

KSE Employee Handbook

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Introduction

Welcome to Kent Companies, the *Leaders in Concrete*. Our founder John VanderLaan always said, “*You’ve got to put your people first.*” It was true in 1957, and it is still true today. At Kent Companies, we are in the people business. We know that the success of our company depends on the success of our people every single day. You are at the forefront of every decision made at Kent Companies. This handbook serves as an overview to Kent Companies' procedures and as a guide to what is expected of you as an employee. Kent Companies has a 100% open-door policy. We welcome your ideas. We value employee feedback and suggestions. If you have questions about the policies and procedures in this handbook, please ask.

We are the RED Nation. We walk with strength, pride and passion for our craft. Integrity is at our core. Our heritage is rich.

Mission

- Investing in the success of our people, our customers and our community.

The Merit Shop Philosophy

Kent Companies is a merit shop. We believe that every member of our organization should be treated as an individual. The merit shop philosophy gives you unlimited opportunity for professional development and achievement. We will provide education and training to develop your talents whenever possible. You reap the rewards of your accomplishments.

The Four Hallmarks

Kent Companies embodies a “*Make it Happen*” culture. We’re results-oriented, and we embrace *Four Hallmarks* of our work on a daily basis:

- **Safety:** We embrace a 100% safety helmet, safety glasses and safety vest culture on every project site. Our priority is to ensure that everyone returns home safely every day.
- **Productivity:** We are pace setters, and we drive the schedule. We strive to be the most productive contractor on site.
- **Quality:** Simply stated, our work looks good. We’re accountable to our customers for delivering concrete-related work that exceeds expectations.
- **Customer Service:** We understand our customer’s needs and expectations, and we make them our priority. We are our customer’s problem solver and partner.

The RED CODE

The RED Code is the rulebook for success at Kent Companies. RED stands for company and team values. It promotes the Kent Companies brand both visually and in character. As an organization, Kent Companies embodies the values of Responsibility, Expertise and Determination to our customers, employees and communities every day.

The RED Code captures our best practices and our shared vision for how we perform our work every day. Kent Companies team members work to be responsible, to be an expert in their unique role and to offer complete determination in all they do. The RED Code is written for the people of Kent Companies, by the people of Kent Companies.

Responsibility

- We put safety first. Always.
- We are a family.
- We watch out for our team members.
- We are proactive and speak up to prevent mistakes.
- We are accountable to each other and to the customer.
- We take extreme ownership.
- We perform our work to the best of our ability.
- We treat people with respect.
- We deliver on our promises.

Expertise

- We are a world-class team.
- We embrace the Four Hallmarks in our daily work.
- We leverage both new technology and proven experience.
- We teach upward.
- We understand our customers and their expectations.
- We demonstrate an open-door policy.
- We treat everyone as equal.
- We pursue continuing education.
- We master our skills.

Determination

- We Make it Happen.
- We learn, innovate and evolve.
- We are pace-setters and problem-solvers.
- We do whatever it takes to get the job done.
- We take pride in our work.
- We leave a legacy.
- We have an infectious positive outlook.
- We work hard.
- We provide for our families.

Kent Companies History

John VanderLaan founded Kent Concrete in Grand Rapids, Michigan in 1957. Kent Concrete specialized in pouring residential flatwork. In the late 1970s, John's sons Al and Roger assumed leadership of the company. As the company grew, it diversified services to include concrete pumping, floor underlayments, concrete polishing and staining, facility services, mudjacking, foundation restoration, excavation and masonry. Innovation and leading project management became Kent's trademark on the job.

In the late 1990s, Kent Concrete became Kent Companies to reflect the full range of services offered to its breadth of commercial clients. Kent Companies expanded to Detroit, Lansing and Traverse City, Michigan as well as Elkhart, Indiana, to better serve clients throughout the region. In 2000, Kent Companies acquired what is now Kent Companies, Texas, in Dallas, Texas. Kent Companies Texas serves clients throughout the United States' southern tier, including Louisiana, Arkansas, Oklahoma and Missouri, and the Pacific Northwest including Washington, Oregon and California.

In 2008 and 2011, Kent Companies added offices in Charlotte, North Carolina, and Central Ohio to provide concrete construction services to an increasingly national customer base. Third-generation company leadership began in 2009 as Al's son Jeff and Roger's sons Chris and Matt took ownership of Kent Companies. The company has continued to expand its nationwide presence with offices in Austin, Texas, Columbus, Ohio and Nashville, Tennessee.

Today, Kent Companies is building for future generations. The company continues to grow and diversify with additional construction-related services.

Kent Companies Operating Divisions

Kent Companies has several separate specialty divisions that are managed by vice presidents and division managers. For the commercial work that we perform, we are known simply as "Kent Companies". Our commercial specialties, which are accounted for by separate divisions, include:

- Concrete Construction
- Concrete Pumping
- Site Concrete
- Lightweight Underlayments
- Foundation Stabilization
- Facilities Services
- Building Restoration & Waterproofing
- Construction Supply

Please review the division reference guide for a breakdown of each operating division, its services and key players.

Handbook Purpose

Kent Companies has provided you with this Employee Handbook to enhance communication between Kent Companies and you as a member of our team. In this Employee Handbook, we've done our best to anticipate our employees' most common questions and answer them in a straight-forward manner so you can better understand Kent Companies' expectations of you as an employee, and so you can learn more about the way we do business. But no single document can anticipate every circumstance or question about policy. So please interpret this Handbook as a "snapshot summary" of current policies, procedures, benefits, etc., which are subject to change by Kent Companies.

We also want to clarify some terms you might encounter as you're reading through the Employee Handbook. When we use the term "Handbook," we're referring to this document – the Employee Handbook. References to "the Company" or to "us" or "our" refer to your employer Kent Companies. The term "Agreement and Acknowledgement of Receipt" refers to the Employee's Agreement and Acknowledgement of Receipt, which you can find on the last page of this Handbook and which the Company will require you to read, review, and sign after you've been able to take a look at this revised version of the Handbook.

These provisions supersede all current or former policies and practices dealing with the same subject matter or conflicting in any way with these provisions. Nothing in this handbook should be construed as limiting in any way the right of Kent Companies to establish, change, or eliminate terms and conditions of employment, policies, or procedures. Kent Companies will give employees oral or written notice of changes in policies, procedures, benefits, etc. Upon reprinting, changes will be incorporated in a revised handbook. Any questions about the handbook or what it means should be directed to a supervisor or the HR Director.

It is our goal for our employee handbook policies to comply with federal and state laws, as applicable. We recognize that we have employees that work in different states and there may be differences in those state laws/regulations. If that occurs, the state law will take precedence over our current handbook policy.

Kent Companies has an at-will relationship with its employees. You as an employee are free to terminate your employment with the company with or without cause and with or without notice. Likewise, the Company retains a similar right to terminate the employment of any employee with or without cause and with or without notice. Any statements regarding discipline shall not alter the company's ability to terminate employment with or without cause and with or without notice.

This Handbook (with the exception of the Acknowledgement and Agreement page) is not intended to create, nor should it be construed to constitute, a contract between the Company and any of its employees for either employment or the providing of any benefit. Should any provision in this Handbook be found to be unenforceable and invalid, such a finding does not invalidate the Handbook, but only the subject provision. Nothing in this Handbook is intended to infringe upon any employee rights.

Compensation

Employment Categories

It is our intent to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. Every employee at Kent Companies will be classified as either “exempt” or “non-exempt;” and separately as “regular full-time” or “regular part-time.” Your exemption status depends on many different factors related to the job you perform for us at Kent Companies. Your full-time/part-time status depends on the regularity with which you work for the Company.

Exempt employees are (i) paid on a weekly, salaried basis; and (ii) perform certain job functions for the Company which render them exempt from overtime under applicable provisions of federal and state laws. Exempt employees may not, for example, be required to regularly record their hours (i.e. they may not “punch in” or “punch out” from work each day), but they are still required to report absences and uses of PTO/sick time or leave as otherwise required by the Company’s policies. An exempt employee may also be required to notify his or her supervisor if he or she works hours during a particular workweek which are different from his or her regular hours. It is our policy to make deductions from Exempt employee wages as allowed by the Fair Labor Standards Act. Exempt employees with questions about wage deductions should bring their concerns to the CFO, who will, in turn reimburse the employee for any improper deductions.

Non-exempt employees are entitled to overtime pay under the specific provisions of federal and state laws. They are usually paid on an hourly basis, and receive overtime pay equal to 1 and ½ times his or her regular hourly wage rate for all hours worked in excess of 40 hours within any particular workweek. Please see the separate Overtime section of this Handbook for more information.

An employee's Exempt or Non-Exempt classification may be changed only upon written notification by Kent Companies management.

Regular full-time employees are those who are regularly scheduled to work 30 or more hours per week. Generally, they are eligible for the company's benefit package, subject to the terms, conditions, and limitations of each benefit program and as described in this Handbook.

Regular part-time employees are those who are regularly scheduled to work 30 hours or less per week. While they do receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they are (usually) ineligible for all the Company's other benefit programs.

General Pay Information

The law requires that we make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. We also must deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." The Company (as required by law) also must pay a matching employer portion towards Social Security taxes. Additionally, the Company may be required to deduct certain amounts from your regular paycheck if your wages are subject to an income withholding order or garnishment order from a court of competent jurisdiction.

We offer programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in these programs.

If you have questions concerning why deductions were made from your paycheck or how they were calculated, the accounting team can assist in having your questions answered.

Payroll

Kent Companies uses one-week pay periods, which run from Sunday through Saturday. You will be paid for the work you perform in any pay period on the Friday of the week after that period, and each paycheck will include earnings for all work performed through the end of the previous payroll period. No compensation will be distributed until that Friday – pay advances and other form of credit wages are not available. Time for employees will start on the job and finish on the job, unless otherwise authorized by the foreman such as loading time at the yard. This time should be listed separately under individual work codes.

Accurately recording time is the responsibility of employees and/or foreman/superintendents, dependent on the division they work for. Employees and/or foreman (dependent on division) are responsible to input their time daily into the ExakTime. Failure to submit your hours via ExakTime may result in you not receiving all compensation to which you would otherwise be due. If you discover some discrepancy between time worked and time compensated, you are responsible to bring this exception to the attention of your foreman or superintendent as soon as possible. He or she will fill out an online correction timesheet (found in employee links on the company website) in appropriate circumstances.

Altering, falsifying, tampering with time records, or recording time on another employee's time record is not permitted. Employees who violate this rule may be subject to disciplinary action, up to and including termination of employment.

