GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION

August 10, 2016

The Managing Director,
Fairgreen Limited,
Accra.

Dear Sir,

EXEMPTION FROM 3% WITHHOLDING TAX
ON THE SUPPLY OF GOODS
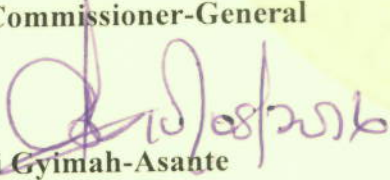## FAIRGREEN LIMITED TIN: C0003526518

We write with reference to your company's letter submitted through the company's registered tax office, **Adabraka Medium Taxpayers Office of Ghana Revenue Authority**, requesting for exemption from withholding tax as a **supplier of goods**.

In view of the satisfactory tax record of **Fairgreen Limited**, the company is hereby granted an exemption from the deduction of **3% withholding tax** on payments for the **supply or use of goods** in accordance with Section 116(5)(c) of the Income Tax Act 2015 (Act 896).

The exemption runs from **May 1, 2016 to December 31, 2016**.

However, as an additional condition for the renewal of the exemption which is in accordance with Section 116(6) of the Income Tax 2015 (Act 896), you are required to submit, at the end of every calendar quarter, a list of particulars of all payments which would have suffered withholding taxes but for the exemption granted.

Yours faithfully,
For: Commissioner-General

Kwasi Gyimah-Asante
Commissioner
Domestic Tax Revenue Division

cc: Commissioner-General
        Deputy Commissioner (MTO)
        Head (Adabraka MTO)

Integrity Fairness Service

Office of The Commissioner
Domestic Tax Revenue Division

GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION

DTRD/WHTE/08/2016

Our Ref. No. ....

Your Ref. No. ....

OFFICE OF THE COMMISSIONER
DOMESTIC TAX REVENUE DIVISIO
P.O. BOX 2202,
ACCRA, GHANA.
Tel. No.   0302 67 57 14
Fax No.   0302 66 58 33

August 10, 2016

The Managing Director,
Fairgreen Limited,
Accra.

Dear Sir,

EXEMPTION FROM 7.5% WITHHOLDING TAX
ON THE SUPPLY OF SERVICES
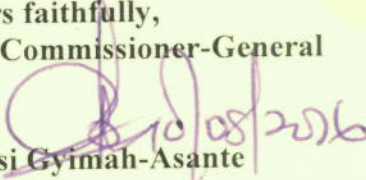### FAIRGREEN LIMITED TIN: C0003526518

We write with reference to your company's letter submitted through the company's registered tax office, **Adabraka Medium Taxpayers Office of Ghana Revenue Authority**, requesting for exemption from withholding tax as a **supplier of services**.

In view of the satisfactory tax record of **Fairgreen Limited**, the company is hereby granted an exemption from the deduction of **7.5% withholding tax** on payments for the **supply or use of services** in accordance with Section 116(5)(c) of the Income Tax Act 2015 (Act 896) as amended by Income Tax (Amendment) Act, 2016 (Act 907).

The exemption runs from **May 1, 2016 to December 31, 2016**.

However, as an additional condition for the renewal of the exemption which is in accordance with Section 116(6) of the Income Tax 2015 (Act 896), you are required to submit, at the end of every calendar quarter, a list of particulars of all payments which would have suffered withholding taxes but for the exemption granted.

Yours faithfully,
For: Commissioner-General

Kwasi Gyimah-Asante
Commissioner
Domestic Tax Revenue Division

cc: Commissioner-General
         Deputy Commissioner (MTO)
         Head (Adabraka MTO)

Fairness Service

Office of The Commissioner
Domestic Tax Revenue Division

Sending mails using Lazarus

Michaël Van Canneyt

August 31, 2012

Abstract

There are various components to handle all kind of TCP/IP protocols in Lazarus. An example is sending E-Mail with the SMTP protocol. The Synapse package offers a particularly easy way to send e-mails in Lazarus.

1   Introduction

Sometimes, one needs to send an e-mail from a program or application: a website handling on-line subscriptions for an event will send a confirmation email, or a windows service which needs to communicate an error condition to the system administrator, for example when the hard-disk threatens to run out of disk space.

There are different class libraries that can be used to send e-mails: The Indy and Synapse libraries can be used to send email. Both class libraries can be used in Delphi as well as in Lazarus.

Synapse is a collection of classes that handle various TCP/IP tasks. It is not included in the default Lazarus distribution, but can be downloaded separately from the following URL:

```
http://synapse.ararat.cz/
```

The archive contains a laz_synapse.lpk package file, which can be opened with the Lazarus package manager. It is sufficient to compile the package once. There is no need to install the package in the IDE, because the package does not contain components that can be installed on the component palette: all classes must be instantiated and used in code.

For those that prefer it, there is a separate package available, called visualsynapse. It contains a series of components that can be installed on the component palette. However, this package is not officially supported by the creator of synapse.

Once compiled, the package laz_synapse can be chosen in the list of dependencies for a project.

2   E-mail through SMTP

E-mail programs use the SMTP protocol (Simple Mail Transfer Protocol) to send e-mails. This means that they deliver the mail message to a SMTP server (a MTA or Mail Transfer Agent) which will handle further delivery of the message to its final destination. Usually, a mail server listens on TCP/IP port 25.

The SMTP protocol is simple, and sending a mail is a simple matter. In synapse, the `smtpsend` unit contains a function that allows to send a mail:

```
function SendTo(const MailFrom, MailTo,
  Subject, SMTPHost: string;
  const MailData: TStrings): Boolean;
```

The 5 arguments speak for themselves:

MailFrom The sender's e-mail address.

MailTo The e-mail addresses of the recipients, separated by commas. This list can contain names, so things like

```
Michael Van Canneyt <michael@freepascal.org>
```

are allowed.

Subject The subject of the mail. This will be added to the mail headers.

SMTPHost The IP or DNS address of the SMTP server that will handle delivery of the mail. Usually, this is the outgoing mail server of the internet provider.

MailData The actual e-mail message.

The `SendTo` function creates an instance of the `TSMTPSend` class, and fills in the necessary properties, after which the `MailTo` method is used to send the mail to all provided e-mail addresses. If everything went without errors, the function will return `True`. If an error occurred, it will return `False`.

Some mailservers require a username/password combination before they allow sending mails. The function `SendToEx` operates identical to `SendTo`, but allows to specify a username/password in addition to the other arguments:

```
function SendToEx(const MailFrom, MailTo,
  Subject, SMTPHost: string;
  const MailData: TStrings;
  const Username, Password: string): Boolean;
```

These functions are all that is needed to construct a simple e-mail program.

