



EMPLOYEE HANDBOOK

CONFIDENTIAL

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COMPANY HISTORY & MISSION

Sandbox VR

opened quietly in Hong Kong in June 2017 founded by our CEO Steven Zhao. Through word of mouth, our first 100 days became 100% booked. Demand was so high that guests changed flights to experience our service.

Our popularity attracted IMAX, whom immediately partnered with us. Within months, we built out rooms for IMAX centers in Los Angeles, New York City, and Bangkok. We continue to expand with new corporate locations in Hong Kong, Singapore and San Francisco and have also started franchising internationally.

Sandbox VR combines the latest in VR hardware, movie quality real-time motion capture technology, and exclusive AAA game experiences to deliver the best VR experience in the world to our guests. With distinct retail locations

and world class service, we guide our guests and their friends to fantastic new worlds so they can Escape Together.

Our mission is to pioneer and become the leader for an all new medium for entertainment, the way video games and movies did. We believe that virtual reality is such a new medium and it will become mainstream outside of the living room first.

TABLE OF CONTENTS

WELCOME

Welcome Letter 4

Company History & Mission 5

ADMINISTRATION

At-Will Employment 6

Equal Employment Opportunity 6

Open Door Policy 6

Anti-Harassment Policy 6-7

Prohibited Conduct 7-8

Complaint Procedures 8

Investigation Of Complaints And Disciplinary Action 8-9

No retaliation 9 Government Agencies 9

STANDARDS AND EXPECTATIONS

Standards of Conduct 9-10

Reference/Background Checks 10-11

Ethics 11

Confidentiality 11

Attendance and Punctuality 11

Appearance 11-12

Guest Service 12

Performance Reviews 12

Training 12

Career Advancement 12

Personnel Files 12

Personal Data Changes 13

Employee Reference 13

Return of Company Property 13

POLICIES

Drug Free Workplace 13

Smoke Free Workplace 13

Electronic Communications 13-15

Non-Solicitation and Distribution 15

Media Policy 15

Social Media 15-16

Company/Personal Property 16

Safety 16-17

Security 17

Workplace Violence 17-18

Communicable Illness Policy 18-19

PERSONNEL PROCEDURES

Employee Classifications 19

Payday 19

Recording Time 19

Meals and Breaks 19-20

Overtime 20

Deductions and Garnishments 20-21

Reporting Improper Deductions 21

Vacation and Holiday Pay 21-22

Direct Deposit 22

Employee Discounts 22

Health Benefits and COBRA 22-23

Workers Compensation 23

Return to Work 23

Recreational Activities and Programs 24

LEAVES FROM WORK

Leave of Absence 24

Maternity and Parental Leave 24-25

Lactation Policy 25

Personal Leave 25

Military Leave 25

Military Spousal Leave 25-26

California Short-term Disability and Paid Family Leave 26

Short-term Disability Insurance 26

Paid Family Leave Benefits 27

Voting Leave 27-28

Alcohol and Drug Rehabilitation Leave 28

School Visitation 28

Judicial Leave 28-29

Leave for Domestic Violence and Sexual Assault 29

Bone Marrow and Organ Donation Leave 29-30

Jury Duty 30

Crime Victim Employment Leave 30

State of Emergency Leave 30

ACKNOWLEDGEMENT

Handbook 31

WELCOME

Welcome Sandbox VR team members! We welcome you and wish you every success here. We believe that each team member contributes directly to Sandbox VR's growth and success, and we hope you will take pride in being a member of the Sandbox VR Team.

Here at Sandbox VR, we strive to provide a productive but laid back and fun place to work. We take into account the needs of employees as well as the commitment to our guests.

The purpose of Sandbox VR's Employee Handbook is to provide you with an understanding of the framework of our expectations and what you can expect from our employment experience. I hope that you find this information helpful regarding our policies and procedures. The Employee Handbook is available to guide and assist you in performing to the best of your abilities and developing potential as one of our valued employees.

Every person at Sandbox VR is a resource that is vital to our success. That's why we do our best to provide advancement opportunities for our staff as well as competitive wages and training that benefits our workforce. We also strive to develop policies that are and that help promote accomplishment, initiative, and enthusiasm.

Please read this handbook carefully, familiarize yourself with its contents, and refer to it for future reference. If you have any questions or need further information, please speak to your supervisor.

The management team is committed to ensuring that our policies reflect the highest standards, and we welcome your comments and suggestions. Once again, welcome to the team!

Enthusiastically,

Sandbox VR Management Team

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ADMINISTRATION

AT WILL EMPLOYMENT

SANDBOX VR is an "At-Will Employer". This means that you are free to resign your position at any time, for any reason, with or without notice, and SANDBOX VR reserves a similar right. Both you and SANDBOX VR have the right to terminate your employment relationship at any time, for any reason, with or without notice and with or without cause.

This Manual is designed as a reference guide to be used by you for informational purposes only and is of a general nature. It is NOT a contract and is not intended to create a contract of employment between SANDBOX VR and its employees. Other than the agreement to employment at will, the provisions set forth in this Manual are not intended to create contractual obligations of any kind or any legally binding conditions of employment with respect to any of the policies or benefits. Other than the agreement to employment at will, the Company reserves the right to change any policies in this Manual without notice.

EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

SANDBOX VR is an equal opportunity employer. We are committed to providing an environment that is free from discrimination in regards to race, color, religion, sex, sexual orientation, gender, gender identity, pregnancy, marital status, national origin, age, disability, or any other consideration made unlawful by applicable laws. Equal opportunity extends to all areas of our employment relationship including hiring, promotions, training, terminations, working conditions, compensation, and transfers. SANDBOX VR will provide qualified disabled applicants and employees with reasonable accommodations needed to secure employment with the Company to perform the essential functions of a position held or desired, unless doing so would result in an undue burden.

Any employee that has concerns about possible discrimination should report it to their manager immediately. Issues regarding discrimination can also be reported to the corporate office at (925) 558-2768.

OPEN DOOR POLICY

At SANDBOX VR we recognize that there are times where problems, difficulties, and misunderstandings arise. It is our desire to see that problems are handled promptly. Whether it is a concern, suggestion, or question, we want to help resolve it so please speak up. If you have any complaints or concerns related to your employment, you should immediately contact your supervisor, any member of management or the corporate office at (925) 558-2768. All information will be treated with confidentiality, to the extent possible, and no punitive action will be taken against you for making a report in good faith. In order to ensure an appropriate investigation is conducted, your report, preferably in writing, should be made as soon as possible after any incident.

ANTI-HARASSMENT POLICY

SANDBOX VR is committed to a work environment in which all individuals are treated with respect and dignity and strives to ensure that all relationships among persons in the office be business-like and free of bias, prejudice and harassment.

Each individual has the right to work in a professional atmosphere that promotes equal opportunities and prohibits discriminatory practices, including sexual harassment and harassment based upon race, national origin, religion, disability, age or any other protected characteristic. Therefore, it is the policy of SANDBOX VR that harassment of employees in the workplace, including harassment because of race, color, religion, ancestry or national origin, age, sex, sexual orientation, gender, gender identity, pregnancy, marital status, disability, medical condition, genetic information, military and veteran status, or any other protected characteristics under applicable federal, state or local laws, is unacceptable and will not be tolerated. In keeping with this commitment, we will not tolerate harassment of Company employees by anyone, including any supervisor, manager, co-worker, vendor, client, contractor, guest or other regular visitor of the Company.

SANDBOX VR strictly prohibits any unwelcome conduct in the workplace that is based on an individual's age, ancestry, citizenship, color, gender, gender identity, national origin, pregnancy, childbirth or related medical conditions, marital status, race, religion, sexual orientation, military or veterans' status, physical or mental disability, medical condition unrelated to the person's ability to perform the job, family care or medical leave status, or any other basis protected by federal, state, local law, ordinance, or regulation. SANDBOX VR also prohibits harassment based on the perception that an employee, applicant, or independent contractor has the characteristics of someone in a protected category, or is associated with a person who has or is perceived as having the characteristics of someone in a protected category.