Overtime

Working in our industry sometimes means that you may, on occasion, be required to work more than 40 hours in any workweek. When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime hours by their

supervisors, foremen, or superintendents. When possible, your supervisor will provide you with advance notification of these mandatory assignments. All overtime work must receive the supervisor's prior authorization – employees who perform unauthorized overtime work may be subject to disciplinary action.

Overtime compensation is paid to all nonexempt employees as required under all applicable federal and state wage and hour laws. Overtime pay is based on actual hours actually worked in excess of forty (40) hours in a workweek, which means that you cannot use PTO or any other form of paid leave to “push you over” the 40-hour threshold in a week.

Non-exempt employees will be paid one and one-half (1½) times the regular rate of pay for all hours actually worked in excess of forty (40) hours in a work week. During weeks where different kinds of work may occur that result in different pay rates, overtime will be paid at a rate not less than 1.5 times the established, bona fide, straight-time hourly rate applying to each different kind of work that is being performed during the hours worked over 40 in the workweek.

Failure to work assigned overtime may result in disciplinary action, up to and including possible termination of employment. There will be no “pyramiding” or duplication of premium pay. In other words, an hour of work can only count once for computing premium pay.

Travel Reimbursement Policy

Non-exempt Kent Companies employees may sometimes be required to commute to different job sites and may also be required to travel from one job site to another in the course of their employment. The purpose of this policy is to clearly outline (1) the various types of travel for which Kent Companies will pay hourly employees for their time and (2) what types of monetary reimbursement non-exempt employees are eligible to receive from Kent Companies to offset the expense of travel.

Definitions. The term “normal work hours” refers to those hours an employee regularly works within their specific division of Kent Companies. The term “normal work hours” will encompass all the time an employee regularly works whether such work typically occurs on weekdays, weekends, or both.

The term “job site” means a physical space where Kent Companies is performing a construction project for one of its clients or customers and where Kent Companies may direct employees to work.

The terms “shop,” “yard,” and “office” all refer facilities owned and operated by Kent Companies.

Compensable Time. It is each employee's responsibility to travel as directed by Kent Companies to a job site and an employee's time is not ordinarily compensable when he or she is commuting from home to that site. Hourly employees will “start the clock” upon reporting for duty at the job site once the employee is ready and able to begin working.

Kent Companies may, on occasion, direct employees to report for duty at the shop instead of at a job site. If Kent Companies has directed an employee to report for duty at the shop, the time

spent commuting from his or her home to the shop is not compensable and he or she may “start the clock” upon reporting for duty at the shop once he or she is ready and able to begin working. If an employee voluntarily commutes to the shop (such as to join a carpool) prior to reporting to the job site, the employee’s commute from home to the shop and from the shop to the job site is not compensable. Instead, that employee will “start the clock” upon reporting for duty at the job site as directed by Kent Companies.

If Kent Companies directs an employee to report for duty at the shop and then to later drive to a job site to perform work there, that employee’s commute from home to the shop is not compensable but the travel from the shop to the job site is compensable. Similarly, if Kent Companies directs an employee to report for duty at job site A and later asks him or her to travel to job site B and perform work there, the employee’s commute from home to job site A is not compensable but the time he or she spends travelling from job site A to job site B is compensable.

Certain jobs may be so distant that an employee may be required to commute overnight, and an employee’s time spent commuting from home to this job may be compensable under federal or state law. Kent Companies will notify employees if they are entitled to be compensated for overnight commuting time as a result.

Employees are directed to not begin performing work for Kent Companies until they arrive to the job site or to the shop as directed. No work can be performed during this commute.

Travel Reimbursement/Per Diem

In certain circumstances, Kent Companies may direct an employee to perform distant work which might require staying out-of-town overnight. In this case, the Company will pay a daily or weekly per diem (based on length of time on the job), which is intended to cover expenses related to overnight accommodations, meals and other personal expenses allowed by the company. The use of the per diem is at the employee’s discretion and is tied to the job setup (if applicable) so that payment is initiated when they clock in/out.

Per diem is paid in the same pay period in which the overnight stay was incurred and are processed through the employee’s normal payroll. This ensures accounting accuracy and expense dates that match the correct payroll period.

The use of a company credit card is strictly prohibited for items that are covered by the per diem. Any misuse of the credit card in these situations may be subject to disciplinary action.

Certain qualified employees may receive mileage reimbursement if such employees drive their personal vehicles during commute or travel. They will be reimbursed at the published IRS rate for each mile (rate is subject to change at any time) in excess of sixty miles from the yard or office where the employee is normally based. Kent Companies will not pay a travel reimbursement to any employee who is either (1) driving a company vehicle, or (2) riding as a passenger in either a personal or a company vehicle.

There will be no travel reimbursement on prevailing rate jobs when the prevailing wages exceed the regular wage.

Recordkeeping for of out-of-pocket expenses is the employee’s responsibility. Amounts paid by Kent Companies to employees for travel may be considered taxable income, and employees

should be aware that such recordkeeping may be necessary to complete personal annual tax returns.

Exceptions

From time to time, one or more divisions of Kent Companies may deviate from these travel and commuting reimbursement guidelines and provide compensation for time which would otherwise be non-compensable, or to provide travel reimbursements or per diems above and beyond those amounts listed here. Kent Companies may elect to exceed the guidelines established above in its sole discretion. If a decision is made to exceed the payment guidelines provided above in any individual instance, Kent Companies does not establish a precedent entitling employees to receive the same amount of excessive pay in future instances of similar commuting or travelling.

Time Off

Kent Companies believes that its employees are the key to our success. We understand that work makes up a large portion of an employee's life, so it's important to us to find a balance between work and non-work activities. This promotes a positive work atmosphere and productive workforce.

Paid Time Off (PTO)

Full-time employees are eligible for paid vacation days beginning 1 year after their hire date (prorated for the first year), unless otherwise negotiated at time of hire. Employees will accrue PTO hours according to the following schedule:

Status	Years of Service	Vacation Hours
Full-Time Hourly	1-5	40
	6 or more	80
Full-Time Salaried	1-5	80
	6-10	120
	11 or more	160

All PTO will reset each calendar year on January 1. A maximum of 40 hours of unused PTO may be carried over into the following calendar year. Any employee who maintains a bank of earned but unused hours beyond 40 PTO hours will have all his or her hours above 40 carry-over hours cashed-out / liquidated.

How is PTO cashed-out/liquidated?

In certain circumstances, you may be eligible to receive a "cash-out" of earned but unused PTO at the time your employment ends with the Company. PTO will be cashed out as follows:

- Earned but unused hours of PTO will be cashed-out at your regular hourly wage rate in either of the following circumstances:

- If you have been a regular, full-time employee of the Company for more than one year, and if you voluntarily resign from your employment after your one-year employment anniversary;
- If you have more than 40 remaining hours of PTO from the prior year as of January 1st of the following year, 40 hours will carry over to the next year but the remainder will be cashed-out / liquidated.
- Notwithstanding what is provided elsewhere in this policy, earned but unused hours of PTO will be cashed-out at a reduced hourly wage rate if you actually worked fewer than 1900 hours in the prior calendar year. In such an event, your PTO cash-out will be calculated according to the following formula:
 - (Amount of earned but unused PTO hours subject to cash out)
 - MULTIPLIED BY
 - (Your regular hourly wage rate)
 - MULTIPLIED BY
 - (Your number of hours actually worked in the past calendar year DIVIDED BY 1900 hours)
- You are ineligible for cash-out of earned but unused PTO time in any of the following circumstances:
 - You voluntarily resign from your employment but have not worked for the Company for more than one calendar year;
 - Your employment has been terminated by the Company for any reason, or you are subjected to an indefinite lay-off or furlough;
 - You are a regular, part-time employee.

Regular full-time employees may also request a voluntary, discretionary cash-out of some or all earned but unused PTO at any time, and the Company may elect to permit you to liquidate some or all of your earned but unused PTO as per your request. Employees are ineligible to request a voluntary, discretionary cash-out of any PTO during their first 3 years of employment.

All PTO should be prescheduled and must be approved by the employee's supervisor. Approval for all scheduled time away is subject to the needs of the division in which the employee works, and a 30-day notice is appreciated. We understand that emergencies can happen, so in these cases employees will be allowed to take unscheduled PTO with less than 24 hours' notice and regardless of applicable workload.

Because of the seasonal nature of our industry, employees with multiple weeks of PTO should take no more than one week off during the summer months (May 1-September 30).

Bereavement

Kent Companies believes employees should have the necessary time needed to grieve the loss of a loved one. Bereavement leave will normally be granted unless there are unusual business needs or staffing requirements. An employee may, with his or her supervisor's approval, use any available PTO or personal time for additional time off as necessary.

Employees are allowed up to three consecutive days off from regularly scheduled duty with regular pay in the event of the death of the employee's spouse, child, father, father-in-law, mother, mother-in-law, son-in-law, daughter-in-law, brother, sister, stepfather, stepmother, stepbrother, stepsister, stepson or stepdaughter.

Employees are allowed one day off from regular scheduled duty with regular pay in the event of death of the employee's brother-in-law, sister-in-law, grandparent, grandchild or spouse's grandparent.

It is at the managers' discretion to allow time as needed for additional losses, and any exceptions to the above granted time must be approved by executive management.

Jury Duty and Court Appearances

Employees who are summoned to serve jury duty on scheduled workdays may use earned but unused PTO on the day that they are called to serve, unless otherwise dictated by State specific laws. Employees should show the summons notice to their supervisor in order to be excused from work on that day.

Any employee summoned to be in court for any other reason shall show the summons notice or subpoena to their supervisor and request the time off with as much notice as possible. Employees may use PTO if they want such time away from work to be compensable.

In any event, you are expected to return to work as promptly as possible if the court dismisses you or permits you to leave prior to the scheduled end of your shift.

Bone Marrow Donation Leave

Employees seeking to undergo a medical procedure to donate bone marrow may take a paid leave of absence of up to 40 work hours. Employees may be granted additional hours of leave on request, at the sole discretion of the Company. Verification by a physician of the purpose and length of each leave of absence may be required.

Retaliation against an employee for taking leave under this policy is strictly prohibited.

Holiday Pay

Eight hours of pay will be paid to all full-time, salaried employees who meet the following criteria:

- Worked a full day on the last regular working day before the holiday.
- Has worked a full day on the first regular working day after the holiday.

Eight hours of pay will be paid to all full-time, hourly employees who meet the following criteria:

- Has worked for one full year.
- Worked a full day on the last regular working day before the holiday.
- Has worked a full day on the first regular working day after the holiday.

