

Genetically Engineered Group of Companies Employee Handbook

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Table of Contents

1. Mission Statement
2. Leadership and Mentorship
3. Scope and Interpretation
4. Definitions
5. Introduction
6. Company Overview
7. Employment Policies
8. Labour Relations
9. Code of Conduct
10. Compensation & Benefits
11. Workplace Safety & Security
12. Leave & Time Off
13. Performance Management
14. Employee Development & Growth
15. Disciplinary Procedures
16. Technology & Confidentiality
17. Termination & Resignation
18. Writing Format Policy
19. Acknowledgment & Agreement
20. Appendices

Mission Statement

At Genetically Engineered Group of Companies (GEGoC), our mission is to drive innovation, excellence, and ethical leadership across all our industries. We are committed to creating a safe, inclusive, and growth-oriented environment where every employee is empowered to contribute, learn, and succeed. Through integrity, collaboration, and a relentless pursuit of quality, we strive to exceed industry standards, deliver exceptional value to our clients and communities, and shape a better future for all.

Leadership & Mentorship

Leadership

At GEGoC, leadership is defined as the ability to inspire a group of people to work toward a common goal. We believe that true leadership is not about authority or control—it is about vision, influence, and service. Leaders at all levels of the organization are expected to model integrity, communicate clearly, and foster collaboration. Leadership is demonstrated through action, accountability, and the ability to empower others to succeed. We encourage all employees to embrace leadership in their roles, regardless of title, by contributing positively to the team and aligning their efforts with the Company's mission and values.

Mentorship

Mentorship at GEGoC is a cornerstone of professional development and organizational growth. We promote a culture where experienced employees actively support the learning and advancement of others through guidance, feedback, and encouragement. Mentorship may occur formally through structured programs or informally through day-to-day interactions. The most effective mentorship relationships are built on trust, mutual respect, and a shared commitment to growth. Mentors are expected to listen actively, share knowledge generously, and help mentees navigate challenges and opportunities. All employees are encouraged to seek mentorship and to offer it when they are in a position to do so.

Scope and Interpretation

This handbook is designed to guide employees of the Genetically Engineered Group of Companies (GEGoC) and all its subsidiaries. It sets out the Company's policies, procedures, and expectations for conduct, performance, and workplace standards. While this handbook covers a wide range of topics relevant to employment, it is not exhaustive. Circumstances may arise that are not specifically addressed within these pages; in such cases, the Company will act in accordance with applicable laws, industry standards, and its commitment to fairness, safety, and ethical conduct.

The policies and procedures described herein are intended to provide clarity and consistency, but they do not create a contract of employment or guarantee continued employment. The Company reserves the right to interpret, modify, suspend, or supplement any policy, procedure, or benefit described in this handbook at its sole discretion, with or without prior notice. Employees are expected to use good judgment and seek guidance from management or Human Resources when faced with situations not explicitly covered.

This handbook should be read in conjunction with all applicable provincial and federal laws, as well as any other Company policies, agreements, or guidelines. In the event of a conflict between this handbook and applicable law, the law will prevail. The most current version of this handbook will be made available to all employees, and it is the responsibility of each employee to remain informed of any updates or changes.

Definitions

To ensure clarity and consistency throughout this handbook, the following terms are defined as they apply to the Genetically Engineered Group of Companies and its subsidiaries:

Company: Refers to Genetically Engineered Group of Companies (GEGoC) and all subsidiaries, including Genetically Engineered Vehicles (GEV), Genetically Engineered Parts (GEP), Genetically Engineered Racing (GER), Genetically Engineered Construction (GEC), Genetically Engineered Brewery (GEB), Genetically Engineered Hospitality (GEH), and Genetically Engineered Dining (GED).

Employee: Any individual employed by the Company, whether on a full-time, part-time, temporary, or contract basis.

Subsidiary: Any company that is owned or controlled by GEGoC.

Confidential Information: Any non-public information belonging to the Company, including but not limited to trade secrets, business plans, customer data, financial information, and intellectual property.

Company Property: All assets owned, leased, or otherwise controlled by the Company, including equipment, vehicles, computers, documents, and intellectual property.

Probationary Period: The initial period of employment during which an employee's suitability for the role is assessed, typically lasting three months unless otherwise specified.

Harassment: Unwanted conduct affecting the dignity of employees, including but not limited to sexual harassment, bullying, intimidation, or discrimination.

Discrimination: Unfair or unequal treatment based on protected characteristics such as race, gender, age, disability, religion, or any other status protected by law.

Sensitive Area: Any location where privacy is expected, such as restrooms or medical rooms.

Distribution List: A list of individuals, or groups, intended to receive a document or communication.

Nova Scotia Labour Standards Code: The provincial legislation governing minimum employment standards in Nova Scotia.

Canada Labour Code: The federal legislation governing employment standards for federally regulated businesses.

Occupational Health and Safety (OHS): Laws, regulations, and policies designed to protect the health, safety, and welfare of employees at work.

Morality Contract: The Company's framework and policy for ethical behavior and decision-making, as detailed in the attached appendix.

Performance Review: A formal evaluation of an employee's job performance, typically conducted at regular intervals.

Disciplinary Action: Steps taken by the Company to address employee misconduct or performance issues, which may include warnings, suspension, or termination.

Termination: The end of an employee's employment with the Company, whether voluntary (resignation) or involuntary (dismissal).

Remote Work: Work performed by an employee outside of Company premises, including from home or other approved locations.

