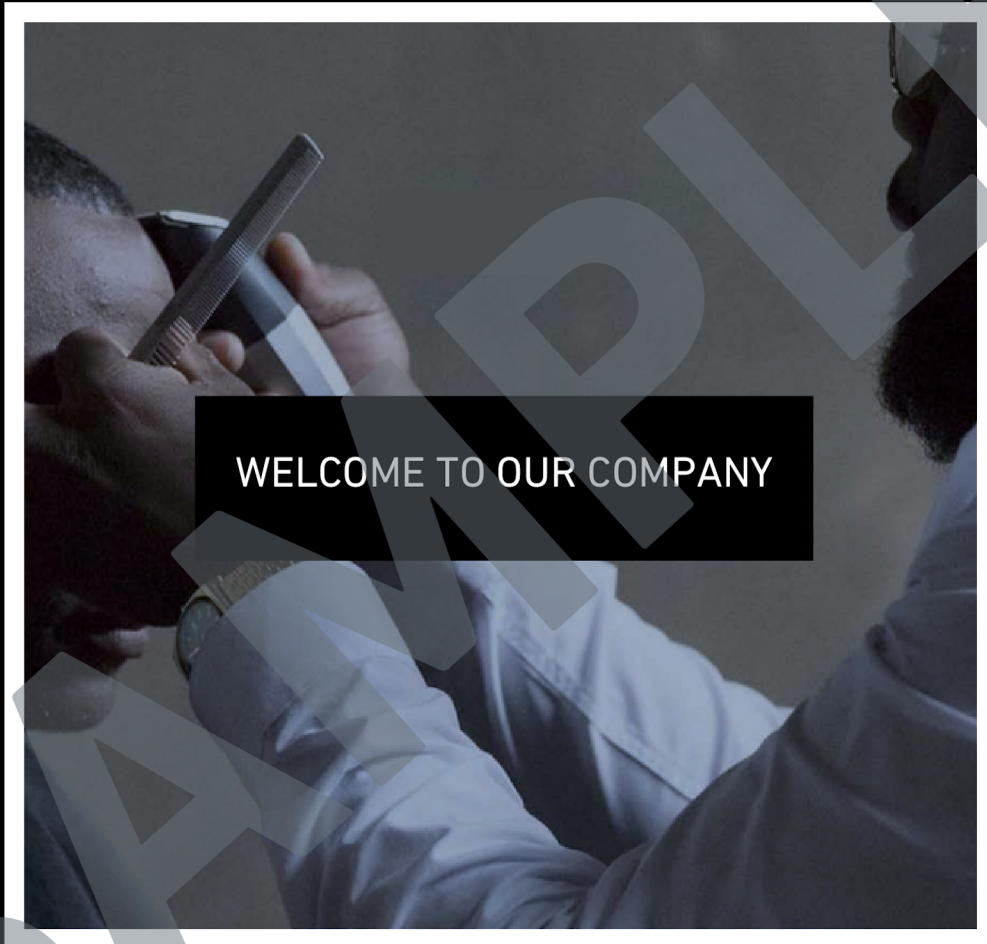


WALKER
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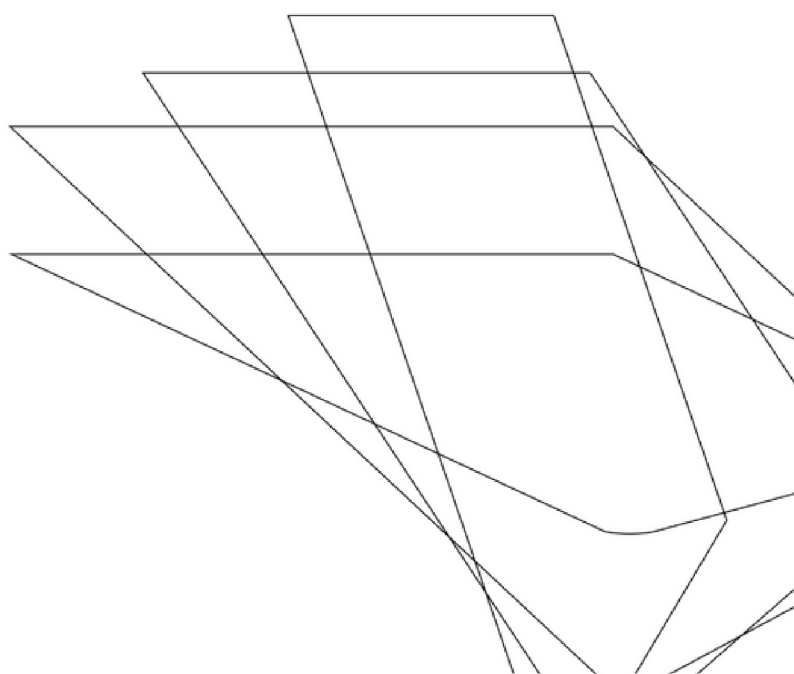


POLICY MANUAL

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SAMPLE



Welcome Message



First + Last Name
"From Our CEO"

It started with an idea to make health and beauty simple for Black men.