Additionally, SANDBOX VR will not tolerate harassment of its employees by non-employees with whom the Company has a business, service, or professional relationship, such as vendors, guests, or independent contractors. Likewise, the Company will not tolerate any employees harassing non-employees with whom the Company has a business, service, or professional relationship, such as vendors, guests, or independent contractors.

Nothing in this policy shall limit or restrict the Company's ability to discipline or take remedial action for workplace conduct it deems unacceptable or which violates the policy, regardless of whether that conduct constitutes actionable harassment.

Any managers, supervisors, employees or independent contractors found to violate this policy will be subject to disciplinary action up to and including termination of employment.

PROHIBITED CONDUCT

Harassment includes any unwelcome verbal, physical or visual conduct that denigrates, shows hostility or aversion toward an individual or his/her relatives, friends or associates because of a particular protected category.

Sexual harassment refers to behavior of a sexual nature that is unwelcome and personally offensive to its recipients. It can also be behavior that is simply abusive, with no sexual element, if it is directed at an individual because of his or her sex. Harassment may be overt or subtle and involves any conduct that makes someone uncomfortable being at work. For example, behavior that may be acceptable in a social setting may not be appropriate in the workplace. In addition, sexual or gender harassment can be by a person of either the same or opposite sex. This policy also forbids harassment based upon a person's perceived gender—meaning that gender that they elect to adopt.

Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature constitutes "sexual harassment" when either explicitly or implicitly:

1. Submission to conduct is made as a term or condition of employment; including hiring, compensation, promotion or retention;
2. Submission to or rejection of such conduct is used as a basis for decisions concerning that individual's employment or engagement;
3. It unreasonably interferes with an employee's job performance; or
4. Creates an intimidating, hostile or offensive work environment.

Examples of prohibited conduct also include, but are not limited to:

- Verbal innuendoes, slurs, sexually suggestive comments, jokes of a sexual nature, or jokes based on a protected characteristic (whether actual, perceived or by association), threats, unwanted social invitations, lewd or derogatory comments, racial epithets, insults, sexual advances or requests for sexual favors, epithets, slurs, negative stereotyping and written/graphic material or jokes that show hostility or prejudice.
- Non-Verbal sexually suggestive or offensive objects, pictures, posters, photography, cartoons, drawings, gestures or offensive materials sent via e-mail or internet, graphic commentaries, suggestive or insulting sounds, leering, whistling.
- Physical unwanted physical contact of a sexual nature, including sexually suggestive or offensive touching, brushing up against the body, pinching, or coerced sexual intercourse, hitting or pushing, blocking or impeding movement.

COMPLAINT PROCEDURES

SANDBOX VR encourages all managers, supervisors, employees, and independent contractors to immediately report any incidents of harassment or discrimination forbidden by this policy so that complaints can be quickly and fairly resolved. If an employee finds conduct in the workplace that is unwelcome or offensive, the employee may immediately inform the person engaging in the conduct in a clear and unambiguous manner that the conduct is unwelcome or offensive and that the employee wants the conduct to stop.

However, if the employee is uncomfortable taking this action or if the conduct does not cease after the employee has warned the offending person(s) to stop, the employee should immediately bring his or her concern to his or her (1) supervisor; (2) a Human Resources representative in person or in writing via email to people_ops@sandboxvr.com; or (3) any other member of management. Any employee who receives a complaint should immediately inform Human Resources either in person or via email to people_ops@sandboxvr.com.

SANDBOX VR recognizes that false accusations of harassment or discrimination can have serious effects in the workplace and on innocent individuals. We trust all of our employees will act responsibly to establish and maintain a pleasant and productive working environment, free of discrimination and harassment.

INVESTIGATION OF COMPLAINTS AND DISCIPLINARY ACTION

All complaints of harassment, discrimination and retaliation will be taken seriously and will be promptly and thoroughly investigated ensuring confidentiality to the maximum extent possible. Complainants are entitled to a timely response and closure following an impartial investigation. All investigations will be conducted in a fair and timely manner that provides all parties appropriate due process and reaches reasonable conclusions based on the evidence collected. All managers, supervisors and employees have an obligation to cooperate with any investigation. Should the investigation result in a finding of misconduct, SANDBOX VR will take appropriate remedial and/or disciplinary action.

Anyone found to have engaged in harassment or discrimination will be subject to disciplinary action up to and including immediate discharge.

Any manager or supervisor who is aware of any possible violation of this policy and fails to notify Human Resources will be subject to discipline up to and including discharge.

NO RETALIATION

SANDBOX VR will not tolerate any retaliation against employees for making a complaint about harassment or discrimination or for cooperating and participating in a harassment or discrimination investigation or proceeding. Employees who believe they have been subjected to retaliation should immediately inform (1) their supervisor; (2) a Human Resources representative; or (3) any other member of management. Complaints of retaliation will be promptly and thoroughly investigated, and the appropriate corrective action and discipline taken, up to and including termination of employment.

GOVERNMENT AGENCIES

In addition to notifying the Company about harassment, discrimination, or retaliation complaints, affected employees also may direct their complaints to the federal Equal Employment Opportunity Commission ("EEOC") or the comparable state agency, in California, the Department of Fair Employment and Housing ("DFEH"), which have the authority to conduct investigation of the facts. The deadline for filing complaints with the DFEH is one year from the date of the alleged unlawful conduct. If the EEOC or state agency believes that a complaint is valid and settlement efforts fail, the EEOC or state agency may seek an administrative hearing or file a lawsuit in court. Both the agencies and the courts have the authority to award monetary and nonmonetary relief in meritorious cases. Employees may contact the nearest EEOC or state agency office at the locations listed in the Company's non-harassment and nondiscrimination posters or by checking the government listings in the local telephone directory. The law protects employees against retaliation for filing a complaint with either the EEOC or state agency or otherwise participating in an investigation, proceeding, or hearing conducted by either agency.

STANDARDS AND EXPECTATIONS

STANDARDS OF CONDUCT

At SANDBOX VR we believe that our employees need to use common sense and good judgment as well as conduct themselves in a professional manner. Good working relations with your manager, peers, and guests will ensure our continued success in the industry. We expect you to operate with good judgment and are providing the following to help guide your behavior.

At SANDBOX VR we expect our employees to:

- Be to work on time on your scheduled days.
- Follow all company policies and procedures.
- Follow all laws and regulations.
- Follow all safety and health rules and conduct all work activities in a safe manner.
- Perform all job tasks as assigned, in a consistently acceptable manner.
- Be honest in all of your dealings with guests, fellow employees and managers.
- Avoid conduct deemed offensive.
- Maintain guest and employee confidentiality.
- Use Company equipment and assets for authorized SANDBOX VR business only.
- Follow lawful human resource practices during recruitment, hiring, evaluation, training, discipline, career development, compensation, promotion, and termination.
- Avoid conflicts of interest.
- Accurately record all time worked utilizing internal Company systems.

While it is not possible to list all forms of behavior that are considered unacceptable on Company property, business or during work hours, the following are items that are unacceptable:

- Dishonesty in any form, including but not limited to, misuse of Company property, theft, fraud, forgery, knowingly making inaccurate entry on a time record, falsification of Company documents, and obtaining employment on the basis of false or misleading information.
- Use of vulgar language or jokes in the presence of guests.

- Talking negatively about any of our guests.
- Cell phone usage during work hours.
- Failure to follow job instructions; insubordination/willful disregard- including but not limited to failure or refusal to obey the instructions of a supervisor or member of management.
- The possession, sale or use of any kind of dangerous weapon on company property or during working hours.
- Criminal conduct, including fighting, assault, and vandalism.
- The use of abusive or threatening language or conduct toward an employee, guest, or third party.
- Reckless or dangerous use of equipment.
- The sale, offering, possession or use of alcohol or illegal or controlled substances on Company property or during work hours; being under the influence of alcohol or illegal or controlled substances on Company property or during working hours.
- Violation of Company policy; including the Company's Anti-Harassment, non-smoking and confidentiality policies.

