

VIVA USA INC.

WI 5 - VIVA Employee Handbook

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VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

TABLE OF CONTENTS

1. PURPOSE	4
2. REFERENCE DOCUMENTS	4
4. NOTICE TO EMPLOYEES	5
5. GENERAL INFORMATION	6
5.1 GRIEVANCE RESOLUTION GUIDELINE.....	6
5.2 CONFLICT WITH GOVERNING LAW	6
5.3 IMMIGRATION LAW COMPLIANCE.....	6
5.4 EMPLOYMENT CATEGORIES.....	7
5.4.1 Classification by Labor Law	7
5.4.2 Classification based on Employment	7
5.4.3 Classification based on Responsibilities	8
5.5 PROBATIONARY PERIOD	8
5.6 DRESS CODE	8
5.7 WORK HOURS	9
5.8 TRAINING.....	9
5.9 USE OF TELEPHONES	9
5.10 SOLICITATION/PERSONAL WORK.....	9
5.11 VISITORS	10
5.12 FACILITIES.....	10
5.13 SAFETY PROCEDURES	10
5.14 DRUG AND/OR SUBSTANCE ABUSE POLICY	10
5.15 CONFLICTS OF INTEREST.....	11
5.16 SMOKING POLICY	11
5.17 OFFICE ORDERS.....	12
6. EMPLOYMENT PRACTICES	12
6.1 EQUAL EMPLOYMENT OPPORTUNITY	12
6.2 AFFIRMATIVE ACTION PLAN	12
6.3 COMPLAINTS AND GRIEVANCES	12
6.3 SEXUAL HARASSMENT POLICY	13
7. BENEFITS	14
7.1 APPLICABILITY	14
7.2 GROUP HEALTH AND DENTAL INSURANCE.....	14
7.3 VACATION	14
7.4 HOLIDAYS.....	14
7.5 MILEAGE AND EXPENSES	14
7.6 EMPLOYEE LOANS AND ADVANCES.....	15
7.7 UNPAID ABSENCES.....	15
7.8 AUTHORIZED LEAVE POLICIES	15
7.8.1 Disability Leave	15
7.8.2 Family and Medical Leave Act	16
7.9 PAID ABSENCES – ADMINISTRATIVE LEAVE.....	17
7.9.1 Jury Duty	17
7.9.2 Temporary military Duty	17

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

7.9.3 Long-term military Duty 18

7.10 EDUCATIONAL ASSISTANCE 18

7.11 EMPLOYEE REFERRAL PROGRAM 19

7.12 CUSTOMER REFERRAL PROGRAM 19

7.13 PERFORMANCE REVIEWS 19

7.14 PERMANENT RESIDENCY 20

7.15 401(K) PLAN 20

8. CORPORATE RECORDS.....21

8.1 GENERAL INFORMATION..... 21

8.2 PERSONNEL RECORDS..... 21

8.3 PERSONAL AND INSURANCE INFORMATION..... 21

8.4 CONFIDENTIALITY 21

8.5 SECURITY 22

8.6 PROPRIETARY INFORMATION AND INVENTIONS AGREEMENT 22

8.7 IMMIGRATION AND NATURALIZATION SERVICE REQUIREMENTS..... 22

8.8 USE OF COPYRIGHTED SOFTWARE 22

9. COMPANY RULES OF CONDUCT AND DISCIPLINE23

10. TERMINATION OF EMPLOYMENT25

10.1 GENERAL INFORMATION..... 25

10.2 SEVERANCE 25

10.3 EXIT INTERVIEW 25

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

1. PURPOSE

The purpose of this document is to guide Employees of VIVA USA INC. (VIVA) with information about working conditions, employee benefits, and the policies affecting their employment and lays down the Company rules and conditions related to Employment.

This document applies to relevant VIVA functions and operations and encompasses all customer records used to demonstrate conformance to service and quality system requirements.

2. REFERENCE DOCUMENTS

This document should be read in conjunction with the relevant documents and letters given to Employees from time to time. Please note that all of these documents may not apply to every Employee.

Application for Employment

Employment Offer Letter

Employment Agreement and its Addendums

Customer Flow-Down Agreements and other documents

Benefit Plan Summary Document

Payroll Procedure Acknowledgement

Vacation Policy Acknowledgement

Periodical Review Documents

Quality Management System (QMS) documents

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

4. NOTICE TO EMPLOYEES

This Employee Handbook is not an employment contract. If an employee has signed an Employment Agreement, the Employment Agreement governs the employee’s legal rights and responsibilities to the Company. If the Employment Agreement contradicts any term of this Handbook, the Employment Agreement will supersede that provision of this Handbook. If not, the terms and conditions specified in this Handbook shall be binding on all the employees including those who have not signed an Employment Agreement with VIVA USA INC. Receipt and deposit of a VIVA USA INC paycheck by an Employee is an acknowledgement that the Employee has fully understood and shall comply with all provisions of this Employee Handbook.

Unless the Employment Agreement provides otherwise, the employment with VIVA USA INC. (Referred hereafter as VIVA or Company) is “at will”. This means that the employment may be terminated at any time for any reason, without cause or for the convenience of VIVA. VIVA retains the right to modify, amend or cancel any of the provisions contained in this Handbook at its sole convenience and discretion.

No commitment for employment for any specified duration, including “lifetime” employment or “permanent” employment, shall be valid or binding on VIVA unless it is expressly set forth in a written contract signed by Employee and by Company.

This Employee Handbook is designed to acquaint the employees with VIVA and to provide the employees with information about working conditions, employee benefits, and the policies affecting their employment. The employees should read, understand, and comply with all provisions of the Handbook. Failure to do so will render employees liable for disciplinary action and forfeiture of benefits including but not limited to pay. It describes many of the employees’ responsibilities as an employee and outlines the programs developed by VIVA to benefit employees. While this Handbook has been designed to help the employee gain insight into the new work environment and lay down regulations on many issues, there may still be issues, which are not addressed.. VIVA therefore urges the employees to contact a suitable representative in our Corporate Office (3601 Algonquin Road, Suite 425, Rolling Meadows, IL 60008), preferably in writing, if there are any such issues. The employees shall allow reasonable time for the questions to be answered, as the Corporate Office has many details to oversee.

These provisions supersede all existing policies. No Employee Handbook can anticipate every circumstance or question about policy. As VIVA continues to grow, the need may arise, and VIVA reserves the right, to revise, supplement or rescind any policies or portion of this Handbook from time to time as it deems appropriate, in its sole and absolute discretion. Employees will, of course, be notified of such changes in the Handbook as they occur and shall receive copies of all said changes.

