

POLICY MANUAL and EMPLOYEE HANDBOOK



TOP POLYMER ENTERPRISE, LLC

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Foreword

Whether you have just joined our staff or have been at Top Polymer Enterprise, LLC. ("TOP POLYMER") for a while, we are confident that you will find our company a dynamic and rewarding place in which to work and we look forward to a productive and successful association. We consider the employees of TOP POLYMER to be one of its most valuable resources. This manual has been written to serve as the guide for the employer/employee relationship.

There are several things that are important to keep in mind about this handbook. First, it contains only general information and guidelines. It is not intended to be comprehensive or to address all the possible applications of, or exceptions to, the general policies and procedures described. For that reason, if you have any questions concerning eligibility for a particular benefit, or the applicability of a policy or practice to you, you should address your specific questions to the Human Resources Department managed by Human Resources Dimensions, (770-) 857-0002 ext. 224 or jim@hrdracc.com. Neither this handbook nor any other Company document, confers any contractual right, either express or implied, to remain in TOP POLYMER's employ. Nor does it guarantee any fixed terms and conditions of your employment. Your employment is not for any specific time and may be terminated at will, with or without cause and without prior notice, by TOP POLYMER or you may resign for any reason at any time. No supervisor or other representative of TOP POLYMER has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above.

Second, all TPEL employees are required to agree to and sign the NON-DISCLOSURE AND INVENTION ASSIGNMENT AGREEMENT as a condition of employment with the company. A copy of the agreement may be found on our WEB PORTAL. In addition, depending upon an employee's position and job responsibilities they may be required to agree to and sign a NON-COMPETE AGREEMENT as a condition of employment. Employees who sign the agreement will be provided a copy for their records.

Third, the procedures, practices, policies and benefits described here may be modified or discontinued from time to time. We will try to inform you of any changes as they occur.

Fourth, this handbook and the information in it should be treated as confidential. No portion of this handbook should be disclosed to others, except TOP POLYMER employees and others affiliated with TOP POLYMER whose knowledge of the information is required in the normal course of business.

Finally, some of the subjects described here are covered in detail in official policy documents. You should refer to these documents for specific information, since this handbook only briefly summarizes those benefits. Please note that the terms of the written insurance policies are controlling.

Introduction

CODE OF ETHICS AND BUSINESS CONDUCT

The success of our business is dependent on the trust and confidence we earn from our employees, customers and shareholders. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching company goals solely through honorable conduct. It is easy to say what we must do, but the proof is in our actions. Ultimately, we will be judged on what we do.

When considering any action, it is wise to ask: will this build trust and credibility for TOP POLYMER? Will it help create a working environment in which TOP POLYMER can succeed over the long term? Is the commitment I am making one I can follow through with?

The only way we will maximize trust and credibility is by answering “yes” to those questions and by working every day to build our trust and credibility.

Respect for the Individual

We all deserve to work in an environment where we are treated with dignity and respect. TOP POLYMER is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our business success. We cannot afford to let anyone’s talents go to waste. TOP POLYMER is an equal employment/affirmative action employer and is committed to providing a workplace that is free of discrimination of all types from abusive, offensive or harassing behavior. Any employee who feels harassed or discriminated against should report the incident to his or her manager or to human resources.

Create a Culture of Open and Honest Communication

At TOP POLYMER everyone should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. Managers have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit tremendously when employees exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times.

TOP POLYMER will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, TOP POLYMER will take appropriate action. We will not tolerate retaliation against employees who raise genuine ethics concerns in good faith.

For your information TOP POLYMER’s whistleblower policy is as follows:

Employees are encouraged, in the first instance, to address such issues with their managers or the President, as most problems can be resolved swiftly. If for any reason that is not possible or if an employee is not comfortable raising the issue with his or her manager or the President, the issue should be taken to Human Resources. TOP POLYMER does operate with an open-door policy.

Set Tone at the Top

Management has the added responsibility for demonstrating, through their actions, the importance of this Code. In any business, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example. Again, ultimately, our actions are what matters.

To make our Code work, managers must be responsible for promptly addressing ethical questions or concerns raised by employees and for taking the appropriate steps to deal with such issues. Managers should not consider employees’ ethics concerns as threats or challenges to their authority, but rather

as another encouraged form of business communication. At TOP POLYMER, we want the ethics dialogue to become a natural part of daily work.

Uphold the Law

TOP POLYMER's commitment to integrity begins with complying with laws, rules and regulations where we do business. Further, each of us must have an understanding of TOP POLYMER policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or TOP POLYMER policy, we should seek the advice from the resource expert. We are responsible for preventing violations of law and for speaking up if we see possible violations.

CORPORATE COMMUNICATIONS

All corporate communications, media releases, advertising, and so forth must be cleared in advance with the TOP POLYMER's President.

The following must be submitted to the President for approval prior to use:

- A. Advertisements for newspapers, radio, television, trade journals, magazines, brochures, trade association bulletins, and so forth. All advertisements must comply with official corporate format and specification and must only be placed through corporate-approved advertising agencies.
- B. Requests for in-plant photographs, videotape footage, and so forth.
- C. Requests for endorsements from machinery, equipment, product vendors, consultants, and so forth.
- D. Requests for sponsorships from civic, professional community and/or other groups.
- E. News articles, interviews, editorials, research papers and/or other business-related commentary.
- F. Announcements/notices dealing with:
 - 1. Purchases
 - 2. Management changes
 - 3. Operating schedules
 - 4. Wages
 - 5. Benefits
 - 6. Working conditions
 - 7. Policy
- G. Technical and/or financial data or any other proprietary information.

DIVERSITY

Diversity is both embraced and encouraged at TOP POLYMER. We strongly believe in the value of diversity in the workforce. We are committed to providing an environment of fairness and equitable treatment of everyone, regardless of race, religion, color or creed.

Embracing individual uniqueness brings creativity and vitality to our environment. In recognition of that, we have implemented diversity training, we continue to work to increase minority vendors and to increase the hiring and retention of diverse associates throughout TOP POLYMER.

Our goals are to effectively serve customers from all backgrounds, to encourage the growth of all employees and to embrace and celebrate the diversity of our communities.

EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

Equal Employment Opportunity has been, and will continue to be, a fundamental principle at TOP POLYMER, where employment is based upon personal capabilities and qualifications without discrimination because of race, color, religion, sex, age, national origin, disability, genetic information, or any other protected characteristic as established by state or federal law.

This policy of Equal Employment Opportunity applies to all policies and procedures relating to recruitment and hiring, compensation, benefits, termination and all other terms and conditions of employment.

The Human Resources Department has overall responsibility for this policy and maintains reporting and monitoring procedures. Employees' with questions or concerns should contact the Human Resources Department.

Appropriate disciplinary action may be taken against any employee willfully violating this policy.

NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY

TOP POLYMER is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminatory practices, including harassment. Therefore, TOP POLYMER expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice and harassment.

Definitions of Harassment

Harassment on the basis of any protected characteristic is strictly prohibited. Under this policy, harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, national origin, age, disability, alien or citizenship status, marital status, creed, genetic predisposition or carrier status, sexual orientation or any other characteristic protected by law, and that: (i) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (ii) has the purpose or effect of unreasonably interfering with an individual's work performance; or (iii) otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes, but is not limited to: epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail or text message).

B. Because sexual harassment continues to be a societal concern, this policy addresses sexual harassment in detail; however, it applies to any form of harassment and the complaint procedure should be used for any concerns related to harassment based on any protected category.

Sexual harassment includes unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when, for example: (i) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (ii) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (iii) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Sexual harassment may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include, but are not limited to: unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess or sexual deficiencies; leering, catcalls or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail or text message); and other physical, verbal or visual conduct of a sexual nature. Sex-based harassment that is, harassment not involving sexual activity or language (e.g., male manager yells only at female employees and not males) may also constitute discrimination if it is severe or pervasive and directed at employees because of their sex or color.

Individuals and Conduct Covered

These policies apply to all applicants and employees, and prohibit harassment, discrimination and retaliation whether engaged in by fellow employees, by a supervisor or manager or by someone not directly connected to TOP POLYMER (e.g., an outside vendor, consultant or customer).

Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events.

Retaliation Is Prohibited

TOP POLYMER prohibits retaliation against any individual who reports discrimination or harassment or participates in an investigation of such reports. Retaliation against an individual for reporting harassment or discrimination or for participating in an investigation of a claim of harassment or discrimination is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action.

COMPLAINT PROCEDURE

Reporting an Incident of Harassment, Discrimination or Retaliation

TOP POLYMER strongly urges the reporting of all incidents of discrimination, harassment or retaliation, regardless of the offender's identity or position. Any employee who believes that they have been harassed should report the situation immediately to one of the following members of management who have been designated to receive such complaints: the employee's local designated manager; if an employee is not comfortable contacting the local designated manager, the employee can contact the President or Human Resources. If an employee makes a report to any of these members of management and the manager either does not respond or does not respond in a manner the employee deems satisfactory or consistent with this policy, the employee is required to report the situation to one of the other members of management designated in this policy to receive complaints

IMPORTANT NOTICE TO ALL EMPLOYEES:

Employees who have experienced conduct they believe is contrary to this policy have an obligation to take advantage of this complaint procedure.

Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment. Therefore, while no fixed reporting period has been established, TOP POLYMER strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. TOP POLYMER will make every effort to stop alleged harassment before it becomes severe or pervasive, but it needs the cooperation of its staff/employees to do so.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to harassing conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that it be discontinued.

The Investigation

Any reported allegations of harassment, discrimination, or retaliation will be investigated promptly, thoroughly and impartially. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge.

Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action.

Responsive Action

Misconduct constituting harassment, discrimination or retaliation will be dealt with promptly and appropriately. Responsive action may include, for example, training, referral to counseling, monitoring of the offender and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, reduction of wages, demotion, reassignment, temporary suspension without pay or termination, as TOP POLYMER believes appropriate under the circumstances.

If an employee making a complaint does not agree with its resolution, the employee may appeal to TOP POLYMER's President.

Individuals who have questions or concerns about these policies should talk with the President.

DISABILITY ACCOMMODATION POLICY

It is TOP POLYMER's policy not to discriminate against any qualified employee or applicant with regard to any terms or conditions of employment because of such individual's disability or perceived disability so long as the employee can perform the essential functions of the job. Consistent with this policy of nondiscrimination, TOP POLYMER will work with employees to identify and provide reasonable accommodations to a qualified individual with a disability, who has made TOP POLYMER aware of his or her disability, provided that such accommodation does not constitute an undue hardship on TOP POLYMER.

Employees with a disability who believe they need a reasonable accommodation to perform the essential functions of their job should contact the Human Resources Department. TOP POLYMER encourages individuals with disabilities to seek reasonable accommodation if necessary, to perform the essential functions of the job.

RELIGIOUS ACCOMMODATION POLICY

TOP POLYMER respects the religious beliefs and practices of all employees and will make, upon request, an accommodation for such observances when a reasonable accommodation is available that does not create an undue hardship on TOP POLYMER's business.

WORK ETHICS POLICY

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

Employees shall, during both working and nonworking hours, act in a manner which will inspire public trust in their integrity, impartiality and devotion to the best interests of TOP POLYMER, its customers and citizens. To ensure ethical and impartial business, it is prohibited for TOP POLYMER employees to:

1. Offer, accept or solicit money, property, service or other items of value by way of gift, favor, inducement or loan with the intent that the offer would influence or the recipient would be influenced by such conduct in the discharge of public duties. The value of a gift must be \$50 or less.
2. Use their official position, uniform or badge to secure special advantage in business, personal gain or other benefit derived from such relationship.
3. Use any company-owned facility, building, equipment, materials or vehicle for their personal use or benefit, or for the personal use or benefit of any other individual. No employee shall have unauthorized possession of company property.

4. Invest or hold a financial interest, directly or indirectly, in any business entity, transaction or business endeavor that would create a conflict between TOP POLYMER employee's duty to uphold the public trust and the individual's private interest.

5. Company employees may be offered honorariums. If the employee is being paid by TOP POLYMER for the time for which the honorarium will be received, the honorarium will be rejected.

