



Policy Title: Families First Coronavirus Response Act and COVID-19 Paid Leave and FMLA Policy

Effective Date: April 1, 2020¹

Purpose: To comply with the Families First Coronavirus Response Act (the “Act”) and support employees by adding new, temporary paid leave for absences from work because of COVID-19

Scope: This policy applies to all employees of Vireo Health, Inc. and its subsidiaries and affiliates (“Vireo” or the “Company”) and supersedes all previous Company policies regarding paid leave as may be applicable to absences from work related to COVID-19.

To Whom Does COVID-19 Paid Sick Leave Apply?

In compliance with the Act, Vireo’s policy is all employees are eligible, including full-time, part-time, temporary, and probationary employees, and those employees subject to collective bargaining agreements.

Independent contractors and consultants are not eligible.

How Does an Employee Qualify for COVID-19 Paid Sick Leave?

Employees can qualify to COVID-19 related leave for any of the following six reasons:

1. The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
2. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;
4. The employee is caring for an individual who is subject to a federal, state, or local quarantine or isolation order related to COVID-19 or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
5. The employee is caring for their child because of school or daycare closure or the unavailability of childcare due to COVID-19; or
6. The employee is experiencing a “substantially similar condition” that will be specified by later federal government action².

Employees may be required to provide the Company documentation in support of their COVID-19 paid sick leave.

How Much is an Employee Paid During Paid Sick Leave?

¹ This policy is scheduled to expire by law on December 31, 2020 but will be extended as necessary in compliance with applicable law.

² The U.S. Department of Labor has not yet published regulations clarifying the Act. This policy will be updated as information becomes available.



By law, employees will receive eighty (80) hours of paid sick time at their regular hourly rate or salary for leave related to reasons 1, 2, or 3 above, capped at five hundred and eleven dollars (\$511) per day or five thousand one hundred and ten dollars (\$5,110) total. Employees will be paid two-thirds (2/3) their regular hourly rate or salary for leave related to reasons 4, 5, or 6 above, capped at two hundred dollars (\$200) per day or two thousand dollars (\$2,000) total.

Employees are not required to use other paid leave or PTO before using paid sick leave for absences related to the reasons above.

How Much COVID-19 Paid Sick Leave is Available to an Employee?

Full-time employees will receive up to eighty (80) hours of paid sick leave.

Part-time employees will receive paid sick leave in an amount equal to their average number of hours worked over a two (2) week period. For part-time employees, Vireo will average the hours the employee was scheduled over a two (2) week period over the six (6) months preceding their leave.

This paid sick leave is front-loaded and will be available to eligible employees immediately as of April 1, 2020. Eligible employees must use this paid sick leave on or before December 31, 2020 and any unused time will not carry over for 2021.

Additional Expansions to Family and Medical Leave (FMLA) for COVID-19

Employees will also receive up to twelve (12) weeks of job-protected leave to care for their child(ren) because of any COVID-19 related school closures or loss of childcare. Employees can only take this leave for one reason – to care for their child(ren) because their school is closed or their childcare provider is unavailable.

Please note this FMLA expansion is in addition to the COVID-19 paid sick leave. Please see the Company's FMLA policy for more information.

To Whom Does COVID-19 FMLA Leave Apply?

Vireo's policy in compliance with applicable law is that to qualify an employee must:

1. Have been employed for at least thirty (30) days by the Company; and
2. Be unable to work on-site or work remotely because of a need to care for their child(ren) because of a COVID-19 related closure of the child(ren)'s school or childcare provider.

By law, a childcare provider is defined as a provider who receives compensation for providing childcare on a regular basis.

Please note that employees may qualify for leave under the existing Vireo FMLA policy, but only eligible employees meeting the criteria above can receive the COVID-19 FMLA leave.

What Benefits will Employees Receive if they Qualify for FMLA for COVID-19?

An eligible employee may take COVID-19 FMLA leave for up to twelve (12) weeks of leave to care for his/her child(ren) if school is closed or the regular childcare provider is unavailable. Vireo will schedule any necessary coverage for the eligible employee's absence(s) during this leave.