The provisions of this Handbook establish general guidelines, but create no rights nor establish any obligations of VIVA, whether contractual or otherwise. No terms of this Handbook are binding on VIVA unless required by law.

Please contact our corporate office by mail, phone or by email at feedback@viva-it.com within 10 business days of your receipt of this Employee Handbook or our notification of availability of this Handbook on-line (the online address, URL, is communicated in the Employment Agreement or through emails).

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

5. GENERAL INFORMATION

5.1 GRIEVANCE RESOLUTION GUIDELINE

Employees who may have grievances on routine issues (concerning employment, payroll, benefits, project assignment) shall make their first attempt to discuss the issue with the staff dealing with the particular matter in the corporate office. All such attempts to discuss the issue should be made at a time that does not disrupt the normal flow of work of the corporate staff or the employee. Employees shall always use polite language. At this initial stage, the issue may be examined by the Company, with due consideration being given to the employee's point of view. Most problems are settled in the initial stage. However, if an employee remains unsatisfied, he/she must send a written complaint and direct it to the Top Management of VIVA (President, Vice President or COO) by postal mail or email (preferred email is feedback@viva-it.com) who may initiate a complete review of the problem and attempt to arrive at a fair and speedy resolution. Employees shall not discuss their grievances with other employees unless specifically directed to do so by a member of the Top Management.

Any employee opinions concerning company policy or procedures shall be referred to Contract Administrator of VIVA (contractadmin@viva-it.com) and Top Management (feedback@viva-it.com).

Please remember that under no circumstances should an employee discuss a Company or personal problem with the Customer. Involving customers in our problems is not only an imposition on their time, but it is also damaging to one's image as a professional. VIVA is committed to resolving problems fairly and if things go wrong, VIVA would like the opportunity to correct them.

5.2 CONFLICT WITH GOVERNING LAW

To the extent that any provision of this Handbook is contrary to any law, ordinance or statute, then the law, ordinance or statute will govern and the conflicting provision will be considered null and void. Any remaining provision of this Handbook not contrary to law, ordinance or statute shall remain in effect

5.3 IMMIGRATION LAW COMPLIANCE

VIVA is committed to employing only United States citizens and aliens who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986 and any subsequent modification thereof, each new employee, as a condition of employment, must complete the Employment Eligibility Verification form I-9 and present satisfactory documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with VIVA within the past three years, or if their previous I-9 is no longer retained or valid. The Form I-9 may be downloaded from <http://uscis.gov/graphics/formsfee/forms/>. Employees with questions or seeking more information on immigration law issues relevant to them are encouraged to contact Contract Administrator of VIVA (contractadmin@viva-it.com). If there is any change in the residential address of Employees who are not permanent residents of the United States, such Employees shall fill out an AR-11 form and mail it to USCIS within fifteen days of such change. The form AR-11 may be downloaded from <http://www.uscis.gov>. Employees who are not permanent residents of the United States shall submit the new I-9 immediately upon their return to United States. Whenever a new visa for entry into the United States is obtained, a copy of the same shall be sent to the corporate office to the attention of the Contract Administrator within five days of

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

receipt of the visa. Employees may raise questions or complaints about immigration law compliance without fear or reprisal.

5.4 EMPLOYMENT CATEGORIES

It is the intent of VIVA to clarify the definitions of employment classifications so that the employees understand their employment status and benefit eligibility. The term “Employee” in this Handbook refers to all Employees regardless of their classification unless otherwise noted in the specific section.

5.4.1 Classification by Labor Law

Each employee is designated as either NONEXEMPT or EXEMPT from federal and state wage and hour laws. An employee’s EXEMPT or NONEXEMPT classification may be changed only in accordance with the state and federal law upon written notification by the Company. As of now, all salaried employees (technical and management) hired for providing services at VIVA offices or at customer locations for internal or customer project needs belong to the EXEMPT Category. All employees who provide services on Assignment to our customer and are paid on an hourly basis internally by VIVA management or against money received directly from Customers on an hourly basis for such employees individually, belong to the NONEXEMPT classification. NONEXEMPT employees are entitled to overtime pay under the specific provisions of federal and state wage and hour laws. All NONEXEMPT employees performing services such as computer programming, quality assurance, networking and telecommunication, business analysis, project management, provision of technical and other support to other employees, supervision of others employed in similar profession, preparation of technical documents and any other related work which are primarily intellectual in nature and require discretion and judgment as directed by Employer and/or for Employer’s Customer(s) are paid straight time overtime wages. Other NONEXEMPT employees are entitled to increased overtime pay under the specific provisions of federal and state wage and hour laws. In any case, employees working on assignment with customers will not be paid overtime if customer does not pay overtime rate to VIVA.

5.4.2 Classification based on Employment

In addition to the above categories, each employee will belong to one of the employment categories noted below:

Salaried permanent employees are those who are not in a temporary or probationary status and who are required to work in VIVA either at the company premises and/or one or many customer locations during their term of employment on a full-time schedule. This classification of employees as “permanent” or “Full-Time” does not change the employee’s “at-will” status.

Hourly paid temporary employees are employees hired with the understanding that they will complete one project assignment at customer location or at the company premises, but probably not continue working for the Company after the end of the assignment or the period defined in their employment agreement. Hourly paid temporary Employees are not eligible for any benefits other than those explicitly stated in this document and in the benefit plan document currently in force.

PROBATIONARY employees are those, whose performance is being evaluated to determine whether further employment in a specific position in the Company is appropriate. The probationary period will be

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

set as specified in the paragraph under heading “PROBATIONARY PERIOD”. Employees who satisfactorily complete the probationary period will be notified of their new employment classification.

5.4.3 Classification based on Responsibilities

Based on the responsibilities, Employees are further classified as Top Management, Managerial Staff and Non Management Technical Staff. The Non management Technical Staffs (“Technical Employees”) are primarily those who are on assignment with our customer providing Information technology, Engineering or Professional Services.

5.5 PROBATIONARY PERIOD

The probationary period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. VIVA uses this period to evaluate the employee’s capabilities, work habits and overall performance. The Company may end the employment relationship at will at any time during or after the probationary period, with or without cause or advance notice.

All new and rehired employees who are offered permanent employment will work on a probationary basis for the first 90 calendar days or for the period as stated in the employment agreement after their date of hire. VIVA has the right to extend the probationary period. Any significant absence (more than 5 days) will automatically extend a probationary period by the length of the absence. If the Company determines that the designated probationary period does not allow sufficient time to thoroughly evaluate the employee’s performance, the probationary period may be extended for a specified period at the sole discretion of the Company

Upon satisfactory completion of the probationary period, employees will be confirmed in writing to the designated employment classification.