In general, the use of good judgment, based on high ethical principles, will be the guide with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter must be disclosed to the immediate supervisor. The supervisor shall immediately inform the Human Resources for the purpose of precluding any real or apparent conflict of interest.

HIPAA MEDICAL PRIVACY

Privacy and security of health information is a concern, which is wide spread throughout the United States. TOP POLYMER is committed to protecting private data of its employees including health information. New federal laws call for additional protections of health information as well as to provide you with rights to access your health information and understand how it is being used. The TOP POLYMER Group Health Plan describes in detail how TOP POLYMER protects your health information and what your rights are regarding your health information.

Summary of the Federal Privacy Regulations and TOP POLYMER Notice of Privacy Practices.

Privacy regulations are part of the Health Insurance Portability and Accountability Act – also referred to as HIPAA. HIPAA will help protect the privacy of your health information as follows:

1. Defines Individual Health Information. HIPAA defines what is considered to be health information.
2. Defines Health Care Organizations. HIPAA directs what kind of organizations must follow standard privacy regulations. HIPAA covers health plans and many other organizations that are involved in the healthcare delivery process.
3. Defines Individual Rights Regarding Health Information. HIPAA provides you with rights to help you understand and control how your health information is being used.

For any questions or complaints, please contact: Human Resources, James Dyak, SPHR.

PERSONAL PROPERTY AND EXPECTATIONS OF PRIVACY POLICY

TOP POLYMER assumes no liability whatsoever for the damage, loss or theft caused by third parties to the personal property of staff members.

All storage facilities, office and workspaces, including desks and lockers, are the property of TOP POLYMER and TOP POLYMER reserves the right to have access to these areas and to search property at any time, without advance notice to any employee. Therefore, employees should not expect that such property would be treated as private and personal to the employee. Likewise, electronic mail and voicemail are also company property and are to be used only for business purposes. Internet accounts are also to be used only for company business. TOP POLYMER reserves the right to inspect, monitor and have access to company computers, electronic mail, voicemail messages and Internet communications.

In order to promote the safety of employees and company visitors, as well as the security of its facilities, TOP POLYMER reserves the right to conduct video surveillance of any portion of its premises at any time. Video cameras will be positioned in appropriate places within and around company buildings. The only exceptions to this policy include private areas of restrooms, showers and dressing rooms.

CONFLICT OF INTEREST AND OUTSIDE EMPLOYMENT STATEMENT

TPEL recognizes that some employees may need or want to hold additional jobs outside their employment with the company. Employees of TPEL are permitted to engage in outside work or hold other jobs, subject to certain restrictions based on reasonable business concerns.

TPEL applies this policy consistently and without discrimination to all employees, and in compliance with all applicable employment and labor laws and regulations. The following rules for outside employment apply to all employees notifying their supervisors or managers of their intent to engage in outside employment, using the Request for Moonlighting Form found on the portal:

-) Work-related activities and conduct away from TPEL must not compete with, conflict with or compromise the company's interests or adversely affect job performance and the ability to fulfill all responsibilities to TPEL. Employees are prohibited from performing any services for customers of TPEL that are normally performed by TPEL. This prohibition also extends to the unauthorized use of any company tools or equipment and the unauthorized use or application of any company confidential information. In addition, employees may not solicit or conduct any outside business during work time for TPEL.
-) TPEL employees must carefully consider the demands that additional work activity will create before accepting outside employment. Outside employment will not be considered an excuse for poor job performance, absenteeism, tardiness, leaving early, refusal to travel, or refusal to work overtime or different hours. If outside work activity causes or contributes to job-related problems at TPEL, the employee will be asked to discontinue the outside employment, and the employee may be subject to the normal disciplinary procedures for dealing with the resulting job-related problem(s).
-) Employees may not use TPEL paid sick leave to perform work for another employer.
-) If an employee's outside employment presents a conflict of interest with TPEL, as defined in the Conflict of Interest Policy, or if such outside employment has any potential for negative impact on TPEL, the employee will be asked to terminate the outside employment.

Fraudulent use of company unscheduled absences or an employee's refusal to comply with TPEL's reasonable request to terminate outside employment may result in immediate termination of employment with TPEL.

Financial Interest in Other Business

An employee and his or her immediate family may not own or hold any significant interest in a supplier, customer or competitor of TOP POLYMER, except where such ownership or interest consists of securities in a publicly owned company and that securities are regularly traded on the open market.

INVENTIONS CONFIDENTIALITY POLICY AND PROCEDURE

All TOP POLYMER employees must be aware that TOP POLYMER retains legal ownership of the product of their work. No work product created while employed by TOP POLYMER can be claimed, construed, or presented as property of the individual, even after employment by TOP POLYMER has been terminated or the relevant project completed. This includes written and electronic documents, audio and video recordings, system code, and also any concepts, ideas, or other intellectual property developed for TOP POLYMER, regardless of whether the intellectual property is actually used by TOP POLYMER. Although it is acceptable for an employee to display and/or discuss a portion or the whole of certain work product as an example in certain situations (e.g., on a resume, in a freelancer's meeting with a prospective client), one must bear in mind that information classified as confidential must remain so

even after the end of employment, and that supplying certain other entities with certain types of information may constitute a conflict of interest. In any event, it must always be made clear that work product is the sole and exclusive property of TOP POLYMER. Freelancers and temporary employees must be particularly careful in the course of any work they discuss doing, or actually do, for a competitor of TOP POLYMER.

Reporting Potential Conflicts

An employee must promptly disclose actual or potential conflicts of interest, in writing, to his or her supervisor. Approval will not be given unless the relationship will not interfere with the employee's duties or will not damage TOP POLYMER's relationship.

CONFIDENTIALITY POLICY

All TOP POLYMER records and information relating to TOP POLYMER or its customers and suppliers are confidential and employees must, therefore, treat all matters accordingly. No TOP POLYMER or TOP POLYMER-related information, including without limitation, documents, notes, files, records, oral information, computer files (virtual and 3rd party hosted) or similar materials (except in the ordinary course of performing duties on behalf of TOP POLYMER) may be removed from TOP POLYMER's premises without permission from TOP POLYMER. Additionally, the contents of TOP POLYMER's records or information otherwise obtained in regard to business may not be disclosed to anyone, except where required for a business purpose. Employees must not disclose any confidential information, purposefully or inadvertently through casual conversation, to any unauthorized person inside or outside TOP POLYMER. Employees who are unsure about the confidential nature of specific information must ask their supervisor for clarification. Employees will be subject to appropriate disciplinary action, up to and including dismissal, for knowingly or unknowingly revealing information of a confidential nature.

SOFTWARE PROGRAMS

TOP POLYMER employees are required to fill out Software Audit forms. These forms should include all software that employees use for business purposes on TOP POLYMER provided computer equipment, software that employees use for business purposes on their own computer equipment, and virtual places Top Polymer owns and/or rents to store data. Periodic audit requests by TOP POLYMER are required to ensure that we are in full compliance with our software license agreements at all times. TOP POLYMER employees are only entitled to use licensed software for business purposes, on either company provided, client provided or employee owned computer equipment. If employees are in any doubt as to the software they are licensed to use, they should contact TOP POLYMER's internal Network Administrator or the client equivalent, depending upon the licensor of the software. TOP POLYMER accepts no responsibility for software licensing violations that an employee may incur relative to using software that has not been authorized by the TOP POLYMER or the client (whichever is applicable).

Enhancing or Extending Software Products (TOP POLYMER or client licensed)

TOP POLYMER employees that are required to extend or enhance a software product must request a waiver in writing against any software licensing infringement. This applies only when changes are being made to the source code of the original software. Any extensions that are made using published API's or macro languages are not subject to this requirement.

SECURITY

All vehicles, lockers, desks, offices or containers that are TOP POLYMER property as well as briefcases, backpacks, parcels and other personal belongings of employees, and virtual places Top Polymer owns and/or rents to store data are subject to inspection and search by TOP POLYMER or their designated agents.

HIRING POLICY AND PROCEDURE

TOP POLYMER believes that hiring qualified individuals to fill positions contributes to the overall strategic success of TOP POLYMER. Each employee, while employed, is hired to make significant contributions to TOP POLYMER.

Job Postings

All regular exempt and non-exempt job openings are posted on TOP POLYMER's bulletin board(s) for employees to review. The bulletin boards are located in the employee lunchroom. Jobs will be posted for a minimum of one (1) week or at management's discretion.

Internal Transfers

Employees who have been in their current position for at least one year may apply for internal job openings. This may be waived with the consent of the employee's manager and the President. Employees must complete the "Internal Job Opening Request Form". The form should be completed and turned into James Dyak, Human Resources within the first week the job is posted. All applicants for a posted vacancy will be considered on the basis of their qualifications and ability to perform the job successfully. Internal candidates who are not selected will be notified by Human Resources. Once transferred to a new position, employees will enter into probationary period for the new position.

Recruitment Advertising

Positions are advertised externally based upon need and budget requirements. The President and Human Resources are responsible for placing all recruitment advertising.

BACKGROUND CHECK POLICY

TOP POLYMER believes that hiring qualified individuals to fill positions contributes to the overall strategic success of TOP POLYMER. Background checks serve as an important part of the selection process at TOP POLYMER. This type of information is collected as a means of promoting a safe work environment for current and future TOP POLYMER employees. Background checks also help TOP POLYMER obtain additional applicant related information that helps determine the applicant's overall employability, ensuring the protection of the current people, property, and information of the organization.

IMMIGRATION LAW COMPLIANCE

TOP POLYMER will adhere to all state and federal laws ensuring that all of our employees have the proper legal documents to work in the United States.

CONFLICT RESOLUTION PROCEDURES

It is the purpose of TOP POLYMER to provide an effective way for employees to bring problems concerning their wellbeing at work to the attention of company's management. Therefore, an informal Conflict Resolution Procedure has been established for the benefit and use of the employees.

When an employee believes a work condition or treatment is unjust, inequitable, a hindrance to effective operation or creates a problem, he/she is encouraged to discuss the condition or treatment with his/her supervisor.

Misunderstandings or conflicts can arise in any organization and should be resolved before serious problems develop. Most incidents resolve themselves naturally; however, should a situation persist that the employee believes is detrimental to himself/herself or TOP POLYMER, the employee should follow the procedure described here for bringing the complaint to management's attention.

1. Discussion of the problem with the immediate supervisor is encouraged as a first step. If the employee does not believe a discussion with the supervisor is appropriate, the employee should proceed directly to Step 2.

2. If the problem is not resolved after discussion with the supervisor or if the employee thinks a discussion with the supervisor is inappropriate, the employee is then encouraged to request a meeting with the Human Resources. The employee will normally receive a response regarding the problem within five working days of meeting.

3. If the employee is not satisfied with the decision and wishes to pursue the matter further, he/she may prepare a written summary of the concerns and request that TOP POLYMER review the matter. This request should be made through TOP POLYMER Human Resources Department, who will notify the President. The President or his/her designee and the Human Resources, after a full review of the facts (which may include a review of the written summary of the problem, interviews with the people involved, and further investigation if necessary), will inform the employee of its decision, usually within 15 working days. The decision of the President will be final.

EMPLOYMENT

INITIAL EMPLOYMENT PERIOD

Every new employee goes through an initial period of adjustment in order to learn about TOP POLYMER and about his/her job. During this time, the employee will have an opportunity to find out if he/she is suited to, and likes, his/her new position.

Additionally, the initial employment period gives the employee's supervisor a reasonable period of time to evaluate his/her performance. The initial employment period is 90 days.

During this time, the new employee will be provided with training and guidance from his/her supervisor. He/she may be discharged at any time during this period if his/her supervisor concludes that he/she is not progressing or performing satisfactorily. Under appropriate circumstances, the initial employment may be extended. Additionally, as is true at all times during an employee's employment with TOP POLYMER, employment is not for any specific time and may be terminated at will, with or without cause and without prior notice.

At the end of the initial employment period, the employee and his/her supervisor may discuss his/her performance. Provided his/her job performance is "satisfactory" at the end of the initial employment period, he/she will continue in our employment as an at-will employee.