In 2013, Tristan Walker decided to do something about his frustration with men's grooming products on the market for his hair texture and composition.

Tristan started Walker and Company to revolutionize the skin-care and beauty-product industry for people of color. The first product introduced was Bevel, an end-to-end shaving system targeted at people with coarse, curly hair. You are not joining a company, but a movement to build products for our community that are uniquely tailored to satisfy their needs, creating more confidence in an identity and an idea of self.

With ingredients made especially for your skin and curly hair, we are built different. It is not just about being seen but known and Walker and Co at its core speaks to the story behind the product. As it was once said from one of our major supporters, "If my father were using Bevel, he would have had history in the weight of his hands." By you joining our story, you get an opportunity to build legacy for future generations.

As you create new history as a team member of Walker and Co, this guide will equip you to know the story, fully join the community and continue the movement

Our Story in a Timeline

2013

Bevel was born, the first men's grooming product for people of color.

2014

Walker & Co. Raises \$6.9M Led By Andreessen Horowitz.

2016

Introduced the world's most advanced trimmer to market. American Rap artist NAS, mentions WOC in a song - "My signature fade with the Bevel Blade. That's a major key".

2019

Soft goods product was launched, Bevel's first expansion outside of shave and hair. HQ moved to Atlanta, GA. WOC won the 2019 GQ Award for Beard Balm.

2020

WOC contributed to cover college exam prep, tours, and laptops for Chicago youth. The Body category was introduced. WOC won the 2020 Allure Award for Restoring Balm.

2022

Bevel Pro, an all-in-one grooming device. More community giving to HBCUs, anti-recidivism and mental health.

2023

Dispo razor launch. WOC's 10-Year Anniversary!

Purpose

01

Mission

To make health and beauty simple for people of color.

02

Vision

To build the world's most consumer-centric health and beauty products company, inspiring unprecedented consumer loyalty.

03

Values

COURAGE

Our vision requires the courage and conviction to believe that we will build a great company that changes the world.

INSPIRATION

Inspiration is in the soul of everything we make and sell. A laser focus and attention to craft, to detail, to colors, to ingredients, to experience. Our success requires it.

RESPECT

Our community requires and deserves our respect. They're the reason we can be inspired and excited to come to work every single day.

JUDGEMENT

We are our brands. We are responsible for every single action we take, everything we deliver to consumers' homes and every single interaction they have with us.

WELLNESS

We eat well, we sleep well, we keep fit and we care to help and support each other and our families.

LOYALTY

We are loyal to a great workplace and team. We are committed to building a great, lasting company for the long term. We're playing to win and will give it the effort and focus it deserves.

Introduction



1.1 Changes in Policy

This Manual supersedes all previous employee manuals and memos that may have been issued on subjects covered in this Manual. However, since our business and our organization are subject to change, Walker & Co. Brands, Inc (Walker & Co) reserves the right to interpret, change, suspend, cancel, or dispute with or without notice all or any part of our policies, procedures, and benefits at any time.

The organization will notify all employees of these changes. Changes will be effective on the dates determined by the Company (Walker & Co), and after those dates, all superseded policies will be null.

No individual supervisor or manager has the authority to change policies at any time. All changes, deletions, or additions to this manual or the policies herein must be approved by a vote of Walker & Co's Board of Directors. If you are uncertain about any policy or procedure, speak with your direct supervisor.

1.2 Employment Applications

We rely upon the accuracy of the information contained in the employment application and the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or if the person has been hired, termination of employment.

1.3 Employment Relationship

You enter into employment voluntarily, and you are free to resign at any time for any reason or no reason. Similarly, Walker & Co is free to conclude its relationship with any employee at any time for any reason or no reason. Employees are required to follow the Employment Termination Policy (See Section 3.13).

DISCLAIMER/IMPORTANT NOTICE ABOUT YOUR EMPLOYMENT

Employment with Walker & Co is at will, which means that either you or Walker & Co may terminate employment at any time, for any reason, with or without notice. The policies and practices described in this employee manual are provided to you for guidance only but do not constitute a contract of employment. Neither this manual nor any other documents circulated to employees, nor any verbal representations constitute contracts. No supervisor or employee except the Executive Director has the authority to enter into an employment agreement, express or implied, with any employee concerning the employment relationship. These policies supersede any previous policies that may have been distributed previously. Your signature on the acknowledgment is a certification that you have received a copy of these policies as updated. These policies are subject to change at any time at the discretion of Walker & Co.