We expect you to use good judgment and act in a way consistent with these guidelines. Failure to follow these guidelines could result in disciplinary action, up to and including termination of employment. These examples of unacceptable conduct do not alter the fact that your employment is at-will and thus can be terminated at any time with or without notice.

REFERENCE/BACKGROUND CHECKS

SANDBOX VR conducts reference and background checks on all new employees over the age of 18. An investigative consumer report may be requested that will include information as to the candidate's character, work habits, performance and experience, along with reasons for termination of past employment from previous employers. Further information may be requested concerning motor vehicle operation history and criminal history from Federal, various states, private and insurance sources along with other public records available.

All potential candidates for employment must complete an employment application. Employees who have falsified information on their employment applications will be disciplined, which could include termination. Applicants who have provided false information may be eliminated from further consideration for employment.

ETHICS

One thing that makes SANDBOX VR so successful is operating with the highest ethical standards. We expect all employees to use good judgment and maintain the highest ethical standards. Employees should act in a manner that will inspire public trust in their integrity and support the best interest of the company and its guests. Business loyalty means operating with good ethics. Employees should avoid any conflict of interest, avoid misuse of position for personal gain, avoid personal use of company property, and avoid any situation where personal interests interfere with your ability to

perform your position. If you have questions about a possible conflict of interest or ethical dilemma, please contact your manager or Human Resources.

CONFIDENTIALITY

We are an industry leader and during your employment you may be exposed to some proprietary information. It is our responsibility to protect and secure this information. This information may include but is not limited to guest records, processes, operations policies and procedures, trade secrets, marketing plans, business plans, budgets, personnel information, contract information and compensation. As an employee you are prohibited from directly or indirectly using, sharing, or disclosing confidential information unless authorized by a Company representative. We trust you will exercise good judgment when dealing with confidential information.

ATTENDANCE AND PUNCTUALITY

Guest service is critical to everything that we do. In order to serve our guests, your attendance and punctuality is required.

Your peers, managers and our guests depend on you so you are responsible for being at work on time, according to your schedule. You should provide as much notice as possible in the case of absences or change in start times. If you cannot reach your manager, you should leave a voicemail with your manager within a minimum of one (1) hour before your normal start time and continue to attempt to reach your manager. SANDBOX VR may treat absences as unauthorized, unpaid days. If you do not report to work for two (2) consecutive shifts, the Company will consider that you have abandoned your position and you voluntarily terminated your employment. Nothing herein is intended to limit the Company's determination of specific disciplinary action up to and including termination for the failure to report to work on a single occasion depending on the circumstances and situation.

APPEARANCE

It is important that our employees make a great first impression. Your appearance will help our guests know who to contact if they have a question or concern. Our employees should present a neat, professional appearance and be appropriately groomed. Full time staff (35+ hours) will be given 3 SANDBOX VR staff-shirts and part time staff (less than 25 hours) will be given 1 SANDBOX VR staff shirt. Please see your manager to purchase additional shirts. Typically team members wear jeans, but you may not wear work out or torn jeans.

Please exercise good judgment and remember some simple tips: Keep your staff shirt clean, clothing must fit appropriately, no facial piercings or dangling earrings, visible tattoos must be covered, no jeans or skirts, no sandals or slippers, tennis shoes must be clean and your name tag must be worn at all times.

SANDBOX VR issued staff shirts must be returned when leaving the Company.

GUEST SERVICE

Guest service is critical to everything that we do. Without outstanding guest service we will not realize our mission for SANDBOX VR. In order to help you understand our perspective of guest service we have provided you with a few examples below of how we can provide the best guest service in the Virtual Reality industry:

- Telephones should be answered in a warm and professional manner within 3 rings.
- We are problem-solvers. As much as possible, our goal is to answer guest requests with "yes we can do that" or "let me work on solving that for you".
- Respond to guest inquiries/calls the same business day whenever possible.

These are just a few examples that illustrate the type of exemplary reputation for guest service we strive to create. Our overall goal for guest service is to have each guest feel as though they have had such a positive experience that they trust us enough to refer us to their friends, family and colleagues.

PERFORMANCE REVIEWS

Your performance is important to us. Managers and employees are encouraged to discuss job performance and goals on an ongoing basis. Regular feedback provides both the employee and manager an opportunity to evaluate job tasks, weaknesses, and create strong plans to meet goals. Formal written performance reviews may be completed. Reviews may be conducted on a more frequent basis based on the employee's needs. Our goal is to help all our employees understand the expectations of the job and where their performance lines up in regards to those expectations. Please see your manager for more details in regards to your performance.

TRAINING

At SANDBOX VR we pride ourselves on our employee development programs. Depending on your position, we may offer various training sessions and programs to help you perform your job and service our guests. Please see your manager for more specific training that is required or recommended as part of your position.

CAREER ADVANCEMENT

We are excited to provide career advancement for our employees. Promotions are based on ability and qualifications and may be offered to external candidates.

PERSONNEL FILES

There may come a time where you wish to view your personnel file. Please contact Human Resources to set up an appointment. A company representative will be present to assist with any photocopy needs that you may have. Employees may request, in writing, a photocopy of any records from the file and will be provided copies within a reasonable time of submission of the request. You may insert written rebuttals to any information with which you disagree.

PERSONAL DATA CHANGES

It is critical that we have the most up to date, accurate information so that we can communicate important information to you. Please contact Human Resources if you have any changes to your personal information so that we can update our records.

EMPLOYMENT REFERENCES

There may be times when former employees list SANDBOX VR as a reference. Written and verbal references on current and former employees must be directed to Human Resources. Only title, final pay rate, and dates of employment will be provided after authorization from the former employee has been given.

RETURN OF COMPANY PROPERTY

We hope you enjoy a long, prosperous career at SANDBOX VR. But if you do decide to leave, please return all company property that was issued to you by SANDBOX VR, including all staff shirts issued, name tags and keys. We rely on you to return all Company property upon request or resignation. If items are not returned, SANDBOX VR reserves the right to take appropriate action to recover or protect its property.

POLICIES

DRUG FREE WORKPLACE

In the interest of health and safety, the quality of our work and the reputation of our Company, SANDBOX VR maintains a substance-free workplace. To promote this goal, employees are required to report to work free of alcohol and/or drugs and to perform their jobs in a satisfactory manner. SANDBOX VR does not tolerate any employee under the influence of, or using, possessing, distributing, or selling alcohol or any illegal drugs on Company property. SANDBOX VR reserves the right to search company property or any possession or vehicle brought onto company property with or without employees consent or presence. The Company encourages and supports any employee with a dependency problem to seek assistance.

It is the responsibility of any Sandbox VR employee convicted of a criminal drug offense occurring in the workplace to notify their supervisor within five (5) calendar days of conviction. Action may be taken against any Sandbox VR employee convicted of a criminal drug offense occurring in the workplace. Appropriate action may include discipline, up to and including termination, and/or the requirement of satisfactory participation in a drug treatment program as deemed necessary by the Sandbox VR Management.

SMOKE FREE WORKPLACE

As a leader in the Virtual Reality industry, SANDBOX VR promotes a smoke-free environment. Employees are not permitted to smoke on company premises, either inside the building or on company property.

ELECTRONIC COMMUNICATIONS

Our employees are important to us. That is why we provide you with a number of tools to help assist you in your success. We trust that you will use good judgment when using company property. Electronic mail, computers, phones, facsimile, voicemail, internet and all accompanying systems are property of SANDBOX VR. These systems should only be used for appropriate business use. SANDBOX VR reserves the right to access, monitor, limit, or withdraw access at its discretion.