EMPLOYMENT CLASSIFICATION POLICY

There are two sorts of employees, including regular United States employees and employee's seconded by the Company's headquarters to the U.S. operations. While working in the United States and based on the conditions of employment, employees of TOP POLYMER fall into the following categories:

- | ⊗ Full-Time Employee|
- | ⊗ Part-time Employee|

Full-time Employee – Full-time employees are scheduled to work at least 40 hours per week. Full-time employees are currently eligible for company benefits as outlined in this handbook.

Part-time Employee – Part-time employees work on average less than 30 hours per week. Part-time Employees are not eligible for benefits.

In addition to the preceding categories employees are also categorized as “exempt” or “non-exempt”.

Exempt Employees – are classified as such if their job duties are exempt from the overtime provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are established on a weekly basis. Benefits, compensation and work rules for exempt workers are established by the Company’s Headquarters consistent with applicable laws. Non-Exempt Employees – receive overtime pay in accordance with our overtime policy. Their salaries are calculated on an hourly basis.

Upon hire, your supervisor will notify you of your employment classification.

PAYMENT OF WAGES

Payment of wages will be on a semi-monthly basis. Pay days are on the 15th and the last day of the month. The pay day will be moved to the last working day before the pay day in case of holidays.

TIMESHEET POLICY

Exempt employee must keep a record of time worked on a daily basis by completing a timesheet or timecard. Non-exempt employees must keep a record of all time worked by completing a timesheet. Record your time on your time sheet at the beginning and end of your shift and for your meal break. Falsifying a time record or recording time for another person is prohibited and will result in disciplinary action, up to and including discharge.

PAYCHECK DEDUCTIONS

TOP POLYMER is required by law to make certain deductions from your paycheck each pay period. Such deductions typically include federal and state taxes and Social Security (FICA) taxes. Depending on the state in which you are employed and the benefits you choose, there may be additional deductions. All deductions and the amount of the deductions are listed on your pay stub. These deductions are totaled each year for you on your Form W-2, Wage and Tax Statement.

The amount of Federal withholding is affected by the number of exemptions claimed on Form W-4, Employee’s Withholding Allowance Certificate. If an employee’s marital status changes or the number of exemptions previously claimed increases or decreases, a new Form W-4 must be submitted to the Human Resources Department.

OVERTIME PAY

Depending on TOP POLYMER work needs, non-exempt employees may be required to work overtime when requested to do so. Prior approval of a responsible manager, however, is required before any non-exempt employee works overtime. Employees working overtime without approval will be subject to disciplinary action. After the employee has worked the normal 40 hours, all additional time is paid at a rate of 1 ½ times the employee’s regular hourly rate. Holiday and PTO pay does not count towards overtime eligibility.

GARNISHMENT OF WAGES/ CHILD SUPPORT

When an employee’s wages are garnished by a court order, our Company is legally bound to withhold the amount indicated in the garnishment order from the employee’s paycheck. TOP POLYMER will, however, honor applicable federal and state guidelines that protect a certain amount of an employee’s income from being subject to garnishment.

SOCIAL SECURITY NUMBERS: SAFEGUARDING

It is the policy of TOP POLYMER to protect the confidentiality of Social Security numbers obtained and used in the course of business from its employees and applicants. All executives, managers and employees are expected to rigorously adhere to this policy. Any employee violating the provisions of this policy and its operating procedures will be disciplined in accordance with company rules.

Operating Procedures

1. Collection of Numbers: Social Security numbers will be collected from applicants and employees as required in order to meet federal and/or state reporting requirements.

2. Use of Numbers: Except for verification and reporting uses for the above-referenced reasons, no Social Security number or portion of a Social Security number will be used in the conduct of TOP POLYMER's business and

- No Social Security number or portion of a Social Security number will be permitted to be used for the following purposes: identification badges, parking permits, time cards, employee rosters, employee identification records, computer passwords, company account records, licenses, agreements or contracts.]
- No Social Security number or portion of a Social Security number will be used in open computer transmissions, company distributions or through TOP POLYMER intranet except where such transmission of information is by secure connection or is encrypted. As examples, reporting of payroll withholding taxes and benefit plan participation require such data; thus, such transmissions of data will be handled through secured computer transmission only.]

3. Storage of and Access to Numbers:

Storage: All documents containing Social Security numbers shall be stored in locked secured areas. All computer applications containing Social Security numbers shall be maintained on secured, authorized-access computer stations only.

- Access: Only persons who have a legitimate business reason will have access to Social Security numbers; such access will be granted through department heads responsible for functions with reporting or transporting of such data responsibilities. Department heads and employees granted such access must take all necessary precautions to ensure the integrity of records that include such numbers when the records are not being used.]

3. Destruction of Numbers: Records that include Social Security numbers will be maintained in accordance with federal and state laws. When such documents are released for destruction, the records will be destroyed by shredding.

4. State Laws: Where this company policy and operating procedures may conflict with a state law in any state in which TOP POLYMER operates, the state law shall supersede this policy.

PERSONNEL RECORDS

To keep necessary Company records up to date, it is extremely important that you notify the Human Resources Department of any changes in:

-) Name and/or marital status|
-) Address and/or telephone number|
-) # of eligible dependents|
-) W-4 deductions|

-) Person to contact in case of emergency|

TIME OFF

We provide time off benefits to give our employees an opportunity for rest and relaxation and time to pursue personal interests. This section of the Handbook generally describes the time off benefits provided by the Company.

HOLIDAYS

TOP POLYMER normally observes the following holidays during the year:

-) New Year's Eve |
-) New Year's Day|
-) * Floating Holiday: MLK Day or Good Friday|
-) Memorial Day|
-) Independence Day|
-) Labor Day|
-) Thanksgiving Day|
-) The Day after Thanksgiving|
-) Christmas Eve|
-) Christmas Day|

If one of the above holidays falls on Saturday, it normally is observed on the preceding Friday. If a holiday falls on Sunday, it normally is observed on the following Monday.

*Floating holiday must be approved by your supervisor. Floating Holiday Form can be found on the portal and must be submitted by December 31st to choose holiday for following year.

Paid Time Off (PTO) REV 4/10/19

Top Polymer Enterprise recognizes the importance of time off from work. Paid Time Off (PTO) may be used for any purpose, including but not limited to vacation, personal matters, and recovery from injury or illness. Employees are encouraged to take PTO during the calendar year. All full-time regular employees will accrue PTO according to the schedule below.

PTO begins to accrue immediately upon hire on a pay-period basis and may be used after completion of an employee's introductory period. New employees accrue PTO at the start of employment but may not take any PTO until they have completed a minimum of 30 days of employment.

Part-time employees who are regularly scheduled to work 30 or more hours per week will be eligible for PTO on a pro rata schedule.

<u>Service Period</u>	<u>Semi-Monthly Vacation Accrual</u>	<u>Maximum Hours Days per Year</u>
First Calendar Year	3.333 hours per pay period	80 hours 10 days
Calendar Years 2 – 5	5.000 hours per pay period	120 hours 15 days
Calendar Years 6-10	6.667 hours per pay period	160 hours 20 days
Calendar Years 11-19	8.333 hours per pay period	200 hours 25 days
Calendar Years 20 and over	10.000 hours per pay period	240 hours 30 days

Generally, PTO should be scheduled with the appropriate manager with as much notice as is possible so as to not disrupt the workplace. PTO may be scheduled in increments of 1 full work day up to a maximum of 2 weeks in a row. Managers have the right to designate when some or all of the accrued PTO must be taken.

PTO should be used in the year it is earned. Employees will be permitted to carry-over up to 80 hours of accrued vacation to the following calendar year if they receive prior approval from their appropriate supervisor. All approved carry-over PTO must be used by March 31 of the following year. Employees will not be paid wages in lieu of unused PTO. Unused PTO will be forfeited.

Employees whose employment terminates will be paid for unused PTO that has accrued during the calendar year of the termination.

Employees may request to borrow and use up to 80 hours of PTO time prior to it being accrued. The request must be made in writing to the President of Top Polymer Enterprise US a minimum of 1 week in advance of the planned time off. In the event of a sickness or emergency, salaried employees will have their PTO Account debited for the time off. Hourly employees may request during their time off to use PTO or immediately upon their return to work. All PTO used but not accrued must be paid back to the Company upon termination of employment in all circumstances.

BEREAVEMENT LEAVE

Full-time employees and part-time employees scheduled to work 30 hours or more per week are eligible for bereavement pay for the death of a family member. Depending upon the relationship, the amount of paid time off varies as follows:

- J Five (5) days paid time off is granted for the death of a spouse, eligible domestic partner, child, stepchild, and the biological child of a domestic partner, parent or in-law parent.]
- J Three (3) days paid time off is granted for the death of a grandparent, grandchild, brother or sister.]
- J Two (2) days paid time off is granted for all other immediate family members, which includes current|
 - o "step" and "in-law" versions of any of the above.

An eligible domestic partner must satisfy legal eligibility requirements, as specified under medical plan eligibility procedures.

Time off for bereavement should be taken in consecutive workdays.

Time off for bereavement is not charged to PTO, but must be tracked on the time record as "Bereavement".

Time off for bereavement is paid at the current base salary.

Requests for bereavement leave should be made to your immediate supervisor as soon as possible. TOP POLYMER reserves the right to request written verification of an employee's familial relationship to the deceased and his or her attendance at the funeral service as a condition of the bereavement pay.

JURY DUTY

Employees summoned for jury duty receive their regular wages while they are serving as jurors, less any compensation received from the courts for jury duty, for a period of up to five working days provided that they give reasonable advance notice to your immediate supervisor that they will need time off to serve.

Employees must provide TOP POLYMER with a copy of the court payment records.

We expect you to return to your job if you are excused from jury duty during your regular working hours.

VOTING LEAVE

TOP POLYMER believes that every employee should have the opportunity to vote in any municipal, county, state or federal election, general primary or special primary. Any employee whose work schedule does not provide him or her two consecutive hours either between the opening of the polls and the beginning of his or her shift or between the end of his or her shift and the close of the polls will be granted up to two unpaid hours off in order to vote. We reserve the right to select the hours you are excused to vote.

Employees will have an opportunity to make up the time lost from voting.

Notify your direct supervisor of the need for voting leave as soon as possible. When you return from voting leave, you must present a voter's receipt to your direct supervisor as soon as possible.

DISABILITY LEAVE OF ABSENCE

If you need time off because of a medically disabling condition, TOP POLYMER wants to work with you to ensure that you get the time that you need to recover and return to work. You can request a medical leave of absence by contacting HR to discuss the nature of your situation and the leave time that you are requesting. HR will work with you, your healthcare provider, and other professionals as necessary to obtain the documentation and supporting information needed for the company to evaluate the leave request and make a determination about time off as well as pay and benefit issues. In these circumstances, it's important to get back to the company promptly with information so that we can accurately assess the situation. Failure to provide required documents in a timely manner will result in delay or denial of leave and could affect employment status.

At the end of a disability leave of absence, you must provide documentation from your physician indicating your ability to return to work and whether any accommodations are necessary.

MILITARY LEAVE

An employee who is a member of the United States Army, Navy, Air Force, Marines, Coast Guard, National Guard, Reserves or Public Health Service will be granted an unpaid leave of absence (except where state law dictates otherwise) for military service, training or related obligations in accordance with applicable law. Employees on military leave may substitute their accrued paid leave time for unpaid leave. At the conclusion of the leave, upon the satisfaction of certain conditions, an employee generally has a right to return to the same position he or she held prior to the leave or to a position with like seniority, status and pay that the employee is qualified to perform.

Continuation of Health Benefits

During a military leave of less than 31 days, an employee is entitled to continued group health plan coverage under the same conditions as if the employee had continued to work. For military leaves of more than 30 days, an employee may elect to continue his/her health coverage for up to 24 months of uniformed service, but will be required to pay all or part of the premium for the continuation coverage.

Requests for Leave

Leave for Active or Reserve Duty

Upon receipt of orders for active or reserve duty, an employee should notify his/her supervisor, as well as Human Resources, as soon as possible, and submit a copy of the military orders to his/her

supervisor and the Human Resources Department (unless he/she is unable to do so because of military necessity or it is otherwise impossible or unreasonable).