Defining Employment Status

2. EMPLOYEES "DEFINED"

An "employee" of Walker & Co is a person who regularly works for the Walker & Co on a wage or salary basis. "Employees" may include exempt, non-exempt, regular full-time, regular part-time, and temporary persons, and others employed with the Company who are subject to the control and direction of Walker & Co in the performance of their duties.



2.1 EXEMPT

Employees whose positions meet specific criteria established by the Fair Labor Standards Act (FLSA) and who are exempt from overtime pay requirements.



NON-EXEMPT 2.2

Employees whose positions do not meet FLSA criteria and who are paid one and one-half their regular rate of pay for hours worked in excess of 40 hours per week.



2.3 REGULAR FULL-TIME

Employees who are regularly scheduled to work 35 or more hours per week are considered regular full time. Generally, they are eligible for the Company's benefit package, subject to the terms, conditions, and limitations of each benefit program.



REGULAR PART-TIME 2.4

Regular part-time employees are employees who are regularly scheduled to work less than 35 hours per week. Regular part-time employees may be eligible for some benefits sponsored by the Company, subject to the terms, conditions, and limitations of each benefit program.



2.5 TEMPORARY (FULL-TIME or PART-TIME)

Those whose performance is being evaluated to determine whether further employment in a specific position or with the Company is appropriate or individuals who are hired as interim replacements to assist in the completion of a specific project or for vacation relief. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status until notified of a change. They are not eligible for any Company's benefit programs.

Employment Policies ▾

»»» 3.1 NON-DISCRIMINATION

In order to provide equal employment and advancement opportunities to all individuals, Walker & Co is committed to maintaining a work environment free from discrimination, harassment, and retaliation. Walker & Co does not discriminate in employment opportunities or practices because of race, color, religion, sex, national origin, age, or disability. Walker & Co will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training. We expect all individuals, including independent contractors, to treat each other with respect and professionalism. Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

»»» 3.2 NEW EMPLOYEE ORIENTATION

Orientation is a formal welcoming process that is designed to make the new employee feel comfortable, informed about the company, and prepared for their position. New employee orientation is conducted by an individual designated by the Chief Executive Officer and includes an overview of the company history, an explanation of the company's core values, vision, and mission; and company goals and objectives. In addition, the new employee will be given an overview of benefits, tax, and legal issues, and will complete any necessary paperwork within two weeks of orientation. Employees are presented with all codes, keys, and procedures needed to navigate within the workplace. The new employee's supervisor then introduces the new hire to staff throughout the company, reviews their job description and scope of position, explains the company's evaluation procedures, and helps the new employee get started on specific functions.

»»» 3.3 OFFICE HOURS & LUNCH PERIODS

Given the nature of work at the Walker & Co, not all employee schedules will be between 8:00 a.m. and 5:00 p.m. on any given day. Events, programming, and other activities may demand some or all employees to be available before or after hours. Walker & Co will, to the best of its ability, make necessary accommodations to keep employees total workweek hours to between 40-50 hours of work. Employees are allowed a one-hour lunch break.

»»» 3.4 UNEXPECTED PERSONAL BUSINESS

If employees have unexpected personal business to take care of, they must notify their direct supervisor to discuss time away from work and make provisions as necessary. Examples include, but are not limited to, family emergencies and deaths in the family.

Employment Policies (Cont.)

3.5 PERSONNEL FILES

Employee personnel files may include the following: job application, job description, résumé, records of participation in training events, salary history, records of disciplinary action and documents related to employee performance reviews, coaching, and mentoring. Personnel files are the property of Walker & Co, and access to the information is restricted. Management personnel of the Walker & Co who have a legitimate reason to review the file are allowed to do so. Employees who wish to review their own files should contact their supervisor. With reasonable advance notice, the employee may review his/her personnel file in the Walker & Co's office and in the presence of his or her supervisor.

3.6 PERSONNEL DATA CHANGES

It is the responsibility of each employee to promptly notify their supervisor of any changes in personnel data such as mailing address, telephone numbers, name and number of dependents, and an individuals to be contacted in the event of an emergency. An employee's personnel data should be accurate and current at all times.

3.7 EMERGENCY CLOSINGS

At times, emergencies such as severe weather, fires, or power failures can disrupt Walker & Co operations. The decision to close the office will be made by the Chief Executive Officer or another individual designated by the Chief Executive Officer. When the decision is made to close the office, employees will receive official notification from their supervisors.

