

WELCOME

Welcome to ETL Holdco LLC, Energy Transport Logistics, LLC, Fastrucking, LLC, and Mexpress, LLC (collectively, the Company). We believe that outstanding people are the key to our success. This handbook is intended to help familiarize you with our policies and procedures. We encourage you to use this handbook and the following *Workplace Philosophy* as resources for understanding our organization.

If you have any questions, please do not hesitate to ask your supervisor or any member of our management team.

WORK PHILOSOPHY

The Company believes the safety of the public and employees comes first in all aspects of our business. As a result, we strive to attract individuals who are concerned about others and who will carefully follow instructions and regulations.

The Company expects each of its employees to be models of integrity, clear about their responsibilities and limits, which includes knowing when to ask for guidance and assistance, and to act and behave professionally, consistent with our mission, vision and values, in the workplace and in the community/world when they are representing the Company.

HANDBOOK USE AND PURPOSE

The purpose of this Handbook is to outline certain information about your employment with the Company. The policies described here supersede all other versions of any policies previously given to you either verbally or in writing.

The provisions of these policies may be modified, revoked or changed from time to time. It also should be noted that our policies do not cover every situation that can and will arise in the workplace. Above all, we ask that you exercise common courtesy and common sense while on the job.

This Handbook contains policies and procedures for guidance and should not be construed to be a contract between employees and the Company. Employment at the Company is for no specified time, regardless of length of service. Just as you are free to leave at any time, for any reason, we reserve the same right to end our employment relationship with you at any time, with or without notice, for any reason not prohibited by law.

No policy contained in this Handbook, including our progressive disciplinary system (outlined on page 14 of this Handbook), should be interpreted as in any way changing your at-will status.

If you have questions regarding your employment or anything contained in these policies, please speak with Company management.

The Handbook includes an Employee Acknowledgement form that must be completed and signed through the Employee Self-Service portal within five days of receipt of this Handbook.

CHAPTER 1

NON-DISCRIMINATION POLICY

The Company believes in promoting diversity, equity, inclusion, and respect for all people. We believe that by honoring the rich diversity of our community, and by valuing and utilizing the unique attributes of all individuals and social groups, we work to build a healthy community. As such, the Company has adopted a non-discrimination policy.

It is the purpose of the Company to conduct business activities in a manner that is free from discrimination and to provide equal opportunity and treatment for all employees. The Company does not discriminate on the basis of race, ethnicity, color, religion, sex, pregnancy, gender, national origin, age, mental or physical disability, ancestry, medical condition, marital status, military or veteran status, citizenship status, sexual orientation, genetic information, or any other status protected by applicable law, or an employee's association with, or relation to, persons with any of these protected characteristics.

We encourage our employees to report any kind of conduct that may be construed as violating this non-discrimination policy.

HARASSMENT

The Company is strongly opposed and will not tolerate any sexual harassment in the workplace, or any harassment because of the employee's race, color, religion, sex, pregnancy, gender, national origin, age, mental or physical disability, ancestry, medical condition, marital status, military or veteran status, citizenship status, sexual orientation, genetic information, or any other status protected by applicable law, or an employee's association with, or relation to, persons with any of these protected characteristics. It is the Company's intent that no employee works in an environment that is in any way considered to be intimidating, hostile or offensive because of harassment. All employees displaying harassing behavior will be subject to severe discipline up to and including termination. The Company prohibits any unwelcome or inappropriate harassment on these bases even if the conduct is not severe enough to constitute a violation of the law. Our policy also prohibits any such harassment when it is perpetrated by or against a non-employee of the Company, such as a customer, vendor, or independent contractor. Harassment can be verbal, visual, or physical. A few examples include epithets and slurs, stereotyping, derogatory cartoons, and drawings, teasing or jokes, shunning or excluding someone, and interfering with someone's movements or exit.

Sexual harassment is a problem that deserves special mention. The Company defines sexual harassment as any of the following:

Unwelcome sexual advances, requests for sexual favors and other verbal, physical, or visual, conduct based on sex constitute sexual harassment where:

- Submission to such conduct is made either explicitly or implicitly as terms or conditions of an individual's employment.
- Submission to or rejection of such conduct by an individual is used as a basis for an adverse employment decision(s) affecting the individual.
- Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

No supervisor, coworker or non-employee shall threaten or suggest that an employee's refusal to submit to a sexual advance will adversely affect the employee's employment, wages, advancement, assigned duties, shift or other conditions of employment. Other types of prohibited conduct include, but are not limited to: sexual advances, sexual banter or innuendoes, sexual jokes, propositions, verbal abuse of a sexual nature, suggestive or unwelcome touching (including pats, hugs, brushes, shoulder rubs, impeding or blocking movements), suggestive gestures and comments, graphic verbal descriptions of an individual's body and the display of sexually suggestive objects, pictures, photographs or drawings in the workplace.

Any employee who violates this guideline or witnesses a violation and does not report the violation, as discussed in the "Reporting Discrimination or Harassment" section below, is subject to disciplinary action, which could include discharge. ***No reprisal or retaliation will be taken against reporting employees based upon their good faith inquiries and/or complaints.***

REPORTING DISCRIMINATION OR HARASSMENT

If you feel you are being harassed or discriminated against, or if you witness anyone being harassed or discriminated against, you are required to report the prohibited conduct to your supervisor, or another manager, or the Company's Human Resources Director immediately. Any supervisor or manager receiving such a report shall also pass the report on to the Human Resources Director. Upon receipt of your complaint, the Company will promptly and thoroughly investigate the complaint according to guidelines. Information concerning the allegations will be treated as confidential as much as possible. Complete confidentiality is generally not possible because some information must be shared in order to conduct a complete and thorough investigation, but information will be shared on a "need to know" basis. All employees are expected to cooperate in any such investigation, and to be honest and forthcoming with pertinent information. Both the reporting party and the party who allegedly violated this policy will be offered an opportunity to be interviewed as part of the investigation.

Upon completion of the investigation, appropriate action will be taken based on the result of the investigation. To be clear, any employee found to be engaging in conduct prohibited under this policy will be subject to appropriate discipline, up to and including termination of employment, regardless of whether the conduct amounts to a violation of law. If the person who engaged in harassment is not employed by the company, then the company will take whatever corrective action is reasonable and appropriate under the circumstances.

