**DECLARATION**

The objective of this Manual is to compile the HR policies and procedures followed in GP. It also presents the general rules and regulations that govern the employees of the company. This Manual supersedes all previous manuals, handbooks, and memorandums that may have been issued from time to time on subjects covered in this Manual. The Management reserves its right to interpret; change; suspend; cancel; or dispute, with or without notice; all or any part of what is contained in the Manual. The Management will notify all employees of such changes. In the interpretation of any policies and procedures covered in the Manual, the Management’s decision will be final and binding on all employees of Gourmet Popcornica LLP.

**HR Department**