Personal Protective Equipment (PPE): Equipment required to protect employees from workplace hazards, such as safety glasses, gloves, helmets, or other gear.

Hazard: Any source of potential damage, harm, or adverse health effects on something or someone.

Emergency Procedures: Predefined actions to be taken in response to workplace emergencies such as fire, chemical spills, or medical incidents.

Leave: Authorized absence from work, including vacation, sick leave, parental leave, bereavement leave, or other approved time off.

UNCLASSIFIED: Information that does not require any security protection. Its unauthorized disclosure would not result in injury to individuals, organizations, or government. Unclassified information can be freely shared but should still be handled responsibly and in accordance with company policies.

PROTECTED A: Information that, if compromised, could cause minor injury to an individual, organization, or government. Examples include routine business correspondence, internal policies, or non-sensitive personal information. Protected A information must be handled with care but does not require special security measures beyond standard good practices.

PROTECTED B: Information that, if compromised, could cause serious injury to an individual, organization, or government. This includes sensitive personal information, confidential business data, or information that could result in financial loss or significant inconvenience. Protected B information must be stored and transmitted using approved secure methods and only accessed by authorized personnel.

PROTECTED C: Information that, if compromised, could cause extremely grave injury to an individual, organization, or government. Examples include highly sensitive personal, legal, or operational information, or data critical to national security. Protected C information requires the highest level of security controls, with strict access restrictions and secure storage and transmission protocols.

Introduction

Welcome to the Genetically Engineered Group of Companies (GEGoC). This handbook outlines the policies, procedures, and expectations for all employees across our diverse subsidiaries. At GEGoC, we believe our people are the foundation of our success, and we are dedicated to fostering a positive, innovative, and growth-oriented work environment where every individual is valued and empowered to contribute.

Our commitment extends beyond compliance with Nova Scotia Labour Standards and Canadian federal law; we strive to exceed industry standards and set new benchmarks for excellence, safety, and ethical conduct. We encourage open communication, collaboration, and continuous improvement, recognizing that our collective achievements are built on mutual respect, integrity, and shared purpose.

This handbook is intended to serve as a practical guide to workplace conduct, responsibilities, and resources. While it provides comprehensive information about our policies and procedures, it is not a contract of employment and does not guarantee continued employment. Instead, it reflects our dedication to transparency, fairness, and the ongoing development of our team and organization.

We invite you to read this handbook carefully, ask questions, and actively participate in making GEGoC a great place to work. Together, we will continue to innovate, grow, and achieve our shared goals.

Company Overview

Genetically Engineered Group of Companies (GEGoC) is a multi-industry organization dedicated to driving innovation, excellence, and ethical business practices across all our operations. Our subsidiaries span a diverse range of sectors, including automotive, construction, brewing, hospitality, dining, and racing, each contributing unique expertise and value to our collective mission.

At GEGoC, we are committed to creating a safe, inclusive, and growth-oriented environment for every employee. We believe that diversity, creativity, and continuous improvement are essential to our success, and we actively encourage employees to share ideas, challenge conventions, and pursue professional development. Our leadership is focused on empowering teams, fostering collaboration, and maintaining the highest standards of integrity and accountability.

We recognize that our reputation and achievements are built on the dedication and contributions of our people. As we expand and evolve, we remain steadfast in our commitment to responsible stewardship, community engagement, and sustainable growth. Employees are invited to take an active role in shaping our future and driving the shared success of GEGoC and its subsidiaries.

Employment Policies

Employment at GEGoC is governed by principles of fairness, respect, and compliance with all applicable laws. We are committed to creating a workplace where every employee is valued, supported, and treated equitably, regardless of role or background. Our employment policies are designed to meet or exceed the standards set by Nova Scotia Labour Standards and Canadian federal law, and to reflect best practices across all our industries.

We believe that transparency, open communication, and mutual respect are essential to a productive and positive work environment. Employees are encouraged to seek clarification on any policy or procedure and to raise concerns or suggestions with their manager or Human Resources. The Company is dedicated to providing equal opportunities for professional growth, advancement, and recognition, and to maintaining a safe, inclusive, and harassment-free workplace.

While this handbook provides comprehensive guidance on employment matters, it may not address every possible situation. In cases where a specific policy or procedure is not outlined, employees should use good judgment and consult with management or Human Resources for direction. The Company reserves the right to interpret, modify, or supplement these policies as needed to ensure compliance with evolving laws, industry standards, and organizational goals.

Key Policies:

- The Company is an equal opportunity employer.
- Employment decisions are based on merit, qualifications, and business needs.
- All practices comply with Nova Scotia Labour Standards and, where applicable, Canadian federal law.
- New employees serve a three-month probationary period.
- Standard work hours are 9:00 AM to 5:00 PM, Monday to Friday, with flexibility as needed.

- Remote and hybrid work arrangements may be available depending on role and business needs.
- Employment classifications affect eligibility for certain benefits and policies.

Labour Relations

GEGoC respects the rights of employees under Canadian law, including the right to join or refrain from joining a union. While we are not a unionized workplace, our Company is committed to maintaining open, transparent, and respectful communication between employees and management. We believe that direct engagement, mutual trust, and collaborative problem-solving are the most effective ways to address workplace concerns and foster a positive working environment.

Employees are encouraged to bring forward questions, feedback, or concerns to their supervisors or Human Resources. We are committed to listening, responding, and continuously improving our workplace without the need for third-party representation.