Leave for Training and Other Related Obligations (e.g., fitness for service examinations)

Employees will also be granted time off for military training (normally 14 days plus travel time) and other related obligations, such as for an examination to determine fitness to perform service. Employees should advise their supervisor and/or department head of their training schedule and/or other related obligations as far in advance as possible. Employees should retain their military pay vouchers. Upon return from training, the employee should submit his/her military pay voucher to the Human Resources Department; TOP POLYMER will pay an employee's full salary, less base military pay, for the training period.

Return from Military Leave

Notice Required

Upon return from military service, an employee must provide notice of or submit an application for reemployment in accordance with the following schedule:

- 1) An employee who served for less than 31 days or who reported for a fitness examination, must provide notice of reemployment at the beginning of the first full regular scheduled work period that starts at least eight hours after the employee has returned from the location of service.
- 2) An employee who served for more than 30 days, but less than 181 days, must submit an application for reemployment no later than 14 days after completing his/her period of service, or, if this deadline is impossible or unreasonable through no fault of the employee, then on the next calendar day when submission becomes possible.
- 3) An employee who served for more than 180 days must submit an application for reemployment no later than 90 days after the completion of the uniformed service.
- 4) An employee who has been hospitalized or is recovering from an injury or illness incurred or aggravated while serving must report to the Human Resources Department (if the service was less than 31 days), or submit an application for reemployment (if the service was greater than 30 days), at the end of the necessary recovery period (but which may not exceed two years).

Required Documentation

An employee whose military service was for more than 30 days must provide documentation within two weeks of his/her return (unless such documentation does not yet exist or is not readily available) showing the following: (i) the application for reemployment is timely (i.e. submitted within the required time period); (ii) the period of service has not exceeded five years; and (iii) the employee received an honorable or general discharge.

LEAVE REQUEST PROCEDURE

All leave requests must be documented by using the Leave Request Form. Before requesting paid leave, employees are required to confirm that the leave to be requested is available by checking their available leave balances. Then the employee completes the Leave Request Form indicating the type of leave to be taken (PTO/Sick/Military/Jury Duty/FMLA/LWOP), the dates of the leave and the total hours to be taken from the designated leave category. After signing the Leave Request Form, the employee submits the form to their immediate supervisor for approval.

The supervisor confirms whether the employee has the leave available before approving a request for paid leave. Once confirmed, the supervisor returns a copy of the approved Leave Request Form to the employee, keeps one copy for his/her records and submit a copy to payroll. If the leave is not approved, the supervisor returns a copy of the form to the employee stating the reason the leave was not approved.

To assist with scheduling and operational requirements, all foreseeable leave must be requested at least two weeks prior to the requested leave date.

If the leave is unforeseeable, the leave form should be completed and submitted to the supervisor as soon as the employee returns.

ADVERSE WEATHER CONDITIONS POLICY

It is the policy of TOP POLYMER to remain open during most periods of inclement weather; however, where extraordinary circumstances warrant, TOP POLYMER may in its discretion close the office. If TOP POLYMER decides to close the office, you will be contacted by your immediate supervisor.

If an employee elects not to work on a given day when the office remains open, the employee must contact the manager or supervisor and advise of the employee's status for the day.

Office Closed

If the facility is announced to be closed on a given day, all exempt level staff will receive their regular pay for the day of closure. For hourly employees on a day of closure, an employee will receive an amount equivalent to eight hours of base pay for the day.

Office Open

If the facility remains open on an adverse weather day, employees who report to work will receive their normal pay for the day, i.e., exempt staff will receive their regular salary and hourly employees will be paid at their base rate. If an employee elects not to report to work on and the office is open, the employee can elect to 1) use any accrued paid time off for the missed day or 2) the employee will not be paid for the day.

EMPLOYEE BENEFITS

TOP POLYMER has established a variety of employee benefit programs designed to assist you and your eligible dependents in meeting the financial burdens that can result from illness and disability, and to help you plan for retirement. This portion of the Employee Handbook contains a very general description of the benefits for which you may be eligible as an employee of TOP POLYMER. Please understand that this general explanation is not intended to, and does not, provide you with all the details of these benefits. Therefore, this Handbook does not change or otherwise interpret the terms of the official plan documents. Your rights can be determined only by referring to the full text of the official plan documents, which are available for your examination from the Human Resources Department. To the extent that any of the information contained in this Handbook is inconsistent with the official plan documents, the provisions of the official documents will govern in all cases.

Please note that nothing contained in the benefit plans described herein shall be held or construed to create a promise of employment or future benefits, or a binding contract between TOP POLYMER and its employees, retirees or their dependents, for benefits or for any other purpose. All employees shall remain subject to discharge or discipline to the same extent as if these plans had not been put into effect.

As in the past, TOP POLYMER reserves the right, in its sole and absolute discretion, to amend, modify or terminate, in whole or in part, any or all of the provisions of the benefit plans described herein,

including any health benefits that may be extended to retirees and their dependents. Further, TOP POLYMER reserves the exclusive right, power and authority, in its sole and absolute discretion, to administer, apply and interpret the benefit plans described herein, and to decide all matters arising in connection with the operation or administration of such plans.

For more complete information regarding any of our benefit programs, please refer to the Summary Plan Descriptions, which were provided to you separately or contact the Human Resources Department. If you lost or misplaced those descriptions, please contact the Human Resources Department for another copy.

ELIGIBILITY REQUIREMENTS

All regular, full-time employees of TOP POLYMER working a minimum of 30 hours per week are eligible to participate in the benefit Plans by selecting:

- Medical|
- Dental|
- Vision|
- Pre-Tax Premium|
- Disability Insurance|
- Retirement|

TOP POLYMER will automatically provide group life/ AD&D insurance and short-term disability coverage once you have satisfied the benefits waiting period.

BENEFITS WAITING PERIOD

Eligible full-time employees are allowed to participate in TOP POLYMER's medical, dental, vision, flexible spending accounts and disability plans on the first day of the month after 30 days of employment. Once your elections are made and processed, you may not make changes until the next Open Enrollment period, unless you experience a Change in Status as described below.

MEDICAL INSURANCE

The plan includes preventive care, mental health, and prescription drug coverage as part of the medical plan election. The details of the medical Insurance are provided to you in an Employee Benefits Summary booklet that will be provided to you every year at open enrollment.

DENTAL INSURANCE

Employees may enroll in a dental plan. The plan provides both in-network and out-of-network benefits, however, it is recommended to obtain dental services from in-network providers. The plan provides excellent coverage for preventive care which includes basic and major coverage.

VISION INSURANCE

The vision plan provides coverage for routine eye exams, contact lenses, lenses, and frames from participating providers at low copayments and also includes an out-of-network reimbursement benefit.

PRE-TAX PREMIUM

TOP POLYMER sponsors a premium only option whereby employee premiums for medical, dental and vision are funded with pre-tax dollars.

LIFE INSURANCE

TOP POLYMER provides eligible employees with a basic term life insurance equal to \$50,000. Accidental Death & Dismemberment (AD&D) coverage equal to \$50,000 is included with the basic life.

DISABILITY INSURANCE

Short-term and long-term disability benefits are designed to provide partial income replacement in the event an employee becomes disabled. If applicable, TOP POLYMER will comply with the requirements of the Family Medical Leave Act (FMLA).

RETIREMENT PLAN / 401(k) PLAN

Our plan is currently with _____ and our benefit administrator is _____.

Can I change how much I contribute?

You may change the amount you choose to contribute to the plan. Please contact Human Resource Dimensions for information about increasing or decreasing the amount of your contributions. Also, you can stop making contributions at any time. Once you stop making contributions, there may be a waiting period before you can rejoin the plan.

Will Top Polymer be making contributions?

Top Polymer reserves the right to make a discretionary matching contribution to your participant account. The match benefits all participants who worked at least 1000 hours and are employed on the last day of the plan year.

Top Polymer match also applies to any catch-up contributions you are allowed to make to the plan.

Employer matching contributions made by Top Polymer; plus, any earnings they generate are subject to immediate vesting.

What are my investment choices?

You are permitted to select investment choices for your entire plan account. You may change your investment choices daily in 1% increments.

Online retirement planning and advisory services – Guidance

_____ provides asset allocation recommendations through their online service. This service integrates investment research, education and asset allocation guidance to give you a comprehensive and personalized approach to investing for retirement from a trusted independent source _____. * This service can be accessed through your retirement plan website.

*Investment advisory products and services are provided by _____, a registered investment advisor and a wholly owned subsidiary of _____. The Hartford is not affiliated with _____.

Can I take money out of my account?

Your account assets may generally be withdrawn from your 401(k) plan under the following qualifying circumstances:

-) Retirement at plan's normal retirement age|
- |
-) Termination of employment|
-) Disability|
-) Financial hardship (your plan may limit to a portion of your account)|
-) After age 59.5 (employer and employee contributions)|

Your Summary Plan Description provides more details about making withdrawals from the plan. Withdrawals are subject to the authorization of your employer. However, you must begin liquidating your account balances no later than April 1st of the calendar year following the year in which you attain the age of 70 ½ or retire (whichever is later). Distributions of before-tax contributions and any tax-deferred earnings are subject

to ordinary income tax and, if taken prior to age 59 ½, a 10% federal income tax penalty may apply. Roth contributions and earnings can be withdrawn tax-free if the Roth contributions have been in place for at least five tax years and the withdrawal is made after age 59 ½ or is due to disability or death. Consult Top Polymer for more details.

EMPLOYEE ASSISTANCE PROGRAM

The Employee Assistance Program connects people with reliable resources for assistance and guidance with a wide range of personal concerns. The program provides employees with up-to-date health, personal, legal and financial information to help improve their lives.

WORKERS' COMPENSATION BENEFITS

On the job injuries are covered by our Workers' Compensation insurance policy. This insurance is provided at no cost to you. If you are injured on the job, no matter how slightly, report the incident immediately to your supervisor. Consistent with applicable state law, failure to report an injury within a reasonable period of time could jeopardize your claim. We ask for your assistance in alerting management to any condition that could lead to or contribute to an employee accident.

SOCIAL SECURITY

During your employment, you and TOP POLYMER both contribute funds to the federal government to support the Social Security program. This program is intended to provide you with retirement benefit payments and medical coverage once you reach retirement age.

UNEMPLOYMENT INSURANCE

Upon separation from employment, you may be entitled to state and federal unemployment insurance benefits. Information about unemployment insurance can be obtained from the Human Resources.

ON THE JOB

ATTENDANCE, PUNCTUALITY AND DEPENDABILITY

Because TOP POLYMER depends heavily upon its employees, it is important that employees attend work as scheduled. Dependability, attendance, punctuality, and a commitment to do the job right are essential at all times. As such, employees are expected at work on all scheduled work days and during all scheduled work hours and to report to work on time. Moreover, an employee must notify his/her supervisor or the Human Resources Department as far in advance as possible, but not later than one shift before his/her scheduled starting time if he/she expects to be late or absent. This policy applies for each day of his/her absence. If you are absent for two days without notifying TOP POLYMER, it is assumed that you have voluntarily abandoned your position with TOP POLYMER and you will be removed from the payroll. To the extent permitted by law, absenteeism and lateness lessen an employee's chances for advancement and may result in dismissal.

MEAL TIME

Hourly employees should take a 30-minute, unpaid meal break each day. Your direct supervisor is responsible for approving the scheduling of this time.

TELEPHONE USE

Because a large percentage of our business is conducted over the phone, it is essential to project a professional telephone manner at all times.

Although TOP POLYMER realizes that there are times when an employee may need to use the telephone for personal reasons, it is expected that good judgment will be used in limiting the length and frequency of such calls. Additionally, no long-distance personal calls may be made on Company phones without prior approval from the employee's supervisor.

DRESS CODE & PERSONAL HYGIENE POLICY

TOP POLYMER requires all employees to present themselves in a professional manner, with regard to attire, personal hygiene and appearance. These standards are commensurate with our organizational practices of appropriate business conduct, professionalism and dress code.

Hygiene

Employees are expected to meet hygiene requirements during regular business hours for the duration of their employment.

