

Employee **Handbook**

early years, reimagined









K Welcome **To Kido**

Hi there,

I'm very excited to welcome you to the Kido family. Your abilities will be essential in helping us deliver our key values. We are global in our scope and ambition, but we're also dedicated to creating a nurturing and safe environment, where motivated people like you can grow.

I look forward to seeing you develop during your journey with us and hope that you find every day rewarding, challenging and meaningful.

We have high expectations at Kido and I want you to feel like you have everything you need to be brilliant. I'm always interested in how every Kido person is getting on; my door is always open and I welcome feedback on everything we do here. If you have ideas, or suggestions

that could make us even better, then please share them with us. I firmly believe that if we can do the best for our people, then Kido will be able to be the best for our children and their parents. I sincerely hope you enjoy your first day, and wish you enormous success with us. Our people are what makes Kido so special, and I hope you'll come to understand what that means for you. Above all else, enjoy your time here. We all make mistakes – learn from them, and have fun doing it!

I hope you'll be with us for many years to come, and I look forward to meeting you personally too.

Thanks, Rudy

Founder and CEO







From The CEO

Dear Colleague:

If you have joined us, you have convinced many of your future teammates of your record or potential for professionalism in early childhood care and education. Mostimportantly, you have convinced them of your passion for shaping young minds at the most impressionable stage of their lives while providing them with the best possible care away from home.

At Kido, we have a guiding principle - the quality of the engagement between a caregiver or educator and a child - any child we have the privilege of caring for, determines emotional, social, and academic outcomes for them, and ultimately shapes our collective future as a society. Everything we have built at Kido, and continuously improve upon - the operational processes, the technology,

the training, even the curriculum, has ultimately been about the end goal of finding openings for enriching and strengthening these bonds day in and day out. The ongoing development of these emergent support systems, in turn, rely on creativity and active participation from professionals such as yourself. Very soon, you will start contributing to the amazing work in progress that is Kido, and we are grateful you are with us on this journey.

I hope that you will take advantage of the truly global platform at Kido as you learn and collaborate with your new team, and see your role with us as the opportunity you always wanted to cultivate your very special, unique gifts. Welcome to Kido!

Deepanshu Pandita CEO, US









Our Company And Philosophy

What We're All About

The first five years are the most crucial period of any child's life. And yet, the world over, nurseries and preschools rely on 20th century teaching and technology to prepare children for the 21st century.

At Kido, we've set out to change that, and bring advances in pedagogy, design and technology to create the highest quality nurseries and preschools anywhere.

Across the world we're creating magical spaces for children to play, learn, grow and thrive. Since 2014, over 15,000 families in six countries have entrusted their children to our care.

We are owned and operated by a group of parents from all over the world. We were set up in response to our founders' struggles as young parents in different cities around the world. So, since our first school in Hong Kong





In 2014, we've been obsessed with two things: improving learning outcomes for children, and our service to parents.

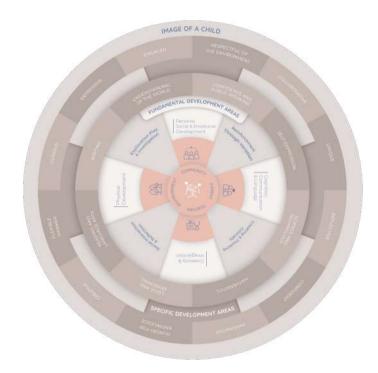
To meet our twin objectives, we've invested significantly in people, technology and systems or every aspect of a nursery operation - recruitment, training, curriculum, operations, observations and assessments, parent communication and much more.

Being international, we incorporate best practices from around the world in each one of our schools.

We are on a mission to build the best early learning spaces in the world. According to the Reggio Emilia approach to early education, the environment is considered the third educa- tor. With that in mind, we've created some of the most stimulating preschools and childcare spaces in the world. No location can ever be too beautiful for our children.

Our school design goes hand in hand with our pedagogy. Every area is set up to aid the learning journey of each child. Furniture and resources are curated from the best providers in the world. Our technology platform allows teachers to spend more time on the children and less on administration. We use technology as a tool to improve the experience of both children and parents.

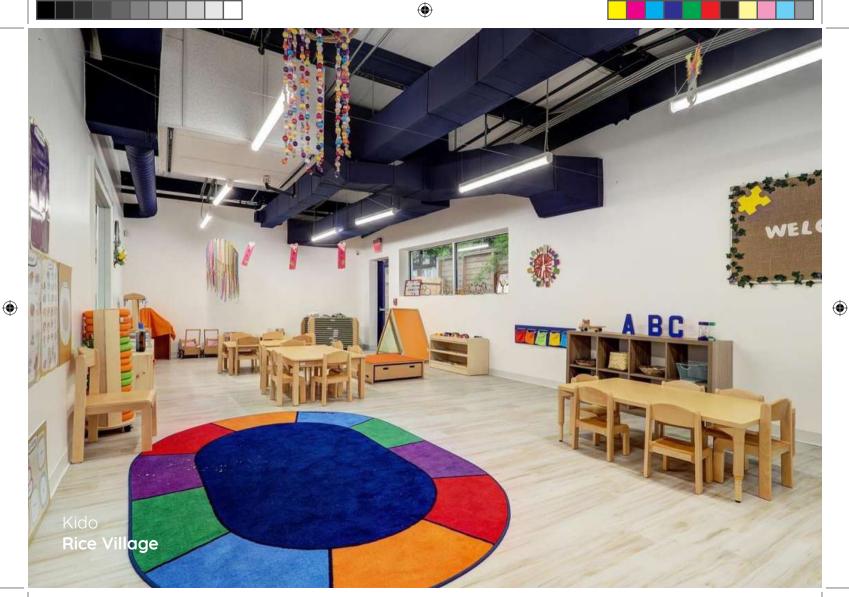
The Kido Early Years Program















We aim to provide the most comprehensive early childhood curriculum, customized to each child's needs, with the greatest amount of care and best in class communication with the parent.