It is prohibited to use systems in a way that may be disruptive, offensive, or harmful. It is also the responsibility of the employee to protect and secure passwords that allow access into company systems. Unauthorized programs should not be loaded onto company property. These activities may include: software, music, movies, videos, and any unlawful activities.

All employees who use SANDBOX VR electronic communications must follow the guidelines below:

- The electronic communications are provided to employees by SANDBOX VR for business purposes. Use of the resources for personal purposes should be kept to a minimum and limited to an employee's non-working time. Furthermore, electronic communications may not be used to communicate information about or to solicit for

religious or political causes, commercial enterprises or other non-job related solicitations, except for limited charitable solicitations expressly approved in advance by SANDBOX VR.

- We understand that there may be times when you need to use the telephone. However, our guests are a priority so personal use of telephones should be kept to a minimum. The same common sense is expected when you need to use personal cellular phones. In order to provide a professional, fun experience for our guests and employees, cell phones are not permitted behind the front desk, while working parties or while working in the experience rooms.
- E-Mail is not a substitute for face-to-face communication. If you have a conflict with someone or need to discuss an important issue, it should be handled in person.
- Remember that all of our policies, including but not limited to policies on Equal Employment Opportunity, Anti-Harassment, Confidentiality, and Standards of Conduct, apply to the use of our electronic resources. Employees must not review or forward sexually explicit, profane or otherwise unprofessional or unlawful material through the Company's electronic resources.
- Do not install any software or program on any SANDBOX VR computer or other hardware.
- SANDBOX VR expressly prohibits the unauthorized use, installation, copying or distribution of copyrighted, trademarked or patented material.
- Employees must not attempt to override or evade any program or measure installed by SANDBOX VR to protect the security or limit the use of its electronic resources.
- The electronic communication tools should not be used in ways that create a conflict of interest with SANDBOX VR. For instance, they should not be used to search for job openings, post resumés, disclose confidential information, solicit employees to leave their employment with SANDBOX VR or to compete with SANDBOX VR.
- Employees must not deliberately perform acts that waste our electronic resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, shopping on-line (not related to Company business), sending mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, engaging in online chat groups, printing multiple copies of documents, or otherwise creating unnecessary network traffic.
- Employees may not use the Company's Internet connection to download games or other entertainment software, including wallpaper and screensavers, or to play games over the Internet.

Although employee Internet use away from work, outside of work hours, and on employee-owned computer systems is not prohibited, employees should be careful to safeguard their passwords, log off their computers when not in use and not permit others to access company systems.

NON-SOLICITATION AND DISTRIBUTION POLICY

Non-employees may not solicit or distribute literature on Company property at any time. Employees may not solicit or distribute literature for any purpose during their working time or during the working time of any employee being approached. Working time does not include break time, meal time or time before or after work. This includes the use of the company's computer system.

Charitable programs in which the Company participates in an official capacity in which we choose to participate as part of our commitment to community support, will not be limited by these rules. We do not allow solicitations for political causes, for-profit organizations or for any other non-profit organizations (other than those listed above).

MEDIA POLICY

To meet the Company's goals and assure accuracy and consistency in providing information for legitimate news-gathering activities, all media requests must be directed to the CEO or the corporate office. The taking of photos, video or filming within a store is strictly prohibited unless the CEO, Manager or someone authorized from the corporate office is present. Any interviews, photographs, television and news-gathering requests must be approved in advance by Corporate.

SOCIAL MEDIA POLICY

With the rise of new media and next generation communications tools, the way in which SANDBOX VR employees can communicate internally and externally continues to evolve. While this creates new opportunities for communication and collaboration, it also creates new responsibilities for SANDBOX VR employees. This Social Media Policy applies to all employees who use any Internet outlet including, but not limited to, the following:

- Multi-media and social networking websites such as MySpace, Facebook, Yahoo! Groups and YouTube
- Blogs, micro blogs such as Twitter
- Wikis such as Wikipedia and any other site where text can be posted

Please be aware that violation of this policy may result in disciplinary action up to and including termination. Common sense is the best guide if you decide to post information generally and in any way relating to SANDBOX VR. If you are unsure about any particular posting, please contact Human Resources for guidance. For instance, if you are writing about SANDBOX VR business or even refer to any SANDBOX VR business directly or indirectly, you may wish to make sure your manager is comfortable with your taking that action.

Some points to keep in mind:

- There is no clear line between your work life and your personal life. Always be honest and respectful in both capacities.
- You should never reference anyone negatively; but especially not a co-worker, manager, an owner, SANDBOX VR, guest or vendor.
- Do not disclose any information that is confidential or proprietary to the company.
- If you comment on or refer in any way to any aspect of the company's business or any policy issue in which the

company is involved and in which you have responsibility, you must clearly identify yourself as a SANDBOX VR employee in your postings or blog site(s) and include a disclaimer that the views are your own and not those of SANDBOX VR.

- When posting your point of view, you should neither claim nor imply you are speaking on SANDBOX VR' behalf.
- Your internet postings should not include SANDBOX VR' logos or trademarks, and should respect copyright, privacy, fair use, financial disclosure, and other applicable laws.
- SANDBOX VR may request that you avoid certain subjects or withdraw certain posts that doing so will help ensure compliance with applicable laws, including securities regulations.
- When in doubt, do not post.
- Because you are legally responsible for your postings, you may be subject to liability if your posts are found defamatory, harassing, or in violation of any other applicable law. You may also be liable if you make postings which include confidential or copyrighted information (music, videos, text, etc.) belonging to third parties. All of the above mentioned postings are prohibited under this policy.
- Your internet postings should not violate any other applicable policy of SANDBOX VR, including those set forth in the Employee Handbook and specifically the Standards of Conduct, Ethics and Confidentiality sections.
- You agree that SANDBOX VR shall not be liable, under any circumstances, for any errors, omissions, loss or damages claimed or incurred due to any of your internet postings.

COMPANY/PERSONAL PROPERTY

We are dedicated to a safe and secure environment so it is important that the front desk, storage areas, employee lockers, employee area, computer systems, office equipment and all other company property is maintained appropriately. In addition to keeping these items clean, we expect that you also keep these items secure. SANDBOX VR is not responsible for any personal belongings that are brought onto the premises.

In order to keep a safe and secure environment, the Company also reserves the right with or without notice, to monitor, inspect and search any and all company property in the presence or absence of the employee. The Company also reserves the right to reasonably inspect any employee or individual entering or leaving company property which includes personal bags. All company property and confidential and proprietary information must be returned at the conclusion of your employment.

SAFETY

It is SANDBOX VR' goal to have a workplace free from injury. Having a safe work environment is a priority and we need your help to do it. In addition to the store and equipment safety inspections generally conducted once a month, SANDBOX VR also must rely on its employees to see to it that their workplace is free from safety hazards. Any employee who sees a situation that could be a safety concern must report the problem to their manager.

Any employee who has a safety concern should report it to their manager. In the case of unsafe conditions, accidents, injuries, loss or damage to a person or property, a report needs to be filed immediately. The reports are necessary to initiate workers compensation benefits. SANDBOX VR will not allow unsafe conditions to exist or employees to engage in unsafe acts.

SECURITY

Security, like safety, is the responsibility of everyone. Under no circumstance should anyone who is not a SANDBOX VR employee be in our place of business without a SANDBOX VR employee present.

Employees in some instances may be issued keys to the business. It is the responsibility of the employee to keep track of, and bring his or her keys when reporting to work each day. It is also the responsibility of the employee to report the loss of a key to his/her manager immediately upon discovery of its loss. Under no circumstance should an employee attempt to duplicate a key. Under no circumstance should an employee trade or loan their keys to another employee or any other individual. *All key(s) issued remain the property of SANDBOX VR and must be returned upon request or upon termination of employment. All keys should be returned directly to the employee's manager.*

WORKPLACE VIOLENCE

Another way that SANDBOX VR provides a safe work environment is by not tolerating workplace violence. This includes intimidation, coercion, threats, injury, or any other act of violence. Our ban of violence extends to any person involved in our business operations, including but not limited to employees, contractors, guests, vendors, and temporary employees.