-) Maintain personal cleanliness by bathing with soap and shampoo daily.|
-) Daily Oral hygiene (brushing of teeth) required. It is recommended to keep a breath mint with you to ensure your breath is fresh.|
-) Use deodorant / antiperspirant to minimize body odors.|
-) No heavily scented perfumes, colognes and lotions. These can cause allergic reactions, migraines, respiratory difficulty for some employees.|
-) Clean and trimmed fingernails.|
-) Wash Hands after eating or using the restroom.|

Personal Grooming

-) Clothing must be clean, pressed, in good condition and fit appropriately.|
-) Company issued shirts must be laundered after each day.|
-) Neat and well-groomed hair, sideburns, mustaches and beards (no artificial colors, e.g. pink, green, etc. that would be deemed unprofessional).|
-) Moderate make-up.|
-) Secured long hair (hair back to prevent potential for being caught in equipment).|
-) Clothing must not interfere with the safe operation of equipment.|
-) No dark glasses (unless prescribed by a physician).|
-) Limited jewelry and no dangling or large hoop jewelry that may create a safety hazard to self or others. A general rule of thumb is that if a pencil can be pressed through a hoop earring it is not safe to wear near operating equipment.|
-) Body piercing must be limited to three per ear. Other visible body piercing is unacceptable, unless demanded by religion / culture.|
-) Tattoos that are perceived as offensive, hostile or that diminish the effectiveness of the employee's professionalism must be covered, and not visible to staff, customers or visitors.|

Business Attire

Any staff that maintains regular, in-person contact with customers will be required to wear appropriate business attire when customers are present.

-) Men – Dress shoes, jackets, shirts, ties, slacks, sweaters. |
-) Women – Dress tops/ blouses, dress pants, dresses, skirts, sweaters, pant-suits, dress shoes. |

Business Casual Attire

Any staff that is in the office when there are no customers will be allowed to wear appropriate business casual attire.

-) Men –Shirts with collars, jeans with no holes, sneakers.|
-) Women – Dress tops/ blouses, jeans with no holes, skirts and sneakers.|

Safety Attire

Any staff that is in the lab, warehouse, or production will be required to wear appropriate safety attire.

-) Men –Steel toe boots, safety goggles, ear plug, and other safety equipment as required by laws and/or company policy. |
-) Women – Steel toe boots, safety goggles, ear plug, and other safety equipment as required by laws and/or company policy. |

The following items are not permitted: Shirts without collars, T-shirts, pants with holes, shorts, high heels (>10cm).

Every employee is responsible for exercising sound judgment and common sense for his or her attire at all times. If an employee is deemed to be wearing inappropriate attire, his/her Manager is responsible for coaching the employee accordingly. If you have questions about these guidelines or a particular business area's dress requirement contact your manager.

LACTATION BREAKS

TOP POLYMER will provide a reasonable amount of break time to accommodate a female employee's need to express breast milk for the employee's infant child. The break time should, if possible, be taken concurrently with other break periods already provided. Non-exempt employees should clock out for any time taken that does not run concurrently with normally scheduled rest periods, and such time generally will be unpaid in accordance with state law. TOP POLYMER will also make a reasonable effort to provide the employee with the use of a room or other location in close proximity to the employee's work area, for the employee to express milk in private. An employee should notify her direct supervisor to request time to express breast milk under this policy. TOP POLYMER may deny an employee's request for a lactation break if the additional break time will seriously disrupt operations.

No provision of this policy applies or is enforced if it conflicts with or is superseded by any requirement or prohibition contained in a federal, state, or local law or regulation. Anyone with knowledge of such a conflict or potential conflict should contact your direct supervisor.

EMPLOYEE CONDUCT AND WORK RULES POLICY

Each employee has an obligation to observe and follow TOP POLYMER's policies and to maintain proper standards of conduct at all times. All employees are expected to meet TOP POLYMER's standards of work performance which includes many factors, such as attendance, punctuality, personal conduct, job proficiency and general compliance with TOP POLYMER's policies and procedures.

PROGRESSIVE DISCIPLINE POLICY AND PROCEDURE

If an employee does not meet the employee conduct and work rules standards, TOP POLYMER may, under appropriate circumstances, take corrective action. Corrective action may include a verbal warning, written warning, suspension with or without pay, and/or discharge. The appropriate corrective action imposed will be determined by TOP POLYMER. TOP POLYMER does not guarantee that one form of action will necessarily precede another.

The intent of corrective action is to formally document problems while providing the employee with a reasonable time within which to improve performance. The process is designed to encourage development by providing employees with guidance in areas that need improvement such as poor work performance, attendance problems, personal conduct, general compliance with TOP POLYMER's policies and procedures and/or other disciplinary problems.

Written Warnings

The supervisor should discuss the problem and present a written warning that clearly identifies the problem and outlines a course of corrective action within a specific time frame. The employee should clearly understand both the corrective action and the consequence (i.e., termination) if the problem is not corrected or reoccurs.

The employee should acknowledge receipt of the warning and may include any additional comments of his/her own before signing it. A record of the discussion and the employee's comments should be placed in the employee file in the Human Resources Department.

Employees who have had formal written warnings are not eligible for salary increases, bonus awards, promotions or transfers during the warning period.

Prohibited Conduct

Any employee whose conduct, actions or performance violates or conflicts with TOP POLYMER's policies may be terminated immediately and without warning. The following are some examples of grounds for immediate dismissal of an employee:

- |) Breach of trust or dishonesty|
- |) Conviction of a felony|
- |) Willful violation of an established policy or rule|
- |) Falsification of Company records|
- |) Gross negligence|
- |) Insubordination|
- |) Violation of the Anti-Harassment and/or Equal Employment Opportunity Policies|
- |) Undue and unauthorized absence from duty during regularly scheduled work hours|
- |) Deliberate non-performance of work|
- |) Larceny or unauthorized possession of, or the use of, property belonging to any co-worker, visitor, or customer of TOP POLYMER|
- |) Possession of dangerous weapons on the premises|
- |) Unauthorized possession, use or copying of any records that are the property of TOP POLYMER|
- |) Excessive absenteeism or lateness|
- |) Marring, defacing or other willful destruction of any supplies, equipment or property of TOP POLYMER|
- |) Failure to call or directly contact your supervisor when you will be late or absent from work|
- |) Fighting or serious breach of acceptable behavior|
- |) Violation of the Alcohol or Drug Policy|
- |) Theft|
- |) Violation of TOP POLYMER's Conflict of Interest/Outside Employment Policy and/or Confidentiality Policy|
- |)
- |) Gambling, conducting games of chance or possession of such devices on the premises or during work hours|
- |) Leaving the work premises without authorization during work hours.|
- |) Sleeping on duty|

This list is intended to be representative of the types of activities that may result in disciplinary action. It is not exhaustive, and is not intended to be comprehensive and does not change the employment-at-will relationship between the employee and TOP POLYMER.

In the event of dismissal for misconduct, all benefits end at the end of the month. If available, COBRA may not be available to anyone dismissed from TOP POLYMER for gross misconduct. Nothing in this policy is designed to modify our employment-at-will policy.

ACCESS TO PERSONNEL FILES

Upon request, you may inspect your own personnel file up to two times each year. Inspections will be held on company premises in the presence of a company official. Contact your direct supervisor to arrange a time to view these records. You will be permitted to review the records in your personnel file related to your qualification for employment, compensation and disciplinary action. You are not permitted access to any letter of reference maintained by TOP POLYMER. If you disagree with the accuracy of any statement in the records and no correction can be agreed upon, you may submit an explanatory statement, which will be attached to the records.

EMPLOYEE RECORDS CONFIDENTIALLY PHILOSOPHY POLICY

TOP POLYMER's philosophy is to safeguard personal employee information in its possession to ensure the confidentiality of the information. Additionally, TOP POLYMER will only collect personal information that is required to pursue its business operations and to comply with government reporting and disclosure requirements. Personal information collected by TOP POLYMER includes employee names, addresses, telephone numbers, e-mail addresses, emergency contact information, EEO data, social security numbers, date of birth, employment eligibility data, benefits plan enrollment information, which may include dependent personal information, and school/college or certification credentials. All pre-employment inquiry information and reference checking records conducted on employees and former employee files are maintained in locked, segregated areas and are not used by TOP POLYMER in the course of its business operations.

Personal employee information will be considered confidential and as such will be shared only as required and with those who have a need to have access to such information. All hard copy records will be maintained in locked, secure areas with access limited to those who have a need for such access. Personal employee information used in business system applications will be safeguarded under company proprietary electronic transmission and intranet policies and security systems. Participants in company benefit plans should be aware that personal information will be shared with plan providers as required for their claims handling or record keeping needs.

Company-assigned information, which may include organizational charts, department titles and staff charts, job titles, department budgets, company coding and recording systems, telephone directories, e-mail lists, company facility or location information and addresses, is considered by TOP POLYMER to be proprietary company information to be used for internal purposes only. TOP POLYMER maintains the right to communicate and distribute such company information as it deems necessary to conduct business operations.

COMPANY CELL PHONE POLICY

TOP POLYMER reimburses for individual cellular plans to company representatives who are required to be in close contact with TOP POLYMER at all times. The company representatives will be required to buy and own the phone. While cell phones are a necessary convenience of the business world, we require that our employees follow the guidelines listed below for their own and others safety. All employees are required to be professional and conscientious at all times when using company phones.

TOP POLYMER has a zero-tolerance policy regarding texting while driving. For the safety of our employees and others it is imperative that you pull over and stop at a safe location to dial, to send and receive text messages. TOP POLYMER strongly encourages an employee to pull over and stop at a safe location to dial, receive or converse on a cell phone. If this is not possible, it is strongly suggested that hands-free be used if it is absolutely necessary to drive while talking on the cell phone. TOP POLYMER reserves the right to amend or alter the terms of this policy.

COMPANY CAR POLICY

TOP POLYMER may provide Company car allowances through a vehicle allowance or mileage reimbursement to top management and sales personnel.

TOP POLYMER expatriate employees in the USA have no car allowances but may ask for reimbursement when they use private cars for business.

Some TOP POLYMER employees may purchase their own transportation and submit for reimbursement on a mileage basis, using the standard mileage rate published by the Internal Revenue Service (IRS) which may be found at <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>. This reimbursement must be approved by a responsible manager. Employees using their personal auto for business use must carry a minimum of \$100,000/\$300,000 insurance coverage and provide documentation on an annual basis to TOP POLYMER. TOP POLYMER reserves the right to amend or alter the terms of this policy.

PRE-EMPLOYMENT DRUG TESTING POLICY

A drug test shall be required of each applicant to whom an offer of employment has been made and who has accepted such offer as a condition of consideration of employment with TOP POLYMER.

TOP POLYMER shall not hire applicants who test positive for drugs which the employee does not have a valid prescription. Applicants denied employment due to a positive test may not reapply for employment for at least six (6) months. A refusal to execute the consent/release forms and/or be tested shall be treated as a positive test result.

DRUG FREE WORKPLACE PROGRAM POLICY

TOP POLYMER has a vital interest in maintaining safe, healthy and efficient working conditions for its workers. TOP POLYMER believes its own well-being is dependent upon the physical and psychological health of its workforce. Accordingly, it is the expectation of TOP POLYMER and inherent in the offer employment that all employees are fit for duty and free from the influence of alcohol or illegal drugs whenever they are reporting to work, on Company premises/property or performing Company business.

Manufacture, distribution, dispensation, possession, or use of any illegal drug, alcohol, or controlled substance while on Company premises is strictly prohibited. These activities constitute serious violations of Company rules, jeopardize TOP POLYMER and can create situations that are unsafe or that substantially interfere with job performance. Employees in violation of the policy are subject to appropriate disciplinary action, up to and including dismissal. Additionally, TOP POLYMER reserves the right to require an employee to undergo a medical evaluation under appropriate circumstances.