Our Core Values guide us and act as our compass for the way we conduct ourselves at work. Our values will help you understand our culture and the people who work here.

Listening

We care deeply about each other. We work collaboratively with our teams and encourage them to share their opinions. Through honesty and clear communication, we build strong relationships, trust and respect. This leads to high-performing teams.

Learning

We have a clear vision and purpose. Our teams are passionate and committed to enriching children's lives. We are dedicated to creating a fair work environment where people are rewarded for their efforts. We trust our people to innovate and show initiative, making Kido an exciting place to work.

Leading

We have created a culture that embraces development, growth and innovation. We are at our happiest when we are fuelling our teams' passions. By working together, we can learn from each other and create happy teams that inspire children.









Employee Value **Proposition**

Our Employee Value Proposition sets us apart from our competitors. It creates a culture that allows us to attract and retain our people.

Our Culture

Having a strong people culture is incredibly important for any organization looking to be successful. Creating an employee experience that sets us apart from our competitors is critical for our success as a brand.

Within the culture plan, there always has to be a balance between being commercial (as we want to be financially stable and perform well) and giving our people the best employee experience.

We want our culture to be one where people work hard but are also rewarded and recognized too. As a growing organization, we want our people to have a voice and be involved as much as possible. When we ask our people what things they love about Kido, we should give them more of that. When we ask what could be better, we should implement as many suggestions as we can.

EVP & CULTURE



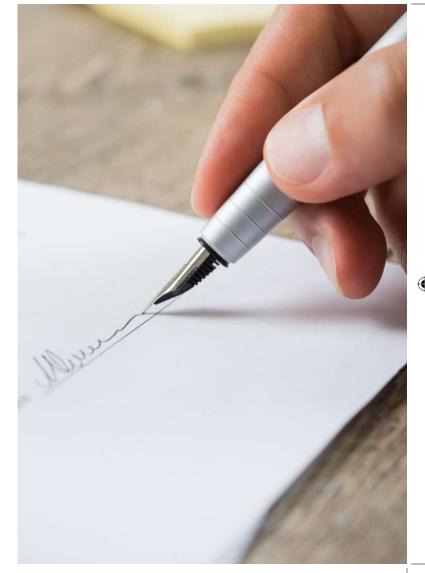




Your **Contract**

Employment with Kido is at-will, unless state law dictates otherwise. This means that employment may be terminated for any or no reason, with or without cause or notice at any time by the employee or by the company. Nothing in this Handbook or any oral statement will limit the right to terminate the at-will employment relationship. This policy is the sole and entire agreement between the employee and Kido as to the duration of employment and the circumstances under which employment may be terminated. No manager or supervisor has any authority to enter into a contract of employment - express or implied - that changes or alters the at-will employment relationship.

Only the President/Owner of the Company or their authorized representative has the authority to enter into an employment agreement that alters this relationship. Any such agreement must be in writing and signed by the President/Owner of the Company or their authorized representative.





Our full time US employees will work 30-40 hours per week. We do not expect employees to work extra hours for no pay, but we do occasionally ask for people to attend open days that fall over the weekend. This is because our people are really important to Kido and our families, and we believe this is what makes our culture great.

PAYMENT OF WAGES

Salaried Employees will be paid every other Friday by direct deposit. Hourly employees will be paid every other Thursday by direct deposit. Hourly employee times are tracked and approved on a bi-weekly basis, and paid out the following Thursday. If the regular payday falls on a company-recognized holiday, employees will be paid on the work day after the regular payday.

PAYCHECK DEDUCTIONS

The Company is required by state and federal laws to make certain deductions from your paycheck each pay period. Such deductions typically include federal and state taxes and Social Security. Depending on the state in which you are employed and the benefits you choose, additional deductions may occur. The amount of all deductions will be listed on the employee's pay stub.

REPORTING ERRORS & OBTAINING MORE INFORMATION

Ifyou have questions about deductions from your pay, please contact the People Team or your line manager. Employees are classified as either exempt or non-exempt under federal and state wage and hour laws, and are further classified for administrative purposes. The following designations are used throughout this Handbook.

EXEMPT EMPLOYEES

Exempt employees are employees whose job assignments meet specific tests established by the federal Fair Labor Standards Act (FLSA) and state law and who are exempt from minimum wage and overtime pay requirements. Exempt employees are compensated on a salary basis.

NON-EXEMPT EMPLOYEES

Non-exempt employees are employees whose job positions do not meet FLSA or applicable state exemption tests, and who are not exempt from minimum wage and overtime pay requirements. Non-exempt employees are eligible to receive overtime pay for hours worked in excess of 40 hours in a given week, or as otherwise required by applicable state law.

FULL-TIME EMPLOYEES

Full-time employees are those who are normally scheduled to work a schedule of 30-40 hours per week.

PART-TIME EMPLOYEES

Part-time employees are those who are normally scheduled to work fewer than 30 hours per week. Part-time employees may be assigned a work schedule in advance or may work on an as-needed basis.