Code of Conduct

The Genetically Engineered Group of Companies (GEGoC) expects all employees to maintain the highest standards of professionalism, integrity, and ethical behavior in every aspect of their work. Our workplace culture is built on mutual respect, safety, and inclusivity, and we are committed to ensuring that all employees feel valued and protected from harassment, discrimination, or any form of inappropriate conduct.

Employees are responsible for upholding the reputation of the Company both within and outside the workplace. This includes acting honestly, treating colleagues and clients with respect, and adhering to all applicable laws and company policies. We encourage open communication and transparency, and employees are expected to report any concerns, violations, or unethical behavior promptly to management or Human Resources. Reports will be handled confidentially and investigated thoroughly, with appropriate corrective action taken as needed.

The Code of Conduct applies to all employees, contractors, and representatives of GEGoC and its subsidiaries, regardless of position or location. By working together to maintain a safe, respectful, and ethical environment, we ensure the continued success and integrity of our organization.

Key Conduct Standards:

- Professionalism is required at all times.
- The Morality Contract applies to every employee 24/7/365
- Harassment, discrimination, and violence are strictly prohibited.
- Business casual attire is required unless otherwise specified.
- Company property and resources must be respected.

- All employees must adhere to the Morality Contract, which outlines ethical standards and decision-making principles.

Compensation & Benefits

GEGoC is committed to providing fair, competitive, and transparent compensation and benefits to all employees. We recognize that rewarding our team appropriately is essential to attracting, retaining, and motivating talented individuals who contribute to our shared success. Our compensation structure is regularly reviewed to ensure it meets or exceeds industry standards and complies with all relevant legal requirements.

We offer a comprehensive benefits package designed to support the well-being of our employees and their families. This includes health and dental coverage, retirement savings options, and additional perks tailored to the needs of our diverse workforce. Employees are encouraged to take advantage of these benefits and to reach out to Human Resources with any questions or for further information about eligibility, coverage, or claims processes.

GEGoC values open communication regarding pay and benefits. We strive to maintain transparency in our compensation practices and are committed to addressing any concerns or inquiries promptly and respectfully. Our goal is to ensure that every employee feels valued and supported, both professionally and personally, as a member of the GEGoC team.

Compensation and Benefits:

- Employees are paid bi-weekly via direct deposit.
- Overtime must be pre-approved and will be paid in accordance with Nova Scotia Labour Standards.
- Eligible employees receive health, dental, and insurance benefits. Details are provided separately.
- Retirement savings plans are available to eligible employees.
- Employee discounts may be offered on Company products and services.

Workplace Safety & Security

The safety and security of our employees is a top priority at GEGoC. We are committed to maintaining a healthy, secure, and respectful work environment across all our facilities and operations. Our safety policies are designed to comply with all applicable health and safety regulations, and we continually strive to exceed industry standards through proactive measures, ongoing training, and open communication.

Employees are expected to take personal responsibility for their own safety and the safety of others by following all established procedures, using required personal protective equipment (PPE), and participating in safety training and drills. Prompt reporting of hazards, unsafe conditions, or incidents is essential to maintaining a safe workplace, and employees are encouraged to speak up without fear of reprisal.

Supervisors and managers are responsible for enforcing safety standards, responding to concerns, and ensuring that all employees understand their responsibilities. GEGoC takes violations of safety and security policies seriously, and disciplinary action may be taken against individuals who fail to comply. By working together, we can create an environment where everyone feels secure, respected, and empowered to perform at their best.

Safety and Security Policies:

- Compliance with the Nova Scotia Occupational Health and Safety Act is mandatory.
- Personal Protective Equipment (PPE) must be worn where required.
- Unsafe conditions must be reported immediately.
- Emergency procedures and evacuation plans must be followed.
- Smoking, or vaping, is only permitted in designated locations.
- All waste and litter is to be disposed of correctly.
- The full Health and Safety Policy is included in this handbook.

Driving Company Vehicles

Employees authorized to operate company-owned or leased vehicles must adhere to the following standards to ensure safety, compliance, and proper care of company property:

- Authorization Required: Only employees with prior written approval and a valid driver's license appropriate for the vehicle type may operate company vehicles.
- Compliance with Laws: Drivers must obey all applicable traffic laws and regulations at all times.
- Vehicle Care: Employees are responsible for inspecting the vehicle before use, reporting any damage or maintenance issues, and ensuring the vehicle is returned in clean and serviceable condition.
- Parking Requirements: All company vehicles must be backed into parking spaces wherever possible, except in designated slant parking areas. This policy also applies to employee parking for personal vehicles on company property—back-in parking is mandatory.
- Accident Reporting: Any accident, damage, or traffic violation involving a company vehicle must be reported immediately to a supervisor and Human Resources.
- Substance Policy: Driving under the influence of alcohol, drugs, or any impairing substance is strictly prohibited and will result in disciplinary action, up to and including termination.
- Disciplinary Action: Failure to comply with any aspect of this policy—including parking requirements—may result in disciplinary measures, which can include loss of access to company vehicles or termination of employment.

Leave & Time Off

GEGoC recognizes the importance of work-life balance and is committed to supporting the well-being of our employees through a variety of leave options. We understand that time away from work is essential for rest, personal responsibilities, and overall health. Our leave policies are designed to comply with all applicable laws and to reflect best practices in our industries, ensuring that employees have access to the time off they need.

We offer a range of leave types, including vacation, sick leave, parental leave, bereavement leave, and unpaid leave for special circumstances. Eligibility and entitlements may vary based on role, length of service, and legal requirements. Employees are encouraged to plan their leave in advance whenever possible and to communicate openly with their manager or Human Resources regarding their needs.