All employees, including temporary employees, contractors, visitors and vendors must be treated with courtesy and respect at all times. Fighting, "horseplay," or other conduct that may be dangerous to others will not be tolerated. Firearms, weapons, and other dangerous or hazardous devices or substances are prohibited from the premises of the Company. Conduct that threatens, intimidates, or coerces another employee, a guest, or a member of the public at any time, including during off-duty periods, will not be tolerated.

Even without an actual threat, employees should also report any behavior they have witnessed which they regard as threatening or violent, when that behavior is job related or might be carried out on a company controlled site, or is connected to company employment. Employees are responsible for making this report regardless of the relationship between the individual who initiated the threat or threatening behavior and the person or persons who were threatened or were the focus of the threatening behavior.

All suspicious individuals or activities must be reported as soon as possible. Do not place yourself in peril. If you see or hear a commotion or disturbance near your work area, do not try to intercede or see what is happening. Report the incident or individual(s) promptly and stay out of danger.

The Company will promptly investigate all reports of threats of or actual violence and of suspicious individuals or activities. The identity of the individual making a report will be protected as much as practical. In order to maintain workplace safety and the integrity of its investigation, the Company may suspend employees, either with or without pay, pending investigation. All Company employees are required as a condition of employment to comply with an investigation.

Anyone determined 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.

COMMUNICABLE ILLNESS POLICY

As part of our commitment to providing a safe and healthful workplace for all of our employees, guests and vendors, we have a policy regarding illnesses which medical and scientific experts believe may pose a credible threat of transmission in workplaces such as ours.

This policy covers communicable illnesses, diseases and medical conditions (collectively referred to in this policy as "communicable illnesses") such as H1N1 ("Swine flu"), Avian Flu, active TB (Tuberculosis) and SARS (Severe Acute Respiratory Syndrome). However, these are just examples and this policy covers any communicable illness that poses a credible threat of transmission in our workplace.

Procedure:

- As we all know, communicable illnesses can vary greatly in their degree of seriousness, ease of transmission, and risk to others. As a result, the Company will respond to potentially communicable illnesses on a case-by-case basis.
- Human Resources is responsible for maintaining and overseeing the implementation of this program. As a part of this responsibility, Human Resources will monitor events as they develop and will provide regular updates as appropriate.
- The Company will, of course, follow all applicable regulations or instructions issued by federal, state or local public health authorities, the CDC or other governmental agencies. The Company will generally follow the guidelines issued by these sources, taking into account our own particular workplace situation.
- In order to help keep our workplace safe, we need your help. If you are (a) diagnosed with an illness that is communicable in our workplace, or (b) if you believe you may have been exposed to a person so diagnosed, or (c) if

you have recently visited a location in which there has been an outbreak of such an illness and you do not feel well or are exhibiting any symptoms of the illness in question, you must report this to Human Resources. This information will be kept confidential to the extent reasonably possible but, obviously, full confidentiality cannot be guaranteed under these circumstances.

- The purpose of this program is to address serious potential health hazards. It is not specifically directed at minor ailments. However, even outbreaks of something like seasonal flu can sometimes be very serious and can sometimes have a significant impact on our workplace. If you have the flu or a cold, please stay home until you are well enough to work and your condition is no longer reasonably contagious. If you have been running a fever, stay home for 24 hours after you are no longer running a fever. If you do come to work while ill, you may be sent home.

Although every illness is different, there are certain universal precautions that the company requires that all employees follow to minimize the potential for transmission of communicable illness. These precautions include the following:

- Frequent hand-washing or sanitizing. The CDC recommends taking 15-20 seconds to adequately kill germs;
- Cover nose and mouth with a tissue, not hands, when coughing or sneezing and dispose of the tissue; if tissue is unavailable, cover your mouth with your arm, rather than your hands to avoid spreading germs;
- Avoid touching your eyes, nose or mouth to avoid spreading germs;
- If possible, limit contact with people who are sick;
- If you are ill, we ask that you stay home. (NOTE: Please do not abuse this policy. Misuse of sick leave will subject you to discipline, up to and including termination.)
- If you are (a) diagnosed with a communicable illness reasonably transmittable in the workplace, or (b) quarantined in association with such an illness, you may be required to provide a note from a medical provider stating that it is safe for you to return to work.
- Given the very nature of communicable illnesses covered by this policy, the Company may modify these procedures on a case-by-case basis.
- If you have any questions concerning this policy, please contact Human Resources.

PERSONNEL PROCEDURES

EMPLOYEE CLASSIFICATIONS

Employees will be classified as either Non-Exempt or Exempt from the overtime requirements in accordance with federal and state wage and hour laws. Classification may change based on job duties. The number of hours you work and the duration of your position determine your employment category and your eligibility for certain employment benefits.

- Non-Exempt: All non-exempt employees are subject to federal and state overtime provisions and other related laws.

- Exempt: Typically, exempt employees will be paid a fixed salary and are not eligible for overtime-pay.

PAYDAY

SANDBOX VR employees are paid every other Friday.

RECORDING TIME

All hourly (non-exempt) employees must clock in and clock out in shift planning to record hours worked. We expect that all employees will accurately record their time to ensure proper payment.

MEALS AND BREAKS

At SANDBOX VR we recognize you need a break to refuel and recharge. You are expected to work the hours on your schedule unless otherwise approved by your manager. You will receive meal and rest periods in accordance with state and federal law. Employees that work five (5) consecutive hours may take one half-hour unpaid lunch based on the needs of the position.

Non-exempt employees are entitled to take a ten minute break for every four hours of work or major portion thereof.

Non-exempt employees in California are required to take a 30-minute meal period for every five hours of work. California employees may waive the meal period only if they work less than six (6) hours in a day. Contact your manager or Human Resources for a lunch break waiver form.

Employees may not add their breaks to their meal periods so that they can take a longer meal period. Employees may not work through their meal periods or breaks so that they can either come in late or leave early. If for any reason an employee is not able to take a rest break or meal period, the employee must advise Human Resources in writing within the same or next payroll period; it will otherwise be presumed that the employee has taken his or her required breaks. An employee who refuses to take his or her meal period may be subject to discipline, up to and including termination of employment.

OVERTIME

There may be times when you are needed to work beyond the hours listed on the schedule. If this occurs, then non-exempt employees will be paid overtime for all hours worked beyond forty (40) hours in the workweek. In California, non-

exempt employees are paid overtime pay at 1.5 times their regular rate for hours worked in excess of 40 in a workweek, 8 in a day and the first 8 hours on the seventh consecutive day of work in a workweek. California employees are paid overtime pay at 2 times their regular rate for hours worked in excess of 12 in a day and for hours worked after 8 on the seventh consecutive day of work in a workweek. Overtime must be approved by your manager and compensatory time off in lieu of payment of overtime is not permitted.

DEDUCTIONS AND GARNISHMENTS

Certain deductions are required by law and will be made from each employee's wages. These include federal and state income taxes (if applicable), social security taxes, Medicare taxes, state disability insurance (SDI) payments and local taxes (if applicable). There are also times when SANDBOX VR is required to garnish wages in accordance with court orders.

It is the policy of the Company that exempt employees' pay will not be "docked," or subject to deductions, in violation of the salary pay rules issued by the federal and state laws. However, the Company may make deductions from employees' salaries in a way that is permitted under federal and state wage and hour rules. Employees will be reimbursed in full for any isolated, inadvertent, or improper deductions, as defined by law.

Deductions from pay are permissible for exempt employees, for example, under the following circumstances:

- for absences from work for one or more full days for personal reasons other than sickness or disability;
- for absences of one or more full days due to sickness or disability if the deduction is made in accordance with a bona fide plan, policy or practice of providing compensation for salary lost due to illness;
- for required local, state or federal withholding taxes; or
- to offset amounts employees receive as jury or witness fees, or military pay.

