



EMPLOYEE HANDBOOK AND WORKPLACE POLICIES

Northwind Technologies Ltd.

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This handbook supersedes all previous versions. Employees must acknowledge receipt within 30 days.

SECTION 1: INTRODUCTION AND EMPLOYMENT RELATIONSHIP

1.1 Purpose. This Employee Handbook establishes the policies, procedures, and expectations that govern the employment relationship between Northwind Technologies Ltd. ("Company") and its employees. These policies apply to all full-time, part-time, and temporary employees unless otherwise specified.

1.2 At-Will Employment. Employment with the Company is "at-will," meaning either the employee or the Company may terminate the employment relationship at any time, with or without cause or notice. Nothing in this handbook creates a contract of employment or guarantees employment for any specific duration.

1.3 Equal Employment Opportunity. The Company is committed to providing equal employment opportunities to all employees and applicants without regard to race, color, religion, sex, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, or any other characteristic protected by applicable law.

Definition - Employee Classifications:

Full-Time: Employees regularly scheduled for 30+ hours per week.

Part-Time: Employees regularly scheduled for fewer than 30 hours per week.

Temporary: Employees hired for a specific project or limited duration.

SECTION 2: COMPENSATION AND BENEFITS

2.1 Pay Periods and Methods

Employees are paid bi-weekly on alternate Fridays. If a payday falls on a holiday, payment will be issued on the preceding business day. All employees must enroll in direct deposit within 30 days of hire. Pay statements are available through the employee self-service portal.

2.2 Overtime Compensation

Non-exempt employees are entitled to overtime pay at 1.5 times their regular hourly rate for all hours worked exceeding 40 in a workweek. Overtime must be pre-approved by the employee's supervisor. Unauthorized overtime may result in disciplinary action, though all hours worked will be compensated.

Important: Exempt employees are not eligible for overtime compensation. Classification as exempt or non-exempt is determined based on job duties and salary level in accordance with the Fair Labor Standards Act (FLSA).

2.3 Health Insurance Benefits

Full-time employees are eligible for health insurance benefits on the first day of the month following 60 days of employment. The Company offers medical,

dental, and vision coverage options. The Company contributes 80% of the premium cost for employee-only coverage and 60% for dependent coverage.

2.4 Retirement Benefits

The Company offers a 401(k) retirement savings plan to all employees who have completed 90 days of service. The Company provides a matching contribution of 100% of the first 3% of salary deferred, plus 50% of the next 2% deferred (maximum match of 4%). Employees are immediately vested in their own contributions; Company matching contributions vest over a 3-year period.

SECTION 3: TIME OFF AND LEAVE POLICIES

3.1 Paid Time Off (PTO)

Full-time employees accrue PTO based on length of service according to the following schedule:

- **0-2 years of service:** 15 days (120 hours) per year
- **3-5 years of service:** 20 days (160 hours) per year
- **6-10 years of service:** 25 days (200 hours) per year
- **10+ years of service:** 30 days (240 hours) per year

PTO accrues on a per-pay-period basis. Employees may carry over a maximum of 40 hours of unused PTO to the following calendar year. Any PTO balance exceeding 40 hours on December 31 will be forfeited.

3.2 Sick Leave

Employees accrue sick leave at a rate of one hour for every 30 hours worked, up to a maximum of 48 hours per year. Sick leave may be used for the employee's own illness, medical appointments, or to care for an immediate family member. Unused sick leave carries over year to year, with a maximum accrual cap of 120 hours.

3.3 Family and Medical Leave

Eligible employees may take up to 12 weeks of unpaid, job-protected leave per year under the Family and Medical Leave Act (FMLA) for qualifying reasons including: birth or adoption of a child, serious health condition of the employee, or caring for an immediate family member with a serious health condition. To be eligible, employees must have worked for the Company for at least 12 months and have completed at least 1,250 hours of work in the preceding 12 months.

3.4 Parental Leave

In addition to FMLA leave, the Company provides 8 weeks of paid parental leave to all full-time employees following the birth, adoption, or foster placement of a child. This benefit is available to both primary and secondary caregivers and must be taken within 12 months of the qualifying event.