PROHIBITION AGAINST RETALIATION

The Company prohibits and will not tolerate any form of retaliation against an employee who, in good faith, has made a report of a violation of this policy against discrimination and harassment, or has cooperated or participated in an investigation of a complaint. If you have made a report, or have participated in an investigation, and believe that you are being or have been retaliated against, you **MUST** immediately report this matter to one of the persons identified above in the “Reporting Discrimination or Harassment” section, above. The same applies to any employee who believes that another employee has been retaliated against. All reports of retaliation will be investigated in accordance with the procedures described in the “Reporting Discrimination or Harassment” section.

REASONABLE ACCOMMODATION

The Company is committed to complying with applicable federal, state, and local laws governing reasonable accommodations of employees as required by federal and state laws, including, but not limited to, the Americans with Disabilities Act (ADA) and the Pregnant Workers Fairness Act (PWFA). The Company will provide reasonable accommodations that do not impose an undue hardship on the business to qualified employees and applicants related to an employee’s disability, including mental or physical disabilities, sincerely held religious beliefs and practices, needs as a victim of domestic violence, sex offenses, or stalking, needs related to pregnancy, childbirth, or related medical conditions, or any other reason required by applicable law.

Employees who wish to obtain an accommodation should initiate the process by reaching out to their supervisor or Human Resources. The Company will engage in an interactive process with the employee to determine effective, reasonable accommodations that do not impose an undue hardship on the Company. The Company will not discriminate or retaliate against employees for requesting or needing reasonable accommodations.

WORKPLACE VIOLENCE PREVENTION POLICY

The Company is committed to preventing workplace violence and to maintaining a safe work environment. All employees, customers, vendors and business associates should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, “horseplay” or other conduct that may be dangerous to others. Conduct that threatens, intimidates or coerces another

employee, customer, vendor or business associate will not be tolerated. Company resources may not be used to threaten, stalk or harass anyone at or outside the workplace. The Company treats threats coming from an abusive personal relationship as it does other forms of violence.

Indirect or direct threats of violence, incidents of actual violence, and suspicious individuals or activities should be reported to the Human Resources department or any member of management as soon as possible so that prompt action may be taken. When reporting a threat or incident of violence, the employee should be as specific and detailed as possible. Employees should not place themselves in peril, nor should they attempt to intercede during an incident.

Employees should promptly inform the Human Resources department of any protective or restraining order that they have obtained that lists the workplace as a protected area. Employees are encouraged to report safety concerns with regard to intimate partner violence. The Company will not retaliate against employees making good-faith reports. The Company is committed to supporting victims of intimate partner violence by providing referrals to the Company's employee assistance program and community resources and providing time off for reasons related to intimate partner violence.

The Company will promptly and thoroughly investigate all reports of threats of violence or incidents of actual violence and of suspicious individuals or activities. The identity of the individual making a report will be protected as much as possible. The Company will not retaliate against employees making good-faith reports of violence, threats, or suspicious individuals or activities. To maintain workplace safety and the integrity of its investigation, the Company may suspend employees suspected of workplace violence or threats of violence, either with or without pay, pending investigation.

Anyone found to be responsible for threats of or actual violence or other conduct that is in violation of these guidelines will be subject to prompt disciplinary action up to and including termination of employment.

The Company encourages employees to bring their disputes to the attention of their supervisors or the HR department before the situation escalates. The Company will not discipline employees for raising such concerns.

FEDERAL & STATE EMPLOYMENT LAW POSTINGS

Any applicable Federal and State notices are posted on the bulletin board in the break room and are available upon request. Employees should familiarize themselves with the information included in these notices.

CHAPTER 2

EMPLOYMENT CONDITIONS & PROVISIONS

PRE-EMPLOYMENT

The Company takes great care in the selection of its employees. Prior to hiring, all employees must go through: TSA background inspection, which is also done annually and Customs and Border Protection background inspection. Applicants for positions which are especially sensitive for safety such as Supervisors, Managers, Drivers, and Dock Staff must also go through a seven-point detailed background investigation and drug and alcohol testing.

SUBSTANCE ABUSE POLICY

The Company believes that it is important to promote a drug-free community to maintain safe, healthy, and efficient operations, while protecting the safety and security of the public, employees, the facilities, and property of the Company. Drugs and alcohol pose a serious risk to the user and all those around whom the user works. Substance abuse, while at work or otherwise, seriously endangers the safety of employees as well as the general public, and creates a variety of workplace problems, including increased injuries on the job, increased absenteeism, increased health care and benefit costs, increased theft, decreased morale, decreased productivity, and a decline in the quality of services provided by the Company. For all those reasons, the Company has established this Substance Abuse Policy. This policy applies to all Company employees including management, administration, temporary employees, and to all applicants who have received conditional offers of employment with the Company.

Employees may not use, possess, sell, or transfer alcohol while on duty, while working, while on Company property, or while operating Company equipment, machinery, or vehicles. Employees may not work or report to work with detectable levels of alcohol in their systems. Employees who violate either of these rules will be subject to discipline, up to and including immediate discharge. The Company may make exceptions to these rules for certain business or social functions sponsored or approved by the Company.

Employees may not possess illegal drugs or engage in the illegal use and/or distribution of drugs while on duty, while working, while on Company property, or while operating Company equipment, machinery, or vehicles. Employees may not manufacture, distribute, dispense, transfer, or sell illegal drugs. Note that marijuana—including medical marijuana—is illegal under federal law and may not be used in the workplace. All employees are prohibited from being under the influence of marijuana while at work.

Any employee who has reason to believe that the legal use of drugs, such as a prescribed medication, may pose a safety risk to any person or interfere with the employee's performance of his/her job must report such legal drug use to his/her supervisor. The Company shall then determine whether any work restrictions or limitations are indicated.

Any employee who has reason to believe that another employee is violating the Company substance abuse policy must report such to his/her supervisor. The Company shall then determine whether any further action is needed.

All persons on Company property or who are performing services on a Company project, and all property, equipment, and vehicles on Company property or being used in connection with the performance of work on a Company project (including without limitation all vehicles, containers, desks, and file cabinets), are subject to unannounced inspection by the Company. You should not expect that any property or items that you bring to work with you or that you use at work are private. If you do not want any property or items inspected, do not bring them to work.