During the probationary period, new employees are eligible for those benefits that are required by law, such as worker’s compensation insurance and Social Security, and are eligible for health, life and disability insurance according to the schedules and eligibility requirements set forth by the insurance program. After successfully completing the probationary period and on being designated to their respective classification, employees will become eligible for other benefits as stated in their Employment Agreement, subject to the terms and conditions of each benefits program. Employees should read the information for each specific benefits program for the details on eligibility requirements.

5.6 DRESS CODE

The employees represent VIVA to the customers and service providers. The appearance of an employee speaks a great deal about self and about the Company. All employees are expected to be clean, well groomed and dressed appropriately for the job situation.

Employees working at the customer location on project assignment are required to conform to the dress code standards of the customer. Regardless of the policy, be it at the Company or at the customer’s site, during business hours the employees must be neat and clean at all times. No shorts, no holes in clothing or no dirty shoes are allowed. Hair must be kept clean. The employees may consult their site supervisor or the Top Management if there are any questions as to what constitutes proper attire.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

While working or attending training at the Company’s offices, the employees shall wear appropriate business casual clothing (no jeans, or shorts). Normally, Friday in the Corporate Office is declared a ‘Casual Day’ and the employees may wear clothes of a more informal standard (jeans are allowed provided they are not frayed and do not have holes in them, shorts are not allowed).

5.7 WORK HOURS

VIVA’s regular work hours are from 8.00 a.m. to 5.00 p.m. Monday through Friday, unless other arrangements are made and approved by the employee’s supervisor in advance. Employees are allowed one hour at midday for lunch. There may be occasions when an employee may have to work beyond the regularly scheduled hours in order to complete the tasks assigned for the day and meet the deadlines. Employees may be provided with appropriate compensation provided proper justification and advance written approval from the supervisor is established for working beyond regular work hours. At the customer’s site, the regular work hours enforced by the customer to whom the employee is assigned shall be observed by the employees. Technical Employees on customer assignments shall not perform overtime without prior approval from the Project Manager and also from VIVA’s corporate office.

5.8 TRAINING

Employees on Probation may receive specialized training in order to upgrade the skills to meet the job requirements during the probationary period. Such training may also be offered to Full-time employees during the interim period between two project assignments. This training may take place either at the Corporate Office or at a place convenient to hold such training. Employees undergoing training will receive regular pay during training periods, and in the case of regular full-time employees, other benefits to which they are entitled will also be available to them during the training period. However employees undergoing training on their own shall do so during non-work hours and if they have to undergo training during work hours, they shall apply for vacation. For availing vacation, please see “Vacation Policy Acknowledgement” and employees who do not or who are not entitled to vacation benefits will not be paid during such training though they too shall obtain prior approval of the Customer and VIVA.

5.9 USE OF TELEPHONES

A low to moderate speaking voice when on the phone or talking in person to customers, agents and office personnel is the proper, business-like conduct. Employees will be required to deal with customers and personnel from many geographic and cultural backgrounds and therefore it is important to speak clearly and distinctly on the phone. When taking messages for anyone in the Company, employees shall ask the caller’s full name and correct spelling, the telephone number and the message, note the time and distribute the message on one of the message pads promptly to the person for whom the message was taken. Personal use of telephones for long-distance and toll calls is not permitted. Employees shall be required to reimburse the Company for any charges resulting from their personal use of the telephone.

Excessive use of company/personal cell phones for personal calls during office hours is prohibited.

5.10 SOLICITATION/PERSONAL WORK

VIVA will continue to be a successful competitor in the industry if the employees devote their full attention to quality work. Therefore, engagement in personal work or solicitation of any kind during work hours or in the premises of VIVA and/or its customers will not be tolerated.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

Employees will not be allowed to solicit other employees. In the interest of maintaining clean and orderly facilities, the distribution of any literature in working areas and non-working areas during working time is prohibited. Non-employees and outsiders are not permitted to solicit or distribute literature on the Company or customer-site premises at any time.

5.11 VISITORS

Visitors frequently enter our facilities on company related business. The employees shall treat the visitors in a courteous manner, thereby reflecting the proper image of VIVA.

5.12 FACILITIES

Employees who are working or training at the Corporate Office may use the facilities provided there. However use of phones, computer systems, fax, printers or any other property of the Company or Customer(s) shall be for the sole purpose of performing official business.

Employees understand and agree that all official correspondence generated by Employees such as emails, marketing materials and other service documents during Employment are property of the Company and the Company has the right to inspect all correspondence created through the Company’s computers and other equipment without permission of the Employees.

5.13 SAFETY PROCEDURES

VIVA is committed to safeguarding the health, safety, and welfare of its employees and is dedicated to maintaining a safe working environment. All applicable federal and state safety and right-to-know laws are adhered to.

5.14 DRUG AND/OR SUBSTANCE ABUSE POLICY

VIVA recognizes that the provision of a safe environment promoting the welfare of its employees, customers, and visitors is essential. Substance abuse compromises employee productivity, threatens the quality of the Company’s products and services, and invites the risk of damage to Company property and/or employees.

Every employee is encouraged to come forward with any information regarding the use of drugs, alcohol, or any other mind-altering substance. It is the responsibility of the managers, supervisors, and employees to ensure that this policy is enforced.

A violation of this policy will result in disciplinary action up to and including termination. The following are strictly prohibited on the job and/or on Company premises:

1. Alcohol. Possessing, consuming, selling, attempting to sell, distributing, or being under the influence of alcohol.
2. Controlled Substances. Possessing, using, being under the influence of, selling, attempting to sell, purchasing, distributing, manufacturing, or dispensing a controlled substance and/or drug is strictly prohibited, except in accordance with a physician’s prescription or in accordance with pertinent federal and state laws and regulations. A “controlled substance” means and includes all substances and/or medications that can affect one or more of mental and/or physical functions (e.g., coordination, reflexes, vision, mental capacity or judgment).

