

Employee Handbook Cedaron Medical, Inc.

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Introductory Statement

Welcome! As an employee of Cedaron Medical, Inc. ("Cedaron" or the "Company,") you are an important member of a team effort. We hope that you will find your position with the Company rewarding, challenging, and productive.

Because our success depends upon the dedication of our employees, we are highly selective in choosing new members of our team. We look to you and the other employees to contribute to the success of the Company.

This employee handbook is intended to explain the terms and conditions of employment of all full-time and part-time employees and supervisors. Written employment contracts between Cedaron and some individuals may supersede some of the provisions of this handbook.

This handbook summarizes the policies and practices in effect at the time of publication. This handbook supersedes all previously issued handbooks and any policy or benefit statements or memoranda that are inconsistent with the policies described here. Cedaron's President & CEO, Controller or your supervisor or manager will be happy to answer any questions you may have.

At-Will Employment Status

Cedaron personnel are employed on an at-will basis. Employment at-will means that the employment relationship may be terminated, with or without cause and with or without advance notice at any time by the employee or the Company. Nothing in this handbook shall limit the right to terminate at-will employment. No manager, supervisor, or employee of the Company has any authority to enter into an agreement for employment for any specified period of time or to make an agreement for employment on other than at-will terms. Only the President & CEO has the authority to make any such agreement, which is binding only if it is in writing.

Equal Opportunity and Prohibition on and Prevention of Discrimination, Harassment, and Retaliation

Cedaron is an equal opportunity employer and makes employment decisions on the basis of merit. We want to have the best available persons in every job. Company policy prohibits unlawful discrimination, harassment and/or retaliation based on race, color, creed, sex, gender, religion, citizenship, political activity, veteran or military status, marital status, registered domestic partner status, age, national origin or ancestry, physical or mental disability, medical condition (as defined under California law and including pregnancy, childbirth or other related conditions), genetic characteristics, sexual orientation, taking or requesting statutorily protected leave, or any other consideration made unlawful by federal, state, or local laws. It also prohibits unlawful discrimination, harassment or retaliation based on the perception that anyone has any of those characteristics or is associated with a person who has or is perceived as having any of those characteristics. All such

discrimination is **unlawful**. Company policy further prohibits any conduct that is disrespectful or unprofessional based on any of the above protected characteristic.

The Company is committed to compliance with all applicable laws providing equal employment opportunities. This commitment applies to **all** persons involved in Company operations and prohibits unlawful discrimination by any employee of the Company, including supervisors and coworkers.

This policy applies to all persons involved in the operation of the Company and prohibits discrimination, harassment, and retaliation, disrespectful or unprofessional conduct by any employee of the Company, including supervisors and managers, as well as vendors, customers, independent contractors and any other persons. For purposes of this policy, the term "employee" shall include unpaid interns, volunteers, and persons providing services pursuant to a contract.

Prohibited discrimination, harassment, retaliation, disrespectful or unprofessional conduct includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, or comments
- Visual displays such as derogatory and/or sexually oriented posters, photography, cartoons, drawings, or gestures
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis
- Threats and demands to submit to sexual requests as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors
- Retaliation for reporting or threatening to report harassment
- Communication via electronic media of any type that includes any conduct that is prohibited by state and/or federal law, or by company policy
- * In applying this subsection, the rights of free speech and association shall be accommodated consistently with the intent of this subsection.

If you believe that you have been the subject of the prohibited conduct described in this policy, bring your complaint to your own or any other Company supervisor, the President & CEO or Human Resources manager (also referred to as "personnel administrator" or "personnel manager") of the Company as soon as possible after the incident. You will be asked to provide details of the incident or incidents, names of individuals involved and names of any witnesses. It would be best to communicate your complaint in writing, but this is not mandatory. Supervisors will refer all complaints involving prohibited conduct to the personnel administrator, investigative officer or the President & CEO of the Company. Cedaron will maintain confidentiality to the extent possible. The Company will conduct a fair, timely, and thorough investigation that provides all parties appropriate due process and reaches reasonable conclusions based on the evidence collected. Any investigation will be timely and conducted by an impartial and qualified personnel.

Harassment of an applicant or employee by an employee other than those listed in subsection above is unlawful if Cedaron or other covered entity, its agents or supervisors knows of such conduct and fails to take immediate and appropriate corrective action. Proof of such knowledge may be direct or circumstantial. If Cedaron or other covered entity, its agents or supervisors did not know but should have known of the harassment, knowledge shall be imputed unless the Cedaron or other covered entity can establish that it took reasonable steps to prevent harassment from occurring. Such steps may include affirmatively raising the subject of harassment, expressing strong disapproval, developing

appropriate sanctions, informing employees of their right to raise and how to raise the issue of harassment under California law, and developing methods to sensitize all concerned.

If the Company determines that discrimination, harassment, retaliation, or other prohibited conduct has occurred, effective remedial action will be taken in accordance with the circumstances involved. Any employee determined by the Company to be responsible for the prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination. A Company representative will advise all parties concerned of the results of the investigation. The Company will not retaliate against you for filing a complaint and will not tolerate or permit retaliation by management, employees or coworkers. An employee who engages in unlawful harassment of a co-employee is personally liable for the harassment, regardless of whether the employer knew or should have known of the conduct and/or failed to take appropriate corrective action.

The Company encourages all employees to report any incidents of harassment or other prohibited conduct forbidden by this policy **immediately** so that complaints can be quickly and fairly resolved. You also should be aware that the Federal Equal Employment Opportunity Commission and the California Department of Fair Employment and Housing investigate and prosecute complaints of prohibited harassment in employment. If you think you have been harassed or that you have been retaliated against for resisting or complaining, you may file a complaint with the appropriate agency.

Information about the EEOC complaint procedure can be found on their website (www.eeoc.gov). You may also contact the EEOC at 1-800-669-4000. Information about the California DFEH can be found on their website (www.dfeh.ca.gov). You may also contact the DFEH at 1-800-884-1684.

Reasonable Accommodation

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the Company will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a Company representative with day-to-day personnel responsibilities and request such an accommodation. The individual with the disability should specify what accommodation he or she needs to perform the job. The Company then will conduct an investigation to identify the barriers that interfere with the equal opportunity of the applicant or employee to perform his or her job. The Company will identify possible accommodations, if any, that will help eliminate the limitation. If the accommodation is reasonable and will not impose an undue hardship, the Company will make the accommodation.

If you believe you have been subjected to any form of unlawful discrimination, submit a written complaint to your supervisor or the individual with day-to-day personnel responsibilities. Your complaint should be specific and should include the names of the individuals involved and the names of any witnesses. If you need assistance with your complaint, or if you prefer to make a complaint in person, contact the Company's Controller. The Company will immediately undertake an effective, thorough, and objective investigation and attempt to resolve the situation.

If the Company determines that unlawful discrimination has occurred, effective remedial action will be taken commensurate with the severity of the offense. Appropriate action also will be taken to deter any future discrimination. The Company will not retaliate against you for filing a complaint and will not knowingly permit retaliation by management employees or your coworkers.

Right to Revise

This employee handbook contains the employment policies and practices of Cedaron in effect at the time of publication. All previously issued handbooks and any inconsistent policy statements or memoranda are superseded.

Cedaron reserves the right to revise, modify, delete, or add to any and all policies, procedures, work rules, or benefits stated in this handbook or in any other document, except for the policy of at-will employment. However, any such changes must be in writing and must be signed by the President & CEO.

Any written changes to this handbook will be distributed to all employees so that employees will be aware of the new policies or procedures. No oral statements or representations can in any way alter the provisions of this handbook.

This handbook sets forth the entire agreement between you and Cedaron as to the duration of employment and the circumstances under which employment may be terminated. Nothing in this employee handbook or in any other personnel document, including benefit plan descriptions, creates or is intended to create a promise or representation of continued employment for any employee.



Compensation

Part-Time Employees

Part-time employees are those who are scheduled for and do work fewer than 40 hours per week. Part-time employees are not eligible for Cedaron benefits. Cedaron complies with California Paid Sick Leave laws. All employees including Part-time and temporary working in California for the same employer for at least 30 days within a year after beginning employment are eligible for paid sick leave. Part-Time and Temporary Employees will be provided with the full amount of leave (24 hours or 3 days) upon 30 days of employment.

Full-Time Employees

Regular full-time employees are those who are scheduled for and do work 40 hours per week. Regular full-time employees are eligible for the employee benefits described in this handbook.

Nonexempt Employee Time Reporting

A work hour is any hour of the day that is worked and should be recorded to the nearest quarter of an hour. The workday is defined as the 24-hour period starting at 12:00 a.m. and ending at 11:59 p.m. The workweek covers seven consecutive days beginning on Sunday and ending on Saturday. The usual workweek period is 40 hours.

Employees will submit their time sheet weekly as directed by their manager. Each employee is to maintain an accurate daily record of his or her hours worked. All absences from work schedules should be appropriately recorded on weekly time sheets as well as filling out an absence form. All absence forms must be signed by the department manager and submitted to Human Resources.