This program needs some configuration variables to contain the sender e-mail, SMTP server and username/password. These can be declared as simple form variables:

```
  FSender,
  FSMTPHost,
  FSMTPUser,
  FSMTPPasswd : String;
```

A small configuration dialog allows the user to set their values, and they are saved in an .ini file and loaded when the program is started. The code for this is very simple, and will not be explained in detail.

To compose an e-mail, 2 `TEdit` controls for the recipients and e-mail subject are needed: (we'll call them `ETo` and `ESubject`). Additionally, a TMemo (`MMail`) control is needed to enter the message text. Adding a toolbar with a 'Send' button completes the program. The `BSend` button is coupled to an action `ASend`, which has the following `OnExecute` event handler:

```
procedure TMainForm.ASendExecute(Sender: TObject);
begin
  If not CheckSettings then
    Exit;
  DoSendMail(ETo.Text,ESubject.Text,MMail.Lines);
end;
```

The `CheckSettings` function checks whether the form variables contain a valid sender address and SMTP server. If not, a message is shown. If everything is configured correctly, the function `DoSendMail` is called. This function simply calls one of the `SendTo` or `SendToEx` functions:

```
procedure TMainForm.DoSendMail(Const ATo,ASubject : String;
                               Content : TStrings);

Var
  B : Boolean;

begin
  if (FSMTPUser<>'') then
    B:=SendToEx(FSender,ATo,ASubject,FSMTPHost,Content,
                FSMTPUser,FSMTPPasswd)
  else
    B:=SendTo(FSender,ATo,ASubject,FSMTPHost,Content);
  if not B then
    ShowMessage('Could not send the message!')
  else
    ShowMessage('Message sent successfully.');
end;
```

When everything is completed, a message reporting success of failure, is shown.

That's all there is to sending a mail in Object Pascal.

3   Attachments

Often, it is necessary to send a HTML mail message, or an attachment with a log file, PDF or even an image. The SMTP mail protocol only supports sending basic text. To be able to send a binary attachment such as an image, MIME encoding is necessary: MIME is an acronym for Multipurpose Internet Mail Extensions. MIME encoding allows to attach an arbitrary number of files to a mail message. Every e-mail client understands this encoding, and is able to recreate the attachments from the MIME encoded mail text.

A MIME message consists of several parts. There are differend kind of parts:

Text Contains regular text, in any character encoding.

Binary Contains binary data.

Message Contains another mail message.

Multipart Contains one or more other MIME parts.

To create an e-mail with an attachment, a multipart part must be created. To this multipart part, a text part is added (for the e-mail text), and one or more binary parts. This multipart is then sent as the mail text.

Synapse offers a class to facilitate the composing of a MIME email text: `TMimeMess`. This class collects some parts (one or more instances of `TMimePart`), and then composes the MIME content of the message. This class also takes care of constructing the necessary e-mail headers, which will tell the e-mail client to treat the e-mail as a MIME encoded message.

A part is added using the `AddPart` function:

```
function AddPart(const PartParent: TMimePart): TMimePart;
```

The `TMimePart` class has a multitude of properties that describe its content. Normally, all these properties must be given correct values, to enable the `TMimeMess` instance to correctly compose the MIME message.

Luckily, there are some methods that fill out the necessary properties automatically. Adding a multipart Part to the mime message can be done using the following function:

```
function AddPartMultipart(const MultipartType: String;
                          const PartParent: TMimePart): TMimePart;
```

Adding a text part can be done with:

```
function AddPartText(const Value: TStrings;
                     const PartParent: TMimePart): TMimepart;
function AddPartTextEx(const Value: TStrings;
                       const PartParent: TMimePart;
                       PartCharset: TMimeChar; Raw: Boolean;
                       PartEncoding: TMimeEncoding): TMimepart;
function AddPartTextFromFile(const FileName: String;
                            const PartParent: TMimePart): TMimepart;
```

And adding binary data can be done with:

```
function AddPartBinary(const Stream: TStream;
   const FileName: string;
   const PartParent: TMimePart): TMimepart;
function AddPartBinaryFromFile(const FileName: string;
                   const PartParent: TMimePart): TMimepart;
```

All functions have as the last argment `PartParent`. This is the 'multipart' part to which the new part must be added: only multipart parts can contain other parts. Attempting to add a binary part to another binary part will result in an error.

There are some auxiliary functions to add HTML data and complete mail messages to a MIME message.

Once all parts have been added to the message, the message must be encoded. This can be done using the `EncodeMessage` function.

The `TMimeMess` class can be demonstrated easily: The application keeps a list of filenames to attach to a message in a stringlist: (`FAttachments`).

The `OnExecute` handler of the `ASend` action now becomes more elaborate:

```
procedure TMainForm.ASendExecute(Sender: TObject);
begin
  If not CheckSettings then
    Exit;
```

```
    if (FAttachments.Count>0) then
      DoSendMailAndAttachments(ETo.Text,ESubject.Text,MMail.Lines)
    else
      DoSendMail(ETo.Text,ESubject.Text,MMail.Lines);
end;
```

If there are attachments, the function DoSendMailAndAttachments is called. This function does the actual work:

```
procedure TMainForm.DoSendMailAndAttachments(
    Const ATo,ASubject : String;
    Content : TStrings);

Var
  Mime : TMimeMess;
  P : TMimePart;
  I : Integer;
  B : Boolean;

begin
  Mime:=TMimeMess.Create;
  try
    // Set some headers
    Mime.Header.ToList.Text:=ATo;
    Mime.Header.Subject:=ASubject;
    Mime.Header.From:=FSender;
    // Create a MultiPart part
    P:=Mime.AddPartMultipart('mixed',Nil);
    // Add as first part the mail text
    Mime.AddPartText(Content,P);
    // Add all attachments:
    For I:=0 to FAttachments.Count-1 do
      Mime.AddPartBinaryFromFile(FAttachments[I],P);
```