Requests for leave will be handled promptly, fairly, and confidentially. We strive to accommodate individual circumstances while maintaining operational requirements and team cohesion. Employees are responsible for understanding their leave entitlements and for following the appropriate procedures when requesting time off. Requests should be submitted with reasonable advance notice—typically a minimum of four weeks—unless otherwise specified or in cases of emergency. While the Company will make every effort to approve requested leave, approval is not guaranteed and may be subject to scheduling needs, staffing levels, and operational priorities. If you have questions about your leave options or need assistance with the process, please contact Human Resources for guidance.

Leave Policies:

- Vacation entitlement is determined by role, length of service, and applicable law.
- Employees are entitled to five paid sick days per year.
- Maternity and paternity leave are provided in accordance with provincial and federal law.
- Bereavement leave is available for employees facing family loss.
- Unpaid leave may be granted at the Company's discretion for special circumstances.

Performance Management

At GEGoC, we view performance management as an ongoing, collaborative process that supports employee growth, development, and organizational success. Our approach is designed to foster open communication, set clear expectations, and provide regular feedback to help employees achieve their professional goals and contribute meaningfully to the Company's objectives.

Performance reviews are conducted at regular intervals and may include annual, semi-annual, or role-specific assessments. These reviews are intended to recognize achievements, identify areas for improvement, and align individual performance with the strategic direction of the Company. Managers are responsible for conducting fair and

objective evaluations, and employees are encouraged to actively participate in the review process by sharing their perspectives and aspirations.

We believe that constructive feedback and goal-setting are essential to personal and professional development. Employees are supported in pursuing training, mentorship, and advancement opportunities as part of their growth journey. If performance concerns arise, managers will work collaboratively with employees to develop improvement plans and provide the necessary resources and guidance.

Performance management at GEGoC is rooted in transparency, respect, and a commitment to continuous improvement. Employees are encouraged to seek clarification, ask questions, and take ownership of their development. By working together, we ensure that every member of our team has the opportunity to excel and contribute to the ongoing success of GEGoC.

Performance Management Policies:

- Regular performance reviews are conducted.
- Employees are encouraged to set and pursue professional goals.
- Promotions and raises are based on merit, performance, and business needs.
- The Performance Review and Disciplinary Policy is included in this handbook.

Employee Development & Growth

GEGoC is committed to fostering a culture of continuous learning, professional development, and personal growth for all employees. We believe that investing in our people not only enhances individual capabilities but also drives the long-term success and innovation of our organization. Employees are encouraged to pursue opportunities for skill development, training, and advancement, both within their current roles and in preparation for future responsibilities.

Our development programs include access to internal and external training, mentorship, tuition reimbursement for approved courses, and support for professional certifications. We actively promote internal mobility and encourage employees to apply for new roles or projects that align with their interests and career goals. Managers are expected to support their teams by identifying growth opportunities, providing constructive feedback, and facilitating access to resources.

We recognize that each employee's journey is unique, and we strive to accommodate individual aspirations and learning styles. Employees are encouraged to take ownership of their development, seek guidance from supervisors or Human Resources, and participate in regular performance discussions to set and achieve meaningful goals. By working together, we create an environment where everyone can reach their full potential and contribute to the ongoing success of GEGoC.

Development and Growth Policies:

- Training and professional development opportunities are provided.
- Internal promotion is encouraged.
- Tuition reimbursement may be available for approved courses.

Disciplinary Procedures

GEGoC is committed to maintaining a fair, respectful, and consistent approach to discipline across all subsidiaries and work environments. Our disciplinary procedures are designed to address misconduct, violations of company policy, and performance issues in a manner that supports employee improvement while upholding the integrity and safety of our workplace.

When concerns arise, managers and supervisors will investigate promptly and objectively, ensuring that all parties are treated with dignity and confidentiality. The goal of disciplinary action is not only to correct behavior but also to provide guidance, support, and opportunities for improvement. Employees are encouraged to communicate openly about any challenges they face and to seek assistance from management or Human Resources when needed.

Disciplinary actions may range from verbal warnings and written notices to suspension or termination, depending on the severity and frequency of the infraction. The Company will consider the circumstances of each case, including the employee's history and the impact on the organization. Employees will be given the opportunity to respond to allegations and, where appropriate, to appeal decisions through established channels.

GEGoC takes violations of policy seriously and expects all employees to adhere to the standards outlined in this handbook and related policies. By fostering a culture of accountability, transparency, and continuous improvement, we ensure a safe and productive environment for everyone.

Disciplinary Procedures:

- Verbal warning is the first step for minor infractions.
- Written warning is issued if issues persist.
- Suspension or dismissal may be applied for serious violations.
- Disciplinary actions follow the procedures outlined in the Performance Review and Disciplinary Policy.

Technology & Confidentiality

GEGoC relies on advanced technology and robust information systems to support our operations and protect our intellectual property. Employees are expected to use company technology responsibly, securely, and in accordance with all applicable policies and procedures. This includes company-provided devices, software, networks, and data systems, as well as any digital tools used for business purposes.

Safeguarding confidential information is a shared responsibility. Employees must ensure that all company data, documents, and communications remain within GEGoC's secure infrastructure and are not transmitted, stored, or shared using personal email accounts or external platforms. Unauthorized access, disclosure, or misuse of confidential information is strictly prohibited and may result in disciplinary action, including termination.