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

3. Prescription and Over the Counter Drugs. When a physician prescribes the use of prescription or over-the-counter drugs, the employee must ask the physician whether such drugs may adversely affect his/her ability to safely and/or efficiently perform his/her assigned duties. Possession and/or use of prescription and over the counter drugs is permitted when such use will not affect a person's ability to safely and/or efficiently perform his/her job, and when appropriate supervisors or managers have been notified in accordance with this policy and have approved his/her working under the circumstances. Violation of this provision is subject to disciplinary action up to and including termination.
4. Failure to Comply with Recovery Program. Failure to comply with or complete a recovery program when referred to one by the Company as a part of or in lieu of disciplinary action.
5. Being convicted of a criminal drug violation occurring in the work place.
6. Refusal to submit to a search/refusal to cooperate in an investigation. The Company reserves the right to inspect and/or search all Company property, as well as any employee's personal property on Company premises, for alcohol, controlled substances, drugs, or any other substances which may impair job performance, without prior notice. Such inspection may be conducted during or after business hours and in an employee's presence or absence. Refusal to submit to any such inspection or refusal to cooperate in any investigation will subject an employee to disciplinary action up to and including immediate suspension or discharge.

If the Company has reason to believe that federal, state or local laws are being violated, the Company may refer such activities to law enforcement agencies.

5.15 CONFLICTS OF INTEREST

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which VIVA expects the business to operate. The purpose of these guidelines is to provide general directions so that the employees can seek further clarification on issues related to the subject of acceptable standards of operation. Employees shall contact the Top Management for more information or questions about conflicts of interest.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for his/her relative or friend or acquaintance as a result of the Company's business dealings.

No "presumption of guilt" is created by the mere existence of a relationship with outside firms. However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose to an officer of the Company as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.

Personal gain may result not only where an employee or relative or friend or acquaintance has a significant ownership interest in a firm with which the Company does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving the Company. Employees are expressly prohibited from receiving any gifts from vendors, and from giving any gifts to customers of the Company without prior approval from the Top Management.

5.16 SMOKING POLICY

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

In keeping with our intent to provide a safe and healthy work environment, smoking is prohibited throughout the workplace. This is consistent with prevailing government regulations banning smoking from the work place. This policy applies equally to all employees, customers, and visitors. There are smoking areas provided outside our facility. Employees working on a customer site shall observe any regulation the customer may have pertaining to smoking.

5.17 OFFICE ORDERS

General information, orders and other communications applicable to all or a large number of employees may be released in the form of Office Orders/Circulars (“Office Orders”) by the Top Management and these Office Orders shall be complied with by the employees. The modes of release of the Office Orders may include mail, e mail or fax and in rare cases may be verbal.

6. EMPLOYMENT PRACTICES

6.1 EQUAL EMPLOYMENT OPPORTUNITY

VIVA is an equal opportunity employer. All qualified applicants have an equal opportunity for placement, and all employees have an equal opportunity to develop on the job. This means that the Company will not discriminate against any employee or applicant on the basis of age, race, religion, color, sex, sexual orientation, national origin, disability, veteran status, membership or non-membership in an organization, or any other basis prohibited by law. In addition, the Company is committed to providing an environment that is free from unlawful harassment of any kind, including sexual and racial harassment. This equal opportunity policy shall apply to every work relationship including, but not limited to, compensation, benefits, hiring, probation, training, placement, development, promotion, transfer, layoff and recall, social and recreational programs, employment facilities, termination and retirement.

Any employee, who believes that he/she, has been a victim of any type of discrimination in employment, or supervisors, who receive complaints alleging discrimination, shall immediately notify the Top Management. The Company shall conduct the necessary internal investigation into the incident(s) as the facts warrant. All information regarding any specific incident will be kept as confidential as possible within the necessary boundaries of the fact-finding process, and no reports of retaliation against the employee reporting the allegation of discrimination will be tolerated.

6.2 AFFIRMATIVE ACTION PLAN

VIVA has an affirmative action plan in place. VIVA is committed to promoting hiring, training and promotion of minority and female candidates. No employee may subject any person to any type of discrimination when such person is recruited to work with the employee or promoted by Management to supervise the employee. Creating an environment of non-cooperation, insult or any such unproductive activities to a supervisor based on age, race, religion, sex, national origin or any other basis will be treated seriously and such employee will be terminated.

6.3 COMPLAINTS AND GRIEVANCES

VIVA recognizes that there are times when an employee is confronted with some type of problem either connected to employment or one of a personal nature. In such a case, the President of the Company welcomes the opportunity to discuss it confidentially with the employee. Employees should feel free at all times to consult with the Top Management since a careful analysis and a helpful suggestion may often result in a solution to the problem.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

6.3 SEXUAL HARASSMENT POLICY

Sexual harassment includes, but it is not limited to unwelcome sexual advances, requests for sexual favors slurs, jokes and other verbal or physical conduct of a sexual nature.

Types of sexual harassment include, but are not limited to:

1. Submission to sexual conduct made either explicitly or implicitly a term or condition of employment.
2. Submission to or rejection of the sexual conduct is used as the basis for employment decisions.
3. Sexual conduct having the purpose or affect of unreasonably interfering with an employee's performance or creating an intimidating, hostile or offensive work environment.

VIVA strives to promote professionalism, dignity and respect in working with and for each other as well as others who have a business relationship with the Company. Because the Company believes strongly in the rights of employees to work in an environment free of sexual harassment, VIVA endorses the following policies.

1. The Company will not condone sexual harassment of employees in any form.
2. No supervisor(s) shall threaten or insinuate, either explicitly or implicitly, that an employee's refusal to submit to sexual advances will have an adverse effect on the employee's employment, evaluation, wages, advancement, assigned duties, shifts or any other condition of employment or career development.
3. No employee shall subject any other employee or other person within the scope of his/her employment to sexually harassing behavior, including but not limited to, repeated offenses of sexual flirtations, advances, propositions, patting, touching or pinching, staring at or brushing against the body, sexually degrading words used to describe an individual, or the display in the work place of sexually suggestive objects or pictures.
4. Sexual harassment applies to the conduct of a supervisor toward a subordinate, an employee toward another employee, a non-employee toward an employee, or an employee toward an applicant for employment. Sexual harassment can apply to conduct outside of the work place as well as on site. Employees who wish to register a complaint may do so through the supervisor or directly to the Top Management.

VIVA will strive to investigate allegations of sexual harassment. The facts will determine the Company's response to each allegation. Substantiated acts of sexual harassment will be met with appropriate disciplinary action up to and including termination. All information regarding any specific incident will be kept as confidential as possible within the necessary boundaries of the fact-finding process, and no reports of retaliation against the employee reporting the allegation of sexual harassment will be tolerated.