The following are paid holidays recognized by the Company:

New Year's Day	Labor Day
Memorial Day	Thanksgiving Day
Independence Day	Christmas Day

Employees may also take unpaid time off to observe other religious holidays. You must notify your supervisor or manager one week before the desired day off.

Benefits

The Company sponsors and offers several different benefits for certain eligible employees. Benefits may be added, expanded, reduced, deleted or otherwise modified by the Company at our sole discretion.

A summary of available benefits is provided in the Company's benefit summary documentation. For health and welfare employee benefit plans covered by applicable federal law, such plans will also be described in detail in the applicable plan documents, and the accompanying Summary Plan Descriptions. Please refer to those documents for information on each of these benefits, including eligibility requirements, enrollment, coverage and exclusions. For any health, welfare, or other benefit program that is covered by an insurance policy or plan document, the terms of the policy or plan document will control over any description of that plan in this Handbook.

Health/Dental/Vision Insurance

Insurance benefits are available to all eligible full-time employees after meeting eligibility based on plan design. Group health, dental and vision insurance for dependents is available for an additional charge. Enrollment is completed at date of hire and submitted for enrollment once eligibility requirements are met. Failure to complete and return the forms may cause the forfeiture and/or delay of your insurance coverage.

Life Insurance

Each employee participating in the health insurance plan will also be eligible to receive \$10,000.00 in life insurance. Employees with family health insurance through the Company are eligible to receive \$2,000.00 life insurance for their spouse and \$1,000.00 for each dependent child over one year of age and under eighteen years of age. It is your responsibility to notify the office of any beneficiary changes.

Benefits Continuation (COBRA)

The federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under Kent Companies' health plan when a "qualifying event" would normally result in the loss of eligibility. Some common qualifying events are resignation, termination of employment, or death of an employee; a reduction in an employee's hours or a leave of absence; an employee's divorce or legal separation; and a dependent child no longer meeting eligibility requirements.

Under COBRA, the employee or beneficiary pays the full cost of coverage at Kent Companies' group rates plus an administration fee. Kent Companies provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under Kent Companies' health insurance plan. The notice contains important information about the employee's rights and obligations.

The covered employee or a family member is responsible for notifying Human Resources of a divorce, legal separation, or a child losing dependent status within 60 days of the loss of coverage due to the event. Failure to notify the Human Resources within 60 days will eliminate any rights to COBRA continuation. The employer/plan administrator will accept written notification only.

Flexible Spending Account

All employees who are eligible for group insurance are also eligible to participate in this program. Essentially, this benefit allows you to pay for non-reimbursed healthcare expenses, dependent health insurance, medical costs (including prescription co-pays, non-prescription drugs), or some child-care costs with "before tax" dollars during the plan year. More details about this benefit are available through the Company's Human Resources department.

Direct Deposit

For your convenience, Kent Companies can electronically deposit your paycheck for you each Friday into your account at any bank or credit union. Enrollment forms for direct deposit are available in the office.

Profit Sharing and 401(k) Savings Plan

In keeping with the merit shop philosophy, all eligible employees of Kent Companies will receive a portion of the profits they help to generate each year. At the end of each fiscal year, the Board of Directors will examine the Company's financial statements and determine how much of the Company's profits, if any, will be contributed to this plan. This contribution will then be allocated to the eligible employees' accounts based on the ratio of the employee's wages to the total wages of all participants.

Kent Companies has established a 401(k) savings plan to provide employees the potential for future financial security for retirement. The 401(k) savings plan is the portion of this benefit that allows employees to make additional deposits into their accounts and take advantage of some significant tax breaks.

Employees become eligible to participate in this plan on the next enrollment date after they have worked at least 1,000 hours during a consecutive six-month period and must be 21 years of age or older to enroll. Enrollment dates are June 1 and December 1 of each year. Summary plan descriptions will be distributed to employees when they become eligible or upon request.

Workers' Compensation Insurance

We provide a comprehensive workers' compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment. Subject to applicable legal requirements, workers' compensation insurance provides benefits after a short waiting period or, if the employee is hospitalized, immediately.

Employees who sustain work-related injuries or illnesses should inform their supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible. Employees may report all injuries and accidents without fear of retaliation.

Employee Assistance Program

The objective of the Employee Assistance Program (EAP) is to help reduce problems in the work force and to retain valued employees. The Company cares about how an employee's personal problems affect him or her as a person, as well as how the employee's well-being influences his/her work performance. We recognize that problems of a personal nature can have an adverse effect on an employee's job performance.

It is also recognized that most personal problems can be dealt with successfully when identified early and referred to appropriate care. The EAP provides these services through special arrangements with Employee Assistance Center. The program deals with the broad range of human problems such as emotional/behavioral, family and marital, alcohol and/or drug, financial, legal and other personal problems.

The program provides problem assessment, short term counseling and referral. Costs for services at an Employee Assistance Center office are covered by the employer. Costs incurred for referral services not covered by insurance or other benefits are the responsibility of the employee.

The following requirements apply regarding our implementation of this program:

1. This policy applies to all employees of the Company no matter what their job title or responsibilities.
2. The program is available to employees, and their immediate family members, on a self-referral basis since problems at home can affect the job. If employees or family members have personal problems that may benefit from assistance, they are encouraged to use the program.

3. Participation in the program will not jeopardize an employee's job security, promotional opportunities or reputation.
4. All records and discussions of personal problems will be handled in a confidential manner. These records will be kept by the Employee Assistance Center and will not become a part of the employee's personnel file.
5. Employees will be encouraged to seek assistance to determine if personal problems are causing unsatisfactory job performance. If performance problems are corrected, no further action will be taken. If performance problems persist, the employee will be subject to normal corrective procedures.
6. All levels of management are responsible for using this program when appropriate to assist in resolving job performance problems related to personal problems.
7. PTO or other forms of leave may be granted or approved for treatment or rehabilitation on the same basis as for other health problems. Consideration will also be given for the use of annual leave or leave without pay if PTO is not available.
8. This policy does not alter or replace existing administrative policy or contractual agreements, but serves to assist in their utilization.

ECHO (Employee Confidential Hotline Option)

With a free call you can report problems or suggestions to the Company's management. Calls are anonymous, and no Company employee will know who your identity if you decide to use our Employee Confidential Hotline Option ("ECHO"). The information you provide is passed along to the management. The operators who handle your call will only relay information you want them to reveal. You do not even have to give your name to the operator. The ECHO Hotline toll free number is 1-888-440-ECHO (3246).

Policies

Company policies as defined in this book are to be followed by all employees. Failure to do so may result in disciplinary action, up to or including discharge. Repeated violations are more likely to force the Company to suspend or terminate employment.

Corrective Action

As noted elsewhere in this Handbook, your employment with Kent Companies is at-will. This means that either party may terminate the employment relationship at any time with or without cause and with or without notice.

But the Company will not typically terminate employment in response to every violation of policy. Instead, when performance problems occur, the Company will often elect to use a "progressive discipline policy," in which our management – in our sole discretion – may respond to policy violations by providing employees with coaching, verbal warnings, written warnings, suspensions, or, for serious or repeated violations, termination of employment.

The use of progressive discipline is discretionary, and the hierarchy of corrective action outlined above is a guideline and not a rule. This means that the Company may skip any and all steps in the corrective action system or decide not to use the corrective action system at all. Furthermore, if you engage in misconduct deemed to be serious enough by the company we may, in our sole discretion, subject you to immediate termination without the administration of other, less severe corrective action. We also reserve the right to address any offense not specifically enumerated in this handbook in a manner commensurate with the seriousness of the offense.

Safety Policies

Kent Companies is committed to provide the most favorable condition or conditions for employee safety and health; in keeping with sound business practice and the requirements of the 1970 Occupational Safety and Health Act, as amended.

It is the policy of this Company to assure, so far as possible, that every employee has a safe and healthful place in which to work. It is also the policy of the Company to help each employee recognize his responsibilities to safe employment and require that he accept these responsibilities and work accordingly.

All new employees are required to view a safety video and introduction to Company video during their orientation. The detailed safety policy is available for review upon request by any employee. Workplace safety concerns should be directed to your supervisor, the regional Safety Manager or to the Company's Human Resources department.

Injury Reporting

All injuries, no matter how minor, must be reported to your superintendent or foreman, who will then report it to the safety department. The safety department will direct you to an **approved** medical facility. Safety contact **Ben Stevens at 704.609.4589**.

If you, an injured employee, refuse treatment and the required drug screen (if applicable), you will be in violation of Kent Companies Alcohol and Drug Abuse Policy for refusing to take a post-accident drug screen.

If you, an injured employee, refuse treatment and later seeks medical treatment from an unapproved facility or emergency room, Kent Companies will deny any unauthorized claim and you will be billed personally for the treatment.

Kent Companies policy dictates that all employees with medical restrictions will be accommodated. The safety and HR teams will determine placement of restricted work employees.

Asset and Material Disposal Policy

All materials, tools, and equipment owned by Kent Companies may not be disposed of or used for any other purpose other than the pursuit of Company business as provided by this policy.

This policy also applies to unused or left-over materials, tools, and equipment, as well as obsolete or “junk” materials, tools, and equipment. The following rules are in effect throughout all Kent Companies offices.

1. All worn out or broken equipment and tools will be returned to the location where they are stored when not in use.
2. All excess construction materials on jobsites that can be reused, repurposed, or recycled will be returned in an organized fashion to the shop. This includes plywood, resteel, vapor barrier, expansion joint, cures, form release, polishing diamonds, chemicals, and formwork.
3. Any deviation from the above rules can only be waived by a member of the executive management team.
4. Any employees that deviate from this policy face disciplinary action up to and including dismissal.

Safety Glasses Policy

All Kent Companies’ employees are required to wear safety glasses that meet ANSI (Z87.1) Standards while on Kent Companies’ job sites and while at any Kent Companies’ yard or shop.

All employees will be issued clear safety glasses. If through normal usage, they become scratched or damaged they must be turned into their superintendent who will provide a new pair at no charge. Safety glasses that are abused or lost will be replaced and the employee will be charged a nominal fee.

Employees who need reading glasses will be provided with safety glasses that have insert lens built in (like bi-focals) for reading in various di-optor strengths.

Employees who need prescription eye glasses to safely function on the job site, have the following two options:

1. The Company will provide them with a pair of oversize safety glasses designed to be worn over their prescription glasses.
2. The Company will provide the employee with a voucher to RX Optical for a pair of single vision safety glasses complete with approved side shields. Employees can then select either the frames available in that price range or upgrade them at their own expense. The employee is responsible for bringing in a copy of his current eye glasses’ prescription. The employee pays for any additional upgrades or bifocals. Employees are responsible for maintaining their glasses. Kent Companies will provide for replacement glasses once every two years. The employee covers the cost of replacements prior to the expiration of the two year period.

