



March 7, 2022

Mansi Patel
Halifax
Halifax, NS B3B 0H9

Dear Mansi,

Choose MNP, a Firm that's behind you every step of the way. You can branch into exciting areas, enjoy our fun work environment, maintain a balanced lifestyle, and that's just the beginning. These advantages add up to exciting opportunities with MNP!

Please review the contents of this letter carefully, as this letter will form the basis of the employment agreement (the “**Agreement**”) between MNP Digital Inc (“MNP” and/or the “Firm”) and yourself. Please note that you may not start any form of employment with MNP until you have returned a signed copy of this Agreement and that this Agreement is conditional upon the successful completion of a background check, and professional reference check.

Position

We are pleased to offer you the **Intern - Digital Solutions** position at MNP. This position is based on a hybrid work arrangement whereby you'll work both remotely within Canada and in our **Halifax - Kempt** office for an agreed portion of your regular work week. Your leader reserves the right to, upon providing reasonable written notice, revoke a flexible work arrangement and require you to work exclusively from an MNP office in the event that working remotely is no longer deemed safe, reasonable, or practicable, or in the event that an issue regarding conduct or performance is identified. Further information about your role, responsibilities, and performance expectations will be provided to you on your first day of employment.

MNP is committed to supporting team members in maintaining work-life integration. If working remotely, you will be required to provide and maintain a safe and appropriate workspace and follow safe working practices. Team members are to address all health and safety concerns to their leader or their Regional Human Capital team member as soon as possible when working remotely. Please refer to the *Flexible Work Arrangements – Remote Working Best Practices* attachment for more information.

Dates of Employment & Base Pay

This position is considered temporary with your official start date on **May 4, 2022** and your expected end date on **August 19, 2022**. The Firm would like to offer you **\$39,000 (\$18.75 per hour)** per annum, less statutory deductions and tax withholdings, and pro-rated to your term. In accordance with our regular payroll process, you will be paid on the 15th and last day of every month by direct deposit to the Canadian financial institution of your choice. Base pay is inclusive of any required vacation pay and statutory holiday pay under the applicable employment standards legislation.

Should the local market change between now and your start day, our compensation structure will be reviewed to ensure it is responsive, competitive, and equitable.

Hours of Work

The standard hours of work for this position are 2080 annually, 40 hours per week. Standard annual hours are used to determine and calculate benefit eligibility, vacation accruals, sick leave, and other types of leave. The ability to travel, potentially by air, to various office locations and client premises may be required to fulfil the duties and responsibilities of your position.

Overtime

As a professional, irregular hours and overtime may be necessary as workload dictates. Your base pay is inclusive of all hours of work, subject to any overtime requirements pursuant to applicable employment standards legislation.

Vacation

Your vacation accrual rate will be three (3) weeks per annum, pro-rated to your term. Vacation days are to be taken at a time that is mutually agreeable.

Professional Development Assistance & Professional Association Dues

At MNP, your career has meaning. What you learn plays a vital role in our Firm's success and in our clients' businesses and lives. That's why we're committed to fostering your professional growth and to ensuring excellence in everything you do.

MNP doesn't just offer careers, we help build them. We provide learning and development, along with personal and professional growth opportunities, that are essential in taking your career to the next level. We continually invest our time and resources into creating programs that will effectively position you now and into the future. Through our country-wide training initiative, MNP University, we offer a curriculum that is best in class to assist you in developing a variety of skill sets.

We will work with you to establish a learning plan for the future and will provide financial support to offset the cost for team members' professional development via approved designations, specializations, and courses. MNP will also cover the cost of national and provincial professional association dues for team members in the province(s) in which they are required to maintain their professional designation and actively practice.

Should you leave MNP on a voluntary or involuntary basis, or should you withdraw from an approved program or association, you agree to reimburse MNP all or a portion of the monies received by you or paid out on your behalf in connection with the same. These amounts shall become fully due and payable on the date of withdrawal or your last day of employment based on the following:

- If you withdraw from an external approved program, leave MNP prior to completing an external approved program, or leave MNP within 12 months of completing an external approved program, you agree to repay 100% of the non-refunded fees, materials, travel, and related expenses that were paid to you, or on your behalf.
- If you leave MNP within 13 to 24 months of completing an external approved program, you agree to repay 50% of the fees, materials, travel, and related expenses that were paid to you, or on your behalf.
- If you withdraw from an internal approved program, you agree to provide a minimum of three (3) business days' notice using the proper course withdrawal procedure. If you fail to provide sufficient notice, you agree to repay 100% of the actual expenses paid for the approved program fees, materials, travel, and related expenses incurred by MNP.
- If you leave MNP part way through a year that a professional association due was paid, you agree to reimburse the cost of those fees on a prorated basis for the portion of that year in which you leave MNP.