SECTION 4: WORKPLACE CONDUCT AND STANDARDS

4.1 Professional Conduct

All employees are expected to conduct themselves professionally and treat colleagues, clients, and business partners with respect. The Company maintains a workplace free from harassment, discrimination, bullying, and intimidation. Any behavior that violates this standard may result in disciplinary action up to and including termination.

4.2 Attendance and Punctuality

Regular attendance is essential to the Company's operations. Employees are expected to report to work on time and as scheduled. Unplanned absences should be reported to the employee's supervisor as soon as possible, but no later than 30 minutes after the scheduled start time. Excessive absenteeism or tardiness may result in disciplinary action.

4.3 Remote Work Policy

Eligible employees may work remotely up to 3 days per week with supervisor approval. Remote work arrangements require a signed Remote Work Agreement and completion of a home office safety checklist. Employees must maintain a dedicated workspace, reliable internet connection, and remain accessible during core business hours (9:00 AM - 3:00 PM local time).

Data Security Reminder: Remote employees must comply with all information security policies. Company data must not be accessed on public WiFi networks without VPN. Confidential documents must not be printed at home without secure disposal capability.

4.4 Dress Code

The Company maintains a business casual dress code. Employees should dress appropriately for their work environment and any scheduled meetings or client interactions. Client-facing roles may require business professional attire. Specific department guidelines may apply.

SECTION 5: INFORMATION SECURITY AND CONFIDENTIALITY

5.1 Confidential Information

Employees may have access to confidential and proprietary information during their employment. This includes but is not limited to: customer data, financial information, trade secrets, business strategies, product plans, and employee information. Employees must not disclose confidential information to unauthorized persons during or after employment.

5.2 Data Protection Requirements

- 1.** All company devices must use full-disk encryption and require password authentication.
- 2.** Passwords must be at least 12 characters and include uppercase, lowercase, numbers, and symbols.
- 3.** Multi-factor authentication is required for all company systems and applications.
- 4.** Customer personal data must be handled in accordance with applicable privacy laws including GDPR and CCPA.
- 5.** Data breaches or suspected security incidents must be reported to IT Security within 1 hour of discovery.

5.3 Acceptable Use of Technology

Company technology resources including computers, email, internet access, and software are provided for business purposes. Limited personal use is permitted provided it does not interfere with job responsibilities, violate any policy, or create security risks. Employees should have no expectation of privacy when using Company systems.

Prohibited activities include: downloading unauthorized software, accessing inappropriate websites, sharing login credentials, connecting personal devices to the corporate network without approval, and using company email for personal business ventures.

5.4 Social Media Guidelines

Employees who use social media must not disclose confidential company information, speak on behalf of the Company without authorization, or engage in conduct that reflects poorly on the Company. When discussing work-related matters, employees should clearly state that views expressed are their own and not those of the Company.

SECTION 6: DISCIPLINARY PROCEDURES AND TERMINATION

6.1 Progressive Discipline

The Company generally follows a progressive discipline approach, though the Company reserves the right to skip steps or proceed directly to termination depending on the severity of the violation. Progressive discipline typically includes:

- 1. Verbal Warning:** Documented conversation addressing the performance or conduct issue.
- 2. Written Warning:** Formal written notice detailing the issue, expected improvement, and consequences of continued violations.
- 3. Final Written Warning:** Notice that further violations will result in termination.
- 4. Termination:** Separation of employment.

6.2 Immediate Termination Offenses

Certain conduct may result in immediate termination without progressive discipline, including but not limited to:

- Theft, fraud, or dishonesty

- Violence, threats of violence, or possession of weapons on company property
- Harassment or discrimination
- Unauthorized disclosure of confidential information
- Working under the influence of drugs or alcohol
- Falsification of company records or employment documents
- Gross negligence resulting in significant harm to the Company

6.3 Resignation and Voluntary Termination

Employees who wish to resign are requested to provide at least two weeks' written notice. Management and professional positions are requested to provide four weeks' notice when possible. Upon separation, employees must return all company property including laptops, access cards, keys, and documents.

6.4 Final Pay and Benefits

Final paychecks will be issued in accordance with applicable state law. Accrued, unused PTO will be paid out at the employee's regular rate of pay. Information regarding COBRA continuation of health benefits will be provided within 14 days of separation.