3.8 EMPLOYEE PERFORMANCE REVIEW

Supervisors will conduct performance reviews with all regular full-time and regular part-time employees every quarter. Supervisors may conduct informal performance reviews more often if they choose. Performance reviews are designed for the Supervisor and the employee to discuss his/her current job tasks, encourage and recognize attributes, and discuss positive, purposeful approaches for meeting work-related goals. Together, the employee and supervisors discuss ways in which the employee can accomplish goals or learn new skills. Planning sessions are designed for the employee and his/her supervisor to make and agree on new goals, skills, and areas for improvement. Walker & Co directly links wage and salary increases with performance. Your performance review will have a direct effect on any changes in your compensation. For this reason, it is important to prepare and fully engage in reviews.

3.9 OUTSIDE EMPLOYMENT

Employees can hold outside jobs unless an alternative work schedule conflicts with the current employee schedule. Employees will be subject to Walker & Co's scheduling demands, regardless of any existing outside work assignments. Walker & Co's office space, equipment, and materials are not to be used for outside employment.

Employment Policies (Cont.)

3.10 CORRECTIVE ACTION

Walker & Co holds employees to certain work rules and standards of conduct (see Section 4). When an employee deviates from these rules and standards, Walker & Co expects the employee's supervisor to take corrective action. Corrective action at Walker & Co is progressive. That is, the action taken in response to a rule infraction or violation of standards typically follows a pattern increasing in seriousness until the infraction or violation is corrected. The usual sequence of corrective actions includes an oral warning, a written warning, probation, and finally termination of employment. In deciding which initial corrective action would be appropriate, a supervisor will consider the seriousness of the infraction, the circumstances surrounding the matter, and the employee's previous record. Though committed to a progressive approach to corrective action, Walker & Co considers certain rule infractions and violations of standards as grounds for immediate termination of employment. These include but are not limited to: theft in any form; insubordinate behavior; vandalism or destruction of company property; the use of company equipment and/or company vehicles without prior authorization by Executive Staff; untruthfulness about personal work history, skills, or training; divulging Company business practices; and misrepresentations of Walker & Co to a customer, a prospective customer, the general public, or an employee.

3.11 EMPLOYMENT TERMINATION

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are a few examples of some of the most common circumstances under which employment is terminated:

- Resignation – voluntary employment termination initiated by an employee.
- Termination – involuntary employment termination initiated by the Walker & Co.
- Layoff – involuntary employment termination initiated by Walker & Co for non-disciplinary reasons.

When an employee intends to terminate his/her employment with Walker & Co, he/she shall give Walker & Co at least two (2) weeks written notice. Any employee who terminates employment with Walker & Co shall return all files, records, keys, computers, flash drives, and any other materials that are the property of Walker & Co. No final settlement of an employee's pay will be made until all items are returned in appropriate condition. The cost of replacing non-returned items will be deducted from the employee's final paycheck. Furthermore, any outstanding financial obligations owed to Walker & Co will also be deducted from the employee's final check. Employee's benefits will be affected by employment termination in the following manner. All accrued vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense (See Section 5, Benefits) if the employee elects to do so. The employee will be notified of the benefits that may be continued and of the terms, conditions, and limitations.

3.12 IMMIGRATION LAW COMPLIANCE

Walker & Co employs only United States citizens and those non-U.S. citizens authorized to work in the United States in compliance with the Immigration Reform and Control Act of 1986. Each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with the Walker & Co, within the past three years or if their previous I-9 is no longer retained or valid.

Health & Safety



4.1 SAFETY GUIDELINES

Each employee is expected to obey safety rules and exercise caution and common sense in all work activities. Employees must immediately report any unsafe conditions to their supervisor. Employees who violate safety standards, cause hazardous or dangerous situations or fail to report, or where appropriate, remedy such situations, may be subject to disciplinary action including termination of employment. In the case of an accident that results in injury, regardless of how insignificant the injury may appear, employees should notify their supervisor (See Section 3.16, Employee Requiring Medical Attention).



4.2 HEALTH-RELATED ISSUES

Employees who become aware of any health-related issue, including pregnancy, that might impact their ability to perform work-related tasks, should notify their supervisor of their health status in writing in a reasonable time period. This policy has been instituted strictly to protect the employee.