TEMPORARY EMPLOYEES

Temporary employees are those who are employed for short-term assignments. Temporary employees are generally hired to temporarily supplement the workforce or assist in the completion of a specific project. Temporary employees are not eligible for employee benefits, except as required by applicable law, and may be classified as exempt or non- exempt on the basis of job duties and compensation.







Employee **Benefits**

PUBLIC HOLIDAYS

We offer paid time off for the observance of specific holidays each calendar year. Typically, Kido Education observes the following paid holidays: New Year's Day, Martin Luther King Day, Presidents' Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and the day after Thanksgiving, and Christmas Day. If a holiday falls on a weekend day, the Company usually observes the holiday on the preceding Friday or the following Monday. Holiday observance will typically be announced in advance. Refer to your school calendar for the specific holiday observances for your location.

Non-exempt employees who perform any work on paid company holidays will be paid for all time worked in addition to any holiday pay. Holiday pay for non-exempt employees is calculated based on the employee's straight time pay rate (as of the date of the holiday) multiplied by the number of hours the employee would have otherwise

worked on that day. Holiday pay is not counted for the purpose of calculating an employee's overtime hours of work or overtime premiums. Employees who are on a continuous leave of absence are not eligible to receive holiday pay.

BIRTHDAYS

At Kido we understand how important celebrating your birthday with your loved ones can be, so we give you a day off to use on that day or around that day.

PAID TIME OFF

We provide paid time off (PTO) to our regular full-time employees. Eligible employees accrue PTO at a rate of 1 hour earned for every 25 hours worked, which adds up to 10 days for an employee who works 40 hours per week. The PTO year begins on an employee's hire date and is completed on their work anniversary.

Employees should schedule time off as far in advance as possible. PTO pay is not counted for the purpose of calculating an employee's overtime hours of work or overtime premiums. Moreover, PTO does not accrue during unpaid leaves of absence or other periods of inactive service. Time must be taken in full-day or half-day increments.

If someone has not taken all of their accrued PTO by their anniversary date, they may carry over a maximum of 5 days.

Upon their second work anniversary at Kido, the employee

will receive an additional 5 days of PTO. This is above and beyond the regular PTO policy.

SICK LEAVE

We offer paid sick leave to regular full-time employees at the rate of 5 days per year. Sick leave is to be used only when an employee actually needs to recover from illness or injury or to attend medical and dental appointments, unless otherwise required by applicable state law. We will not tolerate abuse or misuse of sick leave.

An employee who is unable to report to work must notify their supervisor prior to the scheduled starting time and should refer to the Attendance and Punctuality section of the Handbook for specific requirements for calling in sick. For absences of more than two consecutive days. a certification from a health care provider must be submitted. The certification must state that the employee was under the provider's care or treatment for the days in question and that it is the provider's recommendation that the employee remain out of work. A health care provider's certification may also be required in other circumstances. We reserve the right to require a release from the employee's health care provider before the employee returns to work. Accrued sick leave does not carry over from year to year unless required by state or local law. Moreover, employees are not compensated for unused sick leave at the end of employment with Kido or at any other time.

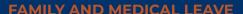
For employees working in a jurisdiction that has a mandatory sick leave law, the Company will comply with all legal requirements, including providing greater or different benefits than those indicated here. In such a situation, the leave the employee is entitled to under the law may run concurrently with the leave provided under this policy.

PERSONAL LEAVE

Requests for personal leave will be considered and evaluated on an individual basis. Unpaid leave may be granted for up to 5 days for permanent employees who have completed at least 6 months of continuous service and 10 days after the completion of 1 year of continuous service. Approval or denial of such requests will be entirely at our discretion. Such requests must be submitted to your supervisor at a minimum of two weeks in advance of anticipated leave time. An employee's benefits will typically cease during a personal leave of absence lasting 10 or more days. We will attempt to return an employee to their former position or a comparable position upon return from personal leave, at our discretion. Given changing business needs, however, no guarantee of reinstatement can be made. Employees on leave are asked to confirm their return date at least two weeks before they return to work. Any requests for additional leave must be made as soon as possible. Employees on leave who do not return as scheduled and fail to request an extension will be considered to have voluntarily terminated their employment as of the day the original leave expired.







When Kido reaches 50 or more employees, employees will be covered by the Family and Medical Leave Act (FMLA). Whilst we are growing, please request personal leave to cover leave which would be covered by the FMLA.

MILITARY LEAVE

Both state and federal law provide employees with the right to take leave in order to serve in the military. At the federal level, military leave rights are governed by the Uniformed Services Employment and Reemployment Rights Act, commonly referred to as USERRA. This policy discusses military leave under USERRA.

USERRA establishes a "floor" for employees' rights with respect to military leave. States may provide an employee with greater or additional rights with respect to military leave than those under USERRA. If the employee works in a state that provides rights greater than those provided under USERRA, we will provide those rights. If an employee plans to request leave based on military service, they should contact their line manager for information on any additional rights or requirements, if applicable, under state law.

ELIGIBILITY FOR MILITARY LEAVE

We provide unpaid military leaves of absence to employees

who serve in the uniformed services as required by USERRA and applicable state laws. The uniformed services are defined as the Army, Navy, Marine Corps, Air Force, Coast Guard, Army National Guard, Air National Guard, Commissioned Corps of the Public Health Service and any other category of persons designated by the President of the United States in time of war or national emergency. The uniformed services also include participants in the National Disaster Medical System when activated to provide assistance in response to a public health emergency, to be present for a short period of time when there is a risk of a public health emergency, or when they are participants in authorized training.