Cybersecurity is a top priority. Employees must follow best practices for password protection, avoid clicking suspicious links or downloading unauthorized software, and report any suspected security breaches immediately to IT or management. All employees are required to sign and comply with the Non-Disclosure Agreement (NDA), which remains in effect even after employment ends.

GEGoC's commitment to confidentiality extends to all aspects of our business, including client information, proprietary data, and internal communications. By adhering to these standards, employees help maintain the integrity, reputation, and competitive advantage of the Company.

Technology and Confidentiality Policies:

- Company devices and email accounts must be used for business purposes only.
- Confidential information must not be shared with external parties.
- Employees must comply with cybersecurity policies.
- Any files being shared outside of the servers should be shared as a link whenever possible, so the documents remain on our servers.
- All employees must sign and comply with the Non-Disclosure Agreement (NDA) attached to this handbook.

Termination & Resignation

GEGoC is committed to ensuring that all employment transitions—whether voluntary or involuntary—are handled with professionalism, respect, and transparency. Our policies are designed to support both the employee and the Company during these periods of change, while maintaining operational continuity and protecting the interests of all parties.

Employees who choose to resign are encouraged to provide at least two weeks' written notice, in accordance with Nova Scotia Labour Standards, to allow for a smooth transition and proper handover of responsibilities. Exit interviews may be conducted to gather feedback, address any outstanding concerns, and facilitate continuous improvement within

the organization. All company property, including equipment, documents, and access credentials, must be returned prior to departure.

In cases of termination initiated by the Company, employees will be informed of the reasons for the decision and provided with information regarding their rights, final compensation, and any applicable benefits. The Company will comply with all legal requirements regarding notice, severance, and documentation. Where appropriate, support may be offered to assist with the transition.

GEGoC strives to treat all employees fairly and respectfully throughout the termination or resignation process. Employees are encouraged to seek clarification from Human Resources regarding their rights and responsibilities, and to communicate openly about any concerns. By adhering to these standards, we ensure that employment transitions are managed with integrity and care.

Termination and Resignation Policies:

- Employees are requested to provide two weeks' notice prior to resignation, in accordance with Nova Scotia Labour Standards.
- Exit interviews may be conducted to gather feedback.
- All Company property must be returned prior to departure.

Writing Format Policy

Clear, consistent, and professional written communication is essential to the effective operation of the Genetically Engineered Group of Companies (GEGoC) and its subsidiaries. This policy establishes the standards for all official written correspondence, memoranda, and administrative documents, ensuring that information is conveyed accurately and efficiently across the organization.

All employees are required to use GEGoC's standardized memorandum format for internal and external communications, unless otherwise specified. This format includes a structured header, a clear and concise subject line, logically organized paragraphs with one topic per paragraph, and a signature block with the author's name, title, and contact information. Adherence to these standards helps maintain the integrity, professionalism, and legal compliance of our business records.

Employees must ensure that all company communications and data remain within GEGoC's secure infrastructure. The use of personal email accounts or external platforms for company business is strictly prohibited. All correspondence, documents, and data must be transmitted, stored, and shared only through authorized company servers and systems. Failure to comply with these requirements may result in disciplinary action.

Examples of acceptable formatting and common mistakes are provided in the attached Writing Format Policy and sample documents. Employees are encouraged to consult these resources and seek guidance from their department head or Human Resources if they have questions about formatting or compliance. By following these standards, we ensure that our communications reflect the professionalism and values of GEGoC.

Acknowledgment & Agreement

By signing the acknowledgment form provided with this handbook, each employee confirms that they have received, read, and understood the policies, procedures, and expectations outlined herein. This acknowledgment signifies a commitment to comply with all Company standards, including those described in the appendices and any future updates or amendments.

Employees understand that this handbook is intended as a guide and does not constitute a contract of employment or guarantee continued employment. The Company reserves the right to interpret, modify, or discontinue any policy or benefit described in this handbook at its sole discretion, with or without notice.

It is the responsibility of each employee to remain informed of any changes to Company policies and to seek clarification from management or Human Resources if any aspect of the handbook is unclear. By signing the acknowledgment, employees agree to uphold the values, standards, and ethical principles of the Genetically Engineered Group of Companies (GEGoC) and its subsidiaries, both during and outside of working hours.

Appendix A: Morality Contract

This Morality Contract outlines the ethical standards and behavioral expectations for all employees of the Genetically Engineered Group of Companies (GEGoC) and its subsidiaries. It applies to all employees at all times—during working hours and outside of work—reflecting a 24/7/365 commitment to conduct that upholds the integrity and reputation of the Company. Employees are expected to act in a manner that is lawful, respectful, and aligned with the Company's values, regardless of location or circumstance.

Policy Statement

Employees must demonstrate honesty, integrity, and respect in all interactions. This includes behavior at work, in public, online, and in private life where actions may impact the Company's reputation. The Company reserves the right to take disciplinary action for conduct that occurs outside of work if such conduct violates this contract or reflects negatively on the Company.

Examples of Unacceptable Conduct

The following behaviors are considered violations of the Morality Contract and may result in disciplinary action:

- Engaging in illegal activities, including theft, fraud, or substance abuse.
- Making public statements or social media posts that are discriminatory, harassing, or damaging to the Company's reputation.
- Participating in violent, abusive, or threatening behavior in any context.
- Associating with organizations or individuals that promote hate, discrimination, or unethical practices.
- Using Company resources for personal gain or unethical purposes.