Violation of the substance abuse policy, including failure to report a suspected violation and failure to cooperate in inspections under this Policy, will be subject to discipline, up to and including immediate discharge.

DRUG AND ALCOHOL TESTING

The Company will require applicants and employees to undergo drug and alcohol testing when, in the judgment of management, such testing is appropriate for the maintenance of the safety for employees, customers, clients, or the public at large, or for the maintenance of productivity, quality, security of property or information or any other good business reason. The Company will require that applicants and employees provide urine, blood, breath, and/or other samples for drug and alcohol testing under any of the following circumstances:

Pre-Employment Testing

All applicants who have received conditional offers of employment with the Company will be required to undergo drug testing as a condition of employment.

Reasonable Suspicion Testing

The Company may require any employee to undergo drug and alcohol testing if management has a reasonable suspicion that the employee: has violated any Company Employee Handbook rules prohibiting the use, possession, sale, or transfer of alcohol and/or illegal drugs while on duty, while working, while on Company property, or while operating Company equipment, machinery, or vehicles; is under the influence of alcohol and/or illegal drugs while on duty, while working, while on Company property, or while operating Company equipment, machinery, or

vehicles; is impaired by alcohol and/or illegal drugs; or may be affected by the use of alcohol and/or illegal drugs and that the use may adversely affect job performance or the work environment.

Post-Accident Testing

The Company requires employees who are involved in a vehicle accident to undergo drug and alcohol testing immediately, whether or not an injury is involved. Likewise, the Company may require employees who may have caused any incident that results in injury to anyone or property damage to undergo drug and alcohol testing.

Other Testing

The Company will require employees to undergo drug and alcohol testing on a random basis, unless prohibited applicable by state law.

As a condition of our Worker's Compensation Insurance, the Company will require any employee to undergo drug and alcohol testing as soon as practical after a work-related accident/injury, unless prohibited by applicable state law.

Specimen Collection and Testing Procedures

Specimens will be collected and tested only by laboratories that are properly approved to conduct drug and alcohol testing by the National Institute of Drug Abuse, the Department of Health and Human Services, or the College of American Pathologists. Specimens will be tested only for the presence of alcohol, illegal drugs, and their metabolites.

The Company will rely on only positive initial screening test results that also have been confirmed by gas chromatography/mass spectrometry or other methods of confirmatory analysis provided for by the National Institute of Drug Abuse, the Department of Health and Human Services, or the College of American Pathologists ("confirmatory test"). For employees whose drug and alcohol testing is not regulated by the Department of Transportation or similar federal or state agency, the Company will limit its testing of marijuana to tests that show the presence of psychoactive THC and not non-psychoactive cannabis metabolites.

The Company will pay for any drug and alcohol test that it requests or requires.

Any test subject may request and will promptly receive a copy of his/her test result report. The Company will not disclose test results except as authorized by the test subject or as authorized, permitted, or required by applicable law.

Any test subject who tests positive on a confirmatory test on any drug and/or alcohol test required by the Company may submit additional information to the Company, in a confidential setting, to try to explain the confirmed positive test result.

Retests may be requested by the employee and must be paid for by the employee. The retest must be conducted only by laboratories that are properly approved to conduct drug and alcohol testing by the Institute of Drug Abuse, the Department of Health and Human Services, or the College of American Pathologists.

Consequences of Refusal to be Tested. Any applicant who refuses to be tested will not be hired. Any employee who refuses to be tested will immediately be discharged. Except as otherwise provided by law, any employee who refuses to be tested after a work-related injury will be discharged and may also be subject to loss of unemployment insurance benefits and Workers' Compensations benefits.

Consequences of Confirmed Positive Test Results

Any applicant who tests positive on a confirmatory test on any drug and/or alcohol test required by the Company, and who does not timely and successfully refute the test results by explanation or retesting will have their conditional offer of employment rescinded.

Any employee who tests positive on a confirmatory test on any drug and/or alcohol test required by the Company, and who does not timely and successfully refute the test results by explanation or retesting will be subject to discipline, up to and including immediate discharge.

Unemployment Compensation Benefits/Workers' Compensations Benefits

Any employee who tests positive on a confirmatory test on any drug and/or alcohol test required by the Company, and who does not timely and successfully refute the test results by explanation or retesting and who is discharged may be subject to loss of unemployment insurance benefits and Workers' Compensation benefits.

STARTING WORK

Typically, on the first day at work, all new employees will be asked to fill out appropriate forms for payroll purposes and for personnel records. In accordance with the Immigration Reform and Control Act of 1986 (IRCA), all new employees at the Company are also required as a condition of employment to provide documentation that establishes their identity and legal right to work in the United States.

The Immigration Reform and Control Act of 1986 requires the Company to collect certain information on INS Form I-9 and review certain documentation concerning the employment authorization of individuals hired after November 6, 1986. This information and documentation will be used only for compliance with the Immigration Reform and Control Act of 1986 and not for any unlawful purpose. If your employment authorization changes or terminates after the start date of your employment, please inform the Company's Human Resources Director. The IRCA stipulates that the employment verification process be completed in person for non-remote employees, and that verification be completed within three working days of

the beginning of employment. I-9 credentials for remote employees will be handled virtually. Penalties for non-compliance can be significant. The procedures described below enable the Company to comply with the requirements of IRCA.

All new employees must complete the I-9 form and be cleared by the Department of Homeland Security (DHS) as being eligible to work in the United States. The program used by the Department of Homeland Security is called the E-Verify Program. This requirement is completed by inputting into a secure DHS web site the information provided by the new employee from the completed I-9 form and their social security number. DHS will respond within seconds whether the person is cleared to work or if they have issues that must be cleared up with either the Social Security Administration or DHS.

COPYRIGHT

The Company has a right to any materials developed by employees in the course and scope of their employment here. It is the policy of the Company to copyright written material, photographs, drawings, prints and other materials when reproduction by others would be detrimental to the organization.

CODE OF ETHICS

Employees are expected to sign and comply with the Company's Code of Ethics Policy. A copy of the Ethics Policy is attached as Appendix I. A signature-ready copy is provided separately during the onboarding process.