In addition, the Company is not required to pay the exempt employee's full weekly salary for time not worked in the initial or terminal week of employment.

REPORTING IMPROPER DEDUCTIONS

If you believe an improper deduction has been taken from your paycheck, you should report it immediately to Human Resources. Employees will not be retaliated against for making a complaint. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed for any improper deduction made.

VACATION AND HOLIDAY PAY

SANDBOX VR is a great place to work but we also recognize that employees need to have the proper balance between their work life and personal life. We are happy to provide time off and company holidays as a part of our benefits. We expect all employees to use the time off programs in a responsible manner.

All eligible employees may accrue a maximum of 80 hours which can be carried over into the next calendar year. Vacation will accrue as follows:

- Retail full time employees working a minimum of 35 hours per week primarily in a retail location are eligible for paid vacation leave benefits after 90 days of continuous service.
- Retail Managers paid on an annual basis working primarily in a retail location are eligible for paid vacation leave benefits to accrue at their time of hire.

Upon termination of employment, employees will be paid for all accrued but unused vacation, pursuant to California law.

Corporate full time employees working a minimum of 40 hours per week working primarily in a corporate position are eligible for unlimited Paid Time Off (PTO) as follows:

- The company doesn't limit the amount of PTO employees can take. However, it does establish a minimum time off level.
- All employees will have to take at least 7 days off each year. This will help them avoid exhaustion and ensure they have some time to clear their minds from their work duties.
- Employees don't accrue time-off so the company will not compensate unused leave.
- This policy doesn't interfere with legally established leaves like maternity and paternity leave.
- Sick leave is included within the unlimited PTO policy.
- The company will track vacation time for all employees to ensure that employees take the minimum time off, teammates are aware of any PTO, and employees don't take time off that compromises their performance.

SANDBOX VR is open to the public 365 days a year, however we still provide 10 company holidays. All Full-time

employees will receive 8 hours of pay on these holidays:

- New Years Day
- Martin Luther King, Jr. Day
- Presidents' Day
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving
- Day After Thanksgiving
- Christmas Day

All non-exempt store employees who work on the company holidays above will receive the following holiday pay for hours worked:

- Part Time non-exempt store employees will receive 1.5x their regular rate of pay for regular hours worked and 2.0x their regular rate of pay for overtime hours worked.
- Full Time non-exempt store employees will receive 8 hours of holiday pay in addition to 1.0x their regular rate of pay for regular hours worked and 1.5x their regular rate of pay for overtime hours worked.

To receive the 8 hours of holiday pay, Employees must work your regularly scheduled working days immediately preceding and immediately following the holiday, unless an absence on either day is approved in advance by your manager. If you have any questions or concerns regarding our PTO or holiday policy, please see your manager.

DIRECT DEPOSIT

SANDBOX VR encourages employees to utilize our direct deposit program. This is a safe, reliable way to receive your paycheck. Checks can be directly deposited into your account on paydays. It is the employee's responsibility to notify payroll of any account changes to ensure an accurate, timely transfer of funds.

EMPLOYEE DISCOUNTS

Employees and their friends and family are entitled to a 25% discount off the regular price for play.

HEALTH BENEFITS AND COBRA

At SANDBOX VR we understand how important health benefits are so we offer a comprehensive benefit package. In addition to the number of hours you work, the duration of your position will determine your employment category and your eligibility for certain employment benefits.

“Benefits Eligible” – Once you have completed 90 days of continuous employment and worked an average of 35 hours a week, then you will receive a summary plan description (SPD) with specific details about the health, dental and vision benefit plan(s) for which you are eligible.

“Not Eligible” – Employees regularly scheduled to work less than an average of 35 hours per week will not be eligible for health, dental or vision benefits.

“Part Time to Full Time Eligibility” – Employees who are part time (average of less than 25 hours per week) and move into a full time position (average of 35 hours per week) and have been continuously employed, shall be eligible for health, dental and disability benefits after the later of 90 days of continuous employment or 30 days after moving to the full time position.

Depending upon the program you are eligible for, you may choose one or more of the following benefits:

- Medical
- Dental
- Vision
- State Disability (state specific)

Please contact Human Resources for additional details on the benefit plans.

SANDBOX VR retains the complete discretion to amend or terminate any benefit or retirement plan currently sponsored by the Company. Copies of the Summary Plan Descriptions (“SPD”) and the Plan Documents may be obtained from Human Resources. In the event of any discrepancy between the description of the benefits in this manual and the language in the SPD, the language of the SPD will control. In the event of any discrepancy between the SPD and the Plan Documents, the language of the Plan Documents will control.

The Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the SANDBOX VR health plan when a qualifying event results in loss of eligibility. Additional information regarding COBRA will be provided at the time of a qualifying event.

WELLNESS ACTIVITY BENEFIT REIMBURSEMENT

SandboxVR provides a Wellness Activity Benefit Reimbursement for all Full Time Employees reimbursable of up to \$50 USD per month. This benefit will only reimburse activities outside of the workplace that improve your health and wellness. Employees have the freedom to choose how this benefit is used. Some examples include gym memberships, massages, yoga classes, art classes, etc. However, this benefit should not be used for purchases such as running shoes, a fitbit, a new gym bag, etc.

The wellness benefit does not roll over month to month. To receive reimbursement, corporate employees should submit their expenses through Expensify and store employees should submit their expenses with receipts to their manager. All expenses should be submitted by the end of the month. Reimbursement will occur following the month end on the regular expense reimbursement schedule or on the next payroll. And as with all expenses, managers are authorized to deny expense requests that do not live up to the spirit of the benefit.

WORKERS COMPENSATION

SANDBOX VR offers workers compensation benefits at no cost to the employee for anyone injured in the scope and course of their employment. Workers compensation benefits provide medical treatment for the injury as well as assistance with lost wages.

All work related injuries must be reported immediately to your manager and all procedures and forms for reporting an injury must be completed as soon as possible. Please see your manager for additional information in regards to this benefit.

SANDBOX VR may hold in abeyance or proceed with any counseling, performance review, or disciplinary action, including termination, which was contemplated or pending prior to your workplace injury.

RETURN TO WORK

SANDBOX VR believes it is in the best interest of the company and its employees to return its employees to full duty following an injury. SANDBOX VR will need a release from your medical provider that you are authorized to return to work and perform the essential functions of your job, with or without reasonable accommodations.

SANDBOX VR also recognizes that while recovering from an injury, employees need to continue working in a productive manner within the specific limitations set forth by their treating medical provider.

If you are released to work with restrictions, SANDBOX VR will review the restrictions set forth by your medical provider and will make a decision if the company is able to accommodate your restrictions. SANDBOX VR will comply with all state and federal laws when making this determination.

RECREATIONAL ACTIVITIES AND PROGRAMS

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

LEAVES FROM WORK

LEAVE OF ABSENCE

SANDBOX VR may grant a leave of absence in accordance with applicable law. It is important to notify your manager immediately and in writing if you need to take a leave of absence. In addition, you should keep in close contact with your manager during your leave and give prompt notice of changes to your return date. Remember to contact your manager as soon as you become aware of the need to take a leave of absence.

You are generally not eligible for unemployment insurance while you are on a leave of absence and you may be restricted from obtaining other employment that conflicts with the reason for your leave and/or your return to work. Acceptance of such other employment while on leave may be treated as a voluntary resignation from employment with SANDBOX VR.

Vacation, holidays and other benefits will not accrue while you are on a leave of absence unless otherwise required by law.

While you will retain your original hire date, you will not receive length of service credit for the time you were on leave, unless otherwise required by law. SANDBOX VR may hold in abeyance or proceed with any counseling, performance review, or disciplinary action, including discharge, that was contemplated prior to your request for or receipt of a leave of absence or that has come to the Company's attention during the leave. If any action is held in abeyance during the leave of absence, SANDBOX VR reserves the right to proceed with the action upon your return. Requesting or receiving a leave of absence in no way relieves you of your obligation while on the job to perform your job responsibilities capably and up to the Company's expectations, and to observe all Company policies, rules, and procedures.