Service consists of performing any of the following: active duty, active duty for training, initial active duty, inactive duty training, full time National Guard duty, absence from work for an examination to determine fitness for such duty, and absence for performing funeral honors. Total military leave time may not exceed five years during employment, except in certain, defined circumstances.

NOTICE FOR MILITARY LEAVE

Advance notice of leave is required, preferably in writing, unless giving of notice is impossible or unreasonable, or notice is prohibited by military necessity. When notice is required, employees must provide their supervisor with as much advance notice as possible of any anticipated leave of absence for military service.



COMPENSATION AND BENEFITS DURING MILITARY LEAVE

Accrued, unused vacation or PTO will be paid during military leave at the employee's request. After 30 days of continuous military leave, employees may elect to continue their health plan coverage at their own expense, for up to 24 months or during the remaining period of service, whichever is shorter.

REINSTATEMENT FOLLOWING MILITARY LEAVE

In order to be eligible for reinstatement, an employee must have provided advance notice of the need for military leave (where required) and have completed their service on a basis that is not dishonorable or otherwise prohibited under USERRA.

Employees whose military service will be for fewer than 31 days must report back to work at the beginning of the first full, regularly scheduled work day following completion of service, after allowing for a period of safe travel home and eight hours of rest. Employees whose military service will be for more than 30 days, but fewer than 181 days must apply for re-employment within 14 days after completing service. Employees whose service is greater than 180 days must apply for re-employment within 90 days after completing service. As with other leaves of absence, failure to return to work or to reapply within applicable

time limits may result in loss of reemployment rights. Full details regarding reinstatement are available from the People Team.

Vacation benefits do not continue to accrue during a military leave of absence. An employee returning from military leave is entitled to any unused, accrued vacation benefits the employee had at the time the military leave began, minus any vacation benefits the employee chose to use during the leave. Upon reinstatement, the employee will begin to accrue vacation benefits at the rate they would have attained if no military leave had been taken.

JURY AND WITNESS DUTY LEAVE

We encourage employees to serve on jury or witness duty when called. Employees must notify their manager of the need for time off upon receipt of a summons from the court. Time off will be unpaid except where required otherwise by applicable state law. Exempt employees will not incur any reduction in pay for a partial week of absence due to jury or witness duty. We will comply with all state laws regarding pay for jury leave. Any mileage allowance, fee, etc. paid for jury or witness duty will be credited against any payments made to employees by the company.

Employees may be required to provide verification of jury duty or witness service from the court clerk. Any employee on jury or witness duty is expected to report or return to work for the remainder of the work schedule when dismissed from jury or witness duty.







We encourage all employees to fulfill their civic responsibilities and to vote in official public elections. Generally, working hours are such that an employee will have ample time to cast a vote before or after the work shift. If employees do not have sufficient time to vote, however, that employee should discuss the matter with a supervisor. We will comply with all applicable state and municipal voting time laws.

POLITICAL OR LEGISLATIVE LEAVE

If you require leave to attend a precinct convention or attend a county, district or state convention as a delegate please contact your line manager. Any such leave will be unpaid.

BEREAVEMENT LEAVE

Employees may take up to 5 days of paid time off to attend the funeral and make any necessary arrangements due to the death of an immediate family member, except where allowed additional time off for bereavement under applicable state law. "Immediate family members" consist of the employee's spouse, domestic partner, children, siblings, parents, grandparents, grandchildren; or the child, sibling or parents of the employee's spouse or domestic partner.

All regular full-time employees working a minimum of 30 hours per week are eligible for bereavement leave.

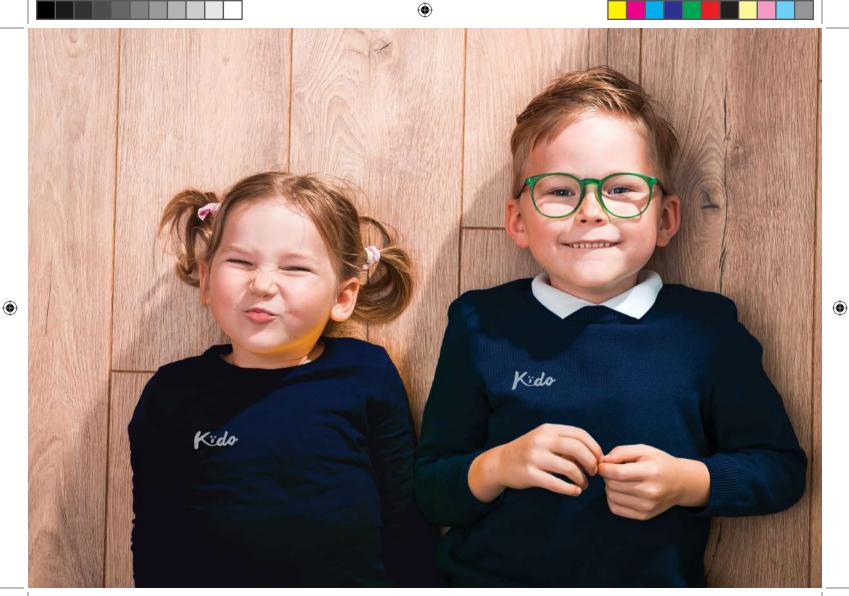
Employees must notify their supervisor as soon as possible if they need to take bereavement leave. Approval of bereavement leave will occur in the absence of unusual Kido operating requirements.