Overtime Pay

The Company will pay non-exempt employees one and one-half times the employee's regular rate of pay for all hours worked in excess of eight hours up to and including 12 hours in any workday, in excess of 40 hours in one workweek, and/or for the first eight hours worked on the seventh consecutive day of work in a workweek. The Company will pay double the employee's regular rate of pay for all hours worked in excess of 12 hours in any workday and for all hours worked in excess of eight on the seventh consecutive day of work in a workweek.

Paid leave, such as holiday, sick or vacation pay, does not apply toward work time.

The workweek begins at 12:00 a.m. on Sunday morning and ends at 11:59 p.m. on Saturday night.

All employees are required to obtain approval from managers prior to the use of overtime.

Employees who anticipate the need for overtime to complete the week's work must notify the supervisor in advance and obtain approval before working hours that extend beyond their normal schedule.

During busy periods employees may be required to work extended hours. Managers will attempt to provide advanced notice in these circumstances.

Meal and Rest Break Policies for Non-Exempt California Employees

All non-exempt employees in California are provided paid rest breaks and unpaid meal periods according to the chart below and in accordance with applicable law. California Employees are provided with uninterrupted rest breaks and meal periods during which they are relieved of all duty. Employees should not perform any work during a rest break or meal period.

Employees are responsible for taking rest breaks and meal periods in compliance with this policy. If anyone or anything interferes with an employee's ability to take rest breaks or meal periods as outlined in this policy, the employee must immediately notify Human Resources.

Rest Breaks

- Rest breaks are paid and are expected to last ten (10) minutes in duration.
- Rest breaks should normally be taken as near as possible to the middle of the shift or work period.
- Rest breaks and meal periods cannot be combined.

Meal Periods

- Meal periods are unpaid and are to be at least thirty (30) consecutive minutes long. Cedaron provides a one-hour unpaid meal period.
- A meal period should be scheduled for shifts of five (5) hours or more in duration and should be scheduled as close to the middle of the scheduled work shift as possible, and before the fifth hour of work (i.e., starting no later than 4 hours and 45 minutes into a shift).
- Employees must accurately record the start and end time for all meal periods on their timesheets.
- Employees are free to leave the premises during meal periods.

The chart below outlines the breaks and meal periods the Company provides and expects California employees to take:

If the total length of the shift worked (including rest breaks) is:	The employee is provided:	The meal break must start:
Less than 3 hours, 30 minutes	No meal break or rest break	N/A

3 hours, 30 minutes to 5 hours	No meal break, one 10-minute rest break	N/A
5 hours, 1 minute to 6 hours	One meal break of at least 30 minutes and one 10-minute rest break	No later than 4 hours and 45 minutes into the shift
6 hours, 1 minute to 10 hours	One meal break of at least 30 minutes and two 10-minute rest breaks *Cedaron provides one hour meal breaks	No later than 4 hours and 45 minutes into the shift
10 hours, 1 minute to 14 hours	Two meal breaks of at least 30 minutes and three 10-minute rest breaks	For the first meal break, no later than 4 hours and 45 minutes into the shift, and for the second meal break, no later than 9 hours and 45 minutes into the shift

California employees who work shifts of more than five hours but not more than six hours may waive their right to be provided with a 30-minute meal period break by mutual consent. Cedaron provides one hour meal breaks. With pre-approval of department managers- if an employee works more than 6 hours and elects to waive their meal period, the employee must take a minimum of at least 30 minutes meal break. The employee may then choose to arrive to work 30 minutes later or leave 30 minutes early.

California employees may elect to waive their second meal period break as long as their shift does not exceed 12 hours and they did not waive their first meal period break. Meal and Rest Break Waiver Forms will be provided to all nonexempt employees. If you chose to sign a Meal and Rest Break Waiver Form you are confirming your understanding of your responsibility in taking your meal period and rest breaks. If the meal period is not taken it will be assumed that the meal period was voluntarily waived unless otherwise communicated to your manager.

There may be periods of time when the demands of business require employees to work through one or both of the meal periods provided. In these instances, for California employees, the company will compensate you as required by the law.

Phone and Internet Reimbursement

From time to time, employees may incur expenses on behalf of the Company. We will reimburse you for the actual work-related expenses you incur, as long as they are reasonable and necessary. You are required to obtain Management approval before incurring business expenses.

Employee Reimbursement Policy

All requests for employee reimbursement require approval in advance by the Department Head or President & CEO. An employee reimbursement authorization form must be completed by the employee and signed approved by the Department Head or President & CEO. Information required on the authorization form includes:

- Date(s) of expense
- Description of the expenditure
- Business purpose or need for purchase
- Receipt(s) of expenditure

Company Credit Card Expense Reports

Only personnel specifically authorized by the President & CEO are provided with corporate credit cards. Corporate credit cards are for business purposes only of the entity for which the card is issued. Corporate cards may not be used for cash advances or personal expenditures for any reason.

For any purchase over \$500.00 (out of pocket or by credit card), employees must fill out a requisition form and submit for approval before moving forward with the purchase.

Flight and hotel purchases for company travel must be pre-approved by department managers and President & CEO before purchasing. This includes approval of travel dates and costs. A purchase requisition form must be filled out and signed prior to the purchase.

Credit card statements are mailed directly to the financial controller for review. The financial controller then provides the statement to the card holder. The credit card holder is responsible for receiving, printing, and retaining all receipts related to credit card purchases. The credit card holder must provide receipts for all purchases reflected on the credit card statement and return to the financial controller within one week from the time the employee receives their credit card statement.

Violations of this policy may result in anything from a warning to cancellation of the card to termination, depending on the severity of the violation.

Employee Travel

Employees in positions classified as nonexempt under the Fair Labor Standards Act and/or California law are eligible for compensation for travel time, as defined in this policy, at an hourly rate of \$20.00.

"Travel time" is defined as all-time an employee spends traveling (i.e. going to the airport, checking baggage, making connections, transportation to the hotel, etc.), <u>less his/her regular commute time</u>, is considered part of the required travel and is compensable.

Time engaged in purely pursuits that is not part of the travel (e.g., time spent taking a break from travel in order to eat a meal, sleep, or engage in purely personal pursuits not connected with traveling or making necessary travel connections, such as, for example, spending an extra day in a city before the start or following the conclusion of a conference in order to sightsee), is not compensable. Thus, once an employee arrives at a hotel and is free to do as s/he chooses that time is not compensable (unless the employee is actually performing work for the company).

If an employee requests a specific travel itinerary or mode of transportation that is different from the one authorized by the company, only the estimated travel time associated with the itinerary and mode of transportation that has been authorized will be eligible for compensation.

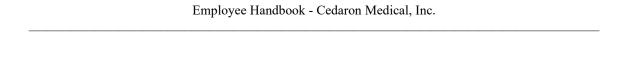
Travel between home and work is considered normal commuting time and is not eligible for compensation.

Travel Expense Report Policy

- Flight and hotel purchases for exempt employee company travel must be pre-approved by
 department managers and President & CEO before purchasing. This includes approval of travel
 dates and costs. A purchase authorization form must be filled out and signed prior to the
 purchase. Please be mindful of company expenses and make the most cost-effective
 reservations.
- Manager approvals are required for flagged expenses outside of set limits.
- Book air travel 14 days in advance whenever possible.
- Expense Reports must be completed and submitted by the last business day of each month.
- When booking a flight, hotel or car, there is no need to purchase the additional insurance. Our American Express often covers this.
- Do not purchase pre-gassed cars- car rental companies charge more for cost of gas than gas stations charge. It is the employee's responsibility to fill up the tank with their company credit card at the gas station.
- Book intermediate sized rental cars. Larger Full Sized, Vans, SUV's must be pre-approved by manager.
- Keep all itemized receipts. These will be submitted when turning in your expense report.
- Expenses below \$25.00 are not required for expense reporting. However, keep all receipts for a period of 2 years for potential audits. Tips are allowed for Baggage and Valet. Recommended Tipping is \$2 per bag and \$5 or less for Valet.
- Daily Meal Cap is \$120.00 employee. This includes all meals, snacks, beverages, tips, and taxes on any given date. Employees are responsible for repayment to Cedaron Medical for any meal expenses exceeding the daily limit.
- Business meals with customers should follow the guidelines of \$100 or less person including tips and taxes.
- It is ok to extend a work trip to stay for personal reasons. This must be communicated and approved by your manager, and it must not cost the company. All expenses after the business portion of the trip will be at your expense. Be sure to look at the cost of the returning flight at the time you would have departed and compare to the cost of the flight you will be taking after your personal part of the trip. You will pay the difference; Cedaron will not reimburse if your returning flight is cheaper.

Trade Shows

- When attending a trade show, book the same hotel as other company attendees or hotels that
 are in close proximity to each other and the trade show location. Attendees must stay in predefined hotels when required by the trade show administration.
- When traveling from the hotel to the show, attendees should share a taxi or preferred ride share vendor. Do not take separately when traveling to the same locations to remain mindful of spending.
- If renting a car for a tradeshow, only one sales executive can rent a car and should coordinate travel for all attendees utilizing the rental.