MATERNITY AND PARENTAL LEAVE

The purpose of the Policy is to give parents flexibility and time to bond with their new child and adjust to their new family situation.

Maternity Leave is a temporary absence from an employee's position and applies to expectant or new mothers who require time off for pregnancy, childbirth, and child care. Sandbox VR provides up to 12 weeks of unpaid Maternity Leave to Eligible Employees.

Parental Leave is a temporary absence from an employee's position and applies to parents who require time off connected to the birth of an employee's child or the placement of an adopted child within an employee's home. Sandbox VR provides up to 6 weeks of unpaid Parental Leave to Eligible Employees.

Eligible Employee – an employee who has been employed by the company for at least 12 months and is classified as a full-time or part-time employee, as defined by Sandbox VR.

Health insurance benefits will be continued during the unpaid leave on the same basis as before the leave. Your share of the cost of benefits will be covered by the Company during your Maternity or Parental Leave.

An employee who has notified the Company of their intent to return at the end of the maternity or parental leave will be reinstated to their original job or a comparable position with comparable pay and accumulated seniority, retirement, fringe benefits and other service credits unless the employer's circumstances have so changed as to make it unreasonable or impossible to do so. An employee's continued absence from work beyond the period of their approved leave will be deemed a voluntary termination of the employee's employment.

LACTATION POLICY

SANDBOX VR believes it is important to provide lactating mothers with the opportunity to express breast milk while they are at work. To request a lactation accommodation, employees may notify their manager or People Team (people_ops@sandboxvr.com) verbally or in writing. When notified by the employee of a need for breaks to express milk, the Company will designate a location for the employee to express milk in private and provide reasonable breaks each time she has the need to express milk. Hourly (non-exempt) employees may use any available paid breaks for this purpose; any extended or additional breaks will be unpaid. Scheduling of the breaks will need to be coordinated with each employee's immediate supervisor.

PERSONAL LEAVE

When there is no other leave applicable, an employee may take a personal leave at the sole discretion of management. This leave will be unpaid and job reinstatement is not guaranteed.

MILITARY LEAVE

SANDBOX VR supports employees who serve in any branch of the military and will comply with all state and federal laws. Military leave is unpaid and any employee needing military leave for training, active duty, or reserve duty must provide a copy of the orders to their manager. Accrued vacation may be used during this time.

Continuation of health insurance benefits is available as required by USERRA and state law based on the length of the leave. Upon completion of service, those employees who satisfy the reporting, notification, reapplication, and honorable service provisions of federal and state law will be accorded all reemployment and benefits rights provided by the law. In general, an employee must return to his/her regular work schedule without delay.

MILITARY SPOUSAL LEAVE FOR CALIFORNIA EMPLOYEES

Employees who work more than 20 hours per week and have a spouse in the Armed Forces, National Guard or Reserves who have been deployed during a period of military conflict are eligible for up to 10 unpaid days off when their spouse is on leave from military deployment.

Employees must request this leave in writing to Human Resources within two business days of receiving official notice that their spouse will be on leave. Employees requesting this leave are required to attach to the leave request written documentation certifying the spouse will be on leave from deployment. Employees may use accrued vacation time during the leave.

Employees are expected to inform their supervisor of their need for military or spousal leave as far in advance as possible. Employees also must submit a copy of the military orders to Human Resources.

CALIFORNIA SHORT-TERM DISABILITY INSURANCE (SDI) AND PAID FAMILY LEAVE (PFL)

A loss of income due to the disability of the employee or the employee's family member can be destructive to an individual's or family's security. For this reason our company provides eligible employees with short-term disability insurance and paid family leave through the State of California. This insurance program assists employees in replacing lost income in the event that an employee is disabled due to an off-the-job injury, illness or pregnancy or the employee is needed to care for an ill family member.

SHORT-TERM DISABILITY INSURANCE (SDI)

Employees are eligible for California Disability Insurance (SDI), which is administered by the California Employment Development Department. Disability insurance is payable when an employee cannot work because of illness or injury not caused by employment at the Company or when an employee is entitled to temporary workers' compensation at a rate less than the daily disability benefit amount. Employee contributions to the SDI fund are deducted automatically from an employee's paycheck. The SDI fund is designed to provide employees who take an unpaid leave of absence from work with a wage supplement for up to 26 weeks.

To determine eligibility for SDI benefits, an employee must apply for SDI benefits through the EDD. Under the law, the employee must provide certification to the EDD of the need for the leave. Employees applying for SDI benefits must also provide the appropriate certifications and notices required by the Company for the specific leave that the employee wishes to take.

There is a seven (7) day waiting period before an eligible employee may receive SDI benefits. During this time, an employee may use his or her accrued sick leave and vacation.

Employee time off benefits do not accrue during a leave of absence unless otherwise required by law or applicable Company policies.

Employee benefits, including health insurance, do not continue during a leave of absence unless otherwise required by law and/or applicable Company policies. As appropriate, employees will receive separate information about their right to

continue their health insurance under Cal-COBRA or COBRA.

Employees may integrate the SDI wage supplement with any available sick leave and vacation benefits. The total amount of the payments may not exceed 100% of an employee's regular wages. For further information, contact Human Resources.

Nothing in this policy may be construed as creating any contractual or other rights regarding a leave of absence, benefits during a leave of absence, reinstatement following a leave of absence, etc.

PAID FAMILY LEAVE BENEFITS

Employees are eligible for California's Paid Family Leave ("PFL"), which is administered by the State of California's Employment Development Department ("EDD"). Like SDI contributions, employee contributions to the PFL fund are deducted automatically from an employee's paycheck. The PFL fund is designed to provide employees who take an unpaid leave of absence from work with a wage supplement for up to six weeks within a rolling 12-month period.

To determine eligibility for PFL benefits, an employee must apply for PFL benefits through the EDD. PFL benefits apply to employees who take an unpaid leave of absence from work for one of the following reasons:

- The birth or placement of a child for adoption or foster care; or
- To care for an immediate family member (spouse, domestic partner, child, or parent) who is seriously ill and requires care.

Under the law, an employee must provide certification to the EDD of the need for the leave. Employees applying for PFL benefits must also provide the appropriate certifications and notices required by the Company for the specific leave that the employee wishes to take.

There is a seven (7) day waiting period before an eligible employee may receive PFL benefits. During this time, an employee may use his or her accrued sick leave and vacation.

Employee time off benefits do not accrue during a leave of absence unless otherwise required by law or applicable Company policies.

Employee benefits, including health insurance, do not continue during a leave of absence unless otherwise required by law and/or applicable Company policies. As appropriate, employees will receive separate information about their right to continue their health insurance under Cal-COBRA or COBRA.

Employees may integrate the PFL wage supplement with any available sick or vacation leave. The total amount of the payments may not exceed 100% of an employee's regular wages. For further information, contact Human Resources.

Nothing in this policy may be construed as creating any contractual or other rights regarding a leave of absence, benefits during a leave of absence, reinstatement following a leave of absence, etc.

Employees must notify Human Resources immediately if they anticipate being on a medical leave or family leave beyond seven calendar days.

VOTING LEAVE FOR CALIFORNIA EMPLOYEES

Full-time employees who do not have sufficient time to vote outside their working hours will be allowed the necessary time off to vote at the beginning or the end of their shift. Up to two hours will be paid time off. No time off will be allowed in any election where the polls are open at least four consecutive hours before or after the employee's shift.

You must return to work immediately after voting if your shift has not ended.

Employees must request time off to vote in writing at least two work days in advance. Requests for time off to vote should be given to your manager and Human Resources.