Attendance and Punctuality

To maintain a safe and productive work environment, we expect employees to be reliable and to be punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on the Company. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as

soon as possible in advance of the anticipated tardiness or absence. Employees that fail to notify their supervisor and do not come to work as scheduled are considered a no-show, no-call. Employees that have three consecutive no-call, no-shows will be considered to have resigned from their position.

Poor attendance and excessive tardiness are disruptive. Either may lead to corrective action per the Company policy.

Employment Eligibility

The Company is committed to complying with the Immigration Reform and Control Act of 1986 and its implementing regulations. In that regard, all employment offers are contingent upon verification of identity and authorization to work in the United States. Within three business days of starting employment, an employee is required by law to submit to Human Resources appropriate documents verifying identity and the legal right to work in the United States or a receipt of application for the applicable documents. Failure to provide the necessary documents will disqualify the individual from further employment.

Each employee is accountable for their immigration and employment status. Any employee whose work authorization is subject to expiration is required to renew any authorization documents before their expiration; failure to do so will result in the employee's termination of employment.

Use of fraudulent identification to establish identity and/or employment eligibility is not permitted. Human Resources representatives or other employees authorized to complete Section 2 for the Company are NOT permitted to accept documents which they know are fraudulent. The Company will not tolerate violations of the Company's immigration policy. Violation of this immigration Company policy will result in immediate termination.

Employees may raise questions or complaints about immigration law compliance without fear of reprisal. You may contact a human resources manager or any manager of the Company.

Rehire Eligibility

It is the policy of Kent Companies, Inc. to consider rehire of former employees who voluntarily left employment or were laid off due to business needs. This policy outlines the rules regarding eligibility for re-employment and bridging of service (service recognition/benefit eligibility), where appropriate.

Eligibility for Rehire

Employees who were part of an involuntary reduction in force, as well as those employees who voluntarily resigned, will be eligible for rehire if they had a satisfactory work record while employed by Kent Companies, Inc. Any considerations for wage adjustment will be determined prior to start date and re-evaluated after 90 days (wage adjustments thereafter will be reviewed at annual review period).

Ineligibility for Rehire

Former employees who had a less-than-satisfactory work record will not be considered for rehire. This includes employees with a less-than-satisfactory rating on their most recent performance evaluation and/or employees who terminated employment with an unresolved performance improvement plan.

Employees who were involuntarily terminated by Kent Companies, Inc. or were selected for layoff due to less-than-satisfactory work performance will not be considered for rehire.

Service/Benefit Restoration Rules for Eligible Employees

ACA requirement - if the employee is rehired within 13 consecutive weeks from their termination of employment, and the employee was participating in the medical plan before their employment was terminated, the employee may be re-enrolled in the plan on the date of their rehire if they choose to do so. Other service/benefit restoration considerations:

- Prior service less than a year – employee will be considered as a new employee and not eligible for prior service recognition for seniority but may meet ACA requirements for health insurance as listed above.
- Prior service of more than one year:
 - If the employee is rehired and the period of prior company service exceeded the duration of the period of absence, the employee's seniority and eligibility to participate in company benefits plans will be bridged. Service recognition will include prior service recognition for accrued leave plans as well as health insurance eligibility.
 - If a former employee with more than one year's prior service is rehired and the duration of the period of absence exceeded the period of prior company service, the employee will be considered a new employee and will not be eligible for prior service recognition for seniority or benefits plan participation purposes.
 - 401K Retirement Plan - if the rehired employee had reached eligibility while previously employed with us and has had a break in service of less than 5 years, they will be automatically enrolled back into the program at 3% unless the employee chooses otherwise or opts out.

Any exceptions to these rehire eligibility requirements must be approved by executive management.

Equal Employment Opportunity Policy

Kent Companies is an equal opportunity employer and complies with all federal and state laws prohibiting discrimination. It is the Company's policy that all employment decisions will be made without regard to race, religion, color, sex, sexual orientation and identity, age, national origin, disability, height, weight, marital and/or familial status, veteran status, genetic information, or any other characteristic protected by applicable federal or state law. This policy applies to all terms and conditions of employment, including but not limited to, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, benefits, compensation and training.

It is the responsibility of all Kent Companies employees, at all levels, to support this Policy. Employees who have been subjected to discrimination or who have witnessed discrimination must report such discrimination, in writing, to the Company's management. Discrimination may, in certain circumstances, include treatment from co-workers, management, members, vendors, or from the public. The Company will take disciplinary steps, up to and including termination, against any employees whom it determines engages in discrimination or harassment.

The Company wants to resolve any employee's concerns with regard to possible discrimination. If you believe that an employment decision has been made that does not conform with management's commitment to equal opportunity, you should promptly bring the matter to the attention of your immediate supervisor, designated manager, or the Human Resources Department. Employees reporting in good faith incident(s) of actual or suspected discrimination will not be retaliated against, even if the result of the investigation produces insufficient evidence to support the complaint. Individuals who raise complaints which are later shown to be intentionally false or fraudulent or who submit a complaint for any purpose other than elimination of workplace discrimination, harassment, or any other activity protected under state or federal law may be subject to disciplinary action, however, up to and including termination.

Job Accommodations

Kent Companies is committed to providing equal employment opportunity for qualified individuals with disabilities. Neither state nor federal law alters the Company's right to hire the best-qualified applicant for each job position, but the Company nevertheless prohibits discrimination of any kind against qualified employees or applicants with disabilities or who are perceived to have a disability.

A reasonable accommodation is any change in the work environment (or in the way things are usually done) to help a person with a disability apply for a job, perform the duties of a job, or enjoy the benefits and privileges of employment. The Company will provide reasonable accommodations for a qualified individual's disability where the accommodation permits the employee to perform the essential functions of his or her job.

If you believe you require an accommodation, you should notify your direct supervisor or any other member of management at the Company about how your disability prevents or impairs your ability to perform the essential functions of your job. Requests should be made in writing and should be made as early as possible. Michigan law requires employees to notify the Company in writing of the need for accommodation within 182 days of the date the employee knows or should know that an accommodation is needed. Failure to properly notify the Company may preclude any claim that the Company failed to accommodate your request. Upon request for an accommodation, the Company may ask for information from your health care provider regarding the nature of your disability and the nature of your limitations or take other steps necessary to help us determine viable options for reasonable accommodation. We will then work with you to determine whether your disability can be reasonably accommodated, and if it can be accommodated, we will explore alternatives with you and endeavor to implement

a mutually agreeable accommodation. The Company will discuss disability challenges brought to its attention and seek to find reasonable accommodations. Each request for an accommodation will be evaluated based on the individual requesting employee's job responsibilities and circumstances. The Company may decline to make an accommodation where it would be unreasonable, would present a direct threat to health and safety of the requesting employee or to others, or where it would impose an undue hardship on the Company or to other employees. Please note that according to the ADA, the Company does not have to provide the exact accommodation you want, and if more than one accommodation works, we may choose which one to provide.

The Company is also committed to providing equal employment opportunities for qualified individuals of all religions and faiths. The Company does not discriminate on the basis of any applicant or employee's religious practices. On occasion, certain employees' religious practices may arguably require the enjoyment of certain religious accommodations at work, such as (but not limited to) wearing a head covering, praying, or taking certain days off. The Company recognizes the unique nature of religion and allows reasonable accommodation for employee religious beliefs, provided that such religious accommodations do not create an undue hardship for the Company, its employees, or its customers and clients.

Employee Performance Evaluation Policy

Employees will receive an evaluation at 90 days, and then annually thereafter. Reviews are typically completed in December of each year. Employees may request that they receive a written performance evaluation by notifying their supervisor.

Personal Status

It is the responsibility of each employee to promptly notify Kent Companies of any changes in personnel data. Phone numbers, mailing addresses, marital status, number and names of dependents, income tax exemptions, individuals to be contacted in the event of an emergency, or any other status updates should be kept accurate and current at all times. Just contact the office with any updates.

Problem Resolution

We expect all employees to be treated fairly and properly paid. If you are dissatisfied for any reason, you are encouraged to bring concerns or complaints about work-related situations to the attention of your supervisor/division manager, or executive management if related directly to your direct supervisor. Every effort will be made to resolve problems fairly, equitably, and promptly.

Social Security Number Privacy

Kent Companies will ensure to the extent practicable the confidentiality of social security numbers held by the Company. Social security numbers will not be disclosed to those outside of the Company, except as authorized by the Social Security Number Privacy Act. Access to information or documents that contain social security numbers will be limited to those requiring access for legitimate business reasons.

Social security numbers may be used in the ordinary course of business. No more than four sequential digits of a social security number will be publicly displayed, used as an account number, password, or identifier, or included in or on any document sent outside the Company unless applicable law requires, permits, or authorizes that the social security number appear in the document. Documents that are no longer needed that contain social security numbers must be shredded. Under no circumstances should any document with all or any portion of a social security number be disposed of without first being shredded.

Violation of this policy may result in discipline, up to and including dismissal. Employees who violate the Social Security Number Privacy Act also may be subject to fines and imprisonment.

Gift Policy

Kent Companies strives to maintain high standards of ethical conduct when dealing with business associates, vendors, potential vendors and customers. This policy will provide guidance to employees when receiving or accepting gifts on behalf of the Company.

Gifts, Favors, and Payments by the Company

Gifts, favors, and payments may be given in the course or as consequence of association with the Company, if they meet all of the following criteria:

- They are consistent with accepted business practices.
- They are of sufficiently limited value and in a form that will not be construed as a bribe or payoff.
- They are not in violation of applicable law and generally accepted ethical standards.
- Public disclosure of the facts will not embarrass the Company.

Payments, commissions or other compensation to or for the benefit of associates of customers (or their family members or associates) are contrary to this and other Company policies.

Gifts, Favors, Entertainment and Payments Received by Company Employees

Employees shall not seek or accept for themselves or others any gifts, favors, entertainment, payments without a legitimate business purpose nor shall they seek or accept personal loans (other than conventional loans at market rates from lending institutions) from any persons or business organizations that do or seek to do business with the Company. In the application of this policy, employees may accept for themselves and members of their families common courtesies usually associated with customary business practices. These include but are not limited to:

- Lunch and/or dinner with vendors sometimes including spouses as long as the invitation is extended by the vendor.
- Gifts of small value from vendors such as calendars, pens, pads, knives, etc.
- Tickets to events (such as sports, arts, etc.) are acceptable if offered by the vendor and the vendor accompanies the associate to the event. These are not to be solicited and must be approved by the appropriate Company officer.
- Overnight outings are acceptable under the condition that individuals from either other companies or the vendor are in attendance. The employee must have prior approval from the appropriate Company officer.