Leaves of Absence

Bereavement Leave

Cedaron grants leave of absence to employees in the event of the death of the employee's current spouse, registered domestic partner, child, parent, legal guardian, brother, sister, grandparent, or grandchild; or mother-, father-, sister-, brother-, son-, or daughter-in-law. An employee with such a death in the family may take up to two consecutive scheduled workdays off with pay with the approval of the Company. The employee's supervisor may approve additional unpaid time off.

Extended Medical Leave

A medical leave of absence may be granted for non-work-related temporary medical disabilities (other than pregnancy, childbirth, and related medical conditions) for up to four months with a doctor's written certificate of disability. Employees should request any leave in writing as far in advance as possible. If you are granted medical leave, Cedaron will pay you sick pay for the period of time equivalent to your accumulated sick pay earned. You also may use any paid vacation time previously accrued.

If granted by Cedaron, medical leave begins on the first day your doctor certifies that you are unable to work and ends when your doctor certifies that you are able to return to work or after a total of four months of leave, whichever occurs first. Your supervisor will supply you with a form for your doctor to complete, showing the date you were disabled and the estimated date you will be able to return to work. An employee returning from a leave pursuant to this policy must present a doctor's certificate declaring fitness to return to work.

If returning from a non-work-related medical leave, you will be offered the same position you held at the time your leave began, if available. If your former position is not available, a comparable position will be offered. If neither the same nor a comparable position is available, your return to work will depend on job openings existing at the time of your scheduled return. Cedaron makes no guarantees of reinstatement, and your return will depend on your qualifications for existing openings.

California workers' compensation laws govern work-related injuries and illnesses. California pregnancy disability laws govern leaves taken because of pregnancy, childbirth, and related medical conditions, and the California Family Rights Act ("CFRA") governs new parent leave as set forth below.

New Parent Leave

Employees are eligible for up to 12 weeks of unpaid parental leave to bond with a new child within one year of the child's birth, adoption, or foster care placement, provided they meet the following criteria:

- The employee has worked at the Company for at least 12 months and for at least 1,250 hours during the previous 12-month period; and
- The employee works at a worksite in which the Company employs at least 20 employees within 75 miles.

The Company will maintain and pay for its normal share of the employees' health insurance premiums during parental leave in order to maintain health insurance benefits at the level and under the same conditions as if such employees were not on parental leave. However, the Company is entitled to a

reimbursement of health insurance premiums paid on an employee's behalf during parental leave if (1) the employee fails to return from parental leave after the leave period has expired, and (2) the employee failed to return from leave for a reason other than the continuation, recurrence, or onset of a serious health condition or other circumstances beyond the control of the employee.

If the Company employs both parents and they are both entitled to leave pursuant to this policy for the same birth, adoption, or foster care placement, the parents' collective parental leave will be capped at 12 weeks.

The employee may choose to use paid vacation or sick time.

Jury Duty

Cedaron encourages employees to serve on jury duty when called. Non-exempt employees will receive full pay while serving up to five days of jury duty. Exempt employees will receive full salary unless they are absent for a full week and perform no work. You should notify your supervisor of the need for time off for jury duty as soon as a notice or summons from the court is received. You will be required to provide written verification from the court clerk of performance of jury service. If work time remains after any day of jury selection or jury duty, you will be expected to return to work for the remainder of your work schedule.

Fees Paid by the Court

You may retain any mileage allowance or other fee paid by the court for jury services.

Personal Leave

A personal leave of absence without pay may be granted at the discretion of Cedaron. Requests for personal leave should be limited to unusual circumstances requiring an absence of longer than two weeks. Approved personal absences of shorter duration are not normally treated as leaves, but rather as excused absences without pay.

Pregnancy Disability Leave

Any female employee planning to take pregnancy disability leave should advise the personnel department as early as possible. The individual should make an appointment with the personnel manager to discuss the following conditions:

Employees who need to take pregnancy disability must inform Cedaron when a leave is
expected to begin and how long it will likely last. If the need for a leave or transfer is
foreseeable, employees must provide notification at least 30 days before the pregnancy
disability leave or transfer is to begin. Employees must consult with the personnel manager
regarding the scheduling of any planned medical treatment or supervision in order to minimize
disruption to the operations of the Company. Any such scheduling is subject to the approval of

the employee's health care provider.

- If 30 days' advance notice is not possible, notice must be given as soon as practical.
- Upon the request of an employee and recommendation of the employee's physician, the employee's work assignment may be changed if necessary to protect the health and safety of the employee and her child.
- Requests for transfers of job duties will be reasonably accommodated if the job and security rights of others are not breached.
- Temporary transfers due to health considerations will be granted when possible. However, the transferred employee will receive the pay that accompanies the job, as is the case with any other temporary transfer due to temporary health reasons.
- Pregnancy leave usually begins when ordered by the employee's physician. The employee must provide Cedaron with a certification from a health care provider. The certification indicating disability should contain:
 - The date on which the employee became disabled due to pregnancy.
 - The probable duration of the period or periods of disability; and
 - A statement that, due to the disability, the employee is unable to perform one or more of the essential functions of her position without undue risk to herself, the successful completion of her pregnancy, or to other persons.
- Leave returns will be allowed only when the employee's physician sends a release.
- An employee will be required to use accrued sick time (if otherwise eligible to take the time) during a pregnancy disability leave. An employee will be allowed to use accrued vacation (if otherwise eligible to take the time) during a pregnancy disability leave; and
- Duration of the leave will be determined by the advice of the employee's physician, but employees disabled by pregnancy may take up to four months. Part-time employees are entitled to leave on a pro rata basis. The four months of leave includes any period of time for actual disability caused by the employee's pregnancy, childbirth, or related medical condition. This includes leave for severe morning sickness and for prenatal care.
- Upon an employee's return to work, the Company will provide reasonable amount of break time and use of a room or other location near the employee's work area to express breast milk in private.

Leave does not need to be taken in one continuous period and may be taken intermittently, as needed. Leave may be taken in increments of one hour.

Under most circumstances, upon submission of a medical certification that an employee is able to return to work from a pregnancy disability leave, an employee will be reinstated to her same position held at the time the leave began or to an equivalent position, if available. An employee returning from a pregnancy disability leave has no greater right to reinstatement than if the employee had been continuously employed.

Employees on pregnancy disability leave will be allowed to continue to participate in group health insurance coverage for up to a maximum of four months of disability leave (if such insurance was provided before the leave was taken) at the level and under the conditions that coverage would have been provided if the employee had continued in employment continuously for the duration of the leave.

In some instances, an employer can recover from an employee premium paid to maintain health coverage if the employee fails to return the following pregnancy disability leave.

Sick Leave

Sick leave is a form of insurance that employees are granted in order to provide a cushion in the event you need to take time off due to illness or injury. It is intended to be used for the purposes of recovering from illness or injury; or health-related needs. Sick leave is not for "personal" absences. Time off for medical and dental appointments will be treated as sick leave. Cedaron will not tolerate abuse or misuse of your sick leave privilege.

California Paid Sick Leave

Employees who have worked for the company for 30 or more days within a year from the beginning of their employment are entitled to protected paid sick leave under the law. In addition to your vacation time entitlement, the Company will provide 40 hours (or 5 days) of protected paid sick leave for each year of employment as amended on Jan 1, 2024, beginning on the first day of employment. Employees will be provided five protected paid sick leave days upon their anniversary of hire date of each year of employment. Unused sick leave may be carried over to the next calendar year if not used. However, the Company does not cash out any unused sick time or pay out for unused sick time upon termination of employment. The Company will reinstate any previously accrued and unused paid sick leave for employees who separate from the Company and are rehired within one year from the date of separation.

Protected paid sick leave may be used in one-hour increments for the diagnosis, care, or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member. Protected paid sick leave may also be used by an employee who is a victim of domestic violence, sexual assault, or stalking, for the following related purposes: to obtain legal relief such as a restraining order; to seek medical attention for related injuries; to obtain services from a domestic violence shelter, program, or rape crisis center; to obtain psychological counseling; and/or to participate in safety planning or to take actions to increase safety, including temporary or permanent relocation.

For purposes of protected paid sick leave, family members include:

- A biological, adopted, or foster child, stepchild, legal ward of an employee, or a child to whom the employee stands in loco parentis, regardless of the age or dependency status of the child.
- A biological, adoptive, or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who stood in loco parentis when the employee was a minor child.
- A spouse.
- A registered domestic partner.
- A grandparent.
- A grandchild.
- A sibling.

Nothing in this policy precludes employees from using vacation instead of protected paid sick leave for any of the above-stated reasons. However, if an employee chooses to designate time off as protected paid sick leave, the employee is responsible for providing adequate notice. If the need for sick leave is foreseeable, employees shall provide advance notification to their department manager by the beginning of their normal business hours. If the need for paid sick leave is unforeseeable, employees shall provide notice to their department manager of the need for the leave as soon as practicable. If the employee does not provide notice as set forth in this policy, then the time off will not be treated by the Company as protected paid sick leave. Employees must submit an absence form for all hours spent outside of the office during normal business hours due to illness. Employees who become ill and need to stay home to recover do not have the option to work from home. Time worked from home will not be approved when an employee is too sick to come into the office. Employees must fill out and submit an Absence Form to their department head or HR each time they use protected paid sick leave.