After this code, the MIME message is ready. The message that will be sent through SMTP can now be composed using the EncodeMessage method. The resulting text can subsequently be sent using SendToRaw:

```
    // Compose message
    Mime.EncodeMessage;
    // Send using SendToRaw
    B:=SendToRaw(FSender,ATo,FSMTPHost,Mime.Lines,
                 FSMTPUser,FSMTPPasswd);
    if not B then
      ShowMessage('Could not send the message!')
    else
      ShowMessage('Message sent succesfully.');
  finally
    Mime.Free;
  end;
end;
```
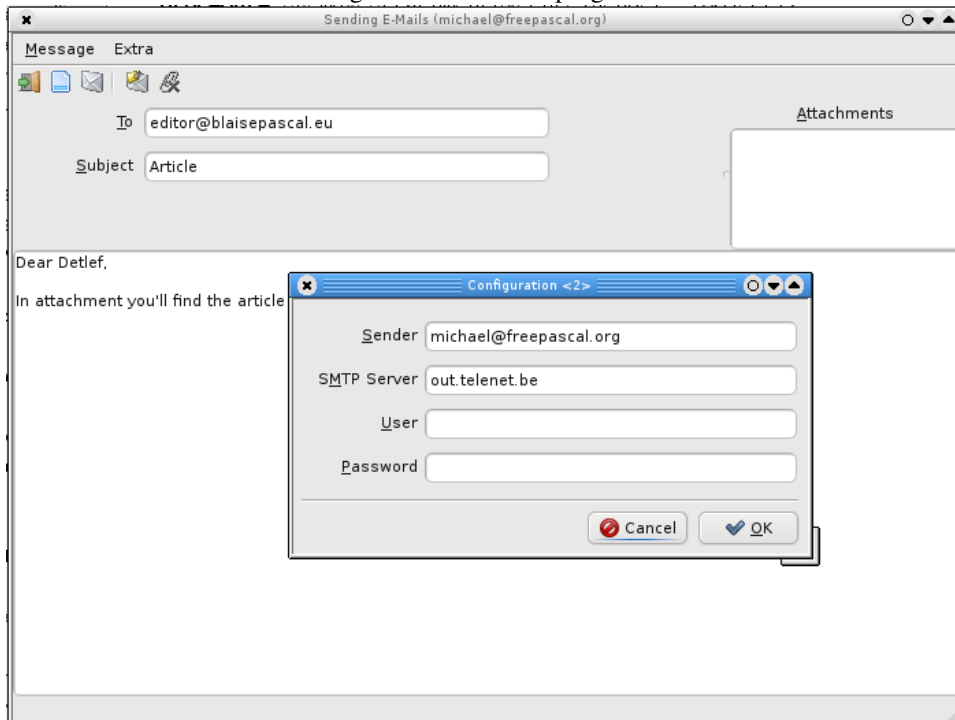
After EncodeMessage has been called, the Lines property of the TMimeMess class contains the encoded message text, including mail headers. Because it contains the headers,

Figure 1: The e-mail program

this message must be sent using `SendToRaw`. The `SendToRaw` function is defined as follows:

```
function SendToRaw(const MailFrom, MailTo, SMTPHost: string;
  const MailData: TStrings;
  const Username, Password: string): Boolean;
```

The difference between the `SendToRaw` function and the `SendTo` or `SendToEx` functions is that it does not add e-mail headers to the message: the necessary e-mail headers must be present in `MailData`. The `TMimeMess` class creates the necessary headers when the `EncodeMessage` method is called.

The user can manage the attachments using a listbox (`LBAttachments`). A pop-up menu in the listbox shows 2 menu items: one to add an attachment, the other to remove the selected attachment. The same actions can be executed using buttons in the toolbar.

The finished program is shown (with the configuration dialog) in figure 1 on page 6.

4   Send status

Even in these times of fast internet connections, sending large attachments can still take a while. During that time, the program freezes, and the user has no indication of how far the sending of an email has progressed. To remedy this, the `TSMTPSend` class has an event that is called at regular intervals, and in which the current status is reported. The event handler has the following signature:

```
THookSocketStatus = procedure(Sender: TObject;
    Reason: THookSocketReason;
```

6

```
      const Value: string) of object;
```

`Sender` is the TCP/IP socket for which the status is being reported. `Reason` is a status indicator, which can have one of the following values for a client socket:

HR_ResolvingBegin The server hostname is converted to an IP address.

HR_ResolvingEnd The server hostname has been converted to an IP address.

HR_SocketCreate The TCP/IP socket for communication with the server has been created.

HR_SocketClose The TCP/IP socket for communication with the server has been closed.

HR_Connect Connection has been made with the SMTP server.

HR_WriteCount A data packet was sent to the server. This event is reported multiple times; `Value` contains the number of sent bytes in the package.

HR_Error when an error has occurred.

The `Value` parameter contains extra information on the status, in textual form.

To be able to use this event, the functions `SendTo,SendToEx` and `SendToRaw` cannot be used. It is necessary to create an instance of the `TSMTPSend` class, and to call the necessary methods manually. This is not a lot of effort, and the implementation of the `SendToRaw` function shows how to use the class:

```
Function TMainForm.DoSendMailAndAttachmentsProgress
  (Const ATo,ASubject : String; Content : TStrings) : Boolean;

var
  SMTP: TSMTPSend;
  s, t: string;
  L : Integer;

begin
  Result := False;
  SMTP:=TSMTPSend.Create;
  try
    SMTP.TargetHost := Trim(FSMTPHost);
    SMTP.Username := FSMTPUser;
    SMTP.Password := FSMTPPasswd;
    // Set status callback:
    SMTP.Sock.OnStatus:=@ShowStatus;
    CurrentSent:=0;
    SendSize:=Length(Content.Text);
```

At this point, all properties that the `TSMTPSend` class needs to do its work, have been set. The `CurrentSent` and `SendSize` variables are 2 form variables which keep the amount of sent bytes, and the total amount of bytes to be sent.

Now, the actual sending of the SMTP message can start:

```
  // Log in to SMTP server
  if SMTP.Login then
    begin
```

```
    // Set sender address and total send size
    if SMTP.MailFrom(GetEmailAddr(FSender), SendSize) then
      begin
      s:=ATo;
      // Add all recipient addresses
      repeat
        t:=GetEmailAddr(Trim(FetchEx(s, ',', '"')));
        if (t<>'') then
          Result := SMTP.MailTo(t);
        if not Result then
          Break;
      until s = '';
      // Now send e-mail content
      if Result then
        Result := SMTP.MailData(Content);
      end;
    // And log out...
    SMTP.Logout;
    end;
  finally
    SMTP.Free;
  end;
end;
```

The `GetEmailAddr` function of the **synautil** unit extracts the e-mail address from an address/name pair like

```
Michael Van Canneyt <michael@freepascal.org>
```

The event handler that was assigned to the `TSMTPSend` class still needs to be implemented. A large case statement in the event handler is used to handle all possible values of the socket status. To indicate the status, a progress bar and a status panel are added to the form. The progress bar is shown only when the connection with the server has been established, and is hidden when the connection is closed.

```
procedure TMainForm.ShowStatus(Sender: TObject;
    Reason: THookSocketReason;
    const Value: string);

Var
  S : String;
  d : double;

begin
  Case reason of
    HR_ResolvingBegin :
      SBMain.SimpleText:='Resolving SMTP server IP';
    HR_ResolvingEnd :
      SBMain.SimpleText:='';
    HR_SocketCreate :
      begin
      PBStatus.Visible:=True;
      PBStatus.Position:=0;
      end;
```

```
    HR_Connect :
       SBMain.SimpleText:='Connected to SMTP server';
    HR_SocketClose :
       PBStatus.Visible:=False;
```

The `HR_WriteCount` status is reported after each sent data packet. The following code
keeps a running total, and shows some statistics in the status panel:

```
    HR_WriteCount :
       begin
       CurrentSent:=CurrentSent+StrToInt(Value);
       D:=CurrentSent/SendSize;
       PBStatus.Position:=Round(D*PBStatus.Max);
       S:=Format('%d/%d bytes sent (%5.2f %%)',
                 [CurrentSent,SendSize,D*100]);
       SBMain.SimpleText:=S;
       end;
  end;
  Application.ProcessMessages;
end;
```

The last statement is a call to `Application.ProcessMessages`: this will allow the
form to redraw itself.