EMERGENCY EVACUATION LEAVE

If there is a general public emergency evacuation order issued by the governing body of the state you should follow the order. Once you are in a place of safety, please make contact with your manager and let them know that you are safe.









Equal Employment **Policy**

Kïdo is an equal opportunity employer. We prohibit discrimination against any applicant or employee based on any legally recognized basis protected by federal, state or local law. Our commitment to equal opportunity employment applies to all persons involved in our operations and prohibits unlawful discrimination by any employee, including supervisors and co-workers.

DISABILITY ACCOMMODATION

To comply with applicable laws ensuring equal employment opportunities for individuals with disabilities, Kido will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability.

Any employee who requires an accommodation in order to perform the essential functions of their job should contact the People Team. The People Team will communicate with the employee and engage in an interactive process to determine the nature of the issue and what, if any,

reasonable accommodation may be appropriate. In some cases, this process may be triggered without a request from the employee.

Employees who believe they need an accommodation must specify, preferably in writing, what barriers or limitations prompted the request. We will evaluate the information obtained from the employee, and possibly their health care provider, and will then work with the employee to identify possible accommodations. If we can identify an accommodation that is reasonable and will not impose an undue hardship or threaten the safety of the individual or others, we will proceed with this accommodation. Employees are required to cooperate with this process by providing all necessary supporting documentation, and must be willing to consider alternative accommodations when applicable. We will also consider requests for reasonable accommodations for medical conditions related to pregnancy, childbirth and lactation where supported by medical documentation and/or as required by applicable federal, state or local law. Employees who wish to request unpaid time away from work because of a qualifying disability should speak to the People Team.

RELIGIOUS ACCOMMODATION

We will provide reasonable accommodation for employees' religious beliefs, observances and practices whenever possible. A reasonable accommodation is one that



eliminates the conflict between an employee's religious beliefs, observances or practices and the employee's job requirements, without causing undue hardship to the company. Any employee who perceives a conflict between job requirements and religious belief should bring the

conflict and their request to the attention of the People Team to initiate the accommodation process. We ask that accommodation requests be made in writing and as far in advance as possible.

COMPLAINT PROCEDURE

Any employee who believes they have been harassed by a co-worker or customer of Kīdo, or who is aware of harassment against others, should immediately provide a written or verbal report to their supervisor or to the People Team.

After a report is received, a thorough and objective investigation by management will be undertaken. The investigation will be completed and a determination made and communicated to the employee as soon as possible. If we determine that our policy has been violated, remedial action will be taken. Appropriate action will also be taken to deter any future harassment.

The Equal Employment Opportunity Commission (EEOC) and equivalent state agencies will accept and investigate charges of unlawful discrimination or harassment at no charge to the complaining party.







Unlawful Practices **Policy**

Kido Education is committed to fostering a culture of integrity. We encourage our employees to report their concerns regarding any business-related conduct that may be unlawful. Kido Education does not tolerate any retaliatory, illegal or unethical business-related conduct.

TERMS YOU SHOULD KNOW

- Whistleblower An individual who informs a supervisor, government agency or other authority figure about criminal activity, unethical behavior or improper activity occurring within an organization.
- Protected Disclosure A complaint made in good faith to the right person in the right manner.
- Confidentiality Kido Education will make all efforts to maintain confidentiality of all disclosures. However, confidentiality is not guaranteed, and the identity of the whistleblower may need to be revealed in order to facilitate the investigation and resolve the issue.

- •Non-Protected Disclosures Our reporting policy applies to employees who raise good-faith concerns relating to illegal or wrongful business conduct. It is not intended to address every concern that may arise in the workplace (such as personal complaints). Employees who make complaints of this nature are not subject to the protections granted by our policy. However, these complaints may be addressed under other corporate policies, such as anti-harassment policies.
- False Disclosures In the event that a disclosure turns out to be unfounded, the following standards apply:
- If the disclosure was made in good faith, no adverse action will be taken against the individual who made the disclosure.
- If the disclosure was intentionally false, the individual who made this disclosure will be disciplined up to and including termination.
- Finding of Misconduct If an employee is found to have engaged in misconduct, the employee will be disciplined up to and including termination. If an employee is determined to have engaged in criminal conduct, Kido Education will cooperate with law enforcement in any criminal proceedings that may result.
- Protection Any employee of Kido Education who makes a protected disclosure or participates in an investigation of



a protected disclosure will be protected from retaliation. Discipline should not result as a result of the disclosure, provided that the disclosure is made in good faith and the employee complies with Kido Education's policy for disclosing misconduct.

•Retaliation - Any officer, director, supervisor or employee who retaliates against an individual who has made a protected disclosure because of the employee's action will face discipline up to and including termination. Retaliation includes, but is not limited to, the following actions:

Termination; Demotion; Denial of promotion; Denial of leave or benefits; Making threats.

COMPLAINT PROCEDURE

Complaints may be submitted to an employee's immediate supervisor. If the employee is not comfortable doing so, then the employee is encouraged to report their concern to the People Team via PeopleTeam.US@Kido. School.

Complaints may also be submitted in writing to the US CEO. The complaint should include the name and title of the alleged violator and any supporting evidence that the whistleblower has to support the allegation. If the complaint is directly or indirectly related to the conduct of the US CEO, the complaint may be submitted to the

Chief People Officer (Group) who will work with the Group CEO to resolve the complaint.

The US CEO will evaluate a complaint to determine if it concerns a whistleblowing issue.