Based on the terms and conditions stated above, and by signing this Agreement, you hereby agree that should your employment with MNP terminate for any reason, whether voluntary or involuntary, before the full financial assistance is forgiven (which shall occur after 24 continuous months of employment from the completion of the approved program and/or after 12 continuous months of when a professional association due was paid), the full amount remaining, as per the bullet points above, will become immediately due and payable and you hereby agree to reimburse MNP.

You further authorize MNP to withhold any amount owed to you (wages, vacation pay, overtime pay, or termination pay) and apply to offset it against any reimbursement amount, which you may owe MNP in connection with fulfilling the obligation of the Professional Development Assistance and/or Professional Association Dues, and this shall constitute any consent as required by the applicable employment standards legislation. If repayment is not permitted to be deducted, then this Agreement shall be a valid contract between parties and failure to repay upon termination of the employment relationship shall result in that amount being a debt owing to MNP.

Restrictive Covenants

For the purposes of this Agreement, the following terms shall have the following meanings:

- i. "**Business**" means accounting, tax, and business advisory/consulting services in the area in which you are employed within the 12-month period preceding the Termination Date. Business also means any other business conducted by MNP or planned or developed by MNP known to you as of the Termination Date;
- ii. "**Client**" means any customer, client, or any person, firm, or corporation who or which you know, or ought to have known, has had dealings and ongoing relationships with MNP with respect to the Business within the 12-month period preceding the Termination Date, and includes, without limitation, existing and prospective clients;
- iii. "**Restricted Employee**" means any employee or consultant who you know, or ought to have known, to be an employee or consultant of MNP as at the Termination Date, and includes, without limitation, Director, Officer, or Shareholder of MNP; and
- iv. "**Termination Date**" means the last day you actively perform employment duties and responsibilities for and on behalf of MNP, regardless of the reason for termination, and not including any resignation or working notice period, nor including payment or severance in lieu of such notice given to you.

Conflict of Interest & Outside Employment

It is understood that you shall not accept paid work outside of normal business hours in services to the public which are in whole or in part competitive with the Business. It is further agreed that should this occur, MNP would have the right to terminate this Agreement for cause. In such an event, except for payment of any accrued wages, nothing further shall be owing to you by, subject only to any minimum requirements pursuant to the applicable employment standards legislation.

Non-Solicitation

You agree that you shall not, during your employment or for a period of 12 months after the Termination Date, regardless of the reason for cessation of your employment, either alone or in conjunction with any individual, firm, corporation, association, or other entity, whether as principal, agent, shareholder, investor, employee, advisor, consultant, creditor, owner, broker, lessor or lessee, or in any other capacity whatsoever, directly or indirectly:

- a. solicit or induce any Client, or otherwise cause, directly or indirectly, any Client to terminate the Client's dealings or ongoing relationship with MNP in respect of the Business or make any attempts toward such solicitation or inducement;
- b. or solicit or attempt to solicit, induce, or encourage or facilitate any Restricted Employee to leave the employment of, or a consulting relationship with MNP, or to hire, engage, or take away any Restricted

Employee, or make attempts to do so;
c. or take any action in furtherance of the foregoing.

By signing and returning this Agreement, you agree that the Firm has a material interest in preserving its relationships with its Clients and Restricted Employees, and you understand that your agreement to these Restrictive Covenants (including this Non-Solicitation provision) is a material inducement for MNP to employ you. You further agree that the conflict of interest and non-solicitation restrictions contained in this Agreement are reasonable and valid with respect to their duration and scope of proscription and are reasonably necessary to protect MNP's interests. You agree that the restrictions contained herein are not intended to limit or restrict your common law obligations to safeguard MNP's interests, including without limitation your common law duties of loyalty and fidelity to MNP.

Consent & Release

By signing this Agreement, you hereby authorize MNP, its team members, its agents, and those authorized by the Firm, now and in the future, without any further payment to you, the non-exclusive right to your involvement in advertising and promoting MNP and the Firm's products and services. This includes: to record or copy any written, electronic, audio, and visual format, and use, publish, reproduce, transmit throughout the world, in any form or medium, your name, likeness, and words spoken/written in any of the above formats. All images, articles, written statements, and documents in any media, including MNP's corporate sites, social media sites, and on any support, shall constitute the sole property of MNP.

Confidentiality

The nature of our business dictates that information regarding the Firm and its Clients is to be regarded as confidential and treated as such.

Ongoing Obligations

You agree to comply with any continuing obligations to a prior employer or other entity with respect to confidentiality, intellectual property, conflict of interest, non-competition, and/or non-solicitation, during the term of your employment with MNP. If you are subject to the terms of any non-competition, non-solicitation or similar agreement with any former employer or other entity which would restrict the services you may provide or prevent you from serving any current or prospective MNP clients, you are required to inform us immediately. By signing this agreement, you confirm that you are not subject to any such terms.