In addition employees are to be responsible for their own conduct, supervisors and managers are responsible for the conduct of those they supervise, i.e., they should make clear to those they supervise that sexual harassment will not be tolerated.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

7. BENEFITS

7.1 APPLICABILITY

Employees are eligible for benefits subject to the conditions described herein and the benefit plan summary document issued at the time of signing Employment Agreement and revised periodically. The benefit changes are distributed by email to all employees. Please contact contractadmin@viva-it.com for a copy of the following documents that are currently in force.

7.2 GROUP HEALTH AND DENTAL INSURANCE

Please refer to your benefit plan summary document.

7.3 VACATION

Please refer to your vacation policy acknowledgement document.

7.4 HOLIDAYS

Please refer to your vacation policy acknowledgement document.

7.5 MILEAGE AND EXPENSES

Certain job functions within the Company may require employees to include out-of-town travel using their personal automobile in their job duties. Such expenditures are reimbursable to employees on a monthly basis. Use of personal automobile for business trips is reimbursable at a specific rate as per current IRS policies and covers the cost of gasoline and auto depreciation. This does not apply to the travel made between residence and normal place of duty and for routine visits to customer locations and local meetings. Prior approval must be obtained from employee's supervisor before making a trip. Employees traveling on official business such as conferences and meetings shall keep a record of the transportation, lodging and meal expense for reimbursement. Reimbursements cannot and will not be made without proper documentation of expenditures.

Expenses incurred by employees for settling/relocation or in the conduct of Company business will be reimbursed, if previously authorized by the Top Management. Items such as transportation and lodging subject to a maximum of 7 days as well as meals and telephone charges under certain circumstances may be included while relocating. Any expenses incurred beyond the first 7 days shall be borne by the employee. No settling/relocation allowance is permissible if the new work site is within a distance of 25 miles of the old work site or if the relocation is done by the employee on his/her own will.

If a salaried permanent employee is required to relocate without sufficient notice period (one month), apartment lease breakage fee reimbursement will be provided subject to production of necessary proof. This amount cannot exceed \$750.00. It is the responsibility of the employee to minimize or avoid such lease breakage fees.

Use of personal automobile for eligible relocation is reimbursable at a specific rate of 20 cents per mile and covers the cost of gasoline and auto depreciation.

When submitting an expense report, employees shall ensure that the claims are substantiated by valid receipts. This will allow expeditious processing of the claims. The Company will not reimburse expenses without

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

original proper receipts or prior authorization. All expenses must be turned in by the 15th of the following month. Expense statements not submitted within one hundred eighty (180) days of the expense being incurred will not be processed.

7.6 EMPLOYEE LOANS AND ADVANCES

Employees, who are required to undertake business trips on behalf of the Company and its customers, may be provided with necessary funds in advance of their travel, provided such funds have been pre-approved by the Company and Customer manager supervising the Employees. All such advances must be substantiated by valid receipts immediately after completion of the trip.

As a matter of policy, VIVA does not entertain requests for personal loans and advances from employees. However, if the employee has worked in VIVA successfully for 5 years or more, loans not exceeding three months of their wages may be given as a loan to meet personal commitments subject to availability of funds. Any loan not repaid in full within six months will be charged interest of 2% per month on the remaining debt. On occasions when an employee relocates from out of state, VIVA may, at its discretion, provide a relocation advance. Any additional expenses borne by the Company on behalf of an employee, e.g., overnight charges or wire transfer charges, will be back charged to the employee. Advances given to an employee may be subject to state and federal taxes.

7.7 UNPAID ABSENCES

Employees may request from the Corporate Office an unpaid leave of absence as a result of long-term military duty or personal hardship. Such leave may be approved by the Top Management of the Company. The leave will be granted when, in the judgment of management, it is justified, does not interfere with the efficient operation of the business, is necessitated by business conditions, or is required by law.

While on leave of absence, the employee will not receive a salary. If the leave exceeds 30 days, the employee will not be eligible for any benefits beyond 30 days. However, an employee may continue the insurance coverage at his/her own expense by making arrangements in advance with the Contract Administrator or Top Management. While on leave of absence, the employee may use accrued vacation leave.

7.8 AUTHORIZED LEAVE POLICIES

There will be no pay for any holidays that occur during a leave of absence, nor will vacation time accumulate during the leave. Upon return from the personal leave, the employee's normal anniversary date for performance and pay review will adjust by the number of days absent. Company-paid medical insurance coverage will continue during the leave up to a maximum of 30 days, beginning on the first day of the leave.

Employees are also entitled to the following leave benefits but without pay.

7.8.1 Disability Leave

1. Request for Leave of Absence: Request for a medical leave of absence shall be submitted in writing by any employee who is temporarily disabled and unable to work due to a personal injury or illness, including a pregnancy-related disability. Medical leaves of absence may be granted in writing for the period of the illness or disability provided such period shall not exceed one month. Medical leaves may be extended beyond one month with the written approval of Top Management.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

Before returning to work following a medical leave of absence, an employee must submit a physician's verification stating the employee's fitness to return to work and the date that he/she is able to return.

An employee who fails to return to work at the end of an approved medical leave will be considered as having voluntarily terminated.

An employee whose leave exceeds four (4) months will not be guaranteed a job upon return from leave, unless otherwise required by law.

2. Coordination of Benefits: All leaves of absence will be coordinated with sick leave, long-term disability (LTD), and other benefits in an effort to minimize the impact of a leave of absence for both the employee and the Company. An employee on medical leave of absence shall be entitled (at the employee's option) to utilize any accrued vacation and /or compensatory off benefits during the period of disability or other wage replacement benefits such as LTD for which the employee may be eligible.

3. Continuation of Health and Disability Insurance: Health insurance coverage for which the employee is otherwise eligible will be available during the period of disability for a minimum of one month. Payment of the premium will be the responsibility of the Company throughout the period of leave. In the event the employee is granted an extension of medical leave beyond one month, the employee shall be responsible for payment of all applicable insurance premiums.

4. Notification Requirements: It is the employee's responsibility to provide the Corporate Office the following information in writing as soon as the employee becomes aware of the need for a leave of absence:

- (a) The reason the leave of absence is being requested
- (b) The anticipated dates the leave of absence will begin and end.
- (c) Certificate from Physician verifying existence of and expected duration of the disability. Upon request, the employee shall also be required to submit a physician's certificate regarding the nature of the disability.

During the employee's leave of absence, the employee shall provide:

- (a) Periodic updates to the Corporate Office and / or supervisor at least every 30 days from the start of leave concerning the employee's status, expected date of return, and continued intent to return to work upon expiration of the leave; and
- (b) Immediate notification to the Corporate Office and/or supervisor of a need to change the duration of the leave of absence.