- If no whistleblowing issue is implicated, the US CEO shall end the investigation and inform the complaining employee that no further action will be taken and explain the reason for the decision.
- If the US CEO determines that the complaint contains a whistleblowing issue, the complaint shall be sent to the People

Team.

Kido Education reserves the right to amend, delete or revise parts of this policy at any time.

Nothing in this policy prohibits an employee from reporting concerns, making lawful disclosures, or communicating with any governmental authority about conduct that the employee believes violates any laws.







| Confidential | Information |

Kido Education's business depends on maintaining confidential and proprietary information. During the course of employment, employees may have access to the employer's confidential information and trade secrets. Employees are expected to safeguard this information. Further, employees are not permitted to use any of the employer's confidential information for their own benefit or for the benefit of others outside of Kido Education.





Electronic **Resources**

Employees should use our electronic resources (email, voicemail, internet and computer systems) with the understanding that these resources are provided for the benefit of Kido Education. Employees may use company electronic resources for personal use, during non-work times, as long as such use complies with company rules and applicable law. Employees should never use our electronic resources for personal use in a manner that interferes with their work duties or any responsibilities to customers.

Sending, saving, accessing, or viewing obscene or similarly offensive material through our electronic resources is prohibited. Messages transmitted by our electronic resources must not contain content that may reasonably be considered to be obscene.

EMPLOYEE RESPONSIBILITY

Each employee is responsible for the content of all text, audio or images that they place or send using our



electronic resources.

COMPUTER AND SYSTEMS SECURITY

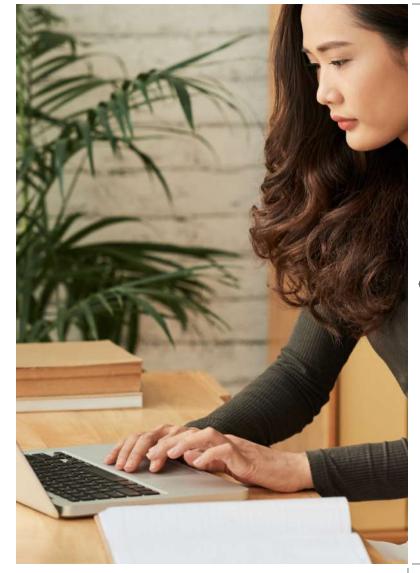
All computers and the data stored on them are, and remain at all times, the property of Kido. As such, all messages created, sent or retrieved over the internet or our electronic mail systems are the property of the company, and should be considered company information. We reserve the right to retrieve and read any message composed, sent or received using our electronic resources.

Employees should be aware that even when a message is deleted or erased, it is still possible to recreate the message; therefore, ultimate privacy of a message cannot be ensured to anyone.

EMAIL CONTENT SCREENING

We maintain the right to screen all inbound and outbound email content. Email messages or attachments that contain obscene or similarly offensive material may be quarantined and held from transmission or receipt until the sender or recipient can verify the message or attached document is work related.

We may review communications to and from a personal account, subject to state laws regarding attorney-client communications.







Kido strives to provide a safe environment for employees and to minimize the risk of accidents and injuries. Accordingly, each employee has a responsibility to coworkers and the public to deliver services in a safe and conscientious manner. For this reason, we have adopted a policy that all employees must report to work and remain completely free of illegal drugs, abused or non-prescribed prescription drugs and alcohol.

DRUG USE

We strictly prohibit the use or distribution of illegal drugs or other unlawful intoxicants at any time. "Illegal drugs" means all drugs whose use or possession is regulated or prohibited by federal, state or local law. These includes medication that the employee does not have a prescription for. Employees are prohibited from having any such illegal or unauthorized controlled substances in their system while at work.

Please note: Marijuana remains illegal as a matter of federal law and therefore its use or possession violates this policy. The Company will endeavor to accommodate individuals with disabilities but will not accommodate the use of medical marijuana at work or excuse policy violations related to medical marijuana.

ALCOHOL USE

All employees are prohibited from possessing or using any beverage or medicine containing alcohol while at work or on duty. Furthermore, lawful off-duty alcohol use, while generally not prohibited by this policy, must not interfere with an employee's job performance.

PRESCRIPTION AND OVER-THE-COUNTER DRUGS

Our policy does not prohibit proper use of lawfully prescribed or over-the-counter drugs. However, an employee taking medication should consult with a health care professional and promptly disclose any potential work restrictions to a supervisor or the People Team. Employees are not required to reveal the name of the medication or the underlying medical condition.



We reserve the right to take appropriate action regarding any employee using medication that may affect their ability to perform safely. We will comply with all requirements pertaining to providing reasonable accommodations to the extent required by applicable law.

COUNSELING AND REHABILITATION

Employees who voluntarily reach out to us regarding substance abuse will be provided an opportunity to pursue counseling and rehabilitation. An employee who is receiving treatment for substance abuse may use available vacation, sick leave, or, if eligible, family and medical leave. Health insurance often covers the costs of such services, but costs not covered must be paid by the employee. The employee cannot return to work until released by a treatment provider to do so, and when they receive a negative result on a return-to-work drug test. In addition, the employee may be asked to submit to follow-up testing for a period following the return to work. An employee's decision to seek help voluntarily will not

An employee's decision to seek help voluntarily will not be used as a basis for disciplinary action, although the individual may be transferred, given work restrictions or placed on leave, as appropriate. A request for help is considered voluntary only if it is made before the employee is asked to submit to any drug or alcohol test or is discovered to have otherwise violated this policy.