Reporting and Enforcement

Employees are encouraged to report violations of this contract to their supervisor or Human Resources. Reports will be handled confidentially and investigated promptly. Disciplinary actions may include verbal or written warnings, suspension, or termination, depending on the severity of the violation.

Legal Compliance

This contract is intended to comply with all applicable laws and regulations governing employee conduct and ethics. It supplements, but does not replace, any legal obligations employees may have under provincial or federal law.

Appendix B: Health and Safety Policy

The Genetically Engineered Group of Companies (GEGoC) is committed to providing a safe, healthy, and respectful workplace for all employees. This Health and Safety Policy outlines the responsibilities, expectations, and standards that apply to all employees, contractors, and visitors across all company facilities and operations. Compliance with this policy is mandatory and non-negotiable.

General Safety Responsibilities

- All employees must comply with applicable health and safety laws and regulations.
- Personal Protective Equipment (PPE) must be worn in designated areas and when required by task or role.
- Unsafe conditions, hazards, or incidents must be reported immediately to a supervisor or safety officer.
- Emergency procedures, including evacuation plans, must be followed without exception.
- Employees must participate in required safety training and refreshers.

Smoking Policy

Smoking, vaping, or the use of any similar products is strictly regulated across all GEGoC properties and operations.

- Smoking or vaping is only permitted in clearly marked, designated outdoor areas.
- All smoking-related waste, including cigarette butts and vape cartridges, must be disposed of properly in provided receptacles.
- There is to be absolutely no smoking or vaping inside or around any company facility, vehicle, or equipment.
- Violations of this policy may result in disciplinary action, including suspension or termination.
- Employees may be held financially responsible for cleaning costs or damage resulting from unauthorized smoking or vaping.

Enforcement and Compliance

GEGoC takes health and safety violations seriously. Employees who fail to comply with this policy may be subject to disciplinary action, up to and including termination. Supervisors are responsible for enforcing this policy and ensuring that all employees understand their responsibilities.

Appendix C: Performance Review and Disciplinary Policy

This policy outlines the procedures and expectations for performance evaluations and disciplinary actions within the Genetically Engineered Group of Companies (GEGoC). It applies to all employees across all subsidiaries and is designed to promote fairness, accountability, and professional growth.

Performance Review

Performance reviews are conducted regularly to assess employee effectiveness, support career development, and align individual goals with company objectives. Reviews may be scheduled annually, semi-annually, or as needed based on role and department.

- Employees will receive feedback on strengths, areas for improvement, and future goals.
- Performance reviews may influence decisions regarding promotions, raises, and training opportunities.
- Managers are responsible for conducting fair and objective evaluations.
- Employees may request clarification or provide feedback during the review process.

Disciplinary Policy

Disciplinary procedures are intended to address misconduct, violations of company policy, or performance deficiencies. The goal is to correct behavior while maintaining a respectful and productive work environment.

- Verbal Warning: Issued for minor infractions or first-time issues.
- Written Warning: Provided if problems persist or for more serious concerns.
- Suspension: Temporary removal from duties, with or without pay, depending on severity.
- Termination: Final step for repeated violations or serious misconduct.

Examples of Unacceptable Conduct

- Repeated tardiness or absenteeism without valid reason.
- Failure to meet performance standards or job responsibilities.
- Violation of safety protocols or company policies.
- Harassment, discrimination, or inappropriate behavior toward others.
- Dishonesty, theft, or misuse of company property.

Legal Compliance

This policy is designed to comply with all applicable provincial and federal employment laws, including the Nova Scotia Labour Standards Code and the Canada Labour Code. Employees are encouraged to seek clarification from Human Resources if they have questions about this policy or its application.

Appendix D: Non-Disclosure Agreement (NDA)

This Non-Disclosure Agreement (NDA) governs the confidentiality obligations of all employees of the Genetically Engineered Group of Companies (GEGoC) and its subsidiaries. The purpose of this agreement is to protect the Company's confidential information, intellectual property, and proprietary data from unauthorized disclosure or misuse.

Scope of Confidentiality

Confidential Information includes, but is not limited to: business plans, customer data, financial records, product designs, technical specifications, internal communications, and any other non-public information related to the Company's operations.

Employees must not disclose, share, copy, transmit, or otherwise misuse any Confidential Information, whether intentionally or unintentionally, during or after their employment with the Company.

Employee Obligations

- Employees must take all reasonable steps to protect Confidential Information from unauthorized access or disclosure.
- Employees must not discuss Confidential Information in public or unsecured environments, including social media, public forums, or casual conversations.
- Employees must report any suspected breach of confidentiality to their supervisor or Human Resources immediately.

Examples of Unacceptable Conduct

- Sharing internal documents with unauthorized individuals.
- Discussing confidential projects in public spaces.
- Using Company data for personal gain or external business interests.

Legal Consequences

Violations of this NDA may result in disciplinary action, including termination of employment, civil liability, and/or criminal prosecution under applicable laws.

Duration of Obligation

The obligation to maintain confidentiality continues indefinitely, even after the employee's relationship with the Company ends.

Acknowledgment

By signing below, the employee acknowledges that they have read, understood, and agree to comply with the terms of this Non-Disclosure Agreement.

Appendix E: IT Policy

This IT Policy outlines the standards and expectations for the use of technology, data, and digital resources within the Genetically Engineered Group of Companies (GEGoC). All employees are required to comply with this policy to ensure the security, integrity, and proper use of company systems and information.