- Gifts of perishable items usually given during the holidays such as hams, cookies, nuts, etc., are acceptable.

A strict standard is expected with respect to gifts, services, discounts, entertainment or considerations of any kind from suppliers, vendors, subcontractors, customers or prospective suppliers.

- Outings such as golf, fishing, and hunting are acceptable with prior approval from the appropriate Company official. The vendor must be in attendance.
- Use of vendor's facilities (vacation homes, etc.) by employees or families for personal use is prohibited. In the event the vendor is present for the duration of the visit such a situation is acceptable as long as it is only once per year and for limited duration. The employee must have prior approval from the appropriate Company officer.
- It is never permissible to accept a gift in cash or cash equivalent such as stocks or other forms of marketable securities of any amount.

Cell Phone Allowance Policy

Employees whose job duties include the frequent need for a cell phone may receive extra compensation in the form of an allowance, as determined by the company. No further reimbursement for cell phone costs is available to employees who receive an allowance.

Cell Phone Allowance

1. **Eligibility:** Employees eligible for cell an allowance generally include division managers, superintendents, foremen, and full-time employees whose job duties regularly require emergency call back, irregular work hours or other job related factors that require the employee to routinely utilize a cell phone to enhance their ability to perform their job duties. Division Leaders shall recommend which employees within their departments qualify for an allowance. The Chief Operating Officer or Corporate HR Director shall give final approval on all cell phone arrangements.
2. **Allowance Amount:** The standard monthly cell phone allowance amount shall be \$75.00, with an option to adjust to a higher rate, as determined by the Chief Operating Officer or appropriate Corporate HR Director. No further reimbursement for cell phone costs is available to employees who receive a cell phone allowance.
3. **Allowance Payment:** The approved cell phone allowance will be paid monthly as part of the employee's paycheck. This allowance does not constitute an increase to base pay, and will not be included in the calculation of percentage increases to base pay due to salary increases, promotions, etc.

Employee Responsibilities

Employees utilizing an allowance must retain an active cell phone contract while a cell phone allowance is in place. The employee must provide their Division Leader and Kent Companies IT Department with their current cell phone number and immediately notify both parties if the number changes. Employees receiving a cell phone allowance are expected to carry the cell phone on their person both on and off hours and respond when called for business.

If available from the company-contracted cellular service provider, employees may be able to take advantage of discounts for their personal service plans if they utilize the same provider

as the company.

Because the employee who receives an allowance owns the cell phone personally, the employee may use the phone for both business and personal purposes, as needed. Use of the phone in any manner contrary to local, state, or federal laws will constitute misuse, and will result in immediate termination of the cell phone allowance.

If, prior to the end of the cell phone contract, a personal decision by the employee, or employee misconduct, or misuse of the phone, results in the cell phone allowance being discontinued or the need to end or change the cell phone contract, the employee will bear the cost of any fees associated with that change or cancellation. For example, if an employee resigns, and no longer wants to retain the current cell phone contract for personal purposes, any cancellation charges will be the employee's responsibility.

Replacement of lost/damaged phone

Employees who lose/damage their cell phones are responsible to repair/replace the phone in order to have a working device at their own expense.

Electronic Device Usage/Driving Policy

Kent Companies issues iPads and provides cell phone allowances to company representatives who are required to be in close contact with the company at all times. While electronic devices are a necessary convenience of the business world, we require that our employees follow the guidelines listed below for their own and others safety. Therefore, the Company has adopted the following rules regarding the use of personal communication devices in the workplace during working hours.

In the context of this policy, "personal business" includes the use of personal communications devices (including cell phones) for engaging in conduct which does not further the Company's interests in running and operating a business. Personal business will include (but is not limited to) personal phone conversations and text messages, personal e-mails, and use of the Internet for personal reasons or for reasons unauthorized by the Company's policy.

As a general rule, it is Kent Companies policy that representatives of our organization who are issued a iPad understand the device is issued for business use. All employees are required to be professional and conscientious at all times when using company issued electronic devices. The Company expects all employees to conduct all personal business during lunch breaks, other rest periods, or during any other time when you may be off-duty. Minimal or incidental use of any personal communications device for personal business may permitted (e.g., child confirming safe arrival at home after school) depending on the circumstances. You should use common sense and your best judgment when making or receiving personal cellular phone calls at work.

Photography Policy

Employees may take photographs with their cell phone cameras while at a job site or on the clock in only two situations: First, from time to time the Company may ask an employee to take a photo of a job site, a Company vehicle, or damage caused in or related to an accident. Second, employees may take photos while at a job site or on the clock if specifically authorized by the Company's management. All other non-authorized use of cell phone cameras is prohibited. The use of cameras on cell phones during work hours is additionally prohibited in all work areas that contain proprietary information or confidential documents. Camera phones and other devices with photographic or recording capabilities may never be used in restrooms, locker rooms, or other private areas in the workplace. However, this restriction will not apply to any recordings made in the exercise of any rights granted to an employee by federal law.

Driving

In order to comply with the new federal regulations for Commercial Motor Vehicle (CMV) drivers banning the use of hand held phones while driving, and to minimize the effects of "Distracted Driving," the following rules will apply to all Kent Companies' employees that are:

- Operating a vehicle owned, leased or rented by the Company.
- Operating a personal motor vehicle while conducting Company business.

While operating a motor vehicle, employees are prohibited from using cellular telephones or mobile electronic devices to read or write email or text messages. Employees may not use their hand-held phone to initiate outgoing calls or answer incoming calls while operating any vehicle while performing company business.

Employees are prohibited from making or receiving calls on their hand-held phone unless they are using a hands-free device. Hands-free devices must be capable of answering a call by touching a single button. Initiating a call must be completed utilizing voice activated calling. If employees are unable to use a hands-free device, they are to look for the nearest, safe area to pull off the road before initiating or returning any phone calls/e-mails/texts. We encourage no phone usage while driving. Kent Companies reserves the right to amend or alter the terms of this policy.

Smoking

In keeping with the Company's intent to provide a safe and healthful work environment, smoking is prohibited throughout the workplace. This policy applies equally to all employees, customers, and visitors.

Social Media Policy

At Kent Companies, we understand that social media can be a fun and rewarding way to share your life and your work with family, friends and colleagues around the world. It is also an important communications channel that connects Kent Companies with external audiences and stakeholders. However, use of social media also presents certain risks and carries with it certain

responsibilities. This policy applies to Kent Companies employees. For the purposes of this Policy, the term “social media” includes all means of communicating or posting information or content of any sort on the Internet, including to your own or someone else’s web log or blog, journal or diary, personal website, social networking or affinity website, web bulletin board, or a chat room, whether or not associated or affiliated with the Company, as well as any other form of electronic communication.

Objectives

- To ensure that all official Kent Companies social media content adheres to industry standards for safety and proper worksite operations.
- To ensure that the official Kent Companies social media channels reflect the mission and the values of the organization with a consistent voice.
- To establish practical, reasonable and enforceable guidelines for the use of social media by Kent Companies employees.

Employee Guidelines

The same principles and guidelines found elsewhere in this Handbook apply online. Employees should keep in mind:

- Ultimately, you are solely responsible for what you post online.
- Before creating online content, consider some of the risks and rewards that are involved.
- Keep in mind that any of your conduct that adversely affects your job performance, the performance of fellow associates or otherwise adversely affects members, customers, suppliers, people who work on behalf of Kent Companies or Kent’s legitimate business interests may result in disciplinary action up to and including termination.
- Do not post comments or send messages that violate the Company’s policies (for example, by harassing or threatening co-workers).
- Employees may not use social media or the internet during working time, except when specifically authorized and necessary for the Company’s business.
- If an employee identifies himself or herself as an employee of the Company on any social media site, he or she must make it clear that any opinions he or she express are personal to disclaim that he or she does not “speak for” the Company.
- Be mindful of the Companies’ Four Hallmarks even when speaking online: Safety, Productivity, Quality and Customer Service.
- Maintain the confidentiality of Kent Companies trade secrets and private or confidential information. Trades secrets may include information regarding the development of systems, processes, products, know-how and technology.
- Do not post internal reports, policies, procedures or other internal business-related confidential communications.

This policy has been created only to protect Kent Companies’ business interests and the privacy interests of our business and of our customers and clients. Nothing in this policy will be applied to infringe on any employee rights guaranteed by law, or should be interpreted to prohibit discussion about important workplace issues. The Company only asks that if employees use social media for personal use, they must remember that they are solely responsible for the

content of what they post. And remember – once you post it on the internet, it never really goes away.

Alcohol and Drug Abuse Policy

Kent Companies has a vital interest in maintaining a safe, healthful, and efficient workplace. The use and effect of illegal drugs and alcohol by employees may very seriously jeopardize those goals, especially when employees allow illegal drugs or alcohol to impact their performance while at work. Because of these concerns, it is Kent Companies' desire to take reasonable steps to ensure that the use of alcohol and/or drugs does not jeopardize the safety of our employees, subcontractors and customers.

Definitions

For the purposes of this Policy:

1. "Company Premises" includes (but is not necessarily limited to) all property, whether owned, leased, or used by Kent Companies. This Policy also includes certain premises owned, leased, or used by the customers we serve, or by partnering contractors or subcontractors. It also includes modes of transportation (trucks, cars, heavy machinery), whether owned by the employee or owned by Kent Companies, to and from all of those locations if the mode of transportation is used by the employee in the course of his or her employment by Kent Companies.
2. "Job Site" includes any location where Kent Companies is performing any form of work, whether or not the location is property owned by Kent Companies, a customer of Kent Companies, a client of Kent Companies, or a contractor or subcontractor working with Kent Companies.
3. "Prohibited Substances" includes: Illegal drugs (whether unlawful under federal law, state law, or both); controlled substances; hemp products; alcoholic beverages or liquids; prescription drugs; trace amounts or the metabolite of any of the above; any other substance which affects or may affect an employee's ability to competently or safely perform his or her job; or any other substance capable of altering mood, perception, or judgment. The authorized use of prescription medications do not qualify as "Prohibited Substances" under this Policy provided that the medication is prescribed by a qualified licensed practitioner under the practitioner's care and supervision, is used in compliance with a qualified medical practitioner's instructions, and under such terms as are provided in this Policy. Examples of "Prohibited Substances" include amphetamines, cannabinoids, cocaine, opiates, phencyclidines, and both medical and recreational use of marijuana.
4. "Under the influence" of alcohol means having a breath alcohol concentration of 0.02 or higher. "Under the influence" of any Prohibited Substance other than alcohol means having any detectable level of any Prohibited Substance or its metabolite in an employee's system.
5. "Reasonable Suspicion" refers to evidence which provides Kent Companies with an objective basis for believing that the employee has used, possessed, sold, distributed, or been under the influence of alcohol or non-medically prescribed drugs. It may include (but is not limited to): observation of behavior (such as slurred speech, unsteady walking, abrupt mood swings); observation of breath or odor consistent with the use of a Prohibited Substance; observations of physical manifestations frequently associated with some form of use of a Prohibited Substance (such as needle marks, sudden nosebleeds, or frequent illnesses not explained by any medical condition); absenteeism; declining productivity; excessive tardiness; and any

other activity suggesting possible use of or involvement with any Prohibited Substance in violation of this Policy.