5   Conclusion

In todays on-line world, tasks such as sending an email is part of the standard functional-
ity of many programs. This article has attempted to demonstrate that, using the Synapse
package, Lazarus offers a simple way to send emails.

EMPLOYEE HANDBOOK

FAIRGREEN LIMITED

INTRODUCTION

Dear Employee,

Welcome to Fairgreen Limited!

We are excited to have you as part of our progressive team. You were employed because we believe you can contribute to the achievement of our goals and to the bottom line of success, and share our commitment to our mission statement.

Fairgreen is committed to distinctive quality and unparalleled customer service in all aspects of our business. As part of the team, you will discover that the pursuit of excellence is truly a rewarding aspect of your career with Fairgreen. As a team member, you must 'own' the results of your productivity.

This employee handbook contains the key policies, goals, benefits, and expectations of Fairgreen Ltd and other information you will need as part of our team.

> **Our Mission Statement**: Our mission at Fairgreen is to provide to our valued customers and clients, high quality services and products with superior technical support and cutting edge technology. We shall achieve this with our dependable, focused team and with integrity.

The success of Fairgreen is determined by our success in operating as a unified team. We have to earn the trust and respect of our customers every day in order that the customer makes the decision to choose our services. We sell service and service is provided by the people.

Our success is guaranteed by our creative, productive employees who are empowered to make suggestions while thinking "outside the box.'' Your job, every job, is essential to fulfilling our mission to "provide distinctive quality and unparalleled customer service'' every day to more people who trust and respect us. The primary goal at Fairgreen, and you, is to live our mission statement and continue to be an industry leader. We achieve this through dedicated hard work and commitment from every employee. It is the desire of Fairgreen's management, to have every employee succeed in their job, and assist in achieving our goals.

You should use this handbook as a ready reference as you pursue your career with Fairgreen. Additionally, the handbook shall assure good management and fair treatment of all employees. At Fairgreen, we strive to recognize the contributions of all employees.

Welcome aboard. We look forward to your contribution.

Sincerely,

....
Gifty Petra Boahene
Founder and CEO

Our History

Fairgreen Ltd is a privately owned, limited liability company, which was founded in 1998. The company has since grown in reputation, client portfolio and has a large vender-base. Over this period, Fairgreen Ltd has provided a unique cocktail of quality products, services and business solutions in the Information Technology industry. As part of its customer satisfaction strategy, Fairgreen Ltd has aligned itself through in-depth understanding of, and in the experience of the needs of corporate bodies and organizations, as well as being well resourced to address the needs of the domestic user.

Fairgreen Ltd is known for its expertise in customizing and delivering business solutions, as well as the supply, installation and servicing of office equipment, backed with a highly skilled and proficient technical team that prides itself in the delivery of customer satisfaction.

Our customer service unit is switched on to the dynamic needs of the environment, the changing needs of our customers and clients, with particular appreciation for growth and sophistication. This is why we continue and strive to innovate and meet the needs of our customers.

Our vision is to be a market-oriented, profitable and reliable organization that delivers exceptional value to our clients, shareholders and stakeholders.

Our mission is to provide to our valued customers and clients, high quality service and products, with superior technical support and cutting edge technology.

We aim at becoming a leader in the delivery of professional business solutions, the supply, installation and servicing of office equipment. Our services are geared at facilitating corporate bodies and organizations (and where applicable, individuals) in achieving greater leverage, using up-to-date technology from Fairgreen Limited.

Goal, Values and Beliefs

Our goal at Fairgreen is simple – Exceptional Customer Service as we provide our customer's needs in the personal service industry. We accomplish this by taking over the tasks which interfere with an enjoyable, leisurely lifestyle; and by partnering with organizations that have the finest reputations for quality.

Our goals are accomplished by the commitment from every employee.

Our values and beliefs require that we:

- Treat each employee with respect and give them an opportunity for input on how to continually improve our service goals.

- Treat each employee fairly and with mutual respect. The Company does not tolerate discrimination of any kind and encourages all managers and supervisors to involve employees in problem solving and creativity process. When problems arise, the facts should be analyzed to determine ways to avoid similar problems in the future.

- Provide the most effective and efficient corrective action procedures, to resolve customer service issues, to ensure customer satisfaction and that the problem is not to be repeated in the future. In this way, we will maintain our leadership position in the industry.

- Foster an open door policy which encourages interaction, discussions and ideas to improve the work environment, thus increase our productivity.

- Deliver competitive, impeccable service to our customers and, where required, partner our customers with vendors who share our mission vision. Make ''Do-It-Right-The-First-Time'' our commitment will ensure continued growth and prosperity.

Equal Employment Opportunity Affirmation

Fairgreen Limited is an Equal Opportunity Employer. This means that we will extend equal opportunity to all individuals **without regard for tribe, race, religion, color, sex, national origin, age, disability or handicaps.** This policy affirms Fairgreen's commitment to the principles of fair employment and the elimination of all vestiges of discriminatory practices that might exist. We encourage all employees to take advantage of opportunities for promotion as they occur.

TABLE OF CONTENTS

1.0   CONDITIONS OF ENGAGEMENT

1.1   Letter of Appointment
Fairgreen Limited shall issue a letter of appointment to all new entrants, indicating among other things, the position, salary, probationary period, responsibilities and duties. In addition, a copy of the Employee Handbook shall be given to all new entrants who will acknowledge receipt in writing and confirm that all parts are understood.

The employee shall also sign the appropriate portion of the letter indicating acceptance of the appointment and return photocopies to HR/Administration for their personnel records.

In all cases, terms and conditions as stated specifically in an employee's appointment letter shall supersede general terms as outlined in the Employee Handbook.

1.2   Probationary Period
All new employees shall undergo probationary period as follows:

Junior Staff   -   3 months
Senior Staff   -   3- 6 months

At the completion of the probation period, an employee's appointment shall be officially confirmed or otherwise, subject to reference checks, satisfactory work and conduct. A letter of confirmation of employment shall be issued by the HR/Administrative Department to the employee after a probation-end review. Continued employment shall be dependent on satisfactory work and conduct.

Whereas Managers/Supervisors shall be responsible for the Probation End Review and confirmation or otherwise of their direct reports, all Employees shall likewise be responsible for following up on their End of Probation Review.