4.3 EMERGENCY MEDICAL SERVICES

In the event an employee requires medical attention, whether injured or becoming ill while at work, the employee's emergency contact and/or personal physician should be notified immediately by the employee's direct supervisor. If the direct supervisor is not available, either the office manager or a colleague shall be responsible for contacting the employee's emergency contact and/or personal physician. If it is necessary for the employee to be seen by the doctor or go to the hospital, a family member will be called to transport the employee to the appropriate facility. If an emergency arises requiring Emergency Medical Services to evaluate the injury/illness of an employee on-site, the employee will be responsible for any transportation charges. Furthermore, Walker & Co's employees will not be responsible for the transportation of another employee due to liabilities that may occur. In the event that a coworker voluntarily chooses to transport the employee requiring medical attention, Walker & Co will not be held liable for any accident or injury arising from the transportation. A physician's "return to work" notice may be required.



4.4 OFFICE SECURITY

All employees who are issued keys and/or security badges to the office are responsible for their safekeeping. Any personal files, including but not limited to photos and music, that an employee places on a Company computer, flash drive, shared online cloud drive (such as Google Drive or DropBox), mobile device or other piece of Company equipment are considered company property. The Company reserves the right to access and delete these personal files without notice. It is the responsibility of the employee to have these files backed-up in a separate personal location.

Code of Conduct

LIST OF UNACCEPTABLE BEHAVIOR AT WORK

The work rules and standards of conduct for Walker & Co are important, and Walker & Co regards them seriously. All employees are urged to become familiar with these rules and standards. Employees are expected to conduct themselves in a professional and ethical manner when interacting with clients, retailers, and fellow team members, including maintaining confidentiality, demonstrating integrity, and adhering to Walker & Co values and mission. In addition, employees are expected to follow the rules and standards faithfully in doing their own jobs and conducting the Company's business. Please note that any employee who deviates from these rules and standards will be subject to corrective action, up to and including termination of employment (see Section 3.10, Corrective Action).

While not intended to list all the forms of behavior that are considered unacceptable in the workplace, the following are examples of rule infractions or misconduct that may result in disciplinary action, including termination of employment.

- Theft or inappropriate removal or possession of the property;
- Working under the influence of illegal drugs (See Section 5.6, Substance Abuse);
- Possession, distribution, sale, transfer, or use of illegal drugs in the workplace (See Section 5.6, Substance Abuse)
- Abuse of alcohol during working hours or while explicitly representing Walker & Co.
- Fighting or threatening violence in the workplace
- Boisterous or disruptive activity in the workplace
- Negligence or improper conduct leading to damage of company-owned or customer-owned property
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Smoking in the workplace
- Sexual or other unlawful or unwelcome harassment (See Section 5.3, Harassment, Including Sexual Harassment)
- Excessive absenteeism or any absence without notice (See also, Section 5.1 Attendance/Punctuality and 5.2, Absence without Notice)
- Unauthorized use of telephones, or other company-owned equipment (See Section 5.4, Telephone Use)
- Excessive or inappropriate usage of company equipment for purposes other than the business that interferes with the employee's work responsibilities;
- Unauthorized disclosure of business "secrets" or confidential information including entrepreneurial opportunities (See Section 5.1)
- Violation of personnel policies; and unsatisfactory performance or conduct.

5.1 ATTENDANCE/PUNCTUALITY

Walker & Co expects that every employee will be regular and punctual in attendance. This means being in the office, ready to work, at their starting time each day. Absenteeism and tardiness places a burden on other employees and on the Walker & Co. If you are unable to report for work for any reason, notify your supervisor before your regular starting time. You are responsible for contacting your supervisor about your absence either by phone, text, or email. When you are unable to work owing to illness or an accident, please notify your supervisor in writing. This will allow the Company to arrange for temporary coverage of your duties and will help other employees to continue work in your absence. If you do not report for work and the Company is not notified of your status for two (2) consecutive days your absence will be considered grounds for termination.





Code of Conduct (Cont.)

5.2 CONFIDENTIALITY

The protection of confidential business information and trade secrets is vital to the interests and success of the Walker & Co. Such confidential information includes, but is not limited to, the following examples:

- Compensation data
- Financial information
- Marketing strategies
- Pending projects and proposals
- Proprietary production processes
- Personnel/Payroll records
- Conversations between any persons associated with the company
- Email Lists and Sign-Up Lists
- Entrepreneurial opportunities

All employees are required to sign a non-disclosure agreement as a condition of employment. Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

5.3 INTELLECTUAL PROPERTY AND OFFICE EQUIPMENT

Upon hire, each new employee will be provided the standard issue of equipment including: Laptop, mouse, keyboard and 24" compatible monitor. All assets and equipment issued to you are tagged under the employee name so please do not swap out or change equipment without proper approval. Office equipment, including but not limited to, laptops, netbooks, computers, flash drives, phones, cameras, video equipment, and all else is the property of Walker & Co. As such, any damage occurring to Walker & Co equipment will be charged to the employee. The employee will pay damages and repair costs or should the unit be damaged beyond repair the replacement cost will be charged to the employee and an amount will be deducted from the employee's paycheck to pay for the damaged equipment within four pay periods. Children or pets are not to use Company equipment for any reason. Any personal files, including but not limited to photos and music, that an employee places on a Walker & Co computer, flash drive, shared online cloud drive (such as Google Drive or DropBox), mobile device or other pieces of Company equipment are considered company property. Walker & Co reserves the right to access and delete these personal files without notice. It is the responsibility of the employee to have these files backed-up in a separate personal location.