Prohibitions

No principal, employee, or sub-contractor of Kent Companies shall:

1. Sell, distribute, be under the influence of, or be in possession of any form of Prohibited Substance while:
 - a. on Kent Companies Company Premises;
 - b. on a Kent Companies Job Site; or
 - c. while driving or operating any Kent Companies vehicle or equipment.
2. Have any detectable level of a Prohibited Substance or its metabolite in his or her system while at work, whether or not the Prohibited Substance was consumed by the employee when he or she was off-duty.
3. Store any Prohibited Substance on Company Premises; or refuse to submit to a reasonable search of an employee's person or property.
4. Fail to adhere to the requirements of any drug or alcohol treatment or counseling program in which any Kent Companies employee may be enrolled.
5. Fail to report to his or her supervisor or to Human Resources and Safety any use of any prescription or "over the counter" drug which has the capacity to alter mood, perception, or judgment or which might alter the employee's behavior or physical or mental ability; or to fail to keep prescribed medications in its original container while at work on Kent Companies' Company Premises or at a Kent Companies Job Site.
6. Refuse to sign a "Consent & Release" form authorizing drug testing and release of results to the Company; fail to promptly submit a urine, breath, or other sample for testing without a valid medical explanation when requested by the Company consistent with the requirements of this Policy and as allowed by law; or switch, dilute, or adulterate any sample submitted for testing.
7. Refuse to sign a statement agreeing to abide by this Policy.

Implementation and Enforcement

1. Testing. Employees may be required to submit to substance testing, which might include (but is not necessarily limited to) urinalysis, blood, breath, hair, or similar tests, as provided below:
 - a. All employees will be required to pass a pre-employment substance test prior to becoming a full-time, Kent Companies employee.
 - b. A substance test may be required where any Kent Companies manager, supervisor, foreman, or officer acquires Reasonable Suspicion of any violation of this Policy.
 - c. Any employee involved in an accident, injury or near-miss accident where there is reasonable basis for believing the employee's judgment or lack of judgment may have contributed to the incident will be required to submit for a substance test.
 - d. The Company will maintain a pool of all active Kent Companies employees and once each month or as the Company determines, a percentage of the pool's eligible employee names will randomly be drawn. Those selected employees will be required to submit to testing as directed by the Company.

- e. Substance testing will be performed as otherwise required by law.
 - f. Substance testing as part of jobsite contact requirements.
1. Investigations. Any Kent Companies employee's personal property is subject to search if Kent Companies acquires Reasonable Suspicion of any violation of this Policy. The Company reserves the right to inspect the contents of any Company property being used by any employee at any time. Searches will be conducted with all due regard for the personal privacy of each employee and the integrity of the searching or testing process.
 2. Authorized Use of Prescribed Medications. Employees working while under the care of a qualified medical practitioner who have been prescribed the use of a prescription drug to treat any medical condition will be allowed to work on Kent Companies' job sites if Kent Companies determines that the medication will not inhibit the employee's ability to perform his or her regular assigned duties safely and efficiently, and if the employee's use of such medication is consistent with both the instructions of his qualified medical practitioner and all other requirements provided by this Policy.
 3. DOT/CDL and Safety Sensitive Employees. Certain employees are required by applicable federal or state law to submit to certain special requirements by virtue of their maintenance of a commercial driver's license ("CDL"), because they operate heavy equipment (i.e.; trucks, cranes, lifts, loaders, and earth moving equipment) as a condition of their jobs, or because their job is covered by or regulated by the federal Department of Transportation ("DOT"). Further, certain other employees perform specific jobs which have been designated by Kent Companies as "safety sensitive" positions. DOT/CDL-covered employees and Safety Sensitive Employees are expected to comply with the terms of this Policy, but may have additional terms and conditions of employment related to substance use or testing beyond the requirements of this Policy. If there is any conflict between the terms of this Policy and the terms of Kent Companies' DOT/CDL or Safety Sensitive Employee Policy, employees should speak with a supervisor to ensure that they are complying with the correct policy.

Consequences for Violation of this Policy

1. Violations. Any employee who violates any term or condition of this Policy or who tests positive for a Prohibited Substance under the terms of this Policy is subject to discharge, up to or including immediate termination.
2. Last Chance Agreements. Individuals who are subject to termination for violation of this Policy may, at Kent Companies' sole discretion, be offered the opportunity to enter into a Last Chance Agreement ("LCA"). LCAs typically feature the following conditions:
 - a. The employee acknowledges in writing that he or she has violated the terms of this Policy;
 - b. The employee certifies that he or she has obtained or is obtaining treatment from a licensed drug or alcohol rehabilitation program or through a certified addiction counselor satisfactory to Kent Companies;
 - c. The employee agrees in writing to submit to testing on demand for the remainder of his or her employment; and
 - d. The employee will be discharged for any violation of the LCA or subsequent violations of this Policy.

If Kent Companies offers an LCA to an employee, that employee will be placed on an unpaid suspension during the course of his or her treatment in a licensed drug or alcohol

rehabilitation program or through a certified addiction counselor satisfactory to Kent Companies. Such unpaid suspension shall not result in the loss of accrued but unused paid time off or benefits provided that the employee satisfactorily completes all terms and conditions of his treatment.

2. **Re-Employment for Terminated Employees.** After a minimum suspension of 28 days following termination for violation of this Policy, any employee terminated under the terms of this Policy may petition Kent Companies for re-employment. If a suitable position compatible with the employee's skills is available and Kent Companies deems it in its best interest to re-hire the terminated employee, an offer of employment will be extended. At his/her own expense, the employee will be required to take an alcohol and drug screen at a Kent Companies-approved facility. If the results of this test demonstrate the presence of no Prohibited Substances or their metabolites in the former employee's system and fewer than six months have elapsed after the date of the employee's termination, the employee will be reinstated as a Kent Companies' employee without a break in service. Reinstated employees may be subject to additional testing at the Company's discretion. If a reinstated employee fails a subsequent test, that employee will be subject to immediate termination of employment.
3. **Voluntary Rehabilitation.** An employee who has never been disciplined by Kent Companies for any offense related to the use, sale, distribution, dispensation, manufacture, or possession of alcohol or a controlled substance may affirmatively and voluntarily request the Company's assistance for treatment of his/her alcohol and/or drug use problem. Such assistance can be requested through Kent Companies' Human Resources Department or through the confidential EAC Program. The Company shall attempt to refer the employee to appropriate medical treatment and counseling, and shall grant the employee a leave of absence, if necessary, to undertake such rehabilitative treatment. Employees requesting voluntary rehabilitation are still subject to the terms of this policy. Employees who are granted such leave of absence will be required by the Company to successfully complete a return to service medical examination, including alcohol and/or drug testing. Employees returning to work under this policy will be subject to periodic or random alcohol and/or drug testing, as a condition of reinstatement to work.

Family and Medical Leave

Under the Family and Medical Leave Act of 1993 (FMLA), eligible employees may take unpaid, job-protected leave for certain family-related, medical or military-related reasons. As described below, leave entitlements vary depending upon the reason for the leave. Eligible employees are those who have worked for Kent Companies for at least twelve (12) months, have worked 1,250 hours in the twelve-month period before the leave is to begin, and who work within 75 miles of at least forty-nine (49) other company employees. Leave is tracked according to a twelve-month period. Except as provided below, the 12-month period we use for tracking FMLA leave looks backward 12 months from the date any leave is taken.

Family Leave and Medical Leave: Up to 12 weeks of leave may be taken for any one, or a combination, of the following circumstances:

1. To care for the employee's child after birth, or placement for adoption or foster care;
2. To care for a spouse, child or parent who is suffering from a serious health condition;

3. For incapacity due to pregnancy, prenatal medical care of child birth;
4. For an employee's own serious health condition which prevents the employee from performing his or her job;
5. For any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a military member on covered active duty; or
6. To care for a covered service member with a serious injury or illness if the employee is the spouse, son, daughter, parent, or next of kin of the service member.

Regardless of the reason(s) for the leave, the maximum amount of leave for these categories is 12 weeks in a 12-month period. Where medically necessary, leave due to a serious health condition may be taken on a reduced schedule or intermittent basis. Leave due to the birth, adoption or placement of a child may only be taken on a reduced schedule or intermittent basis with prior approval. New child leave must be completed within 12 months of the birth, adoption or placement. Where an employee takes leave for planned medical treatment or on an intermittent or reduced schedule basis, the employee must attempt to work with the company to schedule such leave so as not to disrupt the company's operations.

A "serious health condition" is an illness, impairment or physical or mental condition that involves either an overnight stay in a medical care facility or continuing treatment by a health care provider, and that prevents you from performing the functions of your job or a family member from participating in school or other daily activities. Subject to the requirements of the FMLA, continuing treatment involves a period of incapacity of more than three (3) consecutive calendar days combined with at least two (2) visits to a health care provider or one (1) visit plus a regimen of continuing treatment. It also includes pregnancy and prenatal care, certain chronic conditions, and other conditions that meet the FMLA's requirements.

Military-Related Leave: Employees may take up to twelve (12) weeks of leave because of a "qualifying exigency" arising out of the fact that a spouse, parent or child of the employee is on covered active duty or has been notified of an impending call or order to covered active duty. Qualifying exigencies must relate to the active duty or call or order to active duty and include such things as: short notice deployment, attending military events and related activities, certain childcare and related activities, care of the military member's parent who is incapable of self-care, making or updating financial and legal arrangements, attending counseling, rest and recuperation, and certain post-deployment activities. Leave may be taken in a single block of time, intermittently, or on a reduced-schedule basis.