1.3   Appraisal/Promotion
Performance appraisal reviews shall be conducted every six (6) months after confirmation of an employee's appointment. All performance reviews shall be based on achievement of job objectives, merits, job description fulfillment and satisfactory conduct.

Training needs as well as job objectives where necessary shall be determined by the performance appraisal process and shall be addressed by Management.

Job objectives shall be reviewed and discussed with each employee. Employees shall be required to sign a statement indicating agreement with, and understanding of, the objectives.

All salary increment whether by merit or promotion shall be based on a good performance review, disciplinary records, satisfactory conduct and available vacancies.

Employees whose performance deserves promotion to a higher level shall automatically be eligible for an increment as per the salary structure of the organization.

1.4   Salary

Each employee shall receive a monthly salary commensurate with the responsibilities and duties attached to his/her position. Deductions by statutory requirements (SSNIT and Income Tax) and other repayments such as Salary Advances or Loans lawfully granted to employees shall be made at source from their monthly salaries.

Group Insurance Premiums and Provident Fund Contributions where applicable, shall likewise be deducted from source.

Fairgreen provides and encourages direct deposit of salaries. This is a service which saves time and provides added security. Salaries would be automatically deposited to employee's Current or Savings account. Pay slips shall be distributed to employees every month after salaries have been paid, for their records. Salaries shall be paid by the 30th of every month.

1.5   Employment Category

a. Permanent Full-Time is an employee who has no termination date and who is regularly scheduled to work 37.45 to 40 hours per week.

b. Permanent Part-Time is an employee whose position has no termination date and who is scheduled to work 20 or more hours, but less than 37.75 hours per week.

c. Temporary Full-Time is an employee who is hired for certain length of time and who is scheduled to work 37.75 hours per week.

d. Temporary Part-Time is an employee who is hired for certain length of time and who is scheduled to work 20 hours or more, but less than 37.75 hours per week.

e. National Service Personnel are temporary full time employees working with Fairgreen to acquire experience and skill after completion of tertiary education.

f. Internship/Attachment is a vacation training program for students from the tertiary institutions. Such students shall be classified as temporary full time employees working with the company to acquire experience.

2.0   WORKING HOURS

2.1   Working Hours
There shall be a maximum of 40 hours of work to be performed within a week of 5 working days, i.e. from Monday to Friday with 1 hour lunch break taken between the hours of 12pm - 2pm.

While you are generally expected to work the number of hours stated above, work exigencies may require an employee to work beyond the stated hours and including weekends.

2.2   Public Holidays
Public Holidays recognized by the company are those so declared under the Public Holiday Act of Ghana, and those declared by the Government of Ghana from time to time.

2.3   Workmen's Compensation
All employees of Fairgreen are covered by the provisions of the Workmen's Compensation Law 1987 (PNDC L 187) and Social Security Law 1991 (PNDC L 247) as well as provisions in the Labour Act.

3.0   LEAVE OF ABSENCE

3.1   Annual Leave Entitlement
All full-time Junior Staff shall be entitled to twenty (20) working days leave in a calendar year. Senior and Management staff shall be entitled to twenty two (22) working days in a calendar year.

Annual leave schedule shall be compiled by HR/Administration for all employees by January 31st of each year. Leave granted will be subject to the operational needs of the company. Staff with the need to change scheduled leave days shall be required to submit a written request to their Head of Department three (3) weeks prior to the anticipated new date.
Annual Leave may be taken either in full or in two phases after 12 months of continuous service.

Leave days not taken in the course of the calendar year if not taken by the 31st March of the following year, shall be deemed to be forfeited.

3.2   Leave Application Process
Employees applying for annual leave shall put in a written request two (2) weeks earlier to the leave date for approval. All leave requests must be approved by Department Supervisors before onward submission to HR/Administration. All Supervisors are required to indicate the name of the relieving staff on the approved leave request form.

All staff scheduled for leave are required to prepare and submit handing over notes to their Supervisors at least two days before proceeding on their leave.

3.3   Leave Recall
Employees who are recalled to work during their annual leave shall not forfeit the remaining leave days.

3.4   Compassionate Leave
An employee may be granted compassionate leave of up to five (5) working days in the event of urgent circumstances. Such leave shall not be deducted from Annual leave

Examples of such urgent circumstances are as follows:
  a. grave illness of an employee's immediate family member i.e. spouse, parent, siblings
  b. death of an employee's immediate family member
  c. serious domestic affair, e.g. illness or death of dependant living with employee

3.5   Casual Leave
Casual leave of up to four (4) days shall be granted to employees upon request, to enable the employee attend to pressing personal needs, which cannot be undertaken while working. Casual leave is subject to Management's approval and days taken shall be deducted from annual leave.

3.6   Family Medical Leave
Family and Medical Leave is unpaid leave granted to employees who have worked with Fairgreen for a period of twelve (12) months making up of at least One Thousand Nine Hundred and Twenty (1920) work hours within the period.

Eligible employees shall be granted up to a maximum of twelve (12) weeks of unpaid leave under the following conditions:
a.   The placement of a child for adoption or other legal placement, within the first twelve months of the adoption or placement. Staff maybe required to provide evidence.
b.   The serious health condition of the requesting employee's immediate family member (spouse, children and parent)

Exceptions:
a.   Extended maternity does not qualify for intermittent or reduced leave.

Provisions:
a.   Employees out on unpaid leave shall be required to contact their supervisors, at least every four(4) weeks, to report on their status and intention to return to work at the end of their leave.
b.   Benefits based on an accrual basis (e.g. vacation, sick leave, holidays, etc.) shall not accrue during unpaid leave.
c.   While on unpaid leave, an employee shall not accrue seniority or service time for eligibility for a performance review, salary review, adjustment or bonus.
d.   Employment benefits accrued prior to proceeding on unpaid leave shall be maintained.
e.   Group health insurance for employees on unpaid leave shall continue as long as the employee continuous to contribute.

Upon resumption from unpaid leave, employees may be restored to their position or to an equivalent position with the same rights, benefits, pay and other conditions which existed.

3.7   Maternity Leave
Female employees shall be granted at least 12 weeks maternity leave with pay on production of a medical certificate duly signed by a Doctor, Midwife or any registered medical practitioner certified by Ghana Medical Council as well as any period of annual leave she is entitled to after her period of confinement.

a.   The maternity leave may be extended for at least two additional weeks where the confinement is abnormal or where in the course of the same confinement two or more babies are born.

b.   When an illness medically certified by a medical practitioner, is due to a female employee's pregnancy, she shall be entitled to additional leave as certified by the medical practitioner.

c.   A female employee on return from maternity leave shall be granted one hour every working day for the purpose of nursing her child until the baby is twelve months old.

3.8   Paternity Leave
Male employees shall be granted up to five (5) days Paternity Leave at the birth of a child with a declared Spouse.