Protected paid sick days are paid at the same wage as the employee normally earns during regular work hours. The Company will calculate paid sick leave for nonexempt employees either (1) in the same manner that it calculates the regular rate of pay for the workweek in which leave is used, or (2) by dividing total wages, not including overtime pay, by the total hours worked in the full pay periods of the prior 90 days of employment. Exempt employees who have exhausted their paid sick leave time may be required to use accrued but unused vacation time, if any, or otherwise will not receive pay, for absences of 1 day or more; however, pay will not be docked pay for absences of less than 1 full day. If an exempt employee requests time off and transfers into negative paid sick leave time, the employee and department manager will be notified.

Employees who take more than five days off may be required to provide appropriate documentation in support of the leave taken, and/or medical certification of your fitness to return to work.

Employees are required to request the applicable leave of absence in all circumstances where a leave policy applies, including leave under the California Family Rights Act ("CFRA") or the Family and Medical Leave Act ("FMLA"). Leave under this policy may run concurrently with leave taken under other applicable policies as well as under local, state or federal law.

Paid Sick Leave and Workers' Compensation Benefits

Paid sick leave is a benefit that also covers absences for work-related illness or injury. Employees who have a work-related illness or injury are covered by workers' compensation insurance. However, workers' compensation benefits usually do not cover absences for medical treatment. When you report a work-related illness or injury, you will be sent for medical treatment, if treatment is necessary. You will be paid your regular wages for the time you spend seeking initial medical treatment.

Any further medical treatment will be under the direction of the health care provider. Any absences from work for follow-up treatment, physical therapy or other prescribed appointments will not be paid as time worked. If you have accrued and unused sick leave, the additional absences from work will be paid with the use of sick leave.

If you do not have accrued, paid sick leave, or if you have used all of your sick leave, you may choose to substitute vacation/paid time off for further work absences related to your illness or injury.

Child-Related Activities Leave

An employee who is a parent, guardian, stepparent, foster parent, or grandparent of, or a person who

stands in loco parentis to, a child of the age to attend kindergarten or school grades 1 to 12, or a licensed childcare provider, may take up to 40 hours each year for the following child-related activities:

- To find, enroll, or reenroll the child in a school or with a licensed childcare provider, or to participate in the child's school or licensed childcare provider activities, if the employee, prior to taking the time off, gives reasonable notice to their department head or HR of the planned absence of the employee. Time off pursuant to this subparagraph shall not exceed eight hours in any calendar month of the year.
- To address a childcare provider or school emergency where the child cannot remain at the school or with the childcare provider due to a request that the child be picked up from the school or child care provider, behavioral or disciplinary problems, closure or unexpected unavailability of the school or child care provider, or a natural disaster. Employees must notify their department head or HR of the need for the leave as soon as practicable,

The Company requires employees to provide documentation from the school or licensed childcare provider in support of the leave. Employees are required to utilize any accrued and unused **vacation** for purposes of any planned leave under this policy; if an employee has no accrued unused **vacation**, the leave will be unpaid.

Military Leave

The Company recognizes that employees may need to be absent from work to serve in the U.S. military or a state National Guard. The Company provides military service leaves to all regular employees as required by state, federal, and local law.

If you need to take military service leave, notify Molly Alderete in Human Resources 30 days in advance or as soon as possible. Written notice is preferred, but not required. Where possible, please submit a copy of your military orders, training notice or order to active duty with notice.

Eligibility Requirements

Employees are eligible for military service leave if they are absent from work because of service in:

- The Armed Forces (Army, Navy, Air Force, Marine Corps and Coast Guard), including the Reserves.
- The National Guard, including the Army National Guard and Air National Guard, when the employee is engaged under federal authority in active duty for training, inactive duty training or full-time National Guard duty.
- Commissioned corps of the Public Health Service.

• Any other category of persons designated by the President in time of war or national emergency.

Leave under this policy is available for the following types of military service: Active duty; training; full-time National Guard duty; fitness examination for any of these services; funeral honors duty performed by National Guard or Reserve members; certain service as an intermittent disaster response appointee of the National Disaster Medical System Compensation and Benefits during Leave

Military service leave is unpaid. However, employees may use any or all of their accrued but unused vacation or other paid time off during their military service leave. Employees on military service leave are entitled to the same rights and benefits not based on seniority that are available to employees on other leaves of absence.

Reemployment

You may be eligible for reemployment after your military service leave. If you would like to return to work, you must report to work or submit an application for reemployment to **department head or HR** including your military discharge documentation, if available, as follows:

- If your military service was for less than 31 days, you must report to work on the first regularly scheduled workday that is at least eight hours after you return home from military service.
- If your military service was for 31 to 180 days, you must apply for reemployment within 14 days following completion of military service.
- If your military service was for more than 180 days, you must apply for reemployment within 90 days following completion of military service.

If you are a member of a state National Guard and are called into service, you will be eligible to be reinstated and have any absence from work considered leave if you:

- Receive a certificate of satisfactory service or equivalent certificate.
- Are still qualified to perform the duties of your former position.
- If you were a full-time employee, submit an application for reemployment to **department head or HR** within 40 days after release from service.
- If you were a part-time employee, submit an application for reemployment to **department head or HR** within five days after release from service.

If you are unable to comply with this schedule through no fault of your own or if you are injured or recovering from an injury, please speak with **department head or HR** as soon as possible to determine if you are eligible for a reasonable accommodation or additional time to apply for reemployment. Employees who do not report to work or apply for reemployment within the applicable timeframe will be subject to the Company's rules about unexcused absences. Nothing in this policy

requires the Company to reemploy individuals who are not eligible for reemployment rights under applicable law.

Seniority Rights after Reemployment

If you are eligible for reemployment, you will be reemployed with the same seniority, and all rights and benefits based on that seniority, that you would have attained if you had not taken military leave. Seniority rights include pay and benefits that accrue or are determined based on your length of service.

Discrimination and Retaliation Prohibited

The Company prohibits and will not tolerate discrimination or retaliation against any employee or applicant because of that person's membership in or obligation to perform service for any branch of the US military or a state National Guard. Specifically, no one will be denied employment, reemployment, promotion or any other benefit of employment or be subjected to any adverse employment action based on that person's membership in or service for any branch of the US military or a state National Guard. In addition, no one will be disciplined, intimidated or otherwise retaliated against because that person exercised rights under this policy or applicable law. If employees feel that they or someone else may have been subjected to conduct that violates this policy, they should report it immediately.

California Military Leave

You may also be eligible to take leave to engage in drills, training, encampment, naval cruises, special exercises or similar activities if you are a member of:

- The military of naval forces of California or the United States.
- The armed forces of the United States.
- The California Coast Guard.
- The Naval Militia, including reserve corps.

Members of a US military unit are eligible to take up to 17 days of temporary, unpaid leave per year. Members of California's military reserve are eligible to take up to 15 days of temporary, unpaid leave per year.

California Spouse Military Leave

Employees who work an average of 20 hours or more per week (excluding independent contractors) and have a spouse in the US Armed Forces (Army, Navy, Air Force, Marines, and Coast Guard), National Guard, or Reserve, who are deployed during a period of military conflict, will be entitled to ten days of unpaid leave while their spouses are deployed. Eligible employees must notify the Company within two business days of receiving official notice of their spouses' leave from deployment of their intention to take leave and must also submit written documentation that their spouses will be on leave from deployment during the time the employees request leave. The Company may allow

employees to use sick leave, vacation time, or other paid time off during this leave but is not required to do so. Employees will be reinstated to their original position on return from leave.

Other Leaves

For eligible employees, the Company provides other leaves as required by California law, including, for example, civic duty leaves (including leaves for witness duty, jury duty, voting, civic air patrol, and volunteer firefighter and reserve police), organ and bone marrow donation leave, school activities and appearance leave, domestic abuse, sexual assault and stalking leave, leave for victims of domestic violence and leave for victims of crimes, alcohol and drug rehabilitation leave, as well as any other applicable laws for employees in other locations. For eligible employees, these leaves vary as to whether they are paid or unpaid. Please contact Human Resources for further information.

Rights of Victims of Domestic Violence, Sexual Assault and Stalking

The company recognizes the rights of employees to take time off from work to help protect the employee, children's health, safety or welfare. Employees can take time off to get a restraining order or other court order. Employees can take time off from work to get medical attention or services from a domestic violence shelter, program or rape crisis center, psychological counseling, or receive safety planning related to domestic violence, sexual assault, or stalking. Employee may use available vacation, accrued paid sick time for employee leave. Even if no paid leave is available, employee still has the right to time off. In general, no proof is needed to use leave for these reasons. The employer should be given notice before time is taken off. If employer is not given advance notice, no disciplinary action will be taken if proof explaining the reason for absence within a reasonable time. Proof can be a police report, court order or doctors or counselor's note or similar document.