For any new software or IT tool purchase, whether for individual employee or whole department needs, prior approval will be sought from the Engineering department lead.

All requests for replacements and upgrades must be approved (via email) by direct manager and then routed to Business Operations for fulfillment. Employees should take reasonable care of their equipment including laptops. While accidents may happen and some cannot be avoided, please ensure that your machine remains protected from weather, food spills, theft etc. by taking normal everyday precautions. Laptops issued are expected to last 2-3 years. If you lose a laptop, new issue will be done only for the first instance with a valid police report of loss/ theft. Any subsequent loss of equipment within 2 years of issue date the employee will need to replace equipment at their own cost.





Code of Conduct (Cont.)

5.4 HARASSMENT, INCLUDING SEXUAL HARASSMENT

Walker & Co is committed to providing a work environment that is free of discrimination and unlawful harassment. Actions, words, jokes, or comments based on an individual's sex, race, ethnicity, age, religion, or any other legally protected characteristic will not be tolerated.

If you believe you have been the victim of harassment, or know of another employee who has, report it immediately. Employees can raise concerns and make reports without fear of reprisal.

Any supervisor who becomes aware of possible harassment should promptly advise the Chief Executive Officer who will handle the matter in a timely and discreet manner.

5.5 PUBLIC IMAGE, SOCIAL MEDIA AND ONLINE PRESENCE

A professional appearance is important anytime you come in contact with clients or potential clients. Consult your supervisor if you have any questions about appropriate business attire. It is vital to exercise professionalism when representing Walker & Co online or through social media, while maintaining the confidentiality of sensitive information, and avoid making disparaging or defamatory statements. Your online activities should align with Walker & Co's values and do not create conflicts of interest.

5.6 SUBSTANCE ABUSE AND DRUG-FREE WORKPLACE

Working or reporting to work, conducting Walker & Co business or being on Company property while under the influence of an illegal drug or abusing alcohol, or in an impaired condition is strictly prohibited.

5.7 INTERNET USE

Internet messages are public and not private. Walker & Co reserves the right to access and monitor all files and messages on its systems and networks.

Wages, Salary & Benefits Policies

6.1 PAYDAYS

All employees are paid bi-weekly. The pay dates will be the ____th and ____st (or the last day of the month) and this is subject to changes per weekends/holidays. In the event that a regularly scheduled payday falls on a weekend or holiday, employees will receive payment on the next day of operation. If a regular payday falls during an employee's vacation, the employee's paycheck will be available upon his/her return from vacation. Paychecks will not, under any circumstances, be given to any person other than the employee without written authorization. Paychecks may also be mailed to the employee's address or deposited directly into an employee's bank account upon request.

6.2 WAGE OR SALARY INCREASES

Increases, if possible, will be determined on the basis of performance, adherence to company policies and procedures, and ability to meet or exceed duties per the job description and achieve performance goals (See Section 3.10, Performance Review/Planning Sessions)

6.3 SOCIAL SECURITY / MEDICARE

Walker & Co's withholds income tax from all employees' earnings and participates in FICA (Social Security) and Medicare withholding and matching programs as required by law.

6.4 BENEFIT: INSURANCE

Walker & Co offers medical benefits to eligible Full-time employees. Eligible Full-time employees shall be eligible for medical benefits 90 days from the first day of employment.

6.5 BENEFIT: PTO AND TIME OFF

Paid time off from work is available to regular full-time employees. Paid time-off is provided based on the following calculations:

VACATION DAYS: Walker & Co employees are allowed a total of 20 vacation days (160 hours) each year on January 1st to utilize throughout the calendar year, approved by your manager prior to taking time off. See Section 6.7 PTO and Time Off for more details.

SICK DAYS: Walker & Co employees located in Georgia are eligible to take up to five (5) days of paid sick time. California employees are eligible to take up to six (6) days of paid sick time. See Section 6.7 PTO and Time Off for more details.

6.6 BENEFIT: COBRA

The Federal Consolidated Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the Walker & Co's health plan when a "qualifying event" would normally result in the loss of eligibility.