OUR RIGHT TO SEARCH

Desks, lockers and other storage devices are provided for the convenience of employees but remain the sole property of Kido Education. Accordingly, we reserve the right to inspect them, as well as any articles found within them, at any time. We may question and search any employee or other individual entering or leaving our schools. The inspection may include any packages the individual may be carrying.









Attendance **Policy**

Employees are expected to be regular in attendance and to be punctual. Any tardiness or absence causes problems for fellow employees and supervisors. If employees are absent, their workload must be performed by others, just as they must assume the workload of others who are absent. To limit any potential problems we have adopted the following policy that applies to absences not previously approved by the company.

Employees are expected to report to work as scheduled, be on time and be prepared to start work. Employees are also expected to remain at work for their entire work schedule, except for meal or break periods, or when required to leave on authorized company business.

If employees are unable to report for work on any particular day, they must call their supervisor at least two hours before the employee is scheduled to begin working that day. We may inquire about the general reason for an absence or tardiness. Unless extenuating circumstances



exist, employees must call in on each and every day they are scheduled to work but will not report to work.

Excessive absenteeism or tardiness may result in disciplinary action up to and including termination of employment, unless the absence or tardiness is legally protected. The following types of time off will not be considered grounds for disciplinary action under this policy:

- Excused time off, including vacation and other forms of paid time off;
- •Sick leave provided under a mandatory sick leave law;
- Approved leaves of absence, including jury duty leave, military leave, leave protected under the Family and Medical Leave Act or similar state laws, and leave provided under the Americans with Disabilities Act or similar state laws:
- Time off due to a work-related injury that is covered by workers' compensation.

Each situation will be evaluated on a case-by-case basis. Even one unexcused absence or tardiness may be considered excessive, depending upon the circumstances. However, we will not subject employees to disciplinary action for an absence that is legally protected. If the employee believes that their absence is legally protected, the employee should notify their manager of this fact at the time of the absence or tardiness. Employees will not

be required to reveal the nature of any underlying medical condition. If an employee believes they have been mistakenly subject to disciplinary action, they should promptly discuss the matter with their manager or the People Team.

If employees fail to report for work without any notification to their supervisor and their absence continues for a period of more than one day, we will consider the employee to have abandoned and voluntarily terminated their employment.







Dress **Code**

Employees are expected to maintain a clean and professional appearance at work. Shirts can be polos or any business casual top. Kido will provide you with uniform shirts as well. Shirts should fit properly, with adequate coverage at the neckline and waist. Appropriate bottoms include professional pants such as slacks, or nice jeans. Please avoid any kind of athletic wear (yoga pants, sweat pants), leggings, and/or jeans with rips or tears. Long skirts may be worn as an alternative, provided they are worn with shorts (biker style is fine). Capris (calf-length) or shorts (3 inches above the knee) are acceptable as long as they meet the guidelines above for pants.

Shoes should have a closed toe and closed heel. Tattoos should be appropriate for working with young children. All clothing items should be free from slogans, images, and/ or any other content that may be deemed inappropriate for the early childhood setting. Nails should be well-manicured and not of excessive length. Certain days throughout the year will be designated dress-up or spirit days. Please consult your school calendar or your director for a list of these days.







Social media is an excellent platform that we want to utilize externally and internally. When using social media featuring the Kido name or company information, we must make sure it is used appropriately. You will be sent the full Kido USA social media policy to read and sign.







USE OF COMPANY RESOURCES

We have significantly invested in telephone lines, fax machines, photocopiers and other types of business equipment, internet access and software to keep our operations flowing smoothly and effectively. The Company's resources are limited and, except as provided in the Electronic Resources policy in this Handbook, should be used for business transactions only and not for personal use, unless explicitly authorized by a supervisor.









Health & Safety

WORKPLACE VIOLENCE

The security of employees is of vital importance to us. Therefore, we have adopted a zero-tolerance policy concerning workplace violence. Threats or acts of violence - including intimidation, bullying, physical or mental abuse - will not be tolerated.

This applies to all persons involved in the operation of our company, including, but not limited to, company employees and other personnel, contract and temporary workers, consultants, contractors, customers, vendors and visitors. Violations of this policy by an employee will result in disciplinary action, up to and including termination from employment.

Workplace violence does not refer to workplace arguments or debates that are zealous or impassioned, provided there is no resort to any form of coercion. Discussions about sporting activities, popular entertainment or current events are not considered workplace violence when there

is no threat of violence being directed to the workplace or any individual connected with it. Rather, workplace violence refers to behavior that demonstrates an intention to engage in violence.

Employees are encouraged to immediately report any incident to a supervisor or manager or the People Team. No provision of this policy statement or any other provision in this policy alters the at-will nature of employment with Kido. We will make the sole determination of whether and to what extent, threats or acts of violence will be acted upon. In making this determination we may undertake a case-by-case analysis in order to ascertain whether there is a reasonable basis to believe that workplace violence has occurred.

WORKPLACE WEAPONS POLICY

In order to ensure a safe environment for employees and visitors, Kido Education prohibits the possession, transportation, storage or presence of firearms or other dangerous weapons into our workplace.

This prohibition does not include firearms stored in an employee's own vehicle, even when that vehicle is parked on the employer's premises, provided that the firearm is locked in the employee's vehicle and cannot be seen by



someone looking into the vehicle.