Right to Reasonable Accommodation

Employees have the right to ask the employer for help or changes in the workplace to make sure the employee is safe at work. The employer must work with employee to see what changes can be made. Changes in the workplace may include putting in locks, changing employee's shift or phone number, transferring or reassigning the employee, or help with keeping a record of what happened to the employee. The employer can ask for a signed statement certifying the request is for a proper purpose and may also request proof showing the need for an accommodation. The employer cannot tell coworkers or anyone else about the request.

Cedaron recognizes employee's' rights to be free from retaliation and discrimination

Vacation (accrual calculation revised effective November 17, 2014)

Full-time employees are entitled to accrue vacation for each year of active service as follows:

Start to 4 years completed: 2 weeks/10 days per year (3.33 hours per pay period)
 5 to 12 years completed: 3 weeks/15 days per year (5.00 hours per pay period)
 13 to 19 years completed: 4 weeks/20 days per year (6.66 hours per pay period)
 20 years and thereafter: 5 weeks/25 days per year (8.33 hours per pay period)

Note: Employees with 14+ years' tenure as of July 01, 2014, are grandfathered under old accrual plan. Active service commences with an employee's first day of work and continues thereafter unless broken by an unapproved extended absence without notice (see page 42), an unapproved leave of absence, or termination of employment. Temporary and part-time employees do not accrue paid vacation. Once eight paid weeks (320 hours) has been accrued, at the discretion of the Company, accrued vacation can be paid out instead of used for vacation when the employee accrues. This payout option must be approved by the president & CEO.

Vacation shall be scheduled to provide adequate coverage of job responsibilities and staffing requirements. Vacation requests should be submitted with sufficient notice and must be approved in advance by your supervisor. Vacation requests for one week of consecutive vacation time (or more) must be approved by the CEO. Vacation requests for vacations of two weeks duration or more must be submitted at least 90 days in advance and must be approved by both your department manager and President & CEO. Cedaron business schedules determine permissible vacation periods, which employees may need to defer or otherwise adjust accordingly. No more than two weeks of consecutive vacation time may be taken unless otherwise approved by the President & CEO.

Time off for personal reasons will be treated as vacation leave.

Absences for nonexempt employees will be recorded in 15-minute increments. When absent for 15 minutes or more, you must fill out and submit an Absence Form. Nonexempt employees with no accrued vacation time will be docked pay for every 15-minute increment absent.

Absences for exempt employees will be recorded in one-hour increments. When absent for one hour or more, you must fill out and submit an Absence Form. Exempt employees with negative vacation time will not receive pay for absences of 1 day or more but will not be docked pay for absences of less than a day. If an exempt employee requests time off and transfers into negative time, the employee and department manager will be notified.

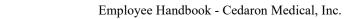
An employee whose employment terminates will be paid for accrued unused vacation days on a pro rata basis; pay will not be deducted for negative vacation time.

Mandatory Use of Vacation During Company Shutdown

Cedaron ceases operations between Christmas and New Year's. Employees have the option of using accrued vacation or taking no pay during the days between Christmas and New Year's. This time will automatically be considered as un-paid time off unless specified by the employee to use accrued vacation time. Subject to approval from the President & CEO, employees may make arrangements to work during this time period.

Working from Home

Employees are expected to work from Cedaron's home office during Company business hours from 8am-5pm PST, unless specified otherwise in your job description. Receiving salary or hourly pay for hours or days worked from home must be approved by department managers and the President & CEO on a case by case basis.



Benefits

Holidays

Cedaron observes the following paid holidays:

- January 1 (New Year's Day)
- President's Day
- Good Friday
- Memorial Day
- July 4th (Independence Day)
- Labor Day
- Thanksgiving Day and the Friday after
- Christmas Eve and Christmas Day

When a holiday falls on a Saturday or Sunday, it is usually observed on the preceding Friday or the following Monday. However, Cedaron may grant another day off in lieu of closing. Holiday observance will be announced in advance.

To be eligible for holiday pay, you must be regularly scheduled to work on the day on which the holiday is observed and must work your regularly scheduled working days immediately preceding and immediately following the holiday, unless an absence on either day is approved in advance by your supervisor.

Cedaron ceases operations between Christmas and New Year's. Employees have the option of using accrued vacation or taking no pay during the days between Christmas and New Year's. Subject to approval from the President & CEO, employees may make arrangements to work during this time period.

Friday Benefit

Cedaron employees are eligible for a Friday vacation benefit once per month. Eligibility starts after 6 months of employment. To be eligible, the employee must be in good standing with the company and not under a Performance Improvement Plan (PIP). After a PIP is completed successfully, the employee must wait until after 6 months after to be eligible for the Friday Benefit. The employee must also have their Friday benefit approved by their manager. The employee is asked to be considerate of the team as far as meetings, coverage and responsibilities are concerned.

Cedaron reserves the right to revoke this policy at any time.

Insurance Benefits

Medical, Dental and Vision Insurance

Cedaron provides a comprehensive medical, dental and vision insurance plan for eligible employees and their dependents. Employees become eligible to participate in the Company's medical, dental and vision insurance plan at the beginning of the month following thirty days of employment, subject to provider rules. The Company pays the employee portion of eligible medical and dental insurance. Employees may pay an additional amount for family or dependent coverage from available medical and dental insurance options. Employees who choose to opt out of the Company's insurance plans are not eligible to receive reimbursement for the cost of the insurance plans. Participation in the Company's vision insurance plan is optional and all costs are paid by the Employee.

In the event of an increase in medical, dental or vision insurance premium rates, all employees may be required to contribute to the cost of increased premiums to retain coverage. Details about medical, dental and vision insurance coverage are available in a separate publication distributed by the personnel office.

Workers' Compensation

You are protected by the Company's workers' compensation insurance policy while employed by Cedaron, at no cost to you. The policy covers you in case of a work-related injury or illness.

Cedaron, in accordance with state law, provides insurance coverage for employees in case of work-related injury. The workers' compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax free, to replace lost wages; and
- Assistance to help qualified injured employees return to suitable employment.

To ensure that you receive any workers' compensation benefits to which you may be entitled, you will need to:

- Immediately report any work-related injury to your supervisor
- Seek medical treatment and follow-up care if required
- Complete a written *Employee's Claim for Workers Compensation Benefits* (DWC Form 1) and return it to the Controller
- Provide the Company with a certification from your health care provider regarding the need for workers' compensation disability leave, as well as your eventual ability to return to work from the leave

Upon submission of a medical certification that an employee is able to return to work after a workers' compensation leave, the employee under most circumstances will be reinstated to his or her same position held at the time the leave began, or to an equivalent position, if available. An employee returning from a workers' compensation leave has no greater right to reinstatement than if the employee had been continuously employed rather than on leave. For example, if the employee on workers' compensation leave would have been laid off had he or she not gone on leave, or if the employee's position has been eliminated or filled in order to avoid undermining the Company's ability

to operate safely and efficiently during the leave, and no equivalent or comparable positions are available, then the employee would not be entitled to reinstatement.

An employee's return depends on his or her qualifications for any existing openings. If, after returning from a workers' compensation disability leave, an employee is unable to perform the essential functions of his or her job because of a physical or mental disability, the Company's obligations to the employee may include reasonable accommodation, as governed by the Americans with Disabilities Act.

The law requires Cedaron to notify the workers' compensation insurance company of any concerns of false or fraudulent claims.

Retirement Plan

Cedaron provides a 401(k) plan for eligible employees in order to assist in planning for their retirement. Employees can participate in the 401(k) plan after six months of employment. For participating Employee's, the Company will match up to four (4) percent of an employee's wage. For information regarding eligibility, contributions, benefits, and tax status, contact the personnel manager.



Management

Employee Property

An employee's personal property, including but not limited to lockers, packages, purses, and backpacks, may be inspected upon reasonable suspicion of unauthorized possession of Cedaron property, possession of dangerous weapons or firearms, or abuse of the Company's drug and alcohol policy.

Employment of Relatives

Relatives of employees may be eligible for employment with Cedaron only if individuals involved do not work in a direct supervisory relationship, or in job positions in which a conflict of interest could arise. The Company defines "relatives" as spouses, registered domestic partners, children, siblings, parents, in-laws, and step-relatives. Present employees who marry or become registered domestic partners will be permitted to continue working in the job position held only if they do not work in a direct supervisory relationship with one another or in job positions involving conflict of interest.

The above policy may be modified on a case-by-case basis at the discretion of the Company's President & CEO.

Names and Addresses

Cedaron is required by law to keep current all employees' names and addresses. Employees are responsible for notifying the Company in the event of a name or address change.

Open-Door Policy

In most instances, whenever you may have questions, suggestions, or concerns, your manager can provide a prompt response and assist in solving problems. We encourage you to express your ideas, comments, and concerns to your manager. If you do not receive a satisfactory response, if your manager is unavailable, or if you do not feel comfortable speaking to him or her, contact Human Resources.

Personnel Records

Review of Personnel Records

You have a right to inspect certain documents in your personnel file, as provided by law, in the presence of a Company representative at a mutually convenient time. No copies of documents in your file may be made, except for documents that you have previously signed. You may add your comments to any disputed item in the file.