Cell Phone Policy

During work hours, employees are expected to refrain from personal use of cellular phones, computers and PDAs, personal calls, messaging, or social media updating during work hours. This disruption interferes with employee productivity and can be distracting to others.

Unless being used for company business, personal cell phones should be placed in a backpack, purse or drawer, and may be used during your lunch or rest periods only.

In case of an Emergency during working hours, your family may contact you on our land line at 844-737-7447 at your EXT or the main extension for your terminal. Failure to comply may result in disciplinary action.

EMPLOYEE PROTECTION (WHISTLEBLOWER) POLICY

If any employee reasonably believes that some policy, practice, or activity of the Company is in violation of law, the employee must submit a written complaint to the Company's Human Resources Director at HR@energytransportlogistics.com.

It is the intent of the Company to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieve compliance with various laws and regulations. An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy or practice to the attention of the Company and provides the Company with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to employees that comply with this requirement.

The Company will not retaliate and strictly prohibits retaliation against an employee who in good faith, has made a protest or raised a complaint against some practice of the Company on the basis of a reasonable belief that the practice is in violation of law.

CONFIDENTIALITY

Employee agrees that (a) all knowledge and information that may be received by virtue of employment by the Company relating to business affairs, future plans, programs, or technical data that belong to the Company, and (b) all information provided to the Company in reports of work done, together with any other information acquired by or as a direct result of employment by the Company and during the term of such employment, shall for all time and for all purposes be regarded by employee as strictly confidential and held in confidence, and solely for the Company's benefit and use, and shall not be used or directly or indirectly disclosed to any person whatsoever except to the Company or with the Company's prior written permission.

ANNIVERSARY DATE

The first day an employee reports to work is his or her official anniversary date with the Company. The anniversary date is used to compute various employment conditions, which may include annual performance evaluations and benefits described in this manual.

PERFORMANCE EVALUATIONS

Standard performance reviews are performed annually. The Company may schedule other performance reviews as deemed appropriate.

All employees will participate in the performance review process through the self-assessment part of the annual review. As part of this process, you and your supervisor will assess your accomplishments during the previous time period and set new performance goals for the coming period. The self-assessment portion of the evaluation will be overridden for employees that fail to complete it within 30 days of assignment. Compensation will be reviewed upon final completion of a performance review.

CHAPTER 3

LEAVE OF ABSENCES

FAMILY AND MEDICAL LEAVES OF ABSENCE

The Company offers job-protected family and medical leave during a twelve-month period to employees who are eligible for such leave under the Family and Medical Leave Act (“FMLA”). To be eligible for FMLA leave, an individual must have been employed by the Company for at least twelve months and must have worked at least 1,250 hours for the Company during the twelve months prior to the leave. Moreover, the employee must work at a facility in which the Company employs at least 50 employees within 75 miles. FMLA leave may be used:

1. To care for the employee’s newborn child;
2. Because of the placement of a son or daughter with the employee for adoption or foster care;
3. To care for a parent, spouse, or child with a serious health condition;
4. Because of a serious health condition that prevents the employee from performing the functions of the employee’s position;
5. To care for a parent, spouse, child, or next of kin injured in the line of duty on active military duty; or
6. Because of “any qualifying exigency” arising out of the active-duty military status of a parent, spouse, or child.

Normally, qualifying employees may take up to a combined total of 12 weeks of leave in any “rolling” year. Employees caring for a family member injured in the line of duty, however, may take up to a combined total of 26 weeks of leave.

A “serious health condition” is an illness, injury, impairment, or physical or mental condition that involves inpatient care in a hospital, hospice, or residential medical care facility, or that requires continuing treatment by a health care provider. A serious health condition involving continuing treatment by a health care provider may include any of the following:

- 1) A period of incapacity (i.e., inability to work or perform other regular activities) of more than three consecutive calendar days, and any subsequent treatment or period of incapacity relating to the same condition, that also involves:
 - a) Treatment two or more times by a health care provider, a nurse or physician's assistant acting under the direction of a health care provider, or a provider of health care services (i.e., physical therapist) acting under the orders or on referral by a health care provider; or

- b) Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment (i.e., prescription medicine) under the supervision of the health care provider.
- 2) Any period of incapacity due to pregnancy, or for prenatal care;
- 3) Any period of incapacity or treatment for such incapacity due to a chronic, serious health condition. A chronic, serious health condition is one which:
- a) Requires periodic visits for treatment by a health care provider, or by a nurse or physician's assistant under the direction of a health care provider;
 - b) Continues over an extended period (including recurring episodes of a single underlying condition); and
 - c) May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).
- 4) A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider. Examples include Alzheimer's, a severe stroke, or the terminal stages of a disease.

It is important to recognize that the FMLA does not necessarily provide unpaid leave in addition to any other leave available from the employer. Rather, it provides for job-protected leave for certain family and medical reasons within a twelve-month period, whether such leave is paid, is covered by worker's compensation or other insurance, or is unpaid. The Company requires you to use PTO (if available) before beginning the unpaid portion of a leave under the FMLA.

An employer may choose from among several methods for determining the twelve-month period in which leave entitlement occurs. The Company calculates the entitlement to leave using a "rolling" twelve-month period measured backward from the date an employee uses any FMLA leave. Under this method, each time an employee takes FMLA leave, the remaining job-protected leave entitlement is the balance of weeks not yet used during the previous twelve months.

At the conclusion of the employee's FMLA leave, the Company will restore the employee to the same job or to an equivalent position with equivalent pay and benefits. However, employees on FMLA leave have no greater right to reinstatement or to other benefits and conditions of employment than if they had been continuously working during the FMLA leave period. Also, certain highly compensated employees (described by the U.S. Department of Labor as "key" employees) may be denied job restoration if such denial is necessary to prevent substantial and grievous injury to the Company's operations. The Company reserves the right to deny job restoration to these "key" employees to the extent allowed by law.

If the employee receives health insurance through the Company, the Company will continue to pay its portion of health insurance premiums while the employee is on FMLA leave. The employee will be required to continue to pay his/her portion of the premiums while on FMLA leave. The employee will also be required to make arrangements to continue to pay premiums for any health insurance benefits that the employee's spouse, children, or other dependents are receiving.