3.9   Study Leave with Pay
Management endorses the principle that employees should be encouraged, and where possible assisted to undertake study in courses which develop their professional and work skills.
Study leave with pay (full or partial) may be granted to staff under the following conditions.

The basis for authorization of study leave shall be as follows:
   a.   The employee must have been in employment of the company for at least 2 years
   b.   The course of study must be relevant to the job role of the applicant such as shall secure competency in the performance of their duties or fit for promotions within the company
   c.   The course of Study must be from a recognized institution
   d.   The employee shall be required to sign a bond of service to the organization. The period of bond shall be dependent on the duration of the course studied.

Staffs who intend to embark on personal Study programs, including certification programs shall be required to discuss their intentions with management. Time off for examination etc may not be granted if this requirement is not fulfilled.

Professional Certification programs must be relevant to the job role of the employee involved or must be relevant to the Company's business. Such request shall be in writing and must be approved by management.

3.10   Sick Leave
Sick leave with pay shall only be granted on production of a certificate signed by a Doctor or by a registered medical practitioner certified by Ghana Medical Council.

Any employee on sick leave must return to work with a doctor's certification.

If an employee is unable to work due to illness, the employee must notify his immediate supervisor as soon as possible after the onset of the illness.

It is not permissible to be gainfully employed elsewhere while out on sick leave. Any employee doing so will be considered to have voluntarily quit without notice and will not be in good standing at the time of resignation.

3.11   Extended Sick Leave
Extended sick leave with pay shall be granted to employees on the production of a certificate signed by a registered Medical Practitioner as follows:

Under 3 years Continuous Service:
1 ½ months   -   Full Pay
1 ½ months   -   ¾ Pay
1 ½ months   -   ½ Pay

<u>3 years but less than 10 years:</u>
2 months   -   Full Pay
2 months   -   ¾ Pay
2 months   -   ½ Pay

<u>10 years and over Continuous Service:</u>
3 months   -   Full Pay
3 months   -   ¾ Pay
3 months   -   ½ Pay

4.0   GRIEVANCE AND DISCIPLINARY PROCEDURE

4.1   Termination of Employment
A contract of employment may be terminated on any of the following grounds:
a. By mutual agreement between the employer and the employee
b. By the Employee on the grounds of ill-treatment
c. On the death of the worker before the expiration of the period of employment
d. By the Employer, where the worker is found on medical grounds to be unfit for employment
e. By the Employer due to the inability of the worker to carry out his/her role due to
    i. sickness or accident
    ii. the incompetence of the worker
    iii. proven misconduct of the worker (refer to appendix 1)

4.2   Summary Dismissal
If an employee is found guilty of serious misconduct such as stealing, dishonesty, insubordination, drunkenness, fighting, smoking in prohibited areas, negligence and dereliction of duty, etc., he/she shall be dismissed summarily. In all cases, the employee shall be given the opportunity to defend him/herself.

An employee who is summarily dismissed shall not be entitled to notice or payment in lieu thereof, but shall receive his/her benefits (SSNIT and Provident Fund), if any.

4.3   Crisis Suspension
Should an employee commit a serious offence, which requires thorough investigation, such employee shall be suspended from duty pending further investigation. During the period of suspension, the employee shall be paid at half-rate of his/her salary. If no case is proved against the employee, he/she shall be paid in full for the period of the suspension.

4.4   Disciplinary Procedure
When an employee's behavior is inappropriate and considered a major offence, the following disciplinary procedure shall be followed to address the situation.
a. The Immediate Supervisor shall issue a query to the employee stating clearly the offence
b. The employee shall respond to the query within the time frame specified
c. HR/Administration Office shall set up a disciplinary committee to address the situation (interview witnesses, collect documentary evidence etc)
d. In all cases, the employee shall be given a fair hearing
e. Where necessary, witnesses shall be called into the hearing
f. After the hearing, the decision by the disciplinary committee shall be in writing with a copy on the employee's personnel file

Unacceptable behavior may be dealt with in any of the following manners:
i) Minor Misconduct
    o Verbal Warning
    o Written Warning
ii) Major Misconduct
    o Suspension with or without pay
    o Summary Dismissal

4.5   **Grievance Procedure**
In the event of any grievances or disputes, the employee shall as a first step take the matter up with his immediate Supervisor.

If the matter remains unresolved, the Supervisor shall take up the matter with the Head of Department and the HR/Administrative Manager.

Every Supervisor is required to maintain order and discipline within his team and shall be responsible for ensuring the following:
   a. That staff know, understand and observe all official rules and regulations
   b. Instructions issued by him/her are carried out promptly
   c. In collaboration with Management, all violations are dealt with and copies of letters forwarded to HR/Administration for the records in accordance with disciplinary procedures

5.0   LEAVING THE SERVICE OF FAIRGREEN

5.1   Resignation
An employee wishing to resign his/her appointment during his/her probationary period, shall give in writing, one month notice or one month pay in lieu of notice.

Junior Staff and Senior Staff shall give one month and two months written notice after probation or one month and two months' pay in lieu of notice respectively.

Employees, who resign in good standing and give proper notice of termination, are entitled to their benefits if any. Management may decide that employees should take their accrued leave before resignation or pay staff off for their leave accrued. If the employee has taken more leave than actually accrued at the time of resignation, the unearned leave shall be deducted from the employee's final pay cheque.

5.2   Exit Interview
In the event of a voluntary separation from the Company, Management shall endeavor to conduct an exit interview to discuss the employee's reasons for leaving and any impressions, suggestions and contributions the employee may have.

5.3   Vacation of Employment
An employee who absents himself/herself from work without permission shall report to his/her head of department immediately on resumption of duty.

Any employee absenting himself/herself for five(5) continuous working days without permission or any information whatsoever, shall be regarded as having vacated his/her employment. Fairgreen shall however, give full consideration to any on compassionate grounds for such absence in deciding whether any explanations put forward are satisfactory or otherwise.

5.4   Return of Company Property
Any property issued to employees such as mobile phones, computer equipment, keys, files, passwords, software CD's, DVD's etc must be returned to HR/Administration at the time of resignation or termination of appointment.

Employees shall be responsible for any lost or damaged items.

6.0   MISCELLANEOUS CONDITIONS

6.1   Personnel Records
New employees shall furnish the HR/Administrative Manager on the first day of appointment with the following details for their personnel files;

        a.   curriculum vitae
        b.   photocopies of educational certificates
        c.   bank account details
        d.   SSNIT number
        e.   one passport sized picture
        f.   completed personnel update form
        g.   particulars of next of kin

Personnel records must be accurate at all times therefore, all employees are expected to promptly notify HR/Administration in writing of any change in their personnel file.

In addition, HR/Administration shall on annual basis, request staff to update information on their personnel files.