The first two (2) weeks of leave are unpaid, however eligible employees may substitute any PTO or paid sick leave for unpaid leave. After the first 2 weeks, Vireo will pay an eligible employee two-thirds (2/3) of his/her regular hourly rate or salary for the number of hours the employee would have otherwise normally been scheduled to work up to a maximum of two hundred dollars (\$200) per day or ten thousand dollars (\$10,000) total.

For an employee working a variable schedule, Vireo will average the hours the employee was scheduled per day over the six (6) month period leading up to their leave.

An employee taking this leave is entitled to job protection and restoration the same as employees taking any other kind of qualifying FMLA leave.

Can an Employee Receive COVID-19 Paid Sick Leave and FMLA Concurrently?

An employee may qualify for both benefits if he/she have been employed for at least thirty (30) days and meets criteria number 4 for COVID-19 paid sick leave. In those instances, the eligible employee's first two (2) weeks of COVID-19 FMLA leave would not be unpaid. Instead, the eligible employee would be paid two-thirds (2/3) of his/her regular hourly rate or salary, capped at two hundred dollars (\$200) per day or two thousand dollars (\$2,000) total.

Thereafter, Vireo will pay the eligible employee two-thirds (2/3) of his/her regularly hourly rate or salary for the number of hours the employee would have otherwise normally been scheduled to work up to a maximum of two hundred dollars (\$200) per day or ten thousand dollars (\$10,000) total.

Additional Questions

Questions should be sent to your manager or to hr@vireohealth.com.



Request for Federal Paid Sick Leave or FMLA Related to COVID-19

Starting on April 1, 2020, if you are unable to work because of the COVID-19 pandemic, you may be eligible for paid sick leave of FMLA under new federal legislation. Your leave may be paid at your regular rate of pay, capped at \$511 per day, if you need leave for reasons 1-3 below. Your leave will be paid at 2/3 your regular rate of pay, capped at \$200 per day, if you need leave for reasons 4-6 below. Fulltime employees may take up to 80 hours of paid sick leave for a qualifying reason. Part-time employees may take the number of hours they typically work in an average two-week period. To request paid COVID-19 sick leave, please check the box below that describes the reason you are not able to work:

1. You are subject to a federal, state, or local quarantine or isolation order related to COVID-19, including but not limited to a "shelter in place" order.
2. You have been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
3. You are experiencing symptoms of COVID-19 *and* you are seeking a medical diagnosis.
4. You are caring for an individual (including but not limited to a family member or member of your household) who
 - a. is subject to a federal, state, or local quarantine or isolation order related to COVID-19, such as a "shelter in place" order; or
 - b. has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.
5. You are caring for your minor child because your child's school or daycare closed, or your childcare is unavailable because of COVID-19.
6. You are experiencing a substantially similar condition, as specified by the U.S. Departments of Health and Human Services, Labor, and Treasury.

Please note that Human Resources may ask for documentation at any point to confirm your eligibility for this leave. If you are unable to work but do not qualify for one of the six reasons above, contact your manager or Human Resources to discuss other options for leave.

Employee's Name (Printed) _____ Start Date _____ Title _____

Work Location _____ State: _____ Department: _____

Employee's Manager _____ Reason for Request (number from above)? _____

If Reason 1 or 4a - Source of order to quarantine, Isolate, or Shelter in Place _____

If Reason is 2, 3, or 4b - Name of Healthcare Provider _____

Date You Request Leave to Begin: _____ Date You Anticipate Returning: _____

I certify that the above information is correct. I also certify that I am unable to work, including telework, for the reason and the date(s) requested above.

Employee Signature: _____ Date: _____

Vireo Health COVID-19 Leave Policy

We at Vireo Health, Inc. are passionate about our mission: to responsibly produce and distribute pharmaceutical-grade cannabis-derived medicine to patients in need. We take pride in the dedication and work ethic of our entire staff. As a physician-founded and science-focused company, we are taking the global outbreak of novel coronavirus (COVID-19) very seriously and understand it is a complex, quickly-evolving issue with serious impact on our workforce. To assist our team during this challenging time, we are implementing the following COVID-19 Leave Policy:

Who is eligible:

- Hourly employees
- Essential job duties require the employee to be onsite (not working remotely)
- Not in a probationary period
- Not under a final written warning

Policy Details:

- Employer allows employee to accrue a negative PTO balance when unable to work as a result of the COVID-19 crisis.
- What qualifies under this policy as being unable to work as a result of the COVID-19 crisis?
 - subject to a federal, state or local quarantine or isolation order related to COVID-19;
 - advised by a health care provider to self-quarantine due to COVID-19 concerns;
 - experiencing COVID-19 symptoms and seeking medical diagnosis;
 - caring for an individual subject to a federal, state or local quarantine or isolation order or advised by a health care provider to self-quarantine due to COVID-19 concerns;
 - caring for the employee's child if the child's school or place of care is closed or the child's care provider is unavailable due to public health emergency;
 - experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor; or
 - directed by management to avoid reporting to work due to reported contact or symptoms

Policy Stipulations:

- PTO request must be submitted through Wurk, and approved by manager
- FTE (full-time equivalent) may accrue a negative PTO balance of up to 40 hours
 - FTE status as of the date the policy goes into effect
- PTE (part-time equivalent) may accrue a negative PTO balance of up to 30 hours
 - PTE status as of the date the policy goes into effect
- PTO must be used in a minimum of eight (8) hour increments.

Policy Effective Dates:

- Effective 3/22/2020 through 4/2/2020. Thereafter the Families First Act will govern the company's leave policy as it relates to the COVID-19 crisis. The company will provide the policy at a later date.
- Employees with a negative PTO balance will not be approved for non COVID-19 related PTO requests until the employee's balance is no longer in a negative balance. Managers, at their discretion, may allow employees to take the time unpaid.

Any questions should be discussed with a manager or with Human Resources as soon as they arise. You can contact Human Resources directly via email: hr@vireohealth.com.

This policy supersedes all previous communications dealing with the subject matter addressed herein. The statements made in this policy are not intended to, and do not, constitute a contract. Vireo reserves the right to amend, suspend, terminate, deviate from, add to, or supersede any practice, policy, plan, program, or procedure at any time with or without notice. In addition, in the event of any ambiguity or any inconsistency between any language in this policy and applicable law, applicable law controls.

Vireo Health COVID-19 Pay Policy

We at Vireo Health, Inc. are passionate about our mission: to responsibly produce and distribute pharmaceutical-grade cannabis-derived medicine to patients in need. We take pride in the dedication and work ethic of our entire staff. As a physician-founded and science-focused company, we are taking the global outbreak of novel coronavirus (COVID-19) very seriously and understand it is a complex, quickly-evolving issue with serious impact on our workforce. To assist our team during this challenging time, we are implementing the following COVID-19 Pay Policy:

Who is eligible:

- Hourly employees
- Essential job duties require the employee to be onsite (not working remotely)

Policy Details:

- Temporary incremental pay increase of \$1.50 per hour

Policy Stipulations:

- Rate is only applicable for employees present onsite performing their job duties
- Employees on PTO or COVID-19 Leave status will receive their regular hourly rate
- Pay rates under any FMLA or similar corresponding leave policy will supersede this policy

Policy Effective Dates:

- Effective for hours worked between 3/22/2020 – 5/1/2020

Any questions should be discussed with a manager or with Human Resources as soon as they arise. You can contact Human Resources directly via email: hr@vireohealth.com.

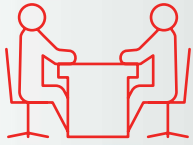
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SOCIAL DISTANCING GUIDELINES AT WORK



1

Avoid in-person meetings. Use online conferencing, email or the phone when possible, even when people are in the same building.



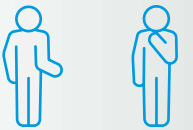
2

Unavoidable in-person meetings should be short, in a large meeting room where people can sit at least three feet from each other; avoid shaking hands.



3

Eliminate unnecessary travel and cancel or postpone nonessential meetings, gatherings, workshops and training sessions.



4

Do not congregate in work rooms, pantries, copier rooms or other areas where people socialize. Keep six feet apart when possible.



5

Bring lunch and eat at your desk or away from others (avoid lunchrooms and crowded restaurants).



6

Avoid public transportation (walk, cycle, drive a car) or go early or late to avoid rush-hour crowding on public transportation.



7

Limit recreational or other leisure classes, meetings, activities, etc., where close contact with others is likely.