If an employee fails to return to work at the conclusion of a FMLA leave, the Company may recover health insurance premiums it paid on behalf of that employee during the leave. The Company will not, however, seek to recover health insurance premiums paid on behalf of an employee during a FMLA leave if the employee's failure to return to work is attributable to the continuation of a serious health condition or to other circumstances beyond the employee's control.

In certain circumstances, the FMLA allows an employee to take job-protected leave intermittently or on a reduced work schedule. In such cases, the Company may have the option of transferring the employee to an alternative position with equivalent pay and benefits which will better accommodate the employee's schedule. The Company reserves this right to the extent allowed by law.

Under the FMLA, leave to care for a newborn or newly placed child must be completed within twelve months from the date of birth or placement, unless the employer permits a more extended period. Also, an employee cannot take intermittent or reduced schedule leave because of the birth or placement of a child unless the employer and employee agree otherwise. However, if the purpose of the leave is to care for the newly born or newly placed child's serious health condition or because the employee has a serious health condition associated with the birth or pregnancy, then this restriction does not apply.

If both spouses are employed by the Company and wish to care for a newborn or newly placed child, the combined total of job-protected leave provided for that purpose is twelve weeks. Similarly, if both spouses are employed by the Company and need to care for a parent who has a serious health condition, the combined total of leave provided for that purpose is twelve weeks.

If an employee's need for leave is foreseeable, the employee must provide at least thirty days' notice of intent to take leave. If this is not possible, the employee must give as much notice as is practicable, even if this means providing notice after the leave begins (such as in the case of unforeseeable emergency surgery). Failure to provide timely advance notice in the event of foreseeable leave may lead to a delay in the taking of leave.

Employees wishing to take family or medical leave should contact the Human Resources Department. Employees will be required to provide a physician's certification of the existence of the serious health condition of the employee, spouse, parent, or child on a form provided by the Company. Failure to provide the requested

medical certification in a timely manner may delay continuation of an FMLA leave until such certification is provided. Prior to returning to work, employees who are on leave for their own serious health conditions will be required to submit medical certification that they are able to return to work. Restoration of employment may be delayed until return-to-work certification is provided.

UNPAID LEAVE MILITARY LEAVE OF ABSENCE

Federal law provides that employees who are drafted or enlist in the Armed Forces of the United States or who are called to active duty from the Reserves for extended periods (more than six months) be granted a leave without pay for a period of up to five cumulative years. There are exemptions to the five-year limitation.

Any permanent full-time employee, who is a member of a Reserve or National Guard component of the Armed Forces and is required to serve annual active-duty training, will be granted military leave without pay not to exceed 15 days per year.

An employee who returns to the Company after active duty is guaranteed the same or equivalent position with similar rank and benefits. In order to be eligible for reinstatement an employee must:

- Present a certificate of satisfactory completion of service;
- Apply for reinstatement within 90 days of discharge from active duty, or within two years if hospitalized after discharge;
- Have been employed in other than a temporary position, and would not have been laid off if employment had not been interrupted by military service.

EXTENDED PERSONAL LEAVE

A personal leave of absence without pay may be granted at the discretion of the Company for absences that are not covered under any other leave required by applicable law, and which exceed any accrued time off that employees have under PTO. Requests for personal leave should be limited to unusual circumstances requiring an absence of longer than three days. Approved personal absences of shorter duration are not normally treated as leaves, but rather as excused absences without pay.

Employees granted an extended leave of absence are required to make bi-weekly payments to cover the employee portion of any medical, dental, vision or supplemental insurance enrolled in by the employee. Failure to do so may result in the cancellation of enrolled insurance policies.

CHAPTER 4

PAYROLL / TIMEKEEPING

PAY PERIODS

The Company's employees are paid bi-weekly. Each paycheck will include earnings for all work performed through the end of the previous payroll period.

DIRECT DEPOSIT OF PAYCHECKS

Employees are encouraged to have pay directly deposited into their bank accounts if they provide advance written authorization to the Company. Employees who do this will receive an itemized statement of wages when the Company makes direct deposits.

WORK SCHEDULES

The Company's office hours vary by terminal location and individual positions. Employee who regularly work 30 or more hours per week are considered full-time employees.

Hourly employees should not start work before their scheduled start time or work beyond their accustomed ending time without the prior approval of their supervisor.

Salaried employees are generally expected to work during open office hours. Please note that salaried employees' hours may vary week to week based on operational needs.

MEAL AND REST PERIODS

Full and Part-time employees may take up to fifteen minutes paid rest break during each four hours of work and should take an unpaid lunch break of thirty minutes within the first five hours of the beginning of their shift. Employees may not shorten the workday by skipping meal breaks, but the meal period can be waived by mutual consent of employer and employee when the shift will be completed in six hours or less. Employees who work shifts of more than 10 hours are entitled to a second meal period but may waive the second meal period only so long as the shift will be completed in less than 12 hours.

TIMEKEEPING REQUIREMENTS

All hourly employees must complete a time sheet for each pay period. Hourly employees should record actual hours worked. The time sheet is signed by the employee certifying that hours worked and time off are truthfully and accurately reflected. No work should be performed "off the clock." If an employee is asked or pressured to record their time inaccurately, including omitting time worked, they should report it immediately to their supervisor or to the Company's Human

Resources Department. Hourly employees failing to provide accurate and truthful time records are subject to disciplinary actions including involuntary termination as spelled out elsewhere in this document.

Salary employees are required to submit an 'In-Punch' for each day worked to affirm they worked on that specific date. Hours will be recorded as total hours per an employee's work contract.

OVERTIME PAY

Overtime is paid to hourly employees according to federal and state law. Salaried exempt employees are not eligible for overtime pay. Overtime hours must be approved in advance by your supervisor. Only hours actually worked and not paid time off (e.g., PTO) are used to compute overtime earnings.

WAGE GARNISHMENTS

From time-to-time the Company may be required to withhold monies from an employee's pay. If the Company receives a court-authorized garnishment or levy, the impacted employee will be notified promptly.

PAYROLL DEDUCTIONS

Your payroll and earnings deductions are detailed with your check and accessible through the payroll portal. Mandated deductions usually include:

- Federal income tax
- State income tax
- Social Security tax/Medicare tax
- Garnishments/Wage attachments

Any questions about your paycheck should be directed to the Company's Human Resources Department at HR@energytransportlogistics.com or your supervisor.