Under no circumstances is an employee authorized to store a firearm and/or other dangerous weapon in an employer-owned vehicle, unless the employee is authorized to carry a firearm as part of his or her job. Anyone who violates this policy will be subject to discipline up to and including discharge. This policy does not apply to any personnel authorized to carry a firearm as part of his or her job duties or any other exemptions as expressly set forth by state law.

If an employee believes that an employee, client or other member of the public is in violation of this policy, they must promptly report this information to a member of the employer's Senior Management Team or to the People Team.

If an employee wishes to remain anonymous, they may call the employer's Workplace Violence Hotline, OSHA at 1 800 321 6742. Employees who make a report with a regards to this policy will not be subject to retaliation. If a report is substantiated, local law enforcement will be contacted and the employer and any employees with knowledge of the report shall cooperate with the authorities during their criminal investigation.

If an employee is found to be in violation of this policy, the employee will be suspended without pay during our investigation. If we determine that the employee has violated our policy, the employee shall be subject to discipline, up to and including discharge.

SMOKE FREE WORKPLACE

Kido strives to maintain a healthy workplace environment with high indoor air quality for all employees and our children. Recognizing that some employees smoke regularly, this policy was developed to ensure that employees who smoke know when and where they are permitted to do so. Kido Education reserves the right to modify or withdraw this policy should it find that employees are abusing it.

Permissible Breaks

Employees may smoke outside during limited and regulated smoke breaks not in sight of the building or where parents may see you smoking. You must change your clothing before returning to work with children as this could be harmful to babies.

Permissible Areas

No smoking or use of any other tobacco product is permitted in any part of the building. Smoking directly in front or in view of the building is also prohibited. You should not be seen by any children or parents whilst smoking or using other tobacco products.

Violations of this policy may lead to disciplinary action, up to and including termination.

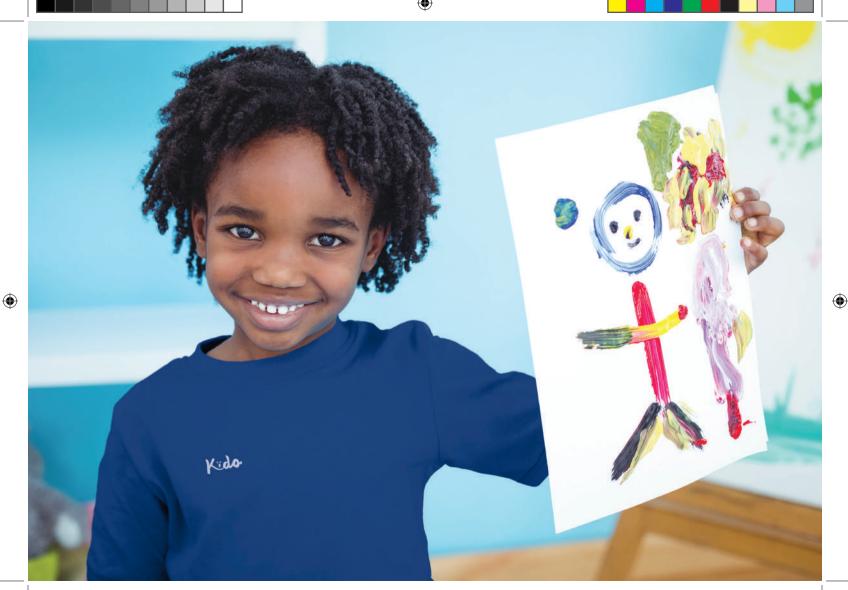
CELL PHONES

We allow employees to bring personal electronic devices into the workplace but they must be left in a school-approved location during your working hours. Ask your director where this location is at your school. You are welcome to give the school phone number out to people to contact you during an emergency whilst you are working.

Employees may engage in personal phone calls and communications during non-working time including breaks and meals. Outside of this time, personal phone calls and communications should be kept to a minimum and for emergency use only. Employees may not bring personal electronic devices into meetings, training sessions, presentations, client meetings or at any time when customers are present.

Employees are encouraged to silence personal electronic devices and cellular phones when at work or keep them on vibrate.







Employee Handbook Acknowledgement

I acknowledge that I have received a copy of the Kido Employee Handbook dated:______. I understand that this employee handbook replaces any and all prior verbal and written communications regarding Kido working conditions, policies, procedures, appeal processes, and benefits.

I understand that the working conditions, policies, procedures, appeal processes, and benefits described in this handbook are confidential and may not be distributed in any way nor discussed with anyone who is not an employee of Kido.

I have read and understood the contents of this handbook and will act in accordance with these policies and procedures as a condition of my employment with Kido.

I understand that if I have questions or concerns at any time about the handbook or the Standards of Conduct, I will consult my immediate supervisor, my supervisor's manager or the People Team for clarification.

I also acknowledge that the handbook contains an employment-at-will provision that states:

- Either Kido or I can terminate my employment relationship at any time, with or without cause, and with or without notice;
- That this employment-at-will relationship is in effect regardless of any other written statements or policies contained in this handbook, in any other Kido documents, or in any verbal statements to the contrary; and
- •That no one except the President/Owner of the company can enter into any differing employment relationship, contract, or agreement. To be enforceable, any such outof-the-ordinary relationship. contract or agreement must be in writing, signed by the President, notarized, and in the employee file.

Finally, I understand that the contents of this employee handbook are simply policies and guidelines, not a contract or implied contract with employees. The contents of the employee handbook may change at any time. Please read this Handbook carefully to understand these conditions of employment before you sign this document.

Employee Signature:

Date:







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