6.2   Company Rules and Regulations
All employees are expected to be familiar with Fairgreen's rules and regulations and comply with them to the letter. They shall have a direct and personal responsibility to set a good example and the highest standard of performance as well as safe and effective methods of working.

6.3   Use of Company's Property
Fairgreen shall provide employees with the necessary equipments to do their job. None of these equipments shall be for personal use, nor removed from the physical confines of Fairgreen, unless it is approved and employee's job specifically requires use of company equipment outside the physical facility of Fairgreen.

Computer equipment, including laptops, shall not be for personal use; these include word processing and computing functions. It is forbidden to install any program to a company computer without seeking permission in writing to the department head. These forbidden programs include, but are not limited to, games, online services, screen savers, etc. The copying of programs installed on the company computers is not allowed unless you are specifically directed to do so in writing by your supervisor.

The telephone lines at Fairgreen must remain open for business calls and to service our customers. Employees are discouraged from using them for personal calls (either incoming or outgoing) with the exception of emergency calls. No long distance calls are to be made on company phones which are not strictly business related.

Employees are prohibited to bring personal equipment such as Laptops, I pads etc to the office without written permission from their Supervisors and consent from the Unit Heads.

6.4   **Vehicle Usage Policy**
Employees who need to use the company's vehicles for official purposes must seek authorization from their Heads of Department and Administration. Drivers of company vehicles must adhere to the following:
  a.   All drivers must have a valid driver's license
  b.   Ensure that the vehicle has valid road worthy certificate and insurance
  c.   Must adhere to speed limits and drive defensively
  d.   Should a vehicle develop mechanical problem, out of office hours, immediate help should be obtained from the prescribed entity with whom the organization has got an understanding/agreement. This should later be communicated to the Transport Officer.
  e.   Any damages or cost arising due to a driver's negligence shall be the responsibility of the driver. These include fines on over speeding, careless driving, wrong parking etc.
  f.   Employees with company vehicles shall not travel long distances with it specifically outside Greater Accra Region without authorization from Management.

6.5   **Confidentiality**
Fairgreen requires all employees to sign a confidentiality agreement as a condition of employment, due to the possibility of being privy to information which are confidential and/or intended for the company use only. All employees are required to maintain such information in strict confidence. This policy benefits you as an employee, by protecting the interest of the Company in the safeguard of confidential, unique and valuable information from competitors or others. Failure to comply with this policy could result in disciplinary action, up to and including termination.

6.6   **Personal Hygiene**
All employees are required to maintain a high standard of personal hygiene. Management hopes that this culture shall be extended to keeping the washrooms, kitchen area, desk area and other common area clean. It is important to maintain good personal hygiene for the following reasons:
  a.   To help prevent the spread of contamination and infection
  b.   To protect the health and safety of employees and clients
  c.   To promote a positive view of Fairgreen to our Clients and visitors

6.7   **Dress Code**
Employees shall present a clean and professional appearance when they represent the company, whether in, or outside, the office. All employees are expected to dress in accepted corporate tradition and always wear their identity tags.
It is also essential that employees act in a professional manner and extend the highest courtesy to co-workers, visitors, customers, vendors and clients. A cheerful and positive attitude is essential to our commitment to exceptional customer service and impeccable quality.

6.8   **Safety and Accident Rules**
Safety is a joint venture in Fairgreen. Fairgreen provides a clean, hazard free, healthy, safety environment in which to work. As an employee, you are expected to take an active part in maintaining this environment.

a. You shall observe all posted safety rules, adhere to all safety instructions provided by your supervisor and use safety equipment where required. Your work place should be kept neat, clean and orderly.

b. It is your responsibility to learn the location of all safety and emergency equipment, as well as the appropriate safety contact phone numbers.

c. All safety equipments shall be provided by Fairgreen, and employees shall be responsible for these equipments. Any problems detected with these equipments should be reported immediately to your supervisor.

d. As an employee, you have a duty to comply with the safety rules, assist in maintaining a hazard free environment, to report any accidents, injuries, breaches of safety, unsafe equipment, working conditions, process or procedure, at once to your supervisor.

e. Employees shall report safety violations or injuries anonymously to the Safety Committee, if they are not the injured or violating party. NO EMPLOYEE WILL BE PUNISHED OR REPRIMANDED FOR REPORTING SAFETY VIOLATIONS OR HAZARDS. However, any deliberate or ongoing safety violation, or creation of hazards, by an employee will be dealt with through disciplinary action by Fairgreen, up to and including termination.

6.9   Anti-Substance Abuse
Fairgreen takes seriously the problem of drug and alcohol abuse, and is committed to provide a substance abuse free work place for its employees. This policy applies to all employees of Fairgreen, without exception, including part-time and temporary employees.

i) No employee shall be allowed to consume, possess, sell or purchase any alcoholic beverage on any property owned by or leased on behalf of Fairgreen, or in any vehicle owned or leased on behalf of Fairgreen. No employee may use, possess, sell, transfer or purchase any drug or other controlled substance which may alter an individual's mental or physical capacity. The exceptions are aspirin or ibuprofen based products and legal drugs which have been prescribed to that employee, which are being used in the manner prescribed.

ii) Fairgreen will not tolerate employees who report for duty while impaired by use of alcoholic beverages or drugs.

iii) All employees shall report evidence of alcohol or drug abuse to a supervisor or HR/Administration immediately. In cases where the uses of alcohol or drugs pose an imminent threat to the safety of a person or property, an employee must report the violation. Failure to do so could result in disciplinary action for the non-reporting employee.

iv) Employees who violate the Anti-Substance Abuse Policy will be subject to disciplinary action, up to and including termination. It is our policy at Fairgreen to assist employees and family members who suffer from drug or alcohol abuse. Such employees may be eligible for a medical leave of absence, and we encourage any employee with a problem to contact HR/Administration for assistance.

As a part of our policy to ensure a substance abuse free workplace, employees may be asked to undergo a medical examination and/or be clinically tested for the presence of alcohol and/or drugs. Within the limits of federal and state laws, we reserve the right, at our discretion, to examine and test for drugs and alcohol. Some of such situations may include, but not be limited, to the following:

   a. All employees who are offered employment with Fairgreen
   b. Where there are reasonable grounds for believing an employee is under the influence of alcohol or drugs
   c. As part of an investigation of any accident in the workplace in which there are reasonable grounds to suspect alcohol and/or drugs contributed to the accident
   d. On a random basis, where allowed by statute
   e. As a follow-up to a rehabilitation program, where allowed by statute
   f. As necessary for the safety of employee, customers, clients of the organization at large, where allowed by statute and
   g. When an employee return to duty after an absence other than from accrued time off such as vacation or sick leave.