Disclosure of Personnel Information

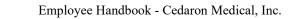
Cedaron will restrict disclosure of your personnel file to authorized individuals within the Company. Any request for information contained in personnel files must be directed to the Controller or President & CEO. Only the Controller or President & CEO are authorized to release information about current or former employees. Disclosure of personnel information to outside sources will be limited. However, Cedaron will cooperate with requests from authorized law enforcement or local, state, or federal agencies conducting official investigations and as otherwise legally required.

Workplace Privacy

Other than using WebEx or an equivalent application in the normal course of business, e.g. customer support and training, employees may not use any audio or video recording devices in the workplace or in the course of conducting business without approval from the President and CEO.

Video Surveillance

The company uses or may use video surveillance in public areas (not in restrooms, locker rooms or changing areas). The video surveillance will not include sound recording.



Company Property

Electronic and Social Media

This policy is intended to protect the Company's computer systems and electronic information.

For purposes of these policies, the following definitions apply: "Computers" are defined as desktop computers, laptops, handheld devices (including but not limited to iPhones, Black berries, smart phones, iPads, and other electronic tablets and cell phones), computer software/hardware and servers, and other company-owned electronic items, as applicable.

Cedaron also uses various forms of "electronic communication." "Electronic communications" includes e-mail, text messages, telephones, cell phones and other handheld devices (such as cell phones, Blackberries or smart phones or writing tablets or iPads), fax machines, and online services including the Internet.

"Electronic information" is any information created by an employee using computers or any means of electronic communication, including but not limited to, data, messages, multimedia data, and files.

The following general policies apply:

- Computers and all data transmitted through Cedaron servers are Company property owned by the Company for the purpose of conducting Company business. These items must be maintained according to Cedaron rules and regulations. Computers must be kept clean, and employees must exercise care to prevent loss and damage. Prior authorization must be obtained before any Company property may be removed from the premises.
- All electronic communications also remain the sole property of Cedaron and are to be used for Company business. For example, email messages are considered Company records.
- Electronic information created by an employee using any computer or any means of electronic communication is also the property of Cedaron and remains the property of Cedaron.
- Information stored in Cedaron computers and file servers, including without limitation customer lists, vendor lists, research data and software code is the property of the Company and may not be distributed outside the Company in any form whatsoever without the written permission of the President & CEO.
- Violation of any of the provisions of this policy, whether intentional or not, will subject Cedaron employees to disciplinary action, up to and including termination.

Monitoring of Company Property

Cedaron reserves the right to inspect all Company property to ensure compliance with its rules and regulations, without notice to the employee and at any time, not necessarily in the employee's presence. Cedaron computers and all electronic communications and electronic information are subject to monitoring, and no one should expect privacy regarding such use. The Company reserves the right to access, review and monitor electronic files, information, messages, text messages, e-mail, Internet history, browser-based webmail systems and other digital archives and to access, review and monitor the use of computers, software, and electronic communications to ensure that no misuse or violation of Company policy or any law occurs. E-mail may be monitored by the Company and there is no expectation of privacy. Assume that e-mail may be accessed, forwarded, read or heard by someone other than the intended recipient, even if marked as "private."

Employee passwords may be used for purposes of security, but the use of a password does not affect the Company's ownership of the electronic information or ability to monitor the information. The Company may override an employee's password for any reason.

Employees are not permitted to access the electronic communications of other employees or third parties unless directed to do so by Cedaron management.

Prohibited Use

All existing Company policies apply to employee use of computers, electronic communications, electronic information, and the Internet. This includes policies that deal with misuse of Company assets or resources. It is a violation of Cedaron policy to use computers, electronic communications, electronic information, or the Internet, in a manner that: is discriminatory harassing or obscene; constitutes copyright or trademark infringement; violates software licensing rules; is illegal; or is against Cedaron policy. It is also a violation of policy to use computers, electronic communications, electronic information, or the Internet to communicate confidential or sensitive information or trade secrets.

The display of any kind of sexually explicit multimedia content, message, or document on any Company computer is a violation of the Company's policy against sexual harassment.

This description of prohibited usage is not exhaustive, and it is within the discretion of Cedaron to determine if there has been a violation of this policy. Employees that engage in prohibited use will be subject to discipline and/or immediate termination.

This Electronic and Social Media policy is not intended to limit the ability of employees to discuss with other employees the terms and conditions of their employment, including such topics as wages, job performance, workload, supervisors, or staffing.

Computer and Internet Use

Cedaron provides computers, electronic communications, electronic information and information technology resources, including the Internet, to its employees to help them do their job. Generally, these Company resources and property should be used only for business related purposes; however, there are a few exceptions:

- To send and receive necessary and occasional personal communications
- To use the telephone system, cell phones or smart phones for brief and necessary personal calls or messages
- To access the internet for brief personal searches and inquiries during mealtimes or other breaks, provided employees adhere to all other usage policies.

Any personal usage of Company property must not interfere with the employee's work performance, take away from work time, consume supplies, slow other users, slow the servers or computer systems, or tie up printers or other shared resources, or violate any Company policy, including policies against harassment, discrimination, and disclosure of confidential or trade secret information. Cedaron reserves the right to block employee access to certain websites as needed for security reasons or for performance issues. All policies relating to monitoring usage of Company property apply.

Social Media

Cedaron uses social media in limited circumstances for defined business purposes. Social media is a set of Internet tools that aid in the facilitation of interaction between people online. If you have specific questions about which programs the Company deems to be social media, consult with the President & CEO. Use of Internet based programs such as Facebook, LinkedIn, and Twitter (this is not meant to be an exhaustive list) may be used in furtherance of Company goals. However, only authorized individuals are allowed to speak/write in the name of Cedaron using the social media tools of the Company such as a Company Facebook page, a Company blog, or a Company Twitter account. The President & CEO will authorize you in writing if you can use these Company social media tools to perform your job duties. Authorized individuals using the Company social media tools shall identify themselves honestly, accurately and completely.

Your authorization is limited to business purposes and personal use of these Company social media tools or programs is prohibited and can result in discipline up to and including termination. All policies relating to monitoring usage of Company property apply.

Employees can use their own personal devices to engage in social media during non-working times, such as breaks and meal periods; however, all other Company policies against inappropriate usage, including the Company's no tolerance for discrimination, harassment or retaliation in the workplace, apply.

Employee-owned Devices

Cedaron recognizes that occasional use of the employee's own computers (including handheld devices) and electronic communications may occur during working. The Company allows such occasional personal use if the usage does not interfere with the employee's work performance, take away from work time or violate any Company policy. All other company policies, including the Company's no tolerance for discrimination, harassment or retaliation in the workplace apply. Cedaron reserves the

right to adjust this policy on a case-by-case basis as it deems appropriate.

Employer Property

Lockers, furniture, desks, computers, cell phones, data processing equipment/software, vehicles, and other Company-owned items are Cedaron property and must be maintained according to Company rules and regulations. They must be kept clean and are to be used only for work-related purposes. Cedaron reserves the right to inspect all Company property including computer or phone data or messages to ensure compliance with its rules and regulations, without notice to the employee and at any time, not necessarily in the employee's presence. Prior authorization must be obtained before any Company property may be removed from the premises.

Company voice mail and/or electronic mail (e-mail) including texting, pagers and mobile email are to be used for business purposes. Cedaron reserves the right to monitor voice mail messages, and e-mail messages, and texts to ensure compliance with this rule, without notice to the employee and at any time, not necessarily in the employee's presence.

Cedaron may periodically need to assign and/or change "passwords" and personal codes for voice mail, e-mail, cell phones, iPads, pagers, mobile email, etc. These communication technologies and related storage media and databases are to be used only for Company business and they remain the property of Cedaron. Cedaron reserves the right to keep a record of all passwords and codes used and/or may be able to override any such password system. Messages on the company voicemail and email systems are subject to the same company policies against discrimination and harassment as are any workplace communications. Offensive, harassing or discriminatory content in such messages will not be tolerated.

For security reasons, employees should not leave personal belongings of value in the workplace. All Company-owned property, including vehicles, keys, uniforms, identification badges, and credit cards, must be returned immediately upon termination of employment.

Guests and Visitors

Visits from friends and family are to be kept to a minimum, in order to preserve an appropriate work environment. It is extremely important that the impression left with Cedaron visitors is that of a professional organization with the highest standards of conduct.

Emergencies in which children must be in the office for an extended length of time are to be kept to an absolute minimum – the Company may not be used as a substitute for regular childcare of employees' children. On those occasions when children are present, they should not be allowed to disrupt others in the office.

Your child is your responsibility and must always be under your direct supervision. Under no

circumstances may children provide work for the Company unless the child is hired as an employee or consultant pursuant to Company policies.

The Company reserves its right in its sole discretion to decline a request to bring a minor child or guest to work for reasons including, but not limited to, the requested guest or visitor has been disruptive in the past, there is a special event scheduled on the date(s) requested, or the work environment is not appropriate for the visitor or guest due to safety or other reasons.

Housekeeping

All employees are expected to keep their work areas clean and organized. People using common areas such as lunchrooms, locker rooms, and restrooms are expected to keep them sanitary. Please clean up after meals and dispose of trash properly. If you notice Company supplies are running low, please contact the office administrator.

