



INTERNATIONAL POLYMER SOLUTIONS INC.

Code of Conduct and Ethics

Partial Presentation of our iPolymer Employee Handbook.

Effective: June 27, 2017

iPolymer Employee Handbook

This handbook is intended to be a resource document identifying where to look should you have questions during your employment with International Polymer Solutions Inc. (“iPolymer”). You should read, understand, and comply with all provisions of the handbook. One of our objectives is to provide a work environment that is conducive to both personal and professional growth.

iPolymer is committed to providing equal employment opportunity to all qualified applicants and employees and to administer all aspects and conditions of employment without regard to race, religion, color, sex, pregnancy, gender identity, sexual orientation, age, national origin, ancestry, physical or mental disability, medical condition, marital status, political affiliation, ethnicity, alienage or any other characteristic protected by state or federal law. Equal employment opportunity will be extended to all persons in all aspects of the employer-employee relationship, including recruitment, hiring, upgrading, training, promotion, transfer, discipline, layoff, recall and termination.

In our ever-dynamic environment the need may arise when changes and/or updates of our policies will occur. iPolymer reserves the right to revise, supplement, or rescind any policies or portion of this handbook from time to time as it deems appropriate, in its sole and absolute discretion. Employees will be notified of such changes as they occur.

iPolymer hopes that your experience here will be challenging, enjoyable and rewarding.

Regards,

International Polymer Solutions Inc.

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ACKNOWLEDGEMENT FORM

The employee handbook describes important information about International Polymer Solutions Inc. ("iPolymer"), and I understand that I should consult the designated Human Resources representative regarding any questions not answered in the handbook.

Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the President of iPolymer has the ability to adopt any revisions to the policies in this handbook.

I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it. Furthermore, I acknowledge that this handbook is neither a contract of employment nor a legal document. I understand that my employment at iPolymer is "at-will". I further understand that, as an "at-will" employee, my employment can be terminated (by either myself or iPolymer) with or without cause, with or without notice. I represent that I understand the contents of this Acknowledgment Form.

EMPLOYEE'S NAME (printed): _____

EMPLOYEE'S SIGNATURE: _____

DATE: _____

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1.01 Scope and Purpose

This handbook is intended to provide employees with a general understanding of our personnel policies. Employees are required to familiarize themselves with the contents of this handbook, for it will answer many common questions concerning employment with iPolymer.

However, this handbook cannot anticipate every situation or answer every question about employment. It is not an employment contract and is not intended to create contractual obligations of any kind. Neither the employee nor iPolymer is bound to continue the employment relationship if either chooses, at its will, to end the relationship at any time.

In order to retain necessary flexibility in the administration of policies and procedures, iPolymer reserves the right to change, revise, or eliminate any of the policies and/or benefits described in this handbook, except for its policy of employment-at-will, at any time. iPolymer reserves the right to deviate from this policy handbook when deemed necessary. The only recognized deviations from the stated policies are those authorized and signed by the President of iPolymer. This policy handbook replaces any previous policies. This handbook is provided to the employee in addition to other documents at the time the employee is hired. Any practices or oral representations that conflict with the written policies of this handbook, or other written agreements (as listed above), are of no force or effect. All applicable laws, current and/or amended after publication, will automatically be adopted as policy by iPolymer.

1.02 Equal Employment Opportunity

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at iPolymer will be based on merit, qualifications, and abilities. iPolymer does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, disability, or any other characteristic protected by law.

iPolymer will make reasonable accommodations for qualified individuals with known disabilities and in compliance with legal standards. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of their immediate supervisor or the President. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including immediate termination of employment.