Eligible employees may take up to twenty-six (26) weeks of leave to care for a family member (spouse, child, parent or next of kin) who is a current member of the Armed Forces (including the National Guard or Reserves) or a veteran of the Armed Forces discharged within the five-year period before the family member first takes leave and who is undergoing medical treatment recuperation or therapy, is in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness incurred in the line of duty on active duty. A veteran who was dishonorably discharged does not meet the definition of a covered service member. Leave under this category may only be taken during a single twelve-month period beginning from the

first date of leave. Leave may be taken in a single block of time, intermittently, or on a reduced-schedule basis.

Total Leave Entitlement: Leave taken for all categories of family, medical and military leave will be combined toward the applicable 26-week or 12-week entitlements outlined in this policy. Where a husband and wife both work for the Company, they will be limited to a combined 12 or 26 weeks of leave due to birth, adoption or placement of a child for foster care, to care for a parent with a serious health condition, or to care for a family member with serious injury or illness arising out of their military service.

Notification & Certification of Need for Leave: When practical, employees are required to give Kent Companies at least thirty (30) days notice of the need for leave. When the need for leave becomes known less than thirty (30) days in advance, you are required to notify the company promptly when the need for leave becomes known. Subject to the above, you must generally comply with normal absence notification procedures. Failure to provide timely notice may result in your leave being delayed. When the need for leave is unforeseeable, you or someone on your behalf must notify the Company as soon as possible. Please provide as much information as possible about the reason for leave so that we can properly and timely determine whether your leave qualifies under this policy. Calling in "sick" is not sufficient. If your leave has already been approved and you subsequently need time off for that same reason, you must specifically inform us that you are taking leave for that reason or tell us that you are taking "FMLA leave."

When the need for leave is military-related or due to a serious health condition (the employee's or a family member's), you will be required to provide certification of the need for leave and its duration on a form supplied by the company. Generally, this certification must be completed and returned to the company within fifteen (15) days of when it was provided to you. Kent Companies is not responsible for any charges incurred for completing the certification forms. While off work on leave, verification of continued need for leave and intent to return may also be requested. Failure to provide timely notice or the required certification may result in the leave being delayed or denied, or your absences being counted against our attendance policy or standards.

Employer Notice: If you request leave, you will be informed whether you are eligible under the FMLA. If you are, the notice will specify any additional information required as well as your rights and responsibilities. If you are not eligible, you will be given a reason for the ineligibility. You will also be informed if leave will be designated as FMLA leave and if known, the amount of leave counted against your total leave entitlement. If the company determines that the leave is not covered by the FMLA, you will be notified of this determination.

Benefits: Group health plan benefits are continued during FMLA leave. To maintain health care coverage during an approved leave, you must continue to pay the regular required employee contribution. If you fail to make the required contributions, health care coverage may be terminated and you will be allowed to continue coverage under COBRA. Employees who fail to return from an FMLA leave or who terminate within thirty (30) days of returning may be required

to reimburse the company for any insurance premiums paid on their behalf during a leave. Non-health benefits will not be continued during a FMLA leave. You will not lose any benefit that was earned prior to your leave.

In certain circumstances, disability benefits or workers' compensation benefits may be available during FMLA leave. You will also be required to use any available paid time off (e.g., vacation, sick days, etc.) during an otherwise unpaid FMLA leave, subject to the terms of the paid time off policies. Employees on FMLA leave will not receive pay for holidays while they are on leave.

Other Requirements: Employees may not engage in any work (whether for another employer or self-employed) while on a leave of absence under this policy. Employees returning from a leave due to their own serious health condition may be required to provide the company with a fitness for duty certification. Employees who return from leave within the allowed time limits will be reinstated to their same or an equivalent position with the company, with equivalent pay, benefits and other employment terms. The company may deny reinstatement to certain "key employees" consistent with the FMLA guidelines.

Additional information about FMLA can be found on posted notices in designated employee areas or from the Company's Human Resources Director.

Lactation Policy

For up to one year after the child's birth, any employee who is breastfeeding her child will be provided reasonable break times to express breast milk for her baby. The Company will provide a place, other than a bathroom, that is shielded from view and free from intrusion from coworkers and the public, which may be used to express breast milk. Retaliation against any employee who takes lactation breaks pursuant to this policy is strictly prohibited.

Breaks of more than 20 minutes in length will be unpaid, and employees who are required to record time should indicate this break period on their time record.

Military Leave

A military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable.

Employee Dignity and Anti-Harassment Policy

Kent Companies strives to create and maintain a work environment in which people are treated with dignity, decency and respect. The environment of the company should be characterized by mutual trust and the absence of intimidation, oppression and exploitation. Employees should be able to work and learn in a safe, yet stimulating atmosphere. The accomplishment of this goal is essential to the mission of the company. Accordingly, all Company employees are expected to

conduct themselves with dignity, respect, and professionalism towards fellow employees and other people who may have contact with the Company. Harassment of employees, customers, clients, or contractors, or others will not be tolerated. This policy includes – but is not limited to – harassment that is based on protected legal characteristics such as sex, race, national origin, and religion.

All employees, regardless of their positions, are covered by and are expected to comply with this policy and to take appropriate measures to ensure that prohibited conduct does not occur. Appropriate disciplinary action will be taken against any employee who violates this policy. Based on the seriousness of the offense, disciplinary action may include verbal or written reprimand, suspension or termination of employment.

Our harassment policy applies to conversations, email, text messages, social media posts, tweets and digital images and videos that are about or may be seen by employees, customers, vendors or other members of our community. Remember – it “still counts” even if an employee posts it online.

Prohibited Conduct Under This Policy

Kent Companies, in compliance with all applicable federal, state and local anti-discrimination and harassment laws and regulations, enforces this policy in accordance with the following definitions and guidelines:

Discrimination

It is a violation Kent Companies policy to discriminate in the provision of employment opportunities, benefits or privileges; to create discriminatory work conditions; or to use discriminatory evaluative standards in employment if the basis of that discriminatory treatment is, in whole or in part, the person’s race, color, national origin, age, religion, disability status, gender, sexual orientation, gender identity, genetic information or marital status.

Discrimination of this kind may also be strictly prohibited by a variety of federal, state and local laws, including Title VII of the Civil Rights Act 1964, the Age Discrimination Act of 1975, and the Americans with Disabilities Act of 1990. This policy is intended to comply with the prohibitions stated in these anti-discrimination laws.

Discrimination in violation of this policy will be subject to disciplinary measures up to and including termination.

Zero-Tolerance Policy for Harassment

Kent Companies prohibits harassment any kind, and will take appropriate and immediate action in response to complaints or knowledge of violations of this policy. As described in this Policy, “harassment” can include verbal, non-verbal, or sexual harassment. This policy prohibits all forms of physical acts or conduct, attempted acts, statements, gestures, jokes, written or graphic material, e-mail or other communications, that are harmful, offensive, derogatory,

abusive, insulting, threatening, or intimidating. Violation of this policy will result in disciplinary action up to and including termination of employment.

The following examples of harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this policy:

- Examples of verbal harassment include (but aren't limited to):
 - Using hate words, including nicknames, slurs and negative stereotyping.
 - Teasing based on the person's race, color, national origin, age, religion, disability status, gender, sexual orientation, gender identity, genetic information or marital status.
 - Bullying or contributing to a hostile work environment through taunting.
 - Teasing another person because you think they don't "measure up."
 - Unwelcome advances, requests for sexual favors, quid pro quo offers, threats of retaliation or other verbal comments of a sexual nature (jokes, innuendos, suggestive comments, lewd remarks).
- Examples of non-verbal harassment include (but aren't limited to):
 - Conduct that threatens, intimidates or coerces another person.
 - Distribution of photos or video of another person when they are not aware with the intent to ridicule or insult based on national origin, race, color, religion, age, gender, sexual orientation, pregnancy, appearance, disability, sexual identity, marital or other protected status.
 - Distribution or display of written or graphic material that ridicules, insults, belittles or shows hostility, aversion or disrespect toward an individual or group.
 - Unwelcome, unwanted physical contact, either through direct touch or proximity; suggestive gestures
 - Distribution, display or discussion of written or graphic material that is sexually suggestive, insulting or demeaning.

These behaviors are unacceptable and therefore prohibited, even if not unlawful in and of themselves.

One form of conduct that is prohibited by this policy is harassment based on sex. The following description of sexual harassment illustrates the types of behavior that will be considered to be harassment. Sexual harassment includes the issue of unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature, where:

- (1) submission to this conduct becomes a condition of any person's continued employment with the Company; or
- (2) submission to or rejection of this conduct becomes the basis for employment decisions affecting any person; or
- (3) this conduct has the purpose or effect of creating an intimidating, hostile or offensive working environment.

Sexual harassment may take different forms. The following examples of sexual harassment are intended to be guidelines and are not exclusive when determining whether there has been a violation of this policy:

- Verbal sexual harassment includes innuendoes, suggestive comments, jokes of a sexual nature, sexual propositions, lewd remarks and threats; requests for any type of sexual favor (this includes repeated, unwelcome requests for dates); and verbal abuse or “kidding” that is oriented toward a prohibitive form of harassment, including that which is sexual in nature and unwelcome.
- Nonverbal sexual harassment includes the distribution, display or discussion of any written or graphic material, including calendars, posters and cartoons that are sexually suggestive or show hostility toward an individual or group because of sex; suggestive or insulting sounds; leering; staring; whistling; obscene gestures; content in letters and notes, facsimiles, e-mail, photos, text messages, tweets and Internet postings; or other form of communication that is sexual in nature and offensive.
- Physical sexual harassment includes unwelcome, unwanted physical contact, including touching, tickling, pinching, patting, brushing up against, hugging, cornering, kissing and fondling and forced sexual intercourse or assault.

Professionalism and Dignity

Kent Companies expects its employees to follow this policy by refraining from participation in all of the above prohibited conduct. But it also expects its employees to comport themselves with professionalism, and to value and honor the dignity of others. Unprofessional conduct is conduct of any type which is inappropriate in the work place or demeaning towards others as determined by the Company in its sole discretion. In determining whether conduct is inappropriate or unprofessional, the Company will rely on its discretion and common sense as applied in light of the facts of the situation, as well as the need to maintain positive customer or client and employment relations. Unprofessional conduct includes, but is not limited to, the types of conduct described above, even if such conduct may not necessarily be unlawful. Employees who have engaged in such unprofessional conduct may be disciplined up to and including termination.