6.10   Sexual Harassment

Fairgreen limited shall not, under any circumstances, condone or tolerate conduct which may constitute sexual harassment on the part of its management, supervisors or non-management personnel. It is our policy that all employees have the right to work in an environment free from any type of illegal discrimination, including sexual harassment. Any employee found to have engaged in such conduct will be subject to immediate discipline up to and including termination.

Sexual harassment is defined as:
   a. Making submission to unwelcome sexual advances or requests for sexual favors;
   b. Basing an employment decision on submission or rejection by an employee of unwelcome sexual advances, request for sexual favors or verbal or physical conduct of sexual nature;
   c. Creating an intimidating, hostile or offensive working environment or atmosphere either by;
       i. Verbal actions, including calling employees by terms of endearment; using vulgar, kidding or demeaning language; or
       ii. Physical conduct which interferes with an employee's work performance.

We, at Fairgreen, do encourage healthy fraternization among employees; however, employees, especially management and supervisory employees, must be sensitive to acts of conduct which may be considered offensive by fellow employees and must refrain from engaging in such conduct.

It is, also, expressly prohibited for an employee to retaliate against employees who bring sexual harassment charges or assist in investigating charges. Retaliation is a violation of this policy and may result in discipline, up to and including termination. No employee will be discriminated against, or discharged, because of bringing or assisting in the investigation of a complaint of sexual harassment.

6.11   Consensual Amorous Relationship

Management promotes an atmosphere of professionalism based on mutual trust and respect. The integrity of interaction among staff must not be compromised. In that regard, consensual amorous relationships between employees is prohibited.

A violation of this policy may lead to disciplinary action up to and including termination of employment.

For purposes of this policy, consensual amorous relationship exists when two individuals mutually and consensually understand a relationship to be romantic and/or sexual in nature except when those two individuals are married to each other.

Management prohibits the employment of married couples in the organization. In situations when this happens, one of the couple must resign his/her employment.

6.12   Smoking

Fairgreen endeavors to provide a healthy environment, therefore prohibits any form of tobacco consumed in company buildings. Additionally, no smoking is allowed within ten (10) feet of any entrance ways.

APPENDIX

1. **Staff in Good Standing:** This is a staff that has given the required notice when resigning his or her appointment with Fairgreen and has appropriately handed over all organization's properties in his possession.

2. **Workmen's Compensation Law:** This is an Act which applies to employees and states that in the event an employee sustains personal injury by accident arising out of, and in the course of employment, the employer is liable subject to this Act, to pay compensation in accordance with this Act.

3. **Misconduct:** It is a behaviour that an employer deems inappropriate for an employee. It usually relates an employee's conduct during working hours or off working hours that affect the business of the Employer negatively. Misconduct can be either minor or major.

4. **Query Letter**: It is a written letter given to an employee for his response to explain reasons why he behaved in an unacceptable manner.

5. **Verbal Warning:** It is a warning intended to be informal with the emphasis on correcting the employee's conduct through discussion. This is not recorded formally in a written form. The verbal warning makes the employee aware that further misconduct may result in formal and more serious disciplinary action.

6. **Written Warning**: A written warning is appropriate when the employee ignores a verbal warning about his behavior. This outlines the incident, why the behavior is inappropriate, what needs to change and the consequences of non compliance.

7. **Suspension**: A written suspension notice is often the final step before termination. The letter outlines the suspension's length, when the employee may return to work, what is needed to correct the problem and the consequences of not making the required changes.

8. **Sexual Misconduct:** It incorporate a range of behaviors including rape, sexual assault (which includes any kind of nonconsensual sexual contact), sexual harassment, stalking, fondling, and any other conduct of a sexual nature that is nonconsensual, or has the purpose or effect of threatening, intimidating or coercing a person.

List of Minor Misconduct
- Occasional absence without authorization or occasional absence without leave.
- Habitual late attendance for more than three days in a calendar month.
- Adopting go-slow tactics or inciting, intimidating or forcing others to slow down their work with a view to disrupt the office working.
- Engaging in personal work or trade union activities during work hours
- Unauthorized occupation or misuse of company's properties.
- Failure to observe safe working practices

List of Major Misconduct
- Willful insubordination, refusal to work or disobedience.
- Habitual absence without authorization or habitual absence without leave
- Dishonesty, theft, fraud, deliberate falsification of records or misuse of company property
- Theft from or violence to other staff or members of the public including malicious damage to their property
- Obscene or indecent behavior or sexual misconduct or the circulation of offensive material
- Serious aggressive or offensive behavior
- Any form of discrimination which is unlawful and/or conflicts with the Fairgreen's policies and procedures
- Breach of security or of financial procedures
- Breach of trust and confidence
- Incapability whilst on duty brought on by alcohol or illegal drugs
- Being in the possession of illegal drugs in the workplace
- Severe breach of health, safety and hygiene rules or acting in a manner dangerous to others
- Gross negligence
- Riotous, disorderly or indecent behavior during working hours.
- Conviction by a court of law for any criminal offense.
- Threatening, intimidating, insulting, abusing, using abusive language or assaulting any superior, a co-employee or a subordinate.
- Preaching or inciting others to violence which is likely to jeopardize the safety and sanctity of the Company.
- Abusing and or fighting in the office premises or creation of any form of violence or rowdiness, with fellow employee.
- Preaching or inciting others to commit acts of violence likely to jeopardize the safety of the Company and employees.
- Carrying of any unauthorized weapon or arms
- Making false complaints, statements, representations to anybody, which is likely to bring the company or its employees into disrepute, disrespect or defamation.
- Failure to obey reasonable instructions by the employee's superiors.
- Falsification of Company returns, expenses etc
- Sexual harassment, and/or passing indecent remarks against gender.
- Taking up any employment during one's leave
- Breach of existing Service Rules and Standard Operating Procedures of the Company.
- Willful damage to Company property
- Violation of any of the rules provided in the Employee Handbook

EMPLOYEE ACKNOWLEDGEMENT

This employee handbook has been prepared for your information and understanding of the policies, philosophies, practices and benefits of Fairgreen Limited. PLEASE READ IT CAREFULLY. Upon completion of your review of this handbook, please sign the statement below, and return to your personnel representative by the due date. A reproduction of this acknowledgement appears at the back of this booklet for your records.

I…………….……………………………………, have received and read a copy of the Fairgreen Limited Employee Handbook which outlines the goals, policies, benefits and expectations of The Company, as well as my responsibilities as an employee.

I have familiarized myself generally, with the content of this handbook. By my signature below, I acknowledge, understand, accept and agree to comply with the information contained in the Employee Handbook provided to me by Fairgreen. I understand this handbook is not intended to cover every situation which may arise during my employment, but this is simply a general guide to the goal, policies, practices, benefits and expectations of The Company.

I understand that Fairgreen Employee handbook is not a contract of employment and should not be deemed as such, and that I am an employee at will.

……………………………………………………………..
(Employee signature)