ERROR IN PAY

Every effort is made to avoid errors in your paychecks. If you believe an error has been made, tell the Human Resources Department immediately. The Human Resources Department will take the necessary steps to research the problem and to ensure that any necessary correction is made properly and promptly.

CHAPTER 5

PERFORMANCE & DISCIPLINE

AT-WILL STATUS

The Company hopes to retain good employees. However, employment at the Company is for no specified time, regardless of length of service. Just as you are free to leave at any time, for any reason, we reserve the same right to end our employment relationship with you at any time, with or without notice, for any reason not prohibited by law.

No policy contained in this handbook, including our progressive disciplinary system outlined below, should be interpreted as in any way changing your at-will status.

DISCIPLINARY PROCEDURES

Disciplinary Action

The primary objective of any disciplinary action is to improve job performance. Actions by an employee that are inappropriate for the work environment and hinder job performance or violate these policies constitute improper conduct and may be cause for disciplinary action.

The Company maintains a progressive and participatory disciplinary system, which may include all or some of the following steps:

1. Documented verbal warning
2. Written warning
3. Suspension
4. Dismissal

Although we will strive to comply with this disciplinary system, the Company reserves its right to terminate an employee at any time without following this order with or without notice, for any reason not prohibited by law. Likewise, based on the specific circumstances of each case and the severity of the violation, a supervisor may choose to use any disciplinary action at any step in the process, including immediate dismissal. The following list provides examples of conduct that will result in immediate termination of employment. This list is not an exhaustive list but a mere list of reference showing some of the kinds of conduct that will not be tolerated by the Company:

- Breaching confidentiality;
- Theft—including, but not limited to, the removal of the Company's property or the property of another employee from work premises without prior authorization;

- Fighting, abusive language or conduct that is hostile or disrespectful toward a client, co-worker, supervisor, board member, volunteer, or any person(s) associated with or served by the Company;
- Disregarding established safety procedures; knowingly creating an unsafe work situation for self, co-workers or clients;
- Falsifying or altering company records;
- Refusing to perform a work-related duty when directly instructed to do so by a supervisor or member of management;
- Possessing weapons or firearms on work premises or during an event sponsored by the Company permitted by applicable state law;
- Unauthorized use or dissemination of proprietary information;
- Any violation of the Company's non-discrimination or harassment policies;
- Unauthorized use of Company property;

OPEN DOOR POLICY REGARDING COMPLAINTS

The Company requires employees to report any illegal conduct by any other employee and will review all employee suggestions or complaints concerning our work practices and procedures.

If an employee wishes to make a formal complaint, it should be done within a reasonable time after the incident or issue has occurred. The complaint should be provided to your supervisor or to the Company's Management.

ATTENDANCE

The Company expects every employee to report promptly to work each regularly scheduled workday unless the employee is unable to report because of personal or family illness or injury, is absent with prior supervisory approval, or is on an approved leave of absence. Employees who miss too much work without approval or excuse will be disciplined.

HOLIDAYS

The Company observes the following paid holidays:

- New Year's Day
- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

Some employees may be required to work holidays in order to meet the needs of customers for the Company. Holiday pay will be awarded based on the following:

- Employees who are regularly scheduled to work 20 or more hours per week are eligible for holiday pay.
- Holiday pay is the regular straight time rate for the number of hours in an average workday (hourly employee = 8 full-time/4 part-time; salary employee = scheduled hours).
- An employee must work their last scheduled shift before the holiday and their first scheduled shift following the holiday to be eligible for holiday pay, unless pre-scheduled leave was approved in writing at least two weeks in advance.
- When the regular holiday falls on Saturday, the preceding Friday shall be considered the Company holiday. When the regular holiday falls on Sunday, the following Monday shall be the Company holiday.
- Employees are not allowed holiday pay while in an out-of-pay status such as leave of absence or layoff or while receiving short-term disability payments.
- If a Company holiday occurs on an eligible employee's vacation day, it will be counted as a holiday instead of a vacation day.
- Hourly employees who are eligible for paid holidays but who may be required to work on a Company holiday will be paid at one- and one-half times their regular rate. Salary employees who are required to work a holiday are paid their regular salary and are entitled to another day off.
- When a holiday falls on the employee's day off, the employee is to be given another day off with pay either thirty days before or after the holiday.
- Holiday pay is not to be considered hours worked in the computation of overtime.

Company management will be as flexible as possible with time-off requests to accommodate individual needs as long as it does not adversely affect operations.

PAID TIME OFF

Instead of providing paid vacation and sick days, the Company joins these together as paid time off (PTO). All employees are eligible for PTO. Employees are expected to use their PTO time in order to revitalize themselves for better health and more effective performance. Employees are strongly encouraged to take vacations and other time off each year as needed. Therefore, the Company has implemented the following accrual caps:

- Employees with less than four years of service who have accrued 150 hours of unused PTO will stop accruing additional PTO until the balance is reduced.
- Employees with four to nine years of service who have accrued the greater of 150 hours of unused PTO or 1.5 times their projected annual accrual will stop accruing additional PTO until the balance is reduced.

- Employees with more than nine years of service who have accrued the greater of 170 hours of unused PTO or 1.7 times their projected annual accrual with stop accruing additional PTO until the balance is reduced.

Eligible employees are entitled to paid vacation based on years of continuous service. The following is an example of paid time off accrual schedule for full-time, hourly employees. Other hourly employees and salary employees use the same calculation based on hours worked and contracted hours, respectively, per pay period.

Months of Service	Accrual Rate	Calculated Time
<1 year to <2 years (0.00 to 23.50 months)	.034 per pay hours / 1.768 weeks per year	.034*80 hours per period = 2.72 hours * 26 pay periods = 70.72 hours per year (1.768 weeks)
2 years to <4 years (24.00 to 47.50 months)	.039 per pay hours / 2.028 weeks per year	.039*80 hours per period = 3.12 hours * 26 pay periods = 81.12 hours per year (2.028 weeks)
4 years to <9 years (48.00 to 107.50 months)	.058 per pay hours / 3.016 weeks per year	.058*80 hours per period = 4.64 hours * 26 pay periods = 120.64 hours per year (3.016 weeks)
9+ years (108.00+ months)	.078 per pay hours / 4.056 weeks per year	.078*80 hours per period = 6.24 hours * 26 pay periods = 162.24 hours per year (4.056 weeks)

The amount of PTO taken, and PTO remaining is posted on the employee paychecks. If you have any questions regarding your PTO accrual or use, ask your supervisor or contact the Human Resources Department.