ALCOHOL AND DRUG REHABILITATION LEAVE FOR CALIFORNIA EMPLOYEES

If an employee has a problem with alcohol or drugs and decide to enroll voluntarily in a rehabilitation program, the employee will be given unpaid time off to participate in the program unless it would result in an undue hardship to the Company. If an employee requests time off to participate in such a program, the Company will also make reasonable efforts to keep confidential the fact that the employee has done so.

An employee may use accrued vacation or sick leave benefits while on leave. However, additional benefits will not be

earned during a leave of absence. The leave will be subject to the same provisions and rules as apply to medical leaves.

No action will be taken against any employee for requesting or taking any leave of absence provided for in this Section of the Handbook. However, the Company will not continue to employ any person whose performance of essential job functions is impaired by drug or alcohol use. Nor will the Company re employ any person who has participated in alcohol and drug rehabilitation if the person's job performance remains impaired as a result of dependency. Employees who are given the opportunity to seek rehabilitation, but fail to successfully overcome their dependency will not be given a second opportunity to seek treatment.

This policy on treatment and rehabilitation is not intended to affect the Company's treatment of employees who violate the Company's drug and alcohol policy. Rather, rehabilitation is an option for an employee who acknowledges a chemical dependency and voluntarily seeks treatment to end that dependency.

SCHOOL VISITATION FOR CALIFORNIA EMPLOYEES

Upon reasonable notice employees will be granted up to forty (40) hours of unpaid time off per child each year, not to exceed eight (8) hours per month, to visit the pre-school, nursery school, elementary or secondary school for parent conferences, special programs and the like of the employee's child or grandchild. Employees may take off such additional time as may be necessary to attend their children's or grandchildren's school in order to discuss their child's or grandchild's possible suspension or expulsion.

If an employee will be visiting his or her child or grandchild's school, the employee should alert his or her manager as soon as possible so that alternative arrangements can be made.

Employees may use accrued vacation for such absences; otherwise, school visitation time will be unpaid. However, the salary of an exempt employee will not be reduced if he or she misses only a portion of a day for school related activities.

No action will be taken against any employee in any manner for requesting or taking any time off as provided for in this Section of the Handbook.

JUDICIAL LEAVE FOR CALIFORNIA EMPLOYEES

An employee may take time off to appear in court as a witness in order to comply with a subpoena or other order.

If an employee needs time off to appear as a witness, the employee should bring the subpoena or court order to his or her supervisor immediately after it is received so that arrangements to accommodate the employee's absence may be made.

While taking time off to appear as a witness, an employee is expected to report for work whenever the court schedule permits. Time off to appear as a witness is unpaid. However, employees may use any available vacation. An employee may also keep any appearance, witness, or mileage fees paid by the court.

LEAVE FOR DOMESTIC VIOLENCE AND SEXUAL ASSAULT FOR CALIFORNIA EMPLOYEES

An employee who is a victim of domestic violence or sexual assault may take time off in order to obtain judicial relief to help ensure the health, safety or welfare of the employee or his or her child.

An employee may also take time off for any of the following: (1) to seek medical attention for injuries caused by domestic violence or sexual assault; (2) to obtain services from a domestic violence shelter, program or rape crisis center as a result of domestic violence; (3) to obtain psychological counseling related to an experience of domestic violence or sexual assault; or (4) to participate in safety planning and take other actions to increase safety from future domestic violence or sexual assault.

If an employee needs time off on account of domestic violence or sexual assault, the employee should notify his or her supervisor as soon as possible so that arrangements to accommodate the employee's absence may be made. If advance notice is not possible, the employee must provide appropriate written certification of the reason for his or her absence upon the employee's return to work.

Time off on account of domestic violence or sexual assault is unpaid. However, employees may use any available vacation.

The Company will make reasonable efforts to maintain the confidentiality of any employee requesting time off on account of domestic violence or sexual assault.

BONE MARROW & ORGAN DONATION LEAVE FOR CALIFORNIA EMPLOYEES

In accordance with California law, our company offers employees a leave of absence for the purpose of bone marrow or organ donation.

Any employee who has been employed at least 90 days and who seeks to undergo a medical procedure to donate bone marrow will be granted a paid leave of absence of five days in any one-year period for the purpose of donating his or her bone marrow to another person.

Any employee who has been employed at least 90 days and who seeks to undergo a medical procedure to donate an organ will be granted a paid leave of absence of 30 days in any one-year period for the purpose of donating his or her organ to another person.

Employees are requested to give as much advance notice as possible. Employees who donate bone marrow or an organ must provide Human Resources with verification from a physician as to the medical necessity for the donation of the organ or bone marrow. The Company shall maintain coverage under the group health plan for any employee who takes a leave of absence under this policy.

Upon expiration of a leave authorized by this policy, an employee will be restored to the position held by him or her when the leave began or to a position with equivalent seniority status, employee benefits, pay and other terms and conditions of employment.

JURY DUTY

SANDBOX VR understands there are times when employees must be absent due to mandatory court appearances and jury duty. In accordance with federal and state laws, time off will be granted for employees who have provided the notice of jury duty. Please provide your manager with the appropriate paperwork if selected for a jury trial.

CRIME VICTIM EMPLOYMENT LEAVE ACT

SANDBOX VR will grant a reasonable and necessary unpaid leave to employees who are the victim of a crime and need to attend court or other investigative proceedings associated with the prosecution of the crime. An employee may be entitled to leave if the victim of the crime is an immediate family member who is a minor or is incompetent. The employee may also be entitled to leave if he or she is the immediate family member of a homicide victim. California employees are entitled to leave if an immediate family member is the victim of a felony crime. For purposes of this policy, "immediate family" members include the employee's father, mother, stepparent, child, stepchild, sibling, spouse, domestic partner, grandparent, or legal guardian of the victim; or any person involved in an intimate relationship and residing in the same household as the victim.

In order to be granted, a request for such leave must be communicated to the Company within a reasonable time and the

employee must present a copy of the notice of the hearing, conference, or meeting that has been scheduled by the responsible court of the agency responsible. The Company may limit the employee's leave if it presents an undue hardship to the company.

STATE OF EMERGENCY LEAVE

Employees that are members of a fire department, rescue squad, or an emergency medical services agency who are called into service of the State during a state of emergency are entitled to an unpaid leave of absence to respond to the emergency. Employees may, but are not required to, use their accrued vacation during the leave. However, the firm may deny leave requests for employees that are essential to the firm's own emergency or disaster relief activities.

SANDBOX VR EMPLOYEE HANDBOOK

EMPLOYEE ACKNOWLEDGEMENT

I have received and reviewed the November 2019 version of the SANDBOX VR' Employee Handbook.

The Employee Handbook describes important information about SANDBOX VR. I have entered into my employment relationship with SANDBOX VR voluntarily and understand that there is no specified length of employment. Accordingly, either SANDBOX VR or I can end my employment at will, for any reason or for no reason and with or without notice, so long as there is no violation of applicable federal or state law.

Since the information and policies described here may change, I acknowledge that revisions to the handbook may occur, except with respect to SANDBOX VR' policy of employment-at-will as outlined in the previous paragraph. I understand that such changes will be communicated through official notices, and that revised information may replace, modify, or eliminate existing policies, just as this handbook replaces any prior policies or practices by SANDBOX VR.

I understand that SANDBOX VR has included in this Handbook an Anti-Harassment Policy because SANDBOX VR seeks to provide a workplace free of sexual or other prohibited harassment. I understand that unlawful harassment will not be tolerated by SANDBOX VR. Only the Board of Directors of SANDBOX VR has the ability to adopt any changes to the policies in this handbook.

Furthermore, I acknowledge that the Employee Handbook is neither a contract of employment nor a legal document. I have received the handbook, and I understand that it is my responsibility to read the policies

contained in this handbook and any revisions made to it.

I further understand that I am obligated to familiarize myself with the Company's safety, health, and emergency procedures as outlined in the Safety Manual or in other documents.

Please return this signed acknowledgement to your Manager to be placed in your employee file.

29

Date: 04/07/2022

Name: Luis Angel Soberanis-Pacheco