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1.03 Business Ethics and Conduct

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

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

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

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

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

1.04 Office Guidelines

Orderly and efficient operation of iPolymer requires that employees maintain proper standards of conduct and observe certain procedures and behavior. These guidelines are provided for informational purposes only and are not intended to be all-inclusive. These guidelines are not intended to be construed to change or replace, in any manner, the "at-will" employment relationship between you and iPolymer. Inappropriate behavior includes, but is not limited to, the following:

- (1) Negligence, carelessness or inconsiderate treatment of iPolymer clients and/or their matters/files.
- (2) Theft, misappropriation or unauthorized possession or use of property, documents, records or funds belonging to iPolymer, or any client or employee and/or removal of same from iPolymer premises without authorization.

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- (3) Divulging confidential information, of any kind, to any unauthorized person(s) or without an official need to know.
- (4) Obtaining unauthorized confidential or private information pertaining to clients or employees.
- (5) Changing or falsifying client records, iPolymer records, personnel or pay records, including time sheets, without authorization.
- (6) Willfully or carelessly damaging, defacing or mishandling property of a client, iPolymer or other employees.
- (7) Taking or giving bribes of any nature, or anything of value, as an inducement to obtain special treatment, to provide confidential information or to obtain a position. Acceptance of any gratuities or gifts must be reported to the President.
- (8) Entering iPolymer premises without prior authorization.
- (9) Willfully or carelessly violating security, safety or fire prevention equipment or regulations.
- (10) Unauthorized use of a personal vehicle for iPolymer business.
- (11) Rude, discourteous, or unbusiness-like behavior or use of abusive language, including creating a disturbance on iPolymer property.
- (12) Creating discord with clients or fellow employees.
- (13) Insubordination or refusing to follow instructions of the immediate supervisor or the President, including any refusal or unwillingness to accept a job assignment or to perform job requirements.
- (14) Failure to observe scheduled work- hours, failure to contact supervisor in the event of illness or any absence within thirty (30) minutes of the scheduled start of work, when practicable; failure to report to work when scheduled; unauthorized use of sick leave or any other leave of absence.
- (15) Leaving the office during scheduled work- hours without permission; unauthorized absence from assigned work area during regularly scheduled work hours.
- (16) Sleeping during regular work- hours.

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- (17) Recording time for another employee or having time recorded by another employee.
- (18) Use or possession of intoxicating beverages or illegal use or possession of narcotics or drugs, on iPolymer premises during work- hours or reporting to work under the influence of intoxicants or drugs so as to interfere with job performance.
- (19) Unauthorized possession of a weapon on iPolymer premises.
- (20) Gambling on iPolymer premises.
- (21) Soliciting, collecting money, vending, and posting or distributing bills or pamphlets on iPolymer property. These activities are closely controlled in order to prevent disruption of iPolymer services and to avoid unauthorized implication of iPolymer sponsorship or approval. However, this general rule is not intended to hinder or in any way curtail the rights of free speech or free expression of ideas. Therefore, such activity by employees during non-working time, including meal and rest periods, is not restricted so long as such activity does not interfere with the orderly and regular conduct of iPolymer business, is lawful, in good taste, conducted in an orderly manner, and does not create safety hazards or violate general good housekeeping practices. Any person who is not an employee of iPolymer is prohibited from any and all forms of solicitation, collecting money, vending and posting or distributing bills or pamphlets on iPolymer property at all times.
- (22) Falsification of one's employment application or medical or employment history.
- (23) Unlawful conduct which adversely affects iPolymer's services, property, reputation or goodwill in the community, or interferes with iPolymer's work.
- (24) Eating meals at your desk is prohibited unless you occupy an individual private office. Any consumption of food at your desk is at your risk. If you do not leave the building for lunch, you may eat in the lunchroom or at the outside picnic tables.
- (25) Coffee and drinks are allowed at your desk at your own risk. Please keep drinks away from your computer, machinery and/or other electronics.
- (26) The use of radios or playing music will not be permitted if it is disruptive to other employees. The use of individual head or earphones must be authorized by your supervisor. The employee must be able to respond when spoken to or called on the telephone.

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Presented herein are the first four pages and four sections (1.01 to 1.04) of our current iPolymer Employee Handbook.

These sections cover:

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