Nondisclosure or Use of Trade Secrets

During the term of employment with Cedaron, employees may have access to and become familiar with information of a confidential, proprietary, or secret nature, which is or may be either applicable or related to the present or future business of the Company, its research and development, or the business of its customers. For example, trade secret information includes, but is not limited to, devices, inventions, processes and compilations of information, records, specifications, and information concerning customers or vendors. Employees shall not disclose any of the above-mentioned trade secrets, directly or indirectly, or use them in any way, either during the term of their employment or at any time thereafter, except for the benefit of the Company and as required in the course of employment with the Company. Employee agrees that he or she will not remove or otherwise transmit confidential, proprietary or secret information without express prior written consent of an authorized company representative. The above agreement should not be construed as constituting a promise of continued employment for at-will employment purposes.

Permitted Disclosures

Nothing in this Agreement shall be construed to prevent disclosure of confidential information as may be required by applicable law or regulation, or pursuant to the valid order of a court of competent jurisdiction or an authorized government agency, provided that the disclosure does not exceed the extent of disclosure required by such law, regulation, or order. The employee shall promptly provide written notice of any such order to an authorized officer of the Company. Nothing in this policy prohibits or restricts an employee or their attorney from initiating communications directly with, responding to an inquiry from, or providing testimony before the Securities and Exchange Commission (SEC), the Financial Industry Regulatory Authority (FINRA), any other self-regulatory organization, or any other federal or state regulatory authority.

Notice of Immunity Under the Economic Espionage Act of 1996, as amended by the Defend Trade Secrets Act of 2016

Notwithstanding any other provision of this Handbook, employees will not be held criminally or civilly liable under any federal or state trade secret law for any disclosure of a trade secret that is made: (i) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney and solely for the purpose of reporting or investigating a suspected violation of law; or (ii) in a

complaint or other document that is filed under seal in a lawsuit or other proceeding. If an employee files a lawsuit for retaliation by the Company for reporting a suspected violation of law, the employee may disclose the Company's trade secrets to their attorney and use the trade secret information in the court proceeding if the employee (1) files any document containing the trade secret under seal; and (2) does not disclose the trade secret, except pursuant to court order.

Customer Lists

The employee understands that customer lists of Cedaron, for which the employee has or will have access to during the employee's employment, are trade secrets and shall be solely the property of the employer.

The employee agrees that he/she will not during his/her employment or for a period of one year immediately following termination of his/her employment, either directly or indirectly call upon or attempt to solicit or take away any of the Company's customers or business products or services competitive with the Company, based on information from the customer lists. This applies to both attempts to take away the Company's customers either for the employee or for any third party.

Off-Duty Use of Facilities

Employees are prohibited from remaining on Cedaron premises or making use of Company facilities while not on duty. Employees are expressly prohibited from using Company facilities, Company property, or Company equipment for personal use without permission from your supervisor or the President & CEO.

Parking

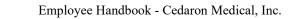
Employees may park their vehicles in designated areas if space permits. If space is unavailable, employees must park in permissible public areas in the vicinity of Cedaron property. Cedaron is not responsible for any loss or damage to employee vehicles or contents while parked on Company property. Cedaron is not responsible for reimbursing employees if they receive a parking citation due to illegal parking on Company property.

Surveillance Monitoring

Parking areas may be monitored with video or other surveillance for purposes of protecting Company property only. This surveillance system is in no way intended to provide employees with personal security.

Smoking

Smoking is not allowed in any enclosed area of the facility.



Employee Conduct

Confidentiality

Each employee is responsible for safeguarding the confidential information obtained during employment.

In the course of your work, you may have access to confidential information regarding Cedaron, its suppliers, its customers, or perhaps even fellow employees. You have a responsibility to prevent revealing or divulging any such information unless it is necessary for you to do so in the performance of your duties. Access to confidential information should be on a "need-to-know" basis and must be authorized by your supervisor. Any breach of this policy will not be tolerated and legal action may be taken by the Company.

Cedaron does not prohibit or prevent employees from disclosing their wages, inquiring about or discussing others' wages, or aiding or encouraging any other employee to exercise his or her rights.

Conflicts of Interest

All employees must avoid situations involving actual or potential conflict of interest. Personal or romantic involvement with a competitor, supplier, or subordinate employee of Cedaron, which impairs an employee's ability to exercise good judgment on behalf of the Company, creates an actual or potential conflict of interest. Supervisor-subordinate romantic or personal relationships also can lead to supervisory problems, possible claims of sexual harassment, and morale problems.

Notice

An employee involved in any of the types of relationships or situations described in this policy should immediately and fully disclose the relevant circumstances to his or her immediate supervisor, or any other appropriate supervisor, for a determination about whether a potential or actual conflict exists. If an actual or potential conflict is determined, Cedaron may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

Customer Relations

Employees are expected to be polite, courteous, prompt, and attentive to every customer. When an employee encounters an uncomfortable situation that he or she does not feel capable of handling, the President & CEO should be called immediately.

Ours is a service business and all of us must remember that the customer always comes first. Our customers ultimately pay all of our wages. Remember, while the customer is not always right, the customer is never wrong.

Customers are to be treated courteously and given proper attention at all times. Never regard a customer's question or concern as an interruption or an annoyance. You must respond to inquiries from customers, whether in person or by telephone, promptly and professionally.

Never place a telephone caller on hold for an extended period. Direct incoming calls to the appropriate person and make sure the call is received.

Through your conduct, show your desire to assist the customer in obtaining the help he or she needs. If you are unable to help a customer, find someone who can.

All correspondence and documents, whether to customers or others, must be neatly prepared and errorfree. Attention to accuracy and detail in all paperwork demonstrates your commitment to those with whom we do business.

Never argue with a customer. If a problem develops or if a customer remains dissatisfied, ask your supervisor or the President & CEO to intervene.

Dress Code and Other Personal Standards

Employees are expected to wear clothing appropriate for the nature of our business and the type of work performed. Clothing should be neat, clean and tasteful. Avoid clothing that can create a safety hazard. Department managers may issue more specific guidelines.

Employees who report to work inappropriately dressed or groomed may be asked to leave and return in acceptable attire.

Drug and Alcohol Abuse

Cedaron is concerned about the use of alcohol, unauthorized or illegal use or possession of drugs and/or controlled substances as it affects the workplace. Use of these substances, whether on or off the job can detract from an employee's work performance, efficiency, safety, and health, and therefore seriously impair the employee's value to the Company. In addition, the use or possession of these substances on the job constitutes a potential danger to the welfare and safety of other employees and exposes the Company to the risks of property loss or damage, or injury to other persons.

Furthermore, the use of prescription drugs and/or over-the-counter drugs also may affect an employee's job performance and may seriously impair the employee's value to the Company.

The following rules and standards of conduct apply to all employees either on Company property or during the workday (including meals and rest periods). Behavior that violates Company policy includes:

- Possession or use of an unauthorized, illegal, or controlled substance, or being under the influence of an unauthorized, illegal, or controlled substance while on the job;
- Driving a Company vehicle or your own vehicle while under the influence of alcohol; and
- Distribution, sale, or purchase of a unauthorized, illegal, or controlled substances while on the job.

Violation of these rules and standards of conduct will not be tolerated. Cedaron also may bring the

matter to the attention of appropriate law enforcement authorities.

In order to enforce this policy, Cedaron reserves the right to conduct searches of Company property or employees and/or their personal property, and to implement other measures necessary to deter and detect abuse of this policy.

An employee's conviction on a charge of illegal sale or possession of any controlled substance while off Company property will not be tolerated because such conduct, even though off duty, reflects adversely on Cedaron. In addition, the Company must keep people who sell or possess controlled substances off Company premises in order to keep the controlled substances themselves off the premises.

Any employee who is using prescription or over-the-counter drugs that may impair the employee's ability to safely perform the job, or affect the safety or well-being of others, must notify a supervisor of such use immediately before starting or resuming work.

Cedaron will encourage and reasonably accommodate employees with alcohol or drug dependencies to seek treatment and/or rehabilitation. Employees desiring such assistance should request a treatment or rehabilitation leave. The Company is not obligated, however, to continue to employ any person whose performance of essential job duties is impaired because of drug or alcohol use, nor is the Company obligated to re-employ any person who has participated in treatment and/or rehabilitation if that person's job performance remains impaired as a result of dependency. Additionally, employees who are given the opportunity to seek treatment and/or rehabilitation, but fail to successfully overcome their dependency or problem, will not automatically be given a second opportunity to seek treatment and/or rehabilitation. This policy on treatment and rehabilitation is not intended to affect the Company's treatment of employees who violate the regulations described previously. Rather, rehabilitation is an option for an employee who acknowledges a chemical dependency and voluntarily seeks treatment to end that dependency.

News Media Contacts

Employees may be approached for interviews or comments by the news media. Only contact people designated by the President & CEO may comment to news reporters on Cedaron policy or events relevant to Cedaron.

No Solicitation of Customers or Employees

The employee agrees that customer lists of Cedaron, for which the employee has or will have access to during the employee's employment, are trade secrets and shall be solely the property of the employer.