The following is prohibited and shall be grounds for discipline, up to and including immediate termination:

- |) Use, purchase, possession, manufacture, distribution, sale or offering of illegal drugs, alcohol, or drug paraphernalia while on the job, performing Company-related business, or otherwise on duty, including when an individual is on Company-paid travel time or conducting Company business off Company premises/property,|
- |) Reporting to work under the influence of alcohol or illegal drugs or being under the influence of alcohol or illegal drugs during working hours, on Company premises/property, while performing Company-related business whether on or off Company premises/property, or in Company vehicles (including owned, leased or monthly allowance);|
- |) Unauthorized use of Company property, including but not limited to vehicles (including owned, leased or monthly allowance), for the storage or transportation of alcohol or illegal drugs.|

- J Use, purchase, possession, manufacture, distribution, sale or offering of illegal drugs, controlled substances or alcohol or being under the influence of the same off Company premises which adversely affects the employees work performance, his own or others' safety, or TOP POLYMER's regard or reputation in the community.]

The above prohibitions shall not include drugs taken according to the verifiable prescription, at the direction of a licensed physician and in accordance with the prescription's instructions. However, an individual who, under a physician's guidance, is taking prescription drugs or is taking any other medication, which may affect his/her ability to work or work safely, shall inform his/her supervisor or TOP POLYMER's Human Resources department that the substance could cause adverse effects before beginning work. Whether an employee is taking a prescription drug, non-prescription drug or other medication, an individual who reports to work or who is observed at work and is incapable of safely performing his/her job may be subject to disciplinary action which may include termination of employment.

Procedure

TOP POLYMER may require employees to submit to a drug or alcohol test when it believes that an employee is under the influence of alcohol or drugs or has used or possessed alcohol or drugs on Company premises/property, when reporting for duty, on Company time, or while performing Company-related business. This may arise in a variety of circumstances, including, but not limited to:

- | J Following a reported workers' compensation injury; (recordable injury)|
- | J Following an accident involving a Company vehicle (company owned, leased or monthly allowance provided) or property when the employee is deemed at fault or there is to believe alcohol or drugs may have played a part in the accident;|
- | J Following any other incident occurring at the workplace which would result in liability on the part of the employee of Company; and|
- | J When management reasonably believes that alcohol or drug use may be causing abnormal behavior on the job that is affecting job performance or job attendance.]

A refusal to take an alcohol or drug test will have the same effect as positive test under this policy. Under this policy, employees will take a breath test, blood test, urinalysis or other test. The type of testing will be at TOP POLYMER's discretion and expense. The employee will report to a Company approved laboratory, hospital or medical facility where a sample will be taken for testing. Any positive test will be confirmed by an approved test. The employee will be returned to work pending the results of the drug test unless the act prompting the request for the test warrants disciplinary action or suspension pending further investigation.

When the decision to test has been made, the employee will be required to sign a "Consent and Release" form authorizing the laboratory to perform the test and release the results to TOP POLYMER. An employee who refuses to sign a "Consent and Release" form will be subject to termination.

TOP POLYMER has vital business interest in the security of its property, premises, products and processes, and a responsibility in assuring a safe, productive and personally secure work environment for its employees. As such, TOP POLYMER may conduct unannounced searches anywhere on Company property or premises at any time. Searches may include a person's personal property in the workplace, such as coats, toolboxes, lunch boxes, packages, bags, etc. In addition, Company vehicles (including owned, leased or monthly allowance provided) and other items of Company property are subject to search at any time and at any place. The fact that the property or area of a person is subjected to search should not be interpreted as indicating that they have been accused of possessing, using or should not be or abusing alcohol or drugs. Consent to a search is required as a condition of continued employment, and refusal to consent will result in discipline, up to and including discharge.

Confidentiality

All information, interviews, reports, statements, memoranda, and test results, written or otherwise, received by TOP POLYMER through this substance abuse testing program are confidential communications, but may be used or received in evidence, obtained in discovery, or disclosed in any civil or administrative proceeding, except as provided below.

Employers, laboratories, medical review officers, employee assistance programs, drug or alcohol rehabilitation programs, and other agents who receive or have access to information concerning test results shall keep all information confidential. Release of such information under any other circumstances shall be solely pursuant to written consent form signed voluntarily by the person test, unless such release is compelled by an agency of the State or court of competent jurisdiction or unless deemed appropriate by a professional or occupational licensing board in a related disciplinary proceeding.

Nothing contained in this policy shall be construed to prohibit TOP POLYMER or the laboratory conducting a test from using or having access to employee that information, in accordance with applicable law.

Employees may obtain a copy of the results or records relating to the test, as required by applicable law. Also, as required by applicable law, an employee may have the right to explain, in confidence, the test results. TOP POLYMER, in its sole discretion, may consider the explanation in determining what disciplinary action, if any, should be taken.

Disciplinary Action

The use, purchase, possession, manufacture, distribution, sale or, offering of illegal drugs or alcohol is prohibited on Company property/premises and/or while performing Company-related business or reporting for duty. Employees who engage in any of these prohibited activities are subject to disciplinary action, which may include dismissal.

Violation of the confidentiality provisions of this policy is also grounds for disciplinary action. Failure to comply with testing or search requests can also be grounds for dismissal.

Disciplinary measures taken by TOP POLYMER for violation of any part of this policy may include termination of employment or the severing of a business relationship with TOP POLYMER. TOP POLYMER may also take any and all other appropriate measures in response to violations of this policy including referring the matter to the police or other law enforcement personnel.

Responsibilities

Every employee is responsible for contacting the Human Resources Department or the President if any employee, contractor or visitors are suspected to be in violation of this policy as described above. Human Resources or the President will conduct an investigation to either confirm or disregard any suspicion of an employee in violation of this policy and will take necessary action.

WORKPLACE VIOLENCE PREVENTION POLICY

TOP POLYMER strongly believes that all employees should be treated with dignity and respect. Acts of violence will not be tolerated. Any instances of violence must be reported to the employee's supervisor and/or President. All complaints will be fully investigated.

TOP POLYMER will promptly respond to any incident or suggestion of violence. Violation of this policy will result in disciplinary action, up to and including immediate discharge.

EMPLOYEE HEALTH AND SAFETY PROGRAM POLICY

Maintaining a safe work environment requires the continuous cooperation of all employees. TOP POLYMER strongly encourages employees to communicate with fellow employees and their supervisor regarding safety issues.

All employees will be provided care, first-aid and emergency service, as required, for injuries or illnesses while on TOP POLYMER premises. Employees should contact their supervisor, the nearest supervisor, and/or 911 in the event of an accident or emergency.

If an employee is injured on the job, TOP POLYMER provides coverage and protection in accordance with the Worker's Compensation Law. When an injury is sustained by an employee while at work, the injury must be reported immediately to the employee's supervisor. The supervisor will immediately notify the President of the incident.

Failure to report accidents is a serious matter as it may preclude an employee's coverage under Worker's Compensation Insurance.

ANTI-VIOLENCE POLICY

TOP POLYMER takes a strong and unequivocal position against intimidation, threats or violence in the workplace. When employees demonstrate any behavior, which in management's opinion, constitutes a violation of this guideline, disciplinary action will be taken.

We request the support and cooperation of all employees in helping to keep our Company a safe and healthy place to work. Employees should immediately report to management any behavior that may constitute a violation of this guideline.

Weapons of any kind are prohibited on the company premises, including but not limited to guns and explosives. If an employee violates this guideline, disciplinary action will be taken.

If there is a reasonable suspicion that an employee has engaged in conduct listed above, management reserves the right to conduct, without notice, searches and inspections of any employee or Company property.

OPEN DOOR POLICY

TOP POLYMER promotes an atmosphere whereby employees can talk freely with members of the management staff. Employees are encouraged to openly discuss with their supervisor any problems so appropriate action may be taken. If the supervisor cannot be of assistance, Human Resources is available for consultation and guidance. TOP POLYMER is interested in all of our employees' success and happiness with us. We, therefore, welcome the opportunity to help employees whenever feasible.

COMPANY E-MAIL AND INTERNET POLICY

Every TOP POLYMER employee is responsible for using the electronic mail (e-mail) system properly and in accordance with this policy. Any questions about this policy should be addressed to the Human Resources Department.

The E-mail system is the property of TOP POLYMER. It has been provided by TOP POLYMER for use in conducting company business. All communications and information transmitted by, received from, or stored in this system are company records and property of TOP POLYMER. The e-mail system is to be used for company purposes only. Use of the e-mail system for personal purposes is prohibited. Employees have no right of personal privacy in any matter stored in, created, received, or sent over the TOP POLYMER mail system.

TOP POLYMER, in its discretion as owner of the e-mail system, reserves and may exercise the right to monitor, access, retrieve, and delete any matter stored in, created, received, or sent over the e-mail system, for any reason and without the permission of any employee.

Even if employees use a password to access the e-mail system, the confidentiality of any message stored in, created, received, or sent from the TOP POLYMER's e-mail system still cannot be assured. Use of passwords or other security measures does not in any way diminish TOP POLYMER's rights to access materials on its system, or create any privacy rights of employees in the messages and files on the system. Any password used by employees must be revealed to TOP POLYMER's e-mail files may need to be accessed by TOP POLYMER in an employee's absence.

Employees should be aware that deletion of any e-mail messages or files will not truly eliminate the messages from the system. All E-mail messages are stored on a central back-up system in the normal course of data management.

Even though TOP POLYMER has the right to retrieve and read any e-mail messages, those messages should still be treated as confidential by other employees and accessed only by the intended recipient. Employees are not authorized to retrieve or read any E-mail messages that are not sent to them. Any exception to this policy must receive the prior approval of TOP POLYMER management.

TOP POLYMER's policies against sexual or other harassment apply fully to the e-mail system, and any violation of those policies is grounds for discipline up to and including discharge. Therefore, no e-mail messages should be created, sent, or received if they contain intimidating, hostile, or offensive material concerning race, color, religion, sex, age, national origin, disability, genetic information, or any other classification protected by law.

The e-mail system may not be used to solicit for religious or political causes, commercial enterprises, outside organizations, or other non-job-related solicitations.

The e-mail system shall not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information, or similar materials without prior authorization from TOP POLYMER's management. Employees, if uncertain about whether certain information is copyrighted, proprietary, or otherwise inappropriate for transfer, should resolve all doubts in favor of not transferring the information and consult the President.

Although TOP POLYMER recognizes that the Internet may have useful applications to TOP POLYMER's business, employees may not engage in Internet use without prior written approval from the President, and unless a specific business purpose requires such use. Absent such approval, employees may not access the Internet using TOP POLYMER's computer systems, at any time or for any reason. "Surfing the Net" is not a legitimate business activity.

Management approval is required before anyone can post any information on commercial on-line systems or the Internet. Any approved material that is posted should obtain all proper copyright and trademark notices. Absent prior approval from TOP POLYMER to act as an official representative of TOP POLYMER, employees posting information must include a disclaimer in that information stating, "Views expressed by the author do not necessarily represent those of TOP POLYMER."

Users should routinely delete outdated or otherwise unnecessary e-mails and computer files. These deletions will help keep the system running smoothly and effectively, as well as minimize maintenance costs. Employees are reminded to be courteous to other users of the system and always to conduct themselves in a professional manner. E-mails are sometimes misdirected or forwarded and may be viewed by persons other than the intended recipient. Users should write e-mail communications with no less care, judgment and responsibility than they would use for letters or internal memoranda written on TOP POLYMER letterhead.

Because e-mail records and computer files may be subject to discovery in litigation, TOP POLYMER's employees are expected to avoid making statements in e-mail or computer files that

would not reflect favorably on the employee or TOP POLYMER if disclosed in litigation or otherwise.

Any employee who discovers misuse of the e-mail system should immediately contact the President or the Human Resources.

Violations of TOP POLYMER's e-mail policy may result in disciplinary action up to and including discharge.

TOP POLYMER reserves the right to modify this policy at any time, with or without notice.

Employees are required to sign an e-mail and Internet policy Acknowledgment Form as a condition of employment. The form is to be signed on acceptance of an employment offer by TOP POLYMER.

INTERNET USE POLICY

Certain employees may be provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. In addition, e-mail can provide excellent means of communicating with other employees, our customers and clients, outside vendors, and other businesses. Use of the Internet, however, must be tempered with common sense and good judgment.

If you abuse your right to use the Internet, it will be taken away from you. In addition, you may be subject to disciplinary action, including possible termination, and civil and criminal liability. Your use of the Internet is governed by this policy and the e-mail Policy.