All PTO requests for vacation are subject to your supervisor’s approval as well as team or department staffing needs. To take PTO requires two days of notice to the supervisor and Human Resources unless the PTO is used for legitimate, unexpected illness, emergencies, or a valid reason under the applicable state paid sick leave law. Submit PTO requests through the self-service portal. In all other instances, PTO must be approved by the employee’s supervisor in advance.

You must use your PTO hours according to your normal workday. For example, if you work an eight-hour day and need to take off a full day, you must request eight hours of PTO. PTO is paid at your regular pay rate and is not subject to overtime.

Unless required by applicable state law, PTO will not be paid out upon termination.

Bereavement

In the event of the death of an immediate family member, an employee may take up to five additional days off. The first three days will be paid; the last two will be unpaid. Employees may use available PTO to cover the remaining two days.

Bereavement leave must be taken within the first three-months after the date of death. Documentation supporting the family member’s death will be requested by Human Resources and retained in the employee’s personnel file.

An immediate family member is defined as:

- spouse or domestic partner,
- spouse's or domestic partner's parent,
- child (biological, adopted or step),
- son-in-law or daughter-in-law,
- parent (biological, adopted or step)
- spouse or domestic partner of parent,
- sibling (biological, adopted, half or step)
- brother-in-law or sister-in-law,
- grandparent (biological, adopted or step) or spouse of grandparent,
- grandchildren (biological, adopted or step) or spouse of grandchildren,
- any individual related by blood with a relationship equivalent to any of the above relationships.

Note: domestic partners of any of the above individuals are treated as spouses.

Jury Duty

The Company complies with all federal and state laws regarding jury duty. Employees called for jury duty or subpoenaed as a trial witness can use accrued PTO for any jury duty. Employees must provide a copy of their jury duty summons to their immediate supervisor who will be expected to forward it to payroll administration.

VOLUNTARY TERMINATION OF EMPLOYMENT

Any employee may voluntarily resign her/his position at any time and for any reason. We will also consider that you have resigned if you:

- Fail to return from an approved leave of absence on the specified return date, without notice or providing any medical reason;
- Fail to report to work without notice for three consecutive days (No call/No show).

All employees are asked to give a minimum of two weeks' written notice of resignation.

All employees who voluntarily resign from employment at the Company will be asked to give written notice of such resignation. Employees will be required to turn over all keys and any company property before leaving on their last day of work.

Employees must return all company property at the time of separation, including uniforms, keys, laptops, monitors and identification cards. All items must be in satisfactory working order and have not been damaged or disabled. Failure to return

some items may result in deductions from the employee's final paycheck where state law allows. In some circumstances, the Company may pursue criminal charges for failure to return company property.

SUSPENSION

Employees may be suspended for disciplinary reasons without pay. An employee who is suspended will be given written notice of the reasons for the action, and a copy will be made a part of the employee's personnel record.

FINAL PAY

Employees who leave employment with the Company for any reason shall receive all pay that may be due to them.

Employees terminated by the Company will receive their final pay within seven (7) working days of the last day worked unless otherwise required by an applicable state law. If an employee quits, all wages due will be paid on the next scheduled payday based on the pay period in which the voluntary termination occurred unless otherwise required by any applicable state law.

CHAPTER 6

WORKER'S COMPENSATION

Employees are protected under the State Workers Compensation Law against loss of income due to injury or death that occurs during work activities. The Company pays the entire cost of the workers' compensation insurance premium. All employees must conduct themselves in a safe and conscientious manner. If an employee should be injured during work hours, an Accident Report must be filled out and turned into your supervisor and emailed to Safety@energytransportlogistics.com, the Company's Safety Team, the day of the accident.

Workman's Compensation requires all paperwork be completed within a specified period. The insurance carrier will determine any benefits the employee will receive.

CHAPTER 7

ADDITIONAL POLICIES

ATTIRE AND PERSONAL HYGIENE

It is expected that employees will maintain a clean and neat appearance and will project a professional and businesslike image in dealing with other employees, clients and the general public. The Company reserves the right to define appropriate standards of appearance for the workplace.

Clothing/apparel items that are not considered appropriate office attire include but are not limited to: shower sandals, clothing that is ripped or torn or that has holes, clothing announcing liquor or tobacco, clothing with profanity or other inappropriate words, and revealing clothing. Additionally, shoes must always be worn. Employees in dock and warehouse positions must wear shoes that meet the safety standards outlined in the Boot Allowance Agreement.

OPEN EAR POLICY

The "Open Ear Policy" is designed to enhance workplace safety by ensuring employees can hear critical environmental sounds, thereby reducing the risk of accidents and injuries. This policy applies to both warehouse and office environments within the Company, and to all employees, contractors, and visitors within the warehouse and office areas of the Company.

General Prohibition on Headphones and Earbuds

Headphones and earbuds are prohibited in all work areas. This includes, but is not limited to, office workspaces (including clerical and operations areas), warehouse floors, loading docks, and all areas where machinery, moving equipment, or other hazards are present. Specifically,

- *Office Areas:*
 - Headphones and earbuds are prohibited in personal and joint office areas.
- *Warehouse Areas:*
 - *Warehouse Floors and Loading Docks:* Employees must not wear headphones or earbuds to ensure they can hear forklifts, pallet jacks, vehicle traffic, and safety warning signals.
 - *Machinery and Equipment Operation:* Employees operating or working near machinery and equipment must be able to detect any malfunctions or hazards promptly without the use of headphones or earbuds.
- *Break Room:*
 - *Permissible Use:* Employees are only allowed to use their earbuds in the break room. This designated safe spot allows employees to relax and enjoy their break time without compromising safety in high-risk areas.
- *Hearing Protection:*
 - Jobs Requiring hearing protection should only use approved noise-canceling headphones designed for that purpose. Music headphones or earbuds must not be used as a substitute for proper hearing protection.