General IT Usage

Employees must use company-provided technology and systems for authorized business purposes only. Personal use of company devices should be limited and must not interfere with work responsibilities or violate any company policies.

Data Protection

All employees are responsible for protecting sensitive and confidential data. This includes using strong passwords, locking devices when unattended, and reporting any suspected data breaches immediately.

Access Control

Access to company systems, properties, and buildings is restricted to authorized personnel only. Employees must not share access credentials, keys, or codes with anyone. Tailgating, bypassing security systems, or allowing unauthorized individuals to enter company premises is strictly prohibited. Violations may result in disciplinary action, including termination.

Surveillance and Monitoring

Company facilities may be equipped with security cameras that record video, audio, and speed of movement throughout the property. These systems are in place to ensure safety and security. Privacy will be maintained in sensitive areas such as restrooms and medical rooms.

Unacceptable Conduct

Examples of unacceptable conduct include unauthorized access to systems, sharing confidential information, installing unapproved software, and using company resources for illegal or unethical activities.

Compliance

Failure to comply with this IT Policy may result in disciplinary action, including termination of employment. Employees are encouraged to report any violations or concerns to their supervisor or the IT department.

Appendix F: Driving Company Vehicles Policy

Purpose

This appendix outlines the rules and expectations for employees authorized to operate company-owned or leased vehicles. It ensures safety, compliance, and proper care of company property while maintaining a professional image.

Authorization

Only employees with prior written approval and a valid driver's license appropriate for the vehicle type may operate company vehicles.

Compliance with Laws

Drivers must obey all applicable traffic laws and regulations at all times.

Vehicle Care

Employees are responsible for inspecting the vehicle before use, reporting any damage or maintenance issues, and ensuring the vehicle is returned in clean and serviceable condition.

Parking Requirements

- All company vehicles must be backed into parking spaces wherever possible, except in designated slant parking areas.
- All employee parking on company property (including personal vehicles) must follow the same back-in parking rule.
- This policy is intended to improve safety and efficiency in company lots and job sites.

Professional Interaction and Company Image

- Employees operating company vehicles represent GEGoC and its subsidiaries at all times. Professional behavior is required when interacting with the public, including courteous driving, respectful communication, and adherence to traffic laws.
- Vehicles must be operated and parked in a manner that reflects positively on the Company's image.

Prototype Vehicle Operation

- Employees authorized to operate prototype vehicles must maintain complete logs for each drive. Logs must include:
 - Date and time of operation
 - Purpose of the drive
 - Distance traveled (range)
 - Duration of use
 - Vehicle identification details
 - Any additional information required for compliance with the Manufacturer Plate regulations

These logs must be submitted to the designated department immediately after each use.

Accident Reporting

Any accident, damage, or traffic violation involving a company vehicle must be reported immediately to a supervisor and Human Resources.

Substance Policy

Driving under the influence of alcohol, drugs, or any impairing substance is strictly prohibited and will result in disciplinary action, up to and including termination.

Disciplinary Action

Failure to comply with any aspect of this policy—including parking requirements, professional conduct, and prototype vehicle logging—may result in disciplinary measures, which can include loss of access to company vehicles or termination of employment.

Additional Notes

- Employees may be required to maintain mileage logs and fuel receipts as part of company recordkeeping.
- Questions regarding this policy should be directed to the Administrative Office or Human Resources.

Appendix G: Writing Format Policy

This Writing Format Policy outlines the standards for all written communications, memoranda, and administrative correspondence within the Genetically Engineered Group of Companies (GEGoC) and its subsidiaries. The purpose of this policy is to ensure consistency, professionalism, and clarity in all internal and external documents. Employees are expected to follow this format unless otherwise specified.

Policy Statement

All official written communications shall follow GEGoC's standardized memorandum format. This format includes the following elements:

- Header block with department name, date, and subject.
- Clear and concise subject line.
- Logical paragraph organization with one topic per paragraph.
- Signature block with name, title, and contact information.

Examples of Acceptable Format

- See below for Example

Unacceptable Practices

- Using informal language or slang in official documents.
- Omitting key elements such as subject line or date.
- Combining multiple unrelated topics in a single paragraph.
- Failing to include a signature block.

Compliance

All employees are required to comply with this Writing Format Policy. Non-compliance may result in corrective action. For detailed guidance, employees should refer to the attached examples and consult their department head or Human Resources.

Appendix H: Subsidiary and Department Coding System for Memoranda

Purpose

This appendix defines the structured coding system used to identify the origin of memoranda issued within the Genetically Engineered Group of Companies (GEGoC) and its subsidiaries. The system ensures clarity, traceability, and consistency across all official communications.

File Number Format

All memoranda must be assigned a unique file number using the format *XXXXX-Y*, where:

- *XXXXX* is a five-digit code representing the subsidiary and department.
- *Y* is the sequential number of the memorandum issued by that department.