The employee agrees that he/she shall neither directly nor indirectly solicit business as to products or services competitive with those of the Company based on information from the customer lists.

Off-Duty Conduct

While Cedaron does not seek to interfere with the lawful off-duty and personal conduct of its employees, certain types of unlawful off-duty conduct may interfere with the Company's legitimate

business interests. Unlawful off-duty conduct by an employee that directly conflicts with the Company's essential business interests and disrupts business operations will not be tolerated.

Other Employment

While employed by Cedaron, employees are expected to devote their energies to their jobs with the Company.

Employment that directly conflicts with the Company's essential business interests and disrupts business operations is strictly prohibited

Employees who wish to engage in additional employment that may create a real conflict of interest must submit a written request to Cedaron explaining the details of the additional employment. If the additional employment is authorized, Cedaron assumes no responsibility for it. Cedaron shall not provide workers' compensation coverage or any other benefit for injuries occurring from or arising out of additional employment. Authorization to engage in additional employment can be revoked at any time.

Prohibited Conduct

Employees are expected to conduct themselves in a manner to further the Company's objectives.

The following conduct is prohibited and will not be tolerated by Cedaron. This list of prohibited conduct is illustrative only; other types of conduct that threaten security, personal safety, employee welfare and Company operations also may be prohibited and will result in disciplinary action up to and including termination.

- Falsifying employment records, employment information, or other Company records (note that employment information includes Social Security Numbers and any other documents used to verify identity and ability to work in the United States)
- Inefficient or careless performance of job responsibilities or inability to perform job duties satisfactorily
- Recording the work time of another employee or allowing any other employee to record your work time, or falsifying any timecard, either your own or another employee's.
- Theft and deliberate or careless damage or destruction of any Company property, or the property of any employee or customer.
- Removing or borrowing Company property without prior authorization
- Unauthorized use or misuse of Company equipment, time, materials, or facilities
- Inappropriate use of Company internet access
- Provoking a fight or fighting during working hours or on Company property
- Participating in horseplay or practical jokes on Company time or on Company premises
- Carrying firearms or any other dangerous weapons on Company premises at any time
- Engaging in criminal conduct whether or not related to job performanc.
- Causing, creating, or participating in a disruption of any kind during working hours on

Company property

- Insubordination, including but not limited to failure or refusal to obey the orders or instructions of a supervisor or member of management, or the use of abusive or threatening language toward a supervisor or member of management
- Using abusive, threatening or intimidating language at any time on Company premises
- Failing to notify a supervisor when unable to report to work
- Unreported absence of three consecutive scheduled workdays
- Failing to obtain permission to leave work for any reason during normal working hours
- Failing to observe working schedules, including rest and lunch periods
- Failing to provide a physician's certificate when requested or required to do so
- Sleeping or malingering on the job
- Making or accepting personal telephone calls, including cell phone calls, of more than three
 minutes in duration during working hours, except in cases of emergency or extreme
 circumstances
- Non-exempt employees working overtime without authorization or refusing to work assigned overtime
- Violation of dress standards
- Violating any safety, health, security or Company policy, rule, procedure or violation of the Company's drug and alcohol policy
- Committing a fraudulent act or a breach of trust under any circumstances
- Committing of or involvement in any act of unlawful harassment of another individual; and
- Failing to promptly report work-related injury or illness.

This statement of prohibited conduct does not alter the Company's policy of at-will employment. Either you or Cedaron remain free to terminate the employment relationship at any time, with or without reason or advance notice.

Prohibited use of Company Cell Phone While Driving

In the interest of the safety of our employees and other drivers, Cedaron employees are prohibited from using cell phones while driving on Company business and/or Company time.

If your job requires that you keep your cell phone turned on while you are driving, you must use a hands-free device. Under no circumstances should employees place phone calls while operating a motor vehicle while driving on Company business and/or Company time. The Company recommends preprogramming frequently used numbers into your phone rather than looking up numbers before dialing them. Violating this policy is a violation of law beginning July 1, 2008 and a violation of Company rules.

Writing, sending, or reading text-based communication – including text messaging, instant messaging, and e-mail – on a wireless device or cell phone while driving is also prohibited under this policy. Violating this policy is a violation of law beginning January 1, 2009 and a violation Company rules.



Safety and Health

Employees Who Are Requested to Drive

Employees who are required to drive a Company vehicle or their own vehicles on Company business will be required to show proof of current valid driving licenses and current effective insurance coverage before the first day of employment.

Cedaron participates in a system that regularly checks state Department of Motor Vehicles (DMV) records of all employees who drive as part of their job.

Cedaron retains the right to transfer to an alternative position, suspend, or terminate an employee whose license is revoked, or who fails to maintain personal automobile insurance coverage or who is uninsurable under the Company's policy.

Employees who drive their own vehicles on Company business will be reimbursed at the standard mileage rate published by the Internal Revenue Service.

Ergonomics

Cedaron is subject to Cal/OSHA ergonomics standards for minimizing workplace repetitive motion injuries. The Company will make necessary adjustments to reduce exposure to ergonomic hazards through modifications to equipment and processes and employee training. The Company encourages safe and proper work procedures and requires all employees to follow safety instructions and guidelines.

Cedaron believes that reduction of ergonomic risk is instrumental in maintaining an environment of personal safety and well-being and is essential to our business. We intend to provide appropriate resources to create a risk-free environment.

If you have any questions about ergonomics, please contact the personnel administrator.

Health and Safety

All employees are responsible for their own safety, as well as that of others in the workplace. To help us maintain a safe workplace, everyone must be always safety conscious. Report all work-related injuries or illnesses immediately to your supervisor or to the human resources department. In compliance with California law, and to promote the concept of a safe workplace.

Recreational Activities and Programs

Cedaron or its insurer will not be liable for payment of workers' compensation benefits for any injury that arises out of an employee's voluntary participation in any off-duty recreational, social, or athletic activity that is not part of the employee's work-related duties.

Security

Cedaron has developed guidelines to help maintain a secure workplace. Be aware of persons loitering for no apparent reason in parking areas, walkways, entrances and exits, and service areas. Report any suspicious persons or activities to security personnel. Secure your desk or office at the end of the day. When called away from your work area for an extended length of time, do not leave valuable and/or personal articles in or around your workstation that may be accessible. The security of facilities as well as the welfare of our employees depends upon the alertness and sensitivity of every individual to potential security risks. You should immediately notify your supervisor when unknown persons are acting in a suspicious manner in or around the facilities, or when keys, security passes, or identification badges are missing.

Workplace Violence

Cedaron has adopted the following workplace violence policy to ensure a safe working environment for all employees.

The Company has zero tolerance for acts of violence and threats of violence. Without exception, acts and threats of violence are not permitted. All such acts and threats, even those made in apparent jest, will be taken seriously, and will lead to discipline up to and including termination.

Possession of non-work-related weapons on Company premises and at Company-sponsored events shall constitute a threat of violence.

It is every employee's responsibility to assist in establishing and maintaining a violence-free work environment. Therefore, each employee is expected and encouraged to report any incident which may be threatening to you or your co-workers or any event which you reasonably believe is threatening or violent. You may report an incident to any supervisor or manager.

A threat includes, but is not limited to, any indication of intent to harm a person or damage Company property. Threats may be direct or indirect, and they may be communicated verbally or nonverbally.



Termination

Employee References

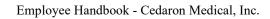
All requests for references must be directed to the personnel manager or the President & CEO. No other manager, supervisor, or employee is authorized to release references for current or former employees.

Involuntary Termination and Progressive Discipline

Violation of Cedaron policies and rules may warrant disciplinary action. The Company has established a system of progressive discipline that includes verbal warnings, written warnings, and suspension. The system is not formal and Cedaron may, in its sole discretion, utilize whatever form of discipline is deemed appropriate under the circumstances, up to, and including, termination of employment. The Company's policy of progressive discipline in no way limits or alters the at-will employment relationship.

Voluntary Resignation

Voluntary resignation results when an employee voluntarily quits his or her employment at Cedaron, or fails to report to work for three consecutively scheduled workdays without notice to, or approval by, his or her supervisor. All Company-owned property, including vehicles, keys, uniforms, identification badges, and credit cards, must be returned immediately upon termination of employment.



Confirmation of Receipt

Confirmation of Receipt

I have received my copy of Cedaron Medical, Inc.'s employee handbook. I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained in the handbook.

I understand that except for employment at-will status, all policies or practices can be changed at any time by the Company. Cedaron reserves the right to change my hours, wages, and working conditions at any time. I understand and agree that other than the President & CEO, no manager, supervisor, or representative of the Company has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the President & CEO has the authority to make any such agreement and then only in writing, signed by the President & CEO.

I understand and agree that nothing in the employee handbook creates or is intended to create a promise or representation of continued employment and that employment at Cedaron is employment at-will; employment may be terminated at the will of either the Company or myself. My signature certifies that I understand that the foregoing agreement on at-will status is the sole and entire agreement between Cedaron and myself concerning the duration of my employment and the circumstances under which my employment may be terminated. It supersedes all prior agreements, understandings, and representations concerning my employment with Cedaron.

Employee's Signature	 	
Employee's Printed Name	 	
Date		