Cyber Security

MNP uses Microsoft's Multi-Factor Authentication (MFA) tool to increase security. By signing this Agreement, you authorize the use of your mobile phone number for the purposes of verifying your identity via MFA when accessing MNP's systems and data.

MNP's Security Awareness Program (SAP) provides team members with training to protect themselves and the Firm from a variety of cyber security threats. By signing this Agreement, you agree to complete all required components of the SAP within 30 days of your start date.

Accommodation

MNP is committed to diversity and inclusion. Our Firm has an accommodation process in place to respond to all team members who request individual accommodation. If you require a specific accommodation, please contact a local Regional Human Capital team member so that arrangements can be made before you begin your employment.

MNP Policies & Guidelines

Policies that are relevant to your employment are outlined in our *MNP Policy Manual*. Within these policies, there are guidelines that are specific to your practice area. You are responsible for reading and reviewing all required sections of this manual within your first three (3) days of employment, paying particular attention to the following sections: Professional Conduct and Standards, Account Management and Practice Standards, Workplace Policies, and Employment Terms and Conditions. The *MNP Policy Manual* is reviewed periodically and MNP reserves the right to amend it at any time.

If you have any questions with respect to the *MNP Policy Manual*, or if you are not prepared to be bound by any or all of the policies and guidelines set out in the manual, you must speak with your leader and local Regional Human Capital team member no later than the end of your third day of employment. If you do not advise your leader and local Regional Human Capital team member of the contrary, you hereby agree to comply with and be bound by the terms of the *MNP Policy Manual*.

Early Termination of Employment

This Agreement may be terminated before the expected end date of the Agreement by either party by providing the other party with one (1) weeks' written notice. In the event of early termination, your entitlement to notice or pay in lieu of notice, and all other monetary and non-monetary entitlements (including benefits), shall be strictly limited to only the minimum amount set out in this clause, plus any minimum amounts owed under applicable employment standards legislation of the province in which you are employed.

Constructive Dismissal Waiver

In anticipation that your position may evolve over time, you agree that your duties, responsibilities, location of work, and reporting relationships may be changed by MNP from time to time, and that these changes will not affect or change any other part of this Agreement, unless explicitly stated so, in writing, and agreed to by both parties, nor will they constitute the basis for a claim by you of constructive dismissal of your employment or breach of this Agreement by MNP.

Severability

If any provision or sub-provision of this Agreement should be held to be illegal or unenforceable, such void or unenforceable provision or sub-provision is severable from the balance of this Agreement, and the remaining provisions will continue to be valid and enforceable. You specifically agree that each provision in this Agreement is a separate and distinct provision, each of which shall be enforceable, notwithstanding that one or more of the other provisions is deemed to be void or unenforceable.

Entire Agreement

This Agreement (including the attachments) is the entire agreement between yourself and MNP and supersedes and replaces any and all other representations, understandings, negotiations, and previous agreements, written or oral, expressed or implied, including, but not limited to, any prior offers or contracts of employment, between yourself and MNP.

MNP will collect, store, and process your personal information for purposes relating to your employment, including the establishment and management of the employment relationship, compliance with auditor oversight or independence requirements, and as directed or prescribed by law. By accepting this Agreement, you understand and consent to the collection, use, and storage of your personal information for such purposes within MNP, or to third parties in accordance with both applicable legislation and MNP's privacy policies and guidelines. This consent is provided for an unlimited period until it is revoked.

MNP Values

We value diversity and appreciate the talent that each team member brings to our Firm. As one of Canada's

fastest growing national firms, MNP can help you gain the skills and experience to excel in your career. Our commitment to your success begins when you first walk through the door and will continue throughout your employment with us.

Acceptance and Agreement

On behalf of the partners at MNP, we look forward to welcoming you to the Firm and helping you build the career you've always wanted.

Please execute a copy of this Agreement and return it to us by **4:00 pm on Friday, March 11, 2022** to indicate your acceptance of employment. If you have any questions regarding the terms and conditions outlined, please contact us.

Sincerely,

Sean Devin

Regional Managing Partner

MNP Digital

Attachments

Flexible Work Arrangements – Remote Working Best Practices

I, Mansi Patel, acknowledge that I have been given the opportunity to obtain independent legal advice with respect to the nature and consequences of entering into this Agreement, as well as the opportunity to consider the terms and conditions in this Agreement. I agree I have given sufficient consideration in exchange for entering into this Agreement. I voluntarily agree to and accept all of the terms and conditions contained in this Agreement.

Add Your Signature

Accepted by:

A handwritten signature in black ink, appearing to read 'M. Patel', is written over a horizontal line.

Mansi Patel