Subsidiary Identification

The **first digit** of the five-digit code identifies the issuing subsidiary:

- 1 – Genetically Engineered Group of Companies (GEGoC)
- 2 – Genetically Engineered Vehicles (GEV)
- 3 – Genetically Engineered Parts (GEP)
- 4 – Genetically Engineered Racing (GER)
- 5 – Genetically Engineered Construction (GEC)
- 6 – Genetically Engineered Brewery (GEB)
- 7 – Genetically Engineered Hospitality (GEH)
- 8 – Genetically Engineered Dining (GED)

Department Codes

The **last four digits** of the five-digit code identify the department within the subsidiary:

- 1000 – Executive Office
- 1100 – Human Resources
- 1200 – Finance & Accounting
- 1300 – Operations
- 1400 – Safety & Compliance
- 1500 – Technology & IT
- 1600 – Legal & Governance
- 1700 – Marketing & Communications
- 1800 – Facilities & Logistics
- 1900 – Research & Development

Example File Numbers

- 11000-1 – First memorandum issued by GEGoC Executive Office
- 21100-3 – Third memorandum issued by GEV Human Resources
- 51400-12 – Twelfth memorandum issued by GEC Safety & Compliance

Administration

Each department is responsible for maintaining its own sequential numbering and memorandum log. Logs must include:

- File Number
- Date Issued
- Subject
- Author
- Distribution List
- Security Classification

Logs must be kept up to date and reviewed periodically for accuracy. Memoranda must not reuse file numbers.

Compliance

All employees involved in the creation, issuance, or archiving of memoranda must adhere to this coding system. Questions regarding the coding structure should be directed to the Administrative Office.

Appendix I: Guidance for Memorandum File Number Assignment

Purpose

This appendix provides guidance for employees on how to properly handle memorandum file numbers when submitting internal communications, especially when unsure of the correct sequence.

Employee Guidance

Employees submitting memoranda, such as time-off requests or internal communications, are not expected to assign their own sequential numbers. Instead, they should:

- Leave the sequential number field blank on the memorandum template.
- Submit the completed memorandum to their supervisor or designated departmental administrator.
- Request a sequential number if needed for tracking or reference purposes.

The appropriate department (e.g., Human Resources) will assign the next available sequential number based on the department's memorandum log and the subsidiary/department coding system outlined in Appendix H.

Supervisor Responsibility

Supervisors or designated administrators are responsible for:

- Assigning the correct file number using the five-digit subsidiary and department code.
- Ensuring the sequential number is accurate and not reused.
- Logging the memorandum in the department's official register.

Example

An employee at Genetically Engineered Vehicles (GEV) submitting a time-off request to Human Resources would:

- Complete the memorandum and leave the sequential number blank.
- Submit it to their supervisor or HR administrator.
- HR assigns the next available number, e.g., 21100-27, and logs it accordingly.

Compliance

Employees and supervisors must follow this guidance to ensure consistency and traceability in memorandum management. Questions regarding file number assignment should be directed to the Administrative Office or Human Resources.

PROTECTED A

Memorandum

Cory Welsh
6016 Pepperell St
Unit 409
Halifax, NS
B3H 2N7

File Number: XXXXX-X

Wednesday November 9, 2025

To: Distribution List

TITLE OF THE MEMORANDUM

1. This memorandum provides an example of the proper format and structure for official correspondence within the Genetically Engineered Group of Companies.
2. For detailed regulations and approved acronyms, refer to the Memorandum Writing document.
3. All memoranda must be concise and clear, using business English and the approved memorandum format. Avoid shorthand, unapproved acronyms, and slang. Only use acronyms from the approved list.
4. Ensure the appropriate PROTECTED marking is used based on the sensitivity of the information contained in the memorandum.
5. Address memoranda to the correct individual or distribution list. Recipients should verify they are intended to receive the memorandum before reading.

Cory Welsh
President
Genetically Engineered Group of Companies
(902) 482-8108 Extension 100
cory.welsh@geneticallyengineered.ca

Distribution List:
Employees of the Genetically Engineered Group of Companies

PROTECTED A

PROTECTED A

Memorandum

{Cory Welsh}
{6016 Pepperell St}
{Unit 409}
{Halifax, NS}
{B3H 2N7}

File Number: 11100-

Wednesday November 9, 2025

To: {Supervisor Name}

REQUEST FOR TIME OFF

1. I am formally requesting time off from work for the period of {start date} to {end date}. This request is made in accordance with GEGoC's Leave & Time Off Policy. The purpose of this leave is {brief reason, e.g., personal time, vacation, medical appointment, etc.}. I will ensure that all responsibilities are appropriately managed or delegated during my absence, and I am available to assist with any necessary handover prior to the start of my leave.

2. Please note that I {do / do not} wish to claim vacation pay for the duration of this requested leave. I understand that if vacation pay is claimed, it will be processed in accordance with GEGoC's payroll schedule and applicable employment standards. If vacation pay is not claimed, the time off will be recorded as unpaid leave unless otherwise approved.

{Cory Welsh}
{President}
{Genetically Engineered Group of Companies}
{(902) 482-8108 Extension 100}
{cory.welsh@geneticallyengineered.ca}

PROTECTED A

Employee Handbook Acknowledgment and Agreement Form

I acknowledge that I have received a copy of the Genetically Engineered Group of Companies (GEGoC) Employee Handbook. I understand that this handbook contains important information regarding the Company's policies, procedures, expectations, and my responsibilities as an employee.

I confirm that I have read and understood the contents of the handbook, including all appendices and referenced policies. I agree to comply with the standards and guidelines set forth therein, and I understand that failure to do so may result in disciplinary action, up to and including termination of employment.

I understand that this handbook does not constitute a contract of employment and does not guarantee continued employment. I further acknowledge that the Company reserves the right to interpret, modify, or discontinue any policy or benefit described in the handbook at its sole discretion, with or without notice.

I agree to direct any questions or concerns regarding the handbook or its application to my supervisor or Human Resources.

Employee Name: _____

Employee Signature: _____

Date: _____

Supervisor Name: _____

Supervisor Signature: _____

Date Received: _____