Disclaimer of liability for use of Internet

TOP POLYMER is not responsible for material viewed or downloaded by users from the Internet. The Internet is a worldwide network of computers that contains millions of pages of information. Users are cautioned that many of these pages include offensive, sexually explicit, and inappropriate material. In general, it is difficult to avoid at least some contact with this material while using the Internet. Even innocuous search requests may lead to sites with highly offensive content. In addition, having an e-mail address on the Internet may lead to receipt of unsolicited e-mail containing offensive content. Users accessing the Internet do so at their own risk.

Duty not to waste computer resources

Employees must not deliberately perform acts that waste computer resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, engaging in online chat groups, printing multiple copies of documents, or otherwise creating unnecessary network traffic.

No expectation of privacy

The computers and computer accounts provided employees are to assist them in performance of their jobs. Employees should not have an expectation of privacy in anything they create, store, send, or receive on the computer system or any other TOP POLYMER electronic system. The computer system belongs to TOP POLYMER and may only be used for business purposes.

Monitoring computer usage

TOP POLYMER has the right, but not the duty, to monitor any and all of the aspects of its computer system, including, but not limited to, monitoring sites visited by employees on the Internet, monitoring chat groups and news groups, reviewing material downloaded or uploaded by users to the Internet, and reviewing e-mail sent and received by users.

Blocking of inappropriate content

TOP POLYMER may use software to identify inappropriate or sexually explicit Internet sites. Such sites may be blocked from access by Company networks. In the event you nonetheless encounter inappropriate or sexually explicit material while browsing on the Internet, immediately disconnect from the site, regardless of whether the site was subject to company blocking software.

Prohibited activities

Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or otherwise unlawful, inappropriate, offensive (including offensive material concerning sex, race, color, national origin, religion, age, disability, or other characteristic protected by law), or violates TOP POLYMER's equal employment opportunity policy and its policies against sexual or other harassment may not be downloaded from the Internet or displayed or stored in TOP POLYMER's computers. Employees encountering or receiving this kind of material should immediately report the incident to their supervisors or the Human Resources Department. TOP POLYMER's equal employment opportunity policy and its policies against sexual or other harassment apply fully to the use of the Internet and any violation of those policies is grounds for discipline up to and including discharge.

Illegal copying

Employees may not illegally copy material protected under copyright law or make that material available to others for copying. You are responsible for complying with copyright law and applicable licenses that may apply to software, files, graphics, documents, messages, and other material you wish to download or copy. You may not agree to a license or download any material for which a registration fee is charged without first obtaining the express written permission of the President.

Accessing the Internet

To ensure security and to avoid the spread of viruses, employees accessing the Internet through a computer attached to TOP POLYMER's network must do so through an approved Internet firewall. Accessing the Internet directly by modem is strictly prohibited unless the computer you are using is not connected to TOP POLYMER's network.

Virus detection

Files obtained from sources outside TOP POLYMER, including disks brought from home; files downloaded from the Internet, newsgroups, bulletin boards, or other online services; files attached to e-mail; and files provided by customers or vendors may contain dangerous computer viruses that may damage TOP POLYMER's computer network. Employees should never download files from the Internet, accept e-mail attachments from outsiders, or use disks from non-Company sources, without first scanning the material with Company-approved virus checking software. If you suspect that a virus has been introduced into TOP POLYMER's network, notify the Information Technology Department immediately.

Amendments and revisions

This policy may be amended or revised from time to time as the need arises. Users will be provided with copies of all amendments and revisions. Violations of this policy will be taken seriously and may result in disciplinary action, including possible termination, and civil and criminal liability. Use of the Internet via TOP POLYMER's computer system constitutes consent by the user to all of the terms and conditions of this policy.

USE OF COMPANY PROPERTY POLICY

The protection of TOP POLYMER business information, property and all other Company assets are vital to the interests and success of TOP POLYMER. No TOP POLYMER related information or property, including without limitation, documents, files, records, computer files, equipment, office supplies or similar materials (except in the ordinary course of performing duties on behalf of TOP POLYMER) may, therefore, be removed from TOP POLYMER's premises. In addition, when an employee leaves TOP POLYMER, the employee must return to TOP POLYMER all TOP POLYMER related information. And

property that the employee has in his/her possession, including without limitation, documents, files, records, manuals, information stored on a personal computer or on a computer disc, supplies, and equipment or office supplies. Violation of this policy is a serious offense and will result in appropriate disciplinary action, up to and including discharge.

USE OF COMPANY EQUIPMENT AND COMPUTER SYSTEMS

TOP POLYMER provides any supplies, equipment, automobiles and materials necessary for you to perform your job. These items are to be used solely for TOP POLYMER's purposes. Employees are expected to exercise care in the use of Company equipment and property and use such property only for authorized purposes. Loss, damages or theft of Company property should be reported at once. Negligence in the care and use of Company property may be considered grounds for discipline, up to and including termination.

TOP POLYMER's equipment, such as computer systems, telephone, postage, facsimile and copier machine, is intended to be used for business purposes. An employee may only use this equipment for non-business purposes in an emergency and only with the permission of his or her supervisor. Personal usage, in an emergency, of these or other equipment that results in a charge to TOP POLYMER should be reported immediately to your supervisor or accounting so that reimbursement can be made.

Upon termination of employment, the employee must return all Company property, equipment, work product and documents in his/her possession or control.

COMPANY COMPUTER SYSTEM

It is the policy of TOP POLYMER that the use of its computers and software is limited solely to appropriate business use. Employees are not allowed to use the computer system for their personal benefit. Employees are strictly forbidden from installing software on the system. Further, this policy reaffirms that TOP POLYMER's employees have no reasonable expectation of privacy with respect to any computer hardware, software, electronic mail or other computer or electronic means of communication or storage, whether or not employees have private access or an entry code into the computer system. TOP POLYMER reserves the right to monitor the use of its computer system.

SOCIAL MEDIA

Personal web sites and blogs have become prevalent methods of self-expression in our culture. The Company respects the right of employees to use these media outlets during their personal time; however, if you as an employee choose to identify yourself as a Company employee on a website or blog, you should adhere to the following guidelines:

1. Make it clear to the readers that the views expressed in social media are yours alone and that they do not necessarily reflect the views of the Company.
2. Do not use or disclose the Company's confidential and/or proprietary information. This includes 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.
3. Do not use or disclose confidential and/or proprietary information such as data about certain financial transactions, or any pending reorganizations.
4. Be respectful of the privacy and dignity of your co-workers. Just as you would not want information about you posted without consent, you should obtain the consent of your co-worker before you post any information or photos of co-workers.

5. Posting comments or displaying comments about co-workers, supervisors or the Company that are vulgar, harassing, obscene, defamatory, threatening, or other offensive content is prohibited. Harassing or discriminating comments, particularly if made on the basis of gender, age, race, religion, ethnicity, national origin, disability or other protected class, status or characteristic, is a violation of the Company's workplace policies such as Anti-Harassment and Standard of Conduct.

Social media and similar communications have the potential to reflect on both you and the Company. Be careful not to let social media interfere with your job or customer commitments. You will be more likely to resolve complaints by speaking with co-workers or going through the Company, rather than posting grievances online.

If social media activity is seen as compromising the Company, the Company may request a cessation of such commentary and the employee may be subject to coaching and potentially, disciplinary action.

Nothing in this policy is intended to interfere with employee rights to engage in discussions regarding terms of employment. You should not interpret any provisions of this policy in that way. For any questions about these guidelines, please contact Human Resources. We hope that you will show respect for our employees, customers, affiliates and competitors.

PHYSICIAN PAYMENT SUNSHINE ACT

The company requires that employees assist the company in complying with the Physician Payment Sunshine Act which requires applicable manufacturers of drugs, devices, biologicals, or medical supplies to report annually to the Secretary of HHS certain payments or other transfers of value to physicians and teaching hospitals. It also requires applicable manufacturers and applicable group purchasing organizations (GPOs) to report certain information regarding the ownership or investment interests held by physicians or the immediate family members of physicians in such entities.

EXPENSE REIMBURSEMENT: EMPLOYEE BUSINESS EXPENSE REPORTS POLICY

This policy provides a uniform system for reporting and reimbursement of ordinary and necessary business expenses incurred by employees. A deviation from the policy and procedures may result in the loss of a tax deduction to TOP POLYMER or additional taxable income to the employee. Therefore, it is very important for employees to adhere to these procedures. Items not provided for herein are considered to be personal in nature and therefore not reimbursable.

Scope of Policy

All employees are required to follow this policy. Employees are required to utilize approved vendors whenever they are available. An updated listing of approved vendors can be found on the Company's website.

Approval and Responsibilities

Employees are required to obtain supervisory approval for their expense reports. It is the responsibility of each employee to understand and comply with the business expense policy prior to submitting expenses for payment. Any questions or guidance should be directed to the employee's supervisor or the President. Periodic audits will be conducted on expense reports for compliance with the policy. Non-compliance with the policy is grounds for immediate termination.

By signing an expense report form you are representing to TOP POLYMER that the expenditures incurred are in accordance with this policy. The completed expense report should be submitted through Expensify. Expense reports should be submitted on a monthly basis. Upon submission of a proper expense report, employees will be reimbursed by check for ordinary and necessary expenses incurred

while on Company business (as described elsewhere herein). No exception to the policies and procedures defined elsewhere herein should be approved by the President.

Only the President may approve changes to the Employee Business Expense Policy.

Documentation Requirements

A daily record of expenses is required. All items listed on the expense report should show date, business location (city and state) and business purpose. Receipts must be attached for all individual meals, entertainment, lodging, auto rental, cab fare and commercial travel. Although receipts are not readily available for individual miscellaneous expenditures (gratuities, parking, baggage handling, etc.), employees are encouraged to submit receipts whenever possible. All receipts should be scanned in chronological order. Original receipts are required for processing.

Additional requirements unique to a particular type of business expense are detailed in the appropriate sections that follow.

Expenses Charged to Company by Employee

Certain expenses may be paid directly by TOP POLYMER or by employee to be reimbursed by the company with prior approval. If not on the Pre-Approved Vendor List available on the portal, the employee will need supervisor's approval before booking. Examples include such items as airline tickets, rental cars, leased vehicles, hotel deposits and seminar registration. The fact that certain allowable business expenses may be paid directly by TOP POLYMER does not relieve an employee from complying with the substantiation requirements of this policy (original receipts, airline tickets and other supporting documentation must be attached). Expenses directly paid by TOP POLYMER are included in the gross total of the expense report when assessing signatory approval.

Lodging

Safety is the main concern for TOP POLYMER employees. Choose a hotel that is in as safe a location as possible. The expense for the lodging will be reimbursed within the limit including internet, telephone and taxes. Food and taxes are not included in this expense limit. The following list are examples of personal expenses that are non-reimbursable, this is not an all-inclusive list: gym personal service, laundry unless traveling for more than 5 days.

- |) Standard Reimbursement|
- |) Management and Sales Employees \$150 per night|
- |) Non-sales Employees \$120 per night|

Receipts must substantiate lodging expense. When a guaranteed reservation is made and the employee has a change of plans, every reasonable effort should be made to cancel the reservation on a timely basis. In certain cities and locales, TOP POLYMER may have negotiated discounted room rates with specific hotels, motels or apartments. Knowledge of these arrangements will reside with TOP POLYMER's travel agency and/or administrative staff of the local office. Employees should make every effort to utilize such lodging in locations where these arrangements exist.

Transportation

Every effort should be made to use the lowest priced transportation available. Reimbursement will be made for the following modes of transportation:

-) Commercial airline travel will only be reimbursed for coach class unless approved by management.|
-) Rental cars. Please note additional insurance should not be purchased. In some cases, negotiated discount rates for auto rental may be available. Employees should utilize these arrangements where possible. TOP POLYMER's travel agent and/or local administrative office should be aware of these arrangements.|

-) Cost of taxi or bus to hotels or airports from place of business or residence.]
-) Employees using their personal auto for business use must carry a minimum of \$100,000 liability/\$300,000 comprehensive vehicle insurance coverage and provide documentation on an annual basis to TOP POLYMER.]

Meals

Reimbursement will be made for the actual cost of meals, including reasonable gratuities, up to \$50 per day before taxes.