7.8.2 Family and Medical Leave Act

Employees should be aware that under the Family and Medical Leave Act (FMLA), they may be entitled to a total of twelve (12) work weeks of leave during any 12-month period for one or more of the following:

- 1. Because of the birth of a son or daughter and in order to care for such a son or daughter.
- 2. Because of the placement of a son or daughter with self for adoption or foster care.
- 3. In order to care for the spouse, son, daughter or parent, if such spouse, son, daughter or parent has a serious health condition.
- 4. Because of a serious health condition that causes an employee to be unable to perform the functions of his/her position.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

If an employee feels that he or she may need to take leave under the FMLA and this need is foreseeable, it is employee's responsibility to provide the Company with not less than 30 days notice before the date the leave is to begin, the intention to take leave. The leave may be denied if notification requirements are not met. Any accrued paid leave will be substituted for unpaid leave.

Employees will be required to provide medical certification to support a request for leave because of a serious health condition and may need to provide second or third opinions (at the Company's expense) and a fitness for duty report to return to work.

Should an employee take any leave under the FMLA, health coverage under any group health plans will be maintained. Upon return from FMLA leave, an employee will be restored to his/her original or equivalent position with equivalent pay, benefits and other employment terms. The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of FMLA leave unless such benefits are withdrawn for all employees.

Employees having any further questions on the Family and Medical Leave Act may request the Top Management for provision of more details about the rights and responsibilities under the Act.

7.9 PAID ABSENCES – ADMINISTRATIVE LEAVE

This policy has been designed to protect full-time employees against loss of pay during certain temporary absences for jury duty, voting, and military duty which prohibits the employee from performing a full work week.

7.9.1 Jury Duty

Salaried and hourly employees are required to inform their customer manager and/or VIVA corporate office within 10 days of receiving a jury duty summons.

Employees called for jury duty will be excused from work, without loss of base pay, for a maximum of 3 working days per year during their regular working hours (subject to a max hourly rate of \$10.00). Each such employee must, however, present the Summons for jury duty to the Corporate Office prior to the beginning date of such duty.

Upon completion of jury duty, the employee must turn in a signed statement from the court clerk indicating the amount of fees for jury duty. The Company will pay the difference between those fees and employee's base pay for that period of time. Employees dismissed from jury duty by noon will be expected to return to work on that day.

7.9.2 Temporary military Duty

An employee will receive the difference between the regular wages and the amount received for temporary military duty performed in the Armed Service of the United States for a period not to exceed 10 working days in a calendar year, unless otherwise required by Federal Law. If an employee receives orders for temporary military duty, copies of the orders must be submitted to the Corporate office.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

7.9.3 Long-term military Duty

As a reservist called to long-term active duty in the Armed Services of the United States, an employee will be provided an unpaid military leave of absence. Upon being honorably discharged from active duty, he/she will be re-employed in the same position held when called to active duty or to a position of similar seniority, status and compensation. If the employee returns with a disability that prevents him/her from performing the original duties, the employee will be offered a position as similar to his/her previous position as practical.

These reemployment requirements do not apply if an employee is not honorably discharged; if an employee voluntarily remains on active duty longer than four years; or in the event the employee is hospitalized while on active duty or if the period of hospitalization after active duty exceeds one year. While on long-term active duty, an employee will not receive salary. If the leave exceeds 30 days, the employee will not be eligible for any benefits. However, an employee may continue the insurance coverage at his/her own expense by making arrangements in advance with the Corporate Office.

7.9.4 Donating Blood

Employees are granted one hour of paid leave from work in order to donate blood. The employee must first submit a written request to donate blood to the Company and have the leave approved by the Company. The employee must provide the employer with medical documentation of the appointment to donate prior to the donation along with the request to donate. The employee must also provide a written statement from the blood bank confirming the employee kept the appointment. Any employee denied leave can file a grievance as allowed under Illinois law.

7.10 EDUCATIONAL ASSISTANCE

VIVA may, at its discretion, provide employees with reimbursement subject to a maximum of \$2,500 per year for a maximum of 3 years, subject to availability of budget for educational expenses in a year and to the following conditions:

1. Employees must have completed three years of salaried permanent employment before start of the courses.
2. The course must be related to the employee's present or prospective job assignment.
3. All planned course schedules must be submitted to Corporate Office prior to registration for pre- approval determination.
4. The course must be for credit, part of a certificate program of study, or a correspondence course given by a college or technical school.
5. Employees must receive a minimum grade 'B' on the course.
6. Employees must be salaried permanent employees of the Company throughout the course. If an employee voluntarily terminates the employment within 12 months after completion of a course, he/she must return the reimbursed amount to the Company.
7. The amounts requested for reimbursement must not be reimbursed by any other source. (eg. G.I. Bill).
8. An application for educational assistance must be submitted and approved in advance by the Corporate Office.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

9. The Company may reimburse the employee for all pre-approved amounts after the employee completes the course and provides the Company with proof of registration, a final grade report, bill of expenses indicating actual costs for tuition and registration fees, and proof of payment such as canceled checks or receipts.

Employees are expected to make up any time should it be necessary for them to be away from the job due to course scheduling. Any change in working hours necessitated by course scheduling must be approved by the employees' supervisor and Top Management.

Reimbursement for courses may be subject to social security, state income and federal income taxes.

No advances, loans or subsidies will be paid by the Company to the employees for the purchase of any material including computers, books, etc. whether these are required for the course or for any other purpose.

7.11 EMPLOYEE REFERRAL PROGRAM

The employee referral program is provided to encourage the employees to refer qualified applicants seeking positions with the Company.

If an employee refers a person, currently living in the United States as a permanent resident or other temporary VISA status or living abroad and eligible for H1-B status, then the Company may pay a referral fee ranging from \$500 and to a maximum of \$4,000. In all cases, the referral fee shall not exceed \$4000 per referral. The exact amount paid will be at the Company's discretion, and will depend on the level of the employee's effort in assisting the Company in hiring the person as well as the length of experience and skill level of the person. The amount will be paid in installments once in every 3 months and the first installment will begin on completion of 3 months of employment by the hired person. The employee shall continue in service to receive the referral fee. This employee referral fee is a taxable compensation.

7.12 CUSTOMER REFERRAL PROGRAM

If an employee introduces VIVA to a new customer from whom VIVA subsequently obtains business within a reasonable time (six months) after such introduction, the Company may pay the employee a referral fee up to a maximum of \$4,000. The exact amount paid will be at the Company's discretion, and will depend on the level of the employee's effort in assisting the Company in obtaining the new business as well as, the size and scope of the project obtained. The amount will be paid in installments once in every 3 months and the first installment will be paid at the end of 3 months from the date of obtaining the business (starting of first assignment).