Policy Exceptions:

- *Conference Calls and Remote Visits:*
 - In situations where employees need to wear an earbud for conference

calls, team meetings, or if a remote employee is visiting a terminal and that is their only form of communication, they are permitted to wear one earbud. This ensures they can remain aware of their surroundings while participating in these activities.

- *Request for Exception:*
 - Employees needing an accommodation to the Open Ear Policy should forward a request to Human Resources by emailing HR@energytransportlogistics.com. If granted an exception, employees are only allowed to wear one earbud.

The Open Ear Policy is a critical component of workplace safety at the Company. By keeping employees focused and aware of their surroundings, we can prevent accidents, protect lives, and maintain a healthier work environment.

USE OF COMPANY LETTERHEAD

Employees may not use official Company stationary, envelopes, etc., when the Company's influence could be misconstrued either as direct solicitation for funds or as expressing personal opinions that could be interpreted as a position or statement of the Company.

USE OF COMPANY ADDRESS

Employees are prohibited from using any company address as the delivery address to receive personal mail or packages. Disciplinary action, including termination, may be taken if necessary.

CONFIDENTIALITY OF VOICE MAIL AND ELECTRONIC MAIL

Employees may use voice mail and electronic mail to communicate with others on Company business. Employees should be aware that voice mail and electronic mail messages are not private and are subject to review by the Company in the case of an investigation of unlawful activity or violations of the Company's policy.

Time spent online on Company-sponsored accounts should concern Company business only. Excessive personal use of an online E-mail account may result in disciplinary action.

ACCEPTABLE USE OF THE INTERNET

Use of the Internet is for Company business and the Company may monitor employee use of the Internet to ensure that it is being used appropriately.

In addition, it is expected that all employees using the Internet will abide by these rules:

- Users must respect the privacy of others. Users shall not intentionally obtain copies of or modify files, passwords, or data that belong to anyone

else. Users should not represent themselves as someone else by using another's account. No one should forward material without prior consent.

- Users must respect the legal protection provided by copyright license to programs, books, articles and data.
- Users must respect the integrity of computing systems. For example, no one should develop programs that harass other users or attempt to infiltrate a computer or computing system.
- No advertising for profit or campaigns for political office are allowed.
- Sexual jokes or any communication containing any sexual remarks or solicitation will not be tolerated.
- The use of the Company network for games is not considered acceptable.
- Users must respect the rights of others and not use language or programs that are abusive, profane, or sexually offensive.
- Users must exercise care in protecting their passwords. Any abuse of an employee's account by someone else is the employee's responsibility. Employees who believe that someone else may have their password should immediately change it and report the problem to the system administrator.
- Users must abide by all existing federal and state laws regarding electronic communication. This includes, but is not limited to, accessing information without authorization, giving passwords out, or causing a system to malfunction.

Access to the Internet is a privilege. Anyone found using access in a way deemed inappropriate will be denied privileges and may be subjected to disciplinary action, including termination.

EMPLOYEE INFORMATION

It is important that personnel files contain up-to-date information regarding each employee. Employees should inform their supervisor and update the payroll portal immediately whenever there are changes in their personal data, such as address, telephone number, marital status, number of dependents and person to notify in case of emergency.

Employees have the right to inspect their personnel file during regular office hours, given reasonable notice to the Company. An appointment to inspect the file may be made with their supervisor, who will accompany the employee while he/she inspects his/her file. Employees may obtain copies of any document in their personnel file to the extent required by law. Personnel records are the property of the Company and are not allowed to leave the office without authorization.

No reference information including verification of dates of employment, wage and title(s) will be given out to a third party without prior written authorization by the employee.

REPRESENTING THE COMPANY

No employee shall make a public appearance, news release, or public speech representing the Company without the specific knowledge and prior authorization of the Company's Human Resources Director or designee.

SPEAKING TO THE MEDIA

Currently, the Company has designated its Human Resources Director as the person responsible for speaking with the press and making written and oral statements for publication. Any request for information or interviews by the media should be referred to the CEO, who will authorize the appropriate employee or other representative to handle the communication.

APPENDIX I

CODE OF ETHICS

- I will not discriminate against anyone on the basis of any status protected by applicable federal and state laws.
- I will not engage in or condone any form of harassment or discrimination.
- I will respect the privacy of persons served and hold in confidence all information obtained in the course of the organization's activities.
- I will maintain confidentiality when storing or disposing of company records.
- I will maintain a professional attitude that upholds confidentiality towards individuals served, colleagues, applicants, and the organization.
- I, upon termination, will maintain confidentiality, and I will hold as confidential any information I obtained concerning the company.
- I will communicate truthfully.
- I will respect the rights and views of my colleagues, and treat them with fairness, courtesy, and good faith.
- I will abide by these policies.
- I will continually assess my personal strengths, limitations, biases, and effectiveness.
- I will strive to become and remain proficient in the performance of my position functions.
- I will seek assistance for any problem that impairs my performance.
- I will not use my position to further my own interests.
- If I know that a colleague has violated ethical standards, I will bring this to my colleague's attention. If this fails, I will report the activity to my supervisor.
- I understand that violation of this code may be grounds for dismissal.

APPENDIX II

EMPLOYEE ACKNOWLEDGMENT

This handbook is provided to you for information and immediate reference. Because the Company is a dynamic and changing organization, policies and procedures included in this handbook are subject to unilateral change, revision, deletion or addition by this organization from time to time with or without prior notice.

No policy in this handbook should be interpreted as in any way changing, altering or nullifying our policy of voluntary, at-will employment. Your employment with this organization has no specified duration, and either you or the organization may terminate the employment relationship whenever either of us believes it is desirable to do so, without consideration of cause or notice. The at-will nature of our relationship may not be changed except by a separate written agreement specifically entered into for such purpose and signed by the Company's Human Resources Director.

This is to acknowledge that I have received and read my copy of the handbook, am familiar with and understand its contents, and agree to comply with its terms during my employment. I further acknowledge that the Company has the right to change or revoke benefits, policies and procedures without notice, as deemed necessary, at their sole discretion.

Name: _____

Title: _____

Signature: _____ Date: _____