-) When away from home or headquarters overnight on Company business.]
-) When served as an integral part of formal business meetings, seminars, etc.]

Miscellaneous Expenses

Costs incurred for items of a business nature not provided for above (such as telephone, postage, service gratuities, small supplies on an emergency basis, etc.) will be reimbursed. Laundry and valet expenses are allowed when an employee is requested by TOP POLYMER to extend regularly scheduled trips or when an employee is away from home for extended stays (trips exceeding five days). These items should be detailed on the expense report and substantiated by applicable receipts.

While away from the office on Company business, a reasonable expense for personal telephone calls will be allowed. Purchases of miscellaneous supplies, software or computer hardware should be purchased through the appropriate department and not included on employee expense reports. Exceptions must be approved by management.

Business Entertainment

A. General

- o Expenditures for entertaining individuals, other than employees of TOP POLYMER, must be ordinary and necessary to be allowable and must meet Company standards for appropriate business conduct. The person(s) must have an influence on Company business or business activities and their entertainment should be "direct" or "associated" as defined in the following paragraphs (B) and (C), respectively.]
- o Employees may claim reimbursement for the business meals with Company employees away from home to the extent that their expenses are reasonable and necessary to the conduct of Company business.]
- o When faced with project/duty time constraints, management level personnel may claim reimbursement for a reasonable amount for business meals with other Company employees to facilitate the conduct of Company business. This is to be strictly interpreted and no reimbursement will be allowed for reciprocal meals not meeting this description.]

B. Business Meals and Directly Related Entertainment

Reimbursement is allowed for ordinary and necessary business meal and entertainment expenses with person(s) outside TOP POLYMER who have an influence on Company business. Business meal expenses must be directly related to business and incurred under circumstances conducive to a business discussion. Generally, a restaurant, hotel dining room or similar place would be considered conducive to a business discussion. Entertainment expense is directly related to business if the employee is actively engaged in a business meeting, negotiation, discussion or other bona fide business activity, other than the entertainment itself.

C. Associated Entertainment

Entertainment directly preceding or following a substantial and bona fide business discussion is associated with the active conduct of business and is reimbursable. Generally, the entertainment should occur on the same day the business associate arrives from out of town, on the day before or the day after the business discussion.

D. Documentation Requirements

When reporting expenditures for entertainment, the following should be shown on page two of the expense report form:

-) Date.|
-) Name and address or location of restaurant or other facility.|
-) Name, title and company of the person(s) involved. Where expenses are incurred for a large number of people readily identifiable as a particular group or individuals, the group itself may be identified rather than the individual participants.|
-) Business reason: The nature of the expected business benefit to be derived.|
-) If associated entertainment: Date, duration and location of the related business discussion or activity.|
-) Amount of each separate expenditure.|

International Travel

International Travel may be required from time to time. The President or Financial Manager will provide the international traveler with any exceptions or modifications provided for international travel.

Business Gifts

Gifts in excess of \$50 per year to any individual are not reimbursable unless approved in advance by management. It is the responsibility of the employee to supply all required information to the Tax Department related to all gifts for which reimbursement is made by TOP POLYMER.

Expenses of Spouse

With advance approval of the management, travel and related expenses of a spouse are allowable to the extent they are reasonable and necessary to the conduct of business. It is the responsibility of the employee to inform TOP POLYMER of all spousal related charges. Travel expenses for spouse and dependents related to relocation is addressed in a separate Human Resources Policy.

Personal Loss

Personal loss while on business will not be repaid by TOP POLYMER.

Donations or Contributions

Donations or contributions are not reimbursable expense items.

Relocation of Employees

Reimbursement of expenses incurred in relocating should be processed through the Human Resources Department. Relocation costs should be filed on the separate Relocation Expense Statement and not on the Employee Business Expense Report. The total amount of maximum cumulative relocation expenses on a move must be prior approved in writing by the President.

Expense Advances

TOP POLYMER provides petty cash advances for travel and general expenses, when an employee's petty cash is approved, there will not be additional cash advances for travel. All cash advanced must be cleared to a balance of zero at the time of employee separation or at the end of each calendar year.

Employees traveling regularly on Company business are encouraged to personally obtain a widely accepted credit card. Prior approval for annual credit card fee is required. Any interest charges incurred are considered personal expenses and will not be reimbursed to the employee. Exceptions to this policy will need functional approval from the President.

TUITION REINBURSMENT, PROFFESIONAL MEMBERSHIPS AND DESIGNATIONS REV 4-10-2019

The Company recognizes that for development purposes or continuing education requirements, employees may need to attend training seminars or workshops conducted off-site or join professional associations that will enable them to remain abreast of best practices in their fields. In support of employee's professional development, the Company may approve reimbursement of the costs of the tuition for the following types of programs to full-time employees who have been employed for a minimum of twelve (12) months. The programs include:

- Professional exams (e.g., PMP, PE, Six Sigma, CPA) and exam preparation courses.
- Certificate programs and credentials.
- Courses offered by an accredited institution, including e-learning.
- Workshops, seminars and conferences.
- Membership in professional organizations.
- Continuing Education Courses for designations or licenses
- Pursuing Higher Education Degrees in your field

The training must have a direct relationship to the job the employee performs. The Company's President must preapprove the request. (Utilize the TPEL Educational Assistance & Professional Membership Form that can be requested from Human Resources). Educational Assistance reimbursement will be provided according to the following table:

Final Grade Received	Reimbursement %
A Grade or 90% to 100%	100% of Tuition or Course Costs
B Grade or 80% to 89%	75% of Tuition or Course Costs
C Grade or 70% to 79%	50% of Tuition or Course Costs
Courses taken on pass/fail basis	50% of Tuition or Course Costs if passed
D Grade or below 70%	No Reimbursement

The company does not pay for any fees, course materials or books.

Employees may be permitted to join professional associations, membership fees for which will be paid for by the Company. The association selected must have a relationship to the job the employee performs. Membership will require the President's prior approval.

The Company reserves the right to determine all training functions and association memberships the employee may elect. (Utilize the TPEL Educational Assistance & Professional Membership Form)

PROCEDURE

To participate in this program, the employee must submit the following information: Receipt of payment for preapproved Classes or Membership and a description of the course, training program or professional organization.

After concluding training, the employee must submit a certificate of completion or similar document to HR to be filed in the employee's personnel file. After paying for a preapproved professional membership the employee will be reimbursed for the cost of the membership upon receipt of the above documentation by Human Resources.

If employee leaves within six (6) months of after being reimbursed for any of these classes, memberships, designations, degrees, etc., The Company may request reimbursement of the fees paid on the

employee's behalf. The maximum educational assistance that will be reimbursed is \$5,000.00 per calendar year.

RELEASE OF EMPLOYEE INFORMATION

All inquiries regarding a current or former TOP POLYMER employee must be referred to the Human Resources Department. Should an employee receive a written request for a reference, he/she should refer the request to the Human Resources Department for handling. No TOP POLYMER employee may issue a reference letter to any current or former employee without the permission of the Human Resources Department.

Under no circumstances should any TOP POLYMER employee release any information about any current or former TOP POLYMER employee over the telephone. All telephone inquiries regarding any current or former employee of TOP POLYMER must be referred to the Human Resources Department.

In response to an outside request for information regarding a current or former TOP POLYMER employee, the Human Resources Department will furnish or verify only an employee's name, dates of employment, job title and department. No other data or information regarding any current or former TOP POLYMER employee, or his/her employment with TOP POLYMER, will be furnished unless the employee authorizes TOP POLYMER to furnish this information in a writing that also releases TOP POLYMER from liability in connection with the furnishing of this information or TOP POLYMER is required by law to furnish any information.

SMOKE- FREE WORKPLACE POLICY

In order to comply with government regulations, TOP POLYMER has prohibited smoking of cigarettes and electronic cigarettes throughout its workplace. Employees are requested to confine smoking to designated areas.

Employees are protected from retaliatory action or from being subjected to any adverse personal action for exercising or attempting to exercise his/her rights under the smoking policy. Any violation of this policy may result in appropriate corrective disciplinary action, up to and including discharge.

Any questions regarding the smoking policy should be directed to the Human Resources Department.

TERMINATION POLICY AND PROCEDURES

Voluntary Termination of Employment Policy

When an employee decides to leave for any reason, his/her supervisor and the Human Resources Department would like the opportunity to discuss the resignation before final action is taken. TOP POLYMER often finds during this conversation that another alternative may be better. If, however, after full consideration the employee decides to leave, it is requested that the employee provide TOP POLYMER with a written two-week advance notice period (bear in mind that PTO days or personal days may not be included in the two-week notice period). TOP POLYMER will only compensate employees for unused PTO when the employee works throughout the notice period, and is not terminated for gross misconduct or cause; otherwise, unused PTO will be forfeited. If, as sometimes happens, the employee's supervisor wishes for the employee to leave prior to the end of the employee's two-weeks' notice, the employee may be paid for the remainder of that period.

Our company does not provide a "letter of reference" to former employees. Generally, we will confirm upon request our employees' dates of employment, salary history and job title.

You should notify TOP POLYMER if your address changes during the calendar year in which discharge occurs so that your tax information will be sent to the proper address.

Dismissals

Every TOP POLYMER employee has the status of "employee-at-will," meaning that no one has a contractual right, express or implied, to remain in TOP POLYMER's employ. TOP POLYMER may

terminate an employee's employment, or an employee may terminate his/her employment, without cause, and with or without notice, at any time for any reason. No supervisor or other representative of TOP POLYMER has the authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the above. Accrued but unused PTO will be paid out to the employee. PTO will stop accruing as of the effective date of termination. Any commissions earned as of the date of the termination will be paid out. Health and dental insurance coverage, if applicable, end on the last day of the month in which the employee receives the severance benefit. If applicable, upon termination of coverage, COBRA notification will be forwarded.

Exit Interview

Human Resources is responsible for scheduling an exit interview with a terminating employee on the employee's last day of employment and for arranging the return of Company property including: Office keys, Company-issued credit cards, Company manuals, and any additional Company-owned or issued property

In order to receive a disbursement of any amounts due from the Retirement Plan, the employee is required to complete and sign a distribution form and submit it to the Human Resources Department. Specific information will be provided at the exit interview.

Benefits

Benefits (Life, Medical and Dental) end on the last day of the month in which your last day of employment falls. An employee, unless dismissed for gross misconduct, has the option to convert to individual life insurance, and/or to continue Medical/Dental Benefits in accordance with the Consolidated Omnibus Budget Reconciliation Act ("COBRA") regulations, if applicable.

Final Paycheck

Employees leaving TOP POLYMER must return office keys, corporate credit cards, etc., before their final paycheck can be issued. This final paycheck will be deposited during the next normal pay period. If there are unpaid obligations to TOP POLYMER, the final paycheck will reflect the appropriate deductions, as allowed by law.

FINAL THOUGHTS

This Handbook outlines the basic employment policies governing your employment with the Company. We pledge to do everything possible to establish and maintain a constructive and satisfying working relationship with you. We will endeavor to act fairly and honorably in all our dealings with you and we expect you, as our employee, to do the same.

We reserve the right and responsibility to review the contents of this Handbook and our other personnel policies and to revise the contents of this Handbook and the conditions of your employment from time to time. This may be done without prior notice or consultation with employees.

We have tried to make this Handbook comprehensive and to anticipate the questions you may have. However, because no handbook can answer all questions or concerns, please feel free to speak to Human Resource Dimensions with any questions or concerns regarding topics in this Handbook or your employment with the Company in general.

Once again, we hope that you will find your employment with us to be satisfying and rewarding.

EMPLOYEE HANDBOOK RECEIPT

I have received the 2019 Top Polymer Employee Handbook. I understand that this Handbook is intended to provide guidance about the Company's policies and procedures and to answer the most common questions about my employment, and is not intended to be construed as a contract of employment for any definite period of time. I also understand that the provisions of this Handbook supersede all prior oral and written communications to employees regarding their employment at the Company on matters addressed by this Handbook.

I also understand that the policies contained in the Handbook are subject to change or modification by the Company, or according to specific policies or requirements to my particular job assignment at any time, with or without notice.

Employee Signature _____ **Date** _____

Employee Name _____