If an employee provides VIVA with extra ordinary information about the new requirements of a customer in whose site the employee is currently assigned with a project, VIVA may then suitably reward the employee if VIVA gets additional business within a reasonable time (six months) after receiving such information from the employee.

The employee shall continue in service to receive the above referral fees. Any project referral fee(s) will be considered as taxable compensation.

7.13 PERFORMANCE REVIEWS

Every employee's performance is normally reviewed at the end of every one year of service. However, interim reviews may be conducted at the discretion of VIVA. Depending on the outcome of such review, change in

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

the employee's pay may be effected. For employees working on customer assignments, no pay increase will be provided during annual reviews unless there is a rate increase by the customer to VIVA.

Increase in pay will be based on various factors. Some of these are the employee's overall contribution to the Company's growth, industry trends, the Company's financial status in any given year, new skills developed and the employee's potential for advancement as an expert. For these reasons, pay levels of people with seemingly similar skills will sometimes be different.

7.14 PERMANENT RESIDENCY

VIVA is committed to encouraging employees who have proved their dedication, resourcefulness and contribution to the company. Employees desirous of availing this benefit will be required to give an undertaking to the effect that they will not terminate the employment with VIVA between the date of initiation of the process and the date of receipt of approval granting the status of permanent resident to the employee.

Please refer to your benefit plan summary document for additional details.

7.15 401(K) PLAN

Employees are eligible to participate in the plan but participation is voluntary.

Please refer to your benefit plan summary document for current policies on eligibility, benefits and additional details.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

8. CORPORATE RECORDS

8.1 GENERAL INFORMATION

Primary business interests of the Company govern the release of VIVA documents outside the corporation. These interests include the Company's contractual commitments, market timing, protection of private, proprietary, and competitive sensitive data, and public relations. Additionally, some documents are controlled by such agencies as the Department of Labor, Agriculture and the Office of Federal Contract Compliance Program.

8.2 PERSONNEL RECORDS

Every employee's official personnel record is maintained by the Corporate Office staff and may be inspected by contacting the same. Access to these files is restricted to the particular employee and the Corporate Office staff.

However, all documents kept in the employee's record have been signed by the Management and/or employee and a copy already given to the employee. No document that has not been handed over, emailed or mailed to the employee is kept in the record. In the course of employment, a lot of instructions, advices and warnings are issued to the employee through emails. No copies of email correspondence are maintained in the personnel record.

8.3 PERSONAL AND INSURANCE INFORMATION

Employees shall notify the Corporate Office in writing immediately following a change of their name, address, telephone number or marital status or if they wish to change the insurance dependency status, beneficiary or emergency contact.

8.4 CONFIDENTIALITY

Business success of VIVA is based upon the developmental activities in the fields of systems and applications engineering and upon the protection of its know-how, ideas, identification and whereabouts of the customers and employees, inventions and data on Company's financial, marketing and corporate strategy.

In order to permit necessary internal use of the Company confidential information while preserving VIVA's competitive advantage in the industry, every employee must take every precaution to safeguard both internal and external transfer of proprietary data. Employees are required to certify, when they begin the employment, that they will protect VIVA's proprietary information from unauthorized use or disclosure and that they will preserve the confidentiality of information even beyond their employment period at VIVA.

All confidential data, including but not limited to materials, design concepts, computer software, technical data, customer and prospect lists, employee/consultant data, financial and pricing data and strategies shall not be released to parties outside the Company unless permitted by policy or with the prior approval of the President.

Any external transfer of documents containing Company proprietary data requires the prior written approval of the President in the form of a Proprietary Information and Inventions Agreement or Teaming Agreement with nondisclosure provisions. If an employee intends to exchange Company proprietary information with a non-

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

Government outside party, he/she must ensure that a Proprietary Information and Inventions Agreement is in place.

Moreover, if an employee is engaged in the exchange of proprietary information, he/she must ensure that proprietary information is properly protected against unauthorized disclosure and that the obligations and terms of the proprietary information agreement are fulfilled. Our policy permits the disclosure of Company information to Government entities having a need to know, provided that all such information is clearly and conspicuously marked as proprietary and its restrictions for use and disclosure are specified.

No VIVA proprietary financial information may be incorporated into proposals to any non-Government customer without the prior written approval of the Top Management. Such data must be clearly and conspicuously identified as Company proprietary financial information. The proprietary legend used will be subject to review and approval by the President.

Any information about VIVA, including but not limited to the identity and whereabouts of the Company's projects and their locations and names of the Company's employees, is proprietary in nature to VIVA and shall not be disclosed by the employees to any of VIVA's competitors or their agents either directly or indirectly. Any disclosure of such information will be treated as a serious violation of the Company rules and VIVA may institute any legal action for seeking damage from/against all parties involved as well as discipline up to and including termination

8.5 SECURITY

Upon reporting to work, certain employees will be required to complete the appropriate security forms as directed by the Corporate Office.

8.6 PROPRIETARY INFORMATION AND INVENTIONS AGREEMENT

In consideration of the wages and other benefits and as a condition of employment, every employee must sign a Proprietary Information and Inventions Agreement.

8.7 IMMIGRATION AND NATURALIZATION SERVICE REQUIREMENTS

All new employees must complete Form I-9, Employment and Eligibility Verification Forms, and provide the Company with appropriate documents establishing both employment authorization and identification.

8.8 USE OF COPYRIGHTED SOFTWARE

Employees may utilize copyrighted software products provided to them by the Company, only in the course of rendering services for VIVA. Employees are not permitted to copy, distribute internally or externally, or sell copies of the copyrighted software without specific written authorization from Top Management. Employees may not bring their own software products, whether or not copyrighted, to work. Any loading of unauthorized software products in the computers of VIVA or its customers is prohibited.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

9. COMPANY RULES OF CONDUCT AND DISCIPLINE

Violation of the rules outlined below which prohibit the indicated behavior will, in the discretion of the Company, result in disciplinary action up to and including discharge.

The rules are not intended to be all inclusive of the proper standards of conduct or other obligations of employees. The Company reserves the right to take disciplinary action for other conduct not specifically listed here. Some of the policies have already been outlined earlier in the Handbook. Others are contained in the following list. Employees are required to read this list of actions and to understand them fully. If the Top Management believes that an employee has committed any one of these actions or any one of the previously mentioned actions or similarly egregious actions, it can result in disciplinary action up to and including dismissal.