Common qualifying events are resignation, termination of employment, or death of an employee; a reduction in an employee's hours or leave of absence, divorce or legal separation and a dependent child no longer meeting eligibility requirements.

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

Wages, Salary & Benefits Policies

6.7 VACATION / SICK DAYS

We eat well, we sleep well, we keep fit and we care to help and support each other and our families.

Wellness is a Walker and Company value and we recognize that employees have diverse needs for time off from work. Walker and Company has established this paid time off (PTO) policy. The benefits of PTO are that it promotes a flexible approach to time off by combining vacation and personal leave. Employees are accountable and responsible for managing their own PTO hours to allow for adequate reserves if there is a need to cover vacation, illness or disability, appointments, emergencies, or other situations that require time off from work.

VACATION

Employees are allotted 20 vacation days (160 hours) each year on January 1st to utilize throughout the calendar year. Any vacation planned must be approved by your manager prior to taking time off. PTO is paid at the employee's base pay rate at the time of absence. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials. PTO may be used in minimum increments of two (2) hours. PTO time does not accrue during unpaid leaves of absence or other periods of inactive service.

Employees may accrue and rollover PTO time up to a maximum of one and one half (1.5) times their normal accrual rate (160 hours each year on January 1st). Once an employee reaches a maximum amount (240 hours), the employee will stop accruing PTO time until their balance falls below the maximum amount. Once the total amount of PTO time accrued falls below the maximum amount, the employee will continue to accrue PTO time at their regular accrual rate. Payment in lieu of PTO will not be made; accordingly, you must take time off in order to receive payment.

Walker and Company reserves the right to approve employees' PTO based on business necessity. Please ensure that your work is completed prior to taking PTO and coverage is provided, as necessary, in your absence. Accrued PTO time that has not been used will be paid at the time of an employee's resignation or termination from employment. Unused, accrued PTO time will be paid at the employee's final base rate of pay at the time of his/her separation from employment with the Company as required by state law. For those starting new with the company, your vacation days will be prorated by start date in your first year:

January – March (JFM)	April – June (AMJ)	July – September (JAS)	October – December (OND)
100%	75%	50%	25%
20 days PTO	15 days PTO	10 days PTO	5 days PTO

SICK DAYS

Sick time may be taken for the diagnosis, care, and treatment of an existing health condition, or as a preventative measure (e.g., annual doctor's or dental visits) for yourself or for a family member. Georgia employees are eligible to take up to five (5) days of paid sick time. California employees are eligible to take up to six (6) days of paid sick time. Employees are encouraged to speak with their immediate manager if additional time is needed. Additional time away from work (paid or unpaid) may be granted under the use of vacation days, applying for short-term disability, or deciding with your manager to take leave without pay.

EXTENDED MEDICAL LEAVES / INCIDENTAL ILLNESS/INJURY

Illness and Incidental related absences are infrequent, typically unplanned and unavoidable personal emergencies (i.e., personal/family illness not related to extended medical leaves). Employee's are allotted 7 sick days (56 hours) each year on January 1st to be used throughout the calendar year. Additional time away from work (paid or unpaid) may be granted under the use of vacation days, requesting a medical leave, or deciding with your manager to take leave without pay at the manager's discretion. Remaining sick pay balances will not be paid out upon termination of employment.

Wages, Salary & Benefits Policies \

6.8 BEREAVEMENT

In case of the death of an immediate family member, an employee is allowed up to five days of absence from work without any reduction in annual base pay. Two (2) additional days of paid bereavement are available if you must travel more than 100 miles from your home to attend services. Employees are encouraged to speak with their immediate manager if additional time is needed.

Immediate family members are typically considered to be:

- spouse
- domestic partner
- parent
- spouse or domestic partner's parent
- sibling
- child
- grandparent
- grandchild

Non-immediate family member or close acquaintance

In the event of a death of your non-immediate family member or close acquaintance, bereavement will be paid up to one (1) scheduled workday for the purpose of making arrangements for and/or to attend the services/funeral. One (1) additional day of paid bereavement is available if you must travel more than 100 miles from your home to attend services. In some cases, other relatives or friends may be considered a member of the "immediate family" where a very close personal relationship existed. Employees are encouraged to speak with their immediate manager if additional time is needed.