One form of conduct which Kent Companies considers to be unprofessional is workplace bullying, which is also prohibited by this policy. Kent Companies defines bullying as repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others, at the place of work or otherwise in the course of employment.

Each employee is responsible to ensure that his or her behavior complies with the standards expressed in this policy. Behavior that is harassing or unprofessional toward others will not be excused simply because the actor or actors did not intend any harm or offense.

Complaints and Retaliation Protection

If you are a witness to, or subjected to, any form of discrimination, harassment, or unprofessional conduct, you should immediately notify your supervisor or the Human Resources Department as may be appropriate. You should also notify your supervisor if conduct which you believe to be in violation of this policy is perpetrated by non-Company personnel in the course of

business. Kent Companies has established the following procedure for lodging a complaint of harassment, discrimination or retaliation:

1. An individual who feels harassed, discriminated or retaliated against may initiate the complaint process by filing a complaint in writing with Kent Companies human resource (HR) director. No formal action will be taken against any person under this policy unless HR has received a written and signed complaint containing sufficient details to determine if the policy may have been violated. The complainant (the employee making the complaint) may obtain the complaint form from the HR department. If a supervisor or manager becomes aware that harassment or discrimination is occurring, either from personal observation or as a result of an employee's coming forward, the supervisor or manager should immediately report it to the HR director.
2. Upon receiving a complaint or being advised by a supervisor or manager that violation of this policy may be occurring, the HR director will notify the company and review the complaint with the company's legal counsel.
3. Within five working days of receiving the complaint, the HR director will notify the person(s) charged [hereafter referred to as "respondent(s)"] of a complaint and initiate the investigation to determine whether there is a reasonable basis for believing that the alleged violation of this policy occurred.
4. During the investigation, the HR director, together with legal counsel or other management employees, will interview the complainant, the respondent and any witnesses to determine whether the alleged conduct occurred.
5. Within 15 business days of the complaint being filed (or the matter being referred to the HR director), the HR director or other person conducting the investigation will conclude the investigation and submit a written report of his or her findings to the company.
6. If it is determined that harassment or discrimination in violation of this policy has occurred, the HR director will recommend appropriate disciplinary action. The appropriate action will depend on the following factors: a) the severity, frequency and pervasiveness of the conduct; b) prior complaints made by the complainant; c) prior complaints made against the respondent; and d) the quality of the evidence (e.g., first-hand knowledge, credible corroboration).
7. If the investigation is inconclusive or if it is determined that there has been no violation of policy but potentially problematic conduct may have occurred, the HR director may recommend appropriate preventive action.
8. Within five days after the investigation is concluded, the HR director will meet with the complainant and the respondent separately, notify them of the findings of the investigation, and inform them of the action being recommended.
9. The complainant and the respondent may submit statements to the HR director challenging the factual basis of the findings. Any such statement must be submitted no later than five working days after the meeting with the HR director in which the findings of the investigation are discussed.
10. Within 10 days from the date the HR director meets with the complainant and respondent, the company will review the investigative report and any statements submitted by the complainant or respondent, discuss results of the investigation with the HR director and other management staff as may be appropriate, and decide what action, if any, will be taken. The HR director will report the company's decision to the complainant, the respondent and the appropriate

management assigned to the department(s) in which the complainant and the respondent work. The company's decision will be in writing and will include findings of fact and a statement for or against disciplinary action. If disciplinary action is to be taken, the respondent will be informed of the nature of the discipline and how it will be executed.

Each report received by the Company from its employees will be given serious consideration and investigated promptly. Reports and investigations will be handled with discretion, and appropriate corrective action will be taken. The company will treat all aspects of the procedure confidentially to the extent reasonably possible. It is against Company policy and unlawful to retaliate in any way against anyone who has in good faith lodged a conduct complaint, has expressed a concern about workplace conduct or professionalism, or has cooperated in an employer investigation. The initiation of any complaint made in good faith shall not be grounds for disciplinary action by the Company. Individuals who raise complaints which are later shown to be intentionally false or fraudulent or who submit a complaint for any purpose other than elimination of workplace discrimination, harassment, or any other activity protected under state or federal law may be subject to disciplinary action, however, up to and including termination.

This policy is not intended to prohibit (nor should be construed to restrict) the lawful exercise of any employee right guaranteed by state or federal law.

Consensual Romantic or Sexual Relationships

Kent Companies strongly discourages romantic or sexual relationships between a manager or other supervisory employee and his or her staff (an employee who reports directly or indirectly to that person) because such relationships tend to create compromising conflicts of interest or the appearance of such conflicts. In addition, such a relationship may give rise to the perception by others that there is favoritism or bias in employment decisions affecting the staff employee. Moreover, given the uneven balance of power within such relationships, consent by the staff member is suspect and may be viewed by others or, at a later date, by the staff member as having been given as the result of coercion or intimidation. The atmosphere created by such appearances of bias, favoritism, intimidation, coercion or exploitation undermines the spirit of trust and mutual respect that is essential to a healthy work environment. If there is such a relationship, the parties need to be aware that one or both may be moved to a different department, or other actions may be taken.

If any employee of Kent Companies enters into a consensual relationship that is romantic or sexual in nature with a member of his or her staff (an employee who reports directly or indirectly to him or her), or if one of the parties is in a supervisory capacity in the same department in which the other party works, the parties must notify the human resource director or other appropriate corporate officer. Because of potential issues regarding quid pro quo harassment, Kent Companies has made reporting mandatory. This requirement does not apply to employees who do not work in the same department or to parties who do not supervise or otherwise manage responsibilities over the other.

Once the relationship is made known to Kent Companies, the company will review the situation with human resources in light of all the facts (reporting relationship between the parties, effect on co-workers, job titles of the parties, etc.) and will determine whether one or both parties need to be moved to another job or department. If it is determined that one party must be moved, and there are jobs in other departments available for both, the parties may decide who will be the one to apply for a new position. If the parties cannot amicably come to a decision, or the party is not chosen for the position to which he or she applied, the parties will contact human resources, which will decide which party should be moved. That decision will be based on which move will be least disruptive to the organization as a whole. If it is determined that one or both parties must be moved, but no other jobs are available for either party, the parties will be given the option of terminating their relationship or resigning.

Workplace Violence Prevention

Kent Companies is committed to preventing workplace violence and to maintaining a safe work environment. Workplace violence presents a serious occupational safety hazard to our organization, staff, and clients.

The Company will not tolerate any inappropriate physical conduct by any person that may result in harm to people or property. Additionally, conduct that threatens, intimidates, or coerces any Company employee, customer or client, manager, vendor, or any member of the public at any time, for any reason, will not be tolerated. Employees must report all threats or instances of violence as soon as possible to a supervisor or any other member of management. This includes threats by other employees, as well as threats by customers or clients, vendors, or other members of the public.

It is the responsibility of every employee to report any and all violations of the security policy to the Company's management. All employees are expected to fully cooperate with any investigation related to workplace violence, whether conducted internally or by outside authorities.

Firearms, weapons, and other dangerous or hazardous devices or substances are prohibited from the premises of the company without proper authorization. We recognize that there are state laws regarding weapon permits, including concealed weapon permits. However, we prohibit the possession of weapons on company premises, in company vehicles, or while on company time regardless of any permit obtained by the employee. The Company also reserves the right to inspect all personal property brought on to the Company's premises, including trucks, cars, duffle bags, satchels, lunch pails, etc. We may also inspect the contents of its property assigned to employees, such as desks, file cabinets, etc.

All suspicious individuals or activities should also be reported as soon as possible to a supervisor. Do not place yourself in peril. If you see or hear a commotion or disturbance near your workstation, do not try to intercede or see what is happening. We will promptly and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The identity of

the individual making a report will be protected as much as is practical. In order to maintain workplace safety and the integrity of its investigation, the company may suspend employees, either with or without pay, pending investigation.

Acts of violence by or against any of our employees where any work-related duty is performed will be thoroughly investigated and appropriate action will be taken, including involving law enforcement authorities when warranted. All employees are responsible for helping to create an environment of mutual respect for each other as well as clients and visitors, following all policies, procedures and practices, and for assisting in maintaining a safe and secure work environment. Employees found to be in violation of the security policy will be subject to disciplinary action, or termination of employment.

Employee's Agreement and Acknowledgement of Receipt

I acknowledge that Kent Companies (the "Company") has made a copy of its "Employee Handbook" available electronically, I have been shown where I can download and review this document, and I understand that a paper copy of the document is available through the Company's Human Resources Department. I understand that my employment with the Company is subject to the terms of the Handbook, which contains important information describing my employer's personnel policies. I have familiarized myself with the material contained in the Handbook and agree to abide by the policies and guidelines outlined in it. Furthermore, I understand that the policies, benefits, and guidelines in the Handbook can be changed, amended, or terminated at any time with or without notice to me. I understand that any previous policies or representations relating to my employment are no longer in effect, having been replaced only by those terms detailed in the Handbook.

I acknowledge that I am an at-will employee as described in this Handbook. I also acknowledge that no one is authorized to modify the terms of the Handbook or make any agreement that is different from its terms, except by (1) a written agreement signed by the Company's Executive Management Team, or (2) the Company's authorized publication and distribution of a revised edition of this Handbook. I acknowledge that the Handbook contains no contractual terms or provisions except for those terms and conditions of employment as provided on this Agreement and Acknowledgement of Receipt.

I agree that all records, files, papers, information, documents, and software to which I may have access in the course of my employment are confidential, and I will treat them as strictly confidential during and after my employment. When my employment ends, or when requested by the Company, I will return all Company property in my possession, including any records, files, papers, information, documents, and software owned by the Company or containing confidential or proprietary information about the Company. I will not, during or after my employment, disclose to any person or organization any confidential information that I acquired in the course of my employment with the Company, and I will not use such information for the benefit of any person or organization other than in the proper performance of my job duties on behalf of the Company.

I authorize the Company to deduct from my final paycheck (or from any other amounts that may be due me when my employment with the Company ends) any amounts that I may owe to the Company on account of loans, advances of wages, benefits paid to me by the Company that I had not earned or accrued, unpaid insurance premiums, or any other debts or obligations.

I agree that any claim or suit that relates to my employment with the Company or my termination of employment with the Company must be filed within the following time limits or be forever barred: (1) for suits requiring a Notice of Right to Sue from the EEOC or any equivalent governmental agency, within 90 days after the EEOC or agency issues that Notice; or, (2) for all other claims, within (a) 180 days of the events giving rise to the claim, or (b) the time limit specified by the applicable statute or at common law, whichever is shorter. Further, I agree to waive any statute of limitation to the contrary.

Employee's Signature and Date