the alleged harassment or discrimination.

It is the Company's policy to investigate all harassment or discrimination complaints thoroughly and promptly. To the fullest extent practicable, the Company will maintain the confidentiality of those involved. If an investigation confirms that discrimination or harassment has occurred or that this policy was otherwise violated, the Company will take corrective action. Corrective action may include discipline up to and including immediate termination of employment of the offender.

Sirius Solutions further expressly forbids retaliation against anyone who has reported harassment or discrimination or who has cooperated in the investigation of harassment complaints. Employees who feel that they have been the subject of retaliation must contact the Vice President – Operations or any Human Resources representative within Operations.

Violation of this policy will result in disciplinary action up to and including termination of employment.



Acknowledgment of Receipt of Employee Handbook (Employee)

The Employee Handbook contains important information about Sirius Solutions, L.L.P. ("Company"), and I understand that I should consult the Vice President - Operations regarding any questions not answered in the Handbook.

Since the policies, procedures, practices and benefits described herein are subject to change at any time, I acknowledge that revisions to the Handbook may occur, except to the Company's policy of employment at will. All such changes will generally be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Chief Executive Officer of the Company has the ability to adopt any revisions to the policies in this Handbook.

Furthermore, I understand that this Handbook is neither a contract of employment nor a legally-binding agreement. I have had an opportunity to read the Handbook, and I understand that I may ask my supervisor or any employee of the Human Resources Department any questions I might have concerning the Handbook. I accept the terms of the Handbook and understand that it is my responsibility to comply with the policies contained in this Handbook and any revisions made to it. I further agree that if I remain with the Company, I have a continuing responsibility to review the Handbook and follow any modifications to the Handbook I thereby accept and agree to such changes.

I have entered into my employment relationship with the Company voluntarily, and understand that there is no specific length of employment. Accordingly, either the Company or I can terminate the relationship at will, at any time, with or without cause, and with or without advance notice.

By signing below, I agree to comply with all laws and regulations; conduct myself in an ethical manner; and accept the policies contained herein as the Company's Code of Ethics and Values.

I have received a copy of Sirius Solutions, L.L.P. Employee Handbook on the date listed below. I understand that I am expected to read and understand the entire Handbook. Additionally, I will sign the two copies of this Acknowledgment of Receipt, retain one copy for myself, and return one copy to my hiring manager. I understand that this form will be retained in my personnel file.

Signature of Employee

Date

Employee's Name - Printed



Acknowledgment of Receipt of Employee Handbook (Partner)

The Employee Handbook contains important information about Sirius Solutions, L.L.L.P. ("Company"), and I understand that I should consult the Vice President - Operations regarding any questions not answered in the Handbook.

Since the policies, procedures, practices and benefits described herein are subject to change at any time, I acknowledge that revisions to the Handbook may occur, except to the Company's policy of employment at will. All such changes will generally be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Chief Executive Officer of the Company has the ability to adopt any revisions to the policies in this Handbook.

Furthermore, I understand that this Handbook is neither a contract of employment nor a legally-binding agreement. I have had an opportunity to read the Handbook, and I understand that I may ask my supervisor or any employee of the Human Resources Department any questions I might have concerning the Handbook. I accept the terms of the Handbook and understand that it is my responsibility to comply with the policies contained in this Handbook and any revisions made to it. I further agree that if I remain with the Company, I have a continuing responsibility to review the Handbook and follow any modifications to the Handbook I thereby accept and agree to such changes.

As a Partner of the Company, I understand that the policies in this Handbook apply to me, except where not allowed by law or covered by the Partnership Agreement.

By signing below, I agree to comply with all laws and regulations; conduct myself in an ethical manner; and accept the policies contained herein as the Company's Code of Ethics and Values.

I have received a copy of Sirius Solutions, L.L.L.P. Employee Handbook on the date listed below. I understand that I am expected to read and understand the entire Handbook. Additionally, I will sign the two copies of this Acknowledgment of Receipt, retain one copy for myself, and return one copy to my hiring manager. I understand that this form will be retained in my personnel file.

Signature of Partner

Date

Partner's Name - Printed