The following actions by the employees may result in immediate dismissal or disciplinary action and are expressly prohibited:

1. Violation of non-solicitation and confidentiality provisions of employee's Employment Agreement and/or the terms contained in this Employee Handbook.
2. Theft of the Company's property, both tangible and intangible, including but not limited to customer, employee financial information and the Company trade secrets and information or the property of an individual in the offices or the premises of the Company or its customers.
3. Falsifying a time sheet or signing another's time sheet or in any other way falsifying a time record of any employee
4. Obtaining employment on the basis of false or misleading statements.
5. Absence without reporting satisfactory reasons.
6. Use of abusive, threatening, or obscene language at the Company or customer's work site.
7. Disorderly conduct of any kind in offices, or on the premises of the Company or its customers, such as fighting, wrestling, roughhousing, or any other activity dangerous to life, limb or property.
8. Violation of general safety and security rules
9. Gambling or promoting lotteries, etc., in the premises of the Company or its customers.
10. Violation of the Drug and Alcohol policies of the Company and or its customers .
11. Performing personal business during work hours and/or on Company or customer premises such as selling or peddling article(s).
12. Violation of the no solicitation policy.
13. Violation of the policy on Non-discrimination and Sexual Harassment.
14. Smoking in offices except at designated places.
15. Violation of cleanliness and good housekeeping rules at drinking foundations, washrooms and elsewhere on premises, including such actions as spitting, disposition of papers, etc.
16. Habitual tardiness or absenteeism
17. Allowing a visitor in the employee's custody to enter a restricted area or to violate any Company rule.
18. Willful violation of any departmental rule.
19. Any other act detrimental to the interests of the Company or its employees.
20. Insubordination (disobedience to authority or failure to follow instructions).
21. Abandonment of an assigned job.
22. Causing hazardous or unsafe working conditions.
23. Possession of weapons on Company or customer premises at any time.
24. Restricting or interfering with work production, or attempting to induce others to do so.
25. Sleeping on the job, neglecting or failing to perform assigned duties.
26. Engaging in other employment without prior approval by the Company during any leave.
27. Failure to cooperate in the investigation of an alleged offense of Company rules or policies.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

28. Unauthorized use of Company or customer's telephones, email, internet, postage, stationary, etc.
29. Personal conduct which is obnoxious or abusive to other employees or to customers including gossip, rumors and statements of a defamatory nature.
30. Display and/or perusal of books, magazines, or posters which contain nudity or sexually explicit material on Company or customer premises
31. Behavior in violation of any customer policy governing security, confidentiality or security arrangements, including unauthorized access to customer site during non-working hours, or allowing any other person unauthorized access to a customer site.
32. Discussion about or disclosure of compensation to any employee of the Company (other than self) without the written approval of the Top Management.
33. Failure to respond to written or oral communications issued by the Company within the time limit specified.
34. Any other conduct deemed unacceptable by the Company.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

10. TERMINATION OF EMPLOYMENT

10.1 GENERAL INFORMATION

All employees are requested to submit, in writing, notice of intent to leave employment at least one week prior to the actual date of resignation.

VIVA may terminate the relationship with an employee after giving notice as per the Employment Agreement or one week otherwise. However, the Company reserves the right to terminate an employee at any time as a result of the employee's misconduct, including, but not limited to, non-performance, and/or poor performance.

The President of the Company is the only person who has the authority to make an exception to this policy, and it must be in writing, written to the employee personally, and signed by the President. This policy applies to all the employees, irrespective of their length of service, and will continue to apply throughout the employment with VIVA.

Medical insurance benefits end on the day the employee separates employment (see COBRA section). All other benefits including vacation, 401 (k), commission, bonus and other monetary incentives stop on the day following an employee's separation from employment.

Upon termination, an employee must immediately submit all outstanding time sheets and expense reports to the corporate office, return all Company and/or Government property that he/she has previously been issued, and reimburse VIVA for any moneys owed to the Company including, but not limited to, travel advances, educational assistance, legal fees and relocation costs. In case an employee terminates his/her employment with VIVA or his/her employment is terminated by the Company within six (6) months of his/her joining the COMPANY, then the COMPANY will be entitled to one hundred percent (100%) reimbursement for all costs incurred in training at a third party site incurred on behalf of such employee.

If employee has been performing services at a customer location, termination must be an orderly and professional process - completing documentation, handing over of security badges, termination of telephone and other services, apartment cleanup, etc. Also, employees shall complete the project completion form and must ensure that the corporate office receives the completed form and the final approved timesheets, before the final payment can be processed.

10.2 SEVERANCE

Severance pay may be provided at the discretion of the Company as a temporary continuation of earnings in lieu of notice to assist full-time employees who are laid-off or involuntarily terminated for reasons other than cause. In cases where employees are terminated for cause, including but not limited to, unsatisfactory performance, such employees will not be entitled to any notice and/or severance pay.

Employees may be eligible for either one week notice or one week severance in lieu of notice or combination thereof unless otherwise stated in Employment Agreement at the discretion of the Company.

10.3 EXIT INTERVIEW

In order to determine the reasons for separation from employment, the employee may be interviewed by appropriate staff of the Corporate Office. During the interview, the employee will be advised of the benefits upon termination and the employee's responsibility for the protection of the Company's proprietary information.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

11.0 ACKNOWLEDGMENT OF RECEIPT OF VIVA USA, INC. EMPLOYEE HANDBOOK

All employees must acknowledge the receipt of this Handbook either by signing and sending the Acknowledgement Sheet in the next page or by emailing to feedback@viva-it.com. If no acknowledgement is received from an Employee, deposit of Employee's first paycheck will be treated as automatic acknowledgement of receipt of this Handbook.

VIVA USA INC	Revision: 12-31-08
WI 5 – VIVA Employee Handbook	Date: December 31, 2008
Viva2k3/QMS/WI/Work Instructions/VIVA Employee Handbook.doc	

I acknowledge that I have received a copy of the VIVA USA, INC. Employee Handbook. I understand that I am responsible for reading this Handbook and if after doing so I have questions, I should contact the Top Management (preferably through feedback@viva-it.com).

I understand that this Handbook is not an employment contract but simply serves as a resource that generally describes the current employment policies and procedures under which the Company operates. I understand that my employment as at-will and can be terminated at the option of either the Company or myself at any time, with or without reason.

I understand that this Handbook is subject to change without notice, that any changes will override those found in this Handbook and that any and all changes will be communicated.

Signature of Employee

Date