6.9 CARE FOR CHILD, SPOUSE, PARENT OR OTHER FAMILY MEMBER

To grant employees the opportunity to take time away from work to provide care to a loved one due to appropriate illness as determined by the doctor. This should be treated similarly to an incidental absence/illness and subject to the approval by your immediate manager. It is at your manager's discretion to determine the duration of this leave and rather or not it should be paid/unpaid and to what length if the decision is to be paid. Walker and Company provides family and medical leaves of absence to eligible employees under the federal Family and Medical Leave Act (FMLA) and the California Family Rights Act (CFRA) for California employees. Under the federal Family and Medical Leave law, you may be eligible to take a leave of absence of up to 12 weeks (or 480 hours) per 12-month period, for any of the following reasons:

- Birth and care of the employee's child, or placement for adoption or foster care of a child with the employee;
- Care of an immediate family member (spouse, child, parent) who has a serious health condition; or
- Care of the employee's own serious health condition.

For an employee to be eligible for FMLA, they must (1) have worked at least 12 months (which do not have to be consecutive) for the employer and (2) have worked at least 1,250 hours during the 12 months immediately before the date FMLA leave begins.

6.10 JURY OR CIVIC DUTY

In the case of an employee's absence because of jury duty, acting as a witness in response to a valid subpoena, judge of an election or other civic duty, employees shall be paid full annual base pay for that period regardless of the amount received as fees.

6.11 TIME OFF FOR VOTING

Employees are expected to vote before or after working hours. However, if employees want to vote and do not have the time outside of scheduled working hours, employees will be excused for the time necessary to vote.

6.12 WELLNESS ALLOWANCE

We eat well, we sleep well, we keep fit and we care to help and support each other and our families.

Wellness is a Walker and Co value and we want our employees to spend time taking care of themselves. The wellness allowance allows Walker and Co employees to expense up to \$50 each month for gym memberships, fitness classes, mental health resources, meditation sessions etc.

Wages, Salary & Benefits Policies

6.13 PARENTAL LEAVE OF ABSENCE

Walker and Co enable parents and legal guardians to take paid time away from work for childbirth and recovery, as well as time away from work to care for and bond with children new to their family.

Walker and Co offers paid parental leave for employees to bond with your new child after birth or to bond with your new child in connection with the adoption or foster care placement of the child. Eligible parents can take up to 8 weeks of paid parental leave to bond with their child.

California employees: This leave will run concurrently with CA state PFL (8 weeks, partial pay) and will be supplemented for 100% pay.

Birth Parents:

For eligible parent physically delivering the child, may take up to 12 weeks of paid leave for end of term pregnancy, delivery and recovery from delivery. A birthing parent may also take 2 additional weeks of Paid Parental Leave for cesarean sections.

California employees: This leave will run concurrently with CA state Pregnancy Disability Leave (PDL).

6.14 TRANSPORTATION ASSISTANCE

Employees may submit expense reports to cover legitimate business-related rideshare, taxi or public transportation charges when driving / mileage reimbursement is not available or accessible.

Employees must consider alternate methods of transportation when rideshare/taxi charges are excessive and/or considerably higher than other methods such as public transportation or current mileage rate.

Employees can reimburse up to \$50 per month for public transportation fees to cover their commute to and from Walker and Co offices.

Expense(s) must be submitted through expense report by 60 days of expense transaction date.

6.15 RECORD KEEPING

Employees are responsible for maintaining records of their vacation days accrued and used. Employees must document vacation days on the Walker and Co's designated tracking system.

6.16 HOLIDAYS

Holidays - At the beginning of each calendar year, Walker and Co will issue a schedule of holidays that the Company intends to observe that year and the exact days that the office will be closed. Generally, the following paid holidays will be observed by Walker and Co:

- New Year's Day
- Martin Luther King Day
- President's Day
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve*
- Christmas Day
- New Year's Eve*

* - holiday observed

6.17 TRAINING/PROFESSIONAL DEVELOPMENT

Walker and Co recognizes the value of professional development and personal growth for employees. Therefore, Walker and Co encourages its employees who are interested in continuing education, job-specific training, relevant conferences or events to research these further and receive written approval from their Supervisor before signing up for the seminars or courses.

Employees should make all possible arrangements to acquire scholarships, discounts and other relevant cost savings available to nonprofits for such activities.

6.18 COMPENSATORY TIME OFF

Compensatory time off is granted to exempt employees. There is no legal requirement or obligation of Walker and Company to grant compensatory time off to exempt employees. A manager/supervisor may choose to grant compensatory time off to exempt employees who are required to work in excess of 40 hours per week for special projects or during weekends or any normally scheduled time off. Compensatory time off that is granted must be used by the end of the calendar year in which it was granted. Once compensatory time off is granted, please seek approval from the CEO, COO and HR.

Employee Handbook Acknowledgment

I have read and agree to abide by the terms and conditions of the Walker and Company Policy Guide.

Please Sign Before

Date:

Signature of Employee

