



SPARK

SPARK CREATIVE SOLUTION

EMPLOYEE HANDBOOK

Company Policy & Employee Guide

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ABOUT THIS HANDBOOK

This Employee Handbook has been prepared to help employees of **Spark Creative Solution** understand the Company's workplace policies, employment practices, expected behavior and general work requirements.

It is intended to give employees clear information about their responsibilities, benefits, workplace procedures and the basic principles followed by the Company. It also helps ensure that employees are treated fairly and that workplace practices remain consistent across the office, factory, warehouse, project sites and other work locations.

Purpose

- Help employees understand the Company's main rules, policies, working methods and the general standards followed in daily operations.
- Explain the responsibilities of employees and the level of conduct, discipline, attendance and performance expected from everyone at **Spark**.
- Provide clear information about working hours, attendance, leave, salary, benefits and other important employment-related procedures.
- Provide clear guidance to employees on matters related to workplace behavior, job performance, health, safety and the proper use of company assets and intellectual property (employees may refer to the intellectual property related manual for better understanding on this matter).
- Support fair and consistent decision-making by ensuring that Company policies and procedures are applied in the same manner across all departments and work locations; and
- Inform employees about the proper process for raising questions, reporting concerns, submitting complaints or seeking clarification on workplace matters.

Scope and Application

This handbook applies to all employees of Spark Creative Solution, including permanent, probationary, temporary, contractual and trainee employees, unless a particular policy states otherwise.

Certain policies, benefits or procedures may vary depending on an employee's position, department, work location, employment category or applicable legal classification





Relationship with Employment Documents and Law

This handbook sets out the general policies, rules and workplace guidelines of **Spark Creative Solution**. It should be read together with the employee's appointment letter, employment contract, job description and other applicable Company policies.

If any provision of this handbook conflicts with applicable law or a written contractual right, the applicable law or contractual provision shall prevail.

Review and Acknowledgement

Each employee shall be given reasonable access and time to read this handbook before signing and accepting the appointment letter. Employees may request clarification on any provision they do not comprehend.

Where necessary, the Company shall explain the handbook in clear and simple language, including in Bangla. No employee shall be pressured or disadvantaged for requesting clarification before signing. By signing the acknowledgement, the employee confirms that the handbook was received, a reasonable opportunity was provided to review it, and the employee signed voluntarily after receiving any requested explanation. After signing, the employee shall be responsible for following the lawful policies contained in the handbook. Failure to read the handbook or request clarification shall not, by itself, excuse non-compliance.

The acknowledgement does not waive any legal right of the employee or release the Company from any duty required by law.

Amendments and Updates

Spark may revise, amend, replace or withdraw any policy contained in this handbook when required by changes in law, business operations, workplace conditions or management decisions.

Employees will be informed of material changes through written notices, circulars, revised handbook versions or other official communication channels.

Policy Administration

The management of Spark Creative Solution is responsible for interpreting and administering this handbook. Questions regarding any policy should be directed to the employee's immediate supervisor or an authorized member of management.

This handbook is intended for the internal use by the employees of spark creative solution.





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1 Message from the Managing Director

Welcome to **Spark Creative Solution**.

Our employees are the most vital part of the Company's growth and daily operations. Every project we complete is directly dependent on the effort, skill, responsibility and cooperation of the people working across our office, factory, warehouse and project sites.

At Spark Creative Solution, we aim to maintain a workplace based on respect, discipline, teamwork, safety and accountability. We expect every employee to carry out their responsibilities honestly, follow Company policies, respect colleagues and clients, protect Company property and maintain the quality of work expected from their position.

The Company is committed to providing employees with a safe and respectful working environment, clear guidance, fair treatment and opportunities to improve their skills and performance. We also encourage employees to raise questions, share concerns and seek clarification whenever necessary.

This Employee Handbook has been prepared to help employees understand the Company's policies, workplace procedures and general expectations. Every employee is expected to read it carefully and follow the rules and standards described in it.

I hope that all employees will work together with professionalism, commitment and mutual respect, and contribute to the continued growth and success of Spark Creative Solution.



Awlad Hossain
Managing Director
Spark Creative Solution





2 About Spark Creative Solution

2.1 Company Background

Spark Creative Solution was established in 2026 as a **sole proprietorship business** providing manufacturing, sourcing and project-execution services to corporate clients. The Company was founded to support businesses with the production and implementation of customized marketing, promotional, retail and corporate materials.

The founder of Spark previously served as the General Manager of a well-established company operating in the same industry. Following the closure of that business, he established Spark Creative Solution as an independent company, bringing with him extensive industry experience, practical knowledge and long-standing professional relationships with major corporate organizations.

Since its establishment, Spark Creative Solution has focused on building flexible production and execution capabilities while maintaining strong relationships with clients, suppliers and service partners. The Company undertakes projects across Bangladesh and continues to explore new product categories, materials and service areas according to client requirements and market opportunities.

2.2 Nature of Business

Spark Creative Solution is a business-to-business manufacturing and execution company that supports corporate clients in producing and implementing items used for marketing, product promotion, retail visibility and workplace development.

The Company works with a wide range of materials, including wood, plywood, MDF, laminated boards, acrylic, metal components, paint, adhesives and other related materials. Because client requirements often differ from one marketing campaign to another, Spark Creative Solution is not limited to manufacturing one particular type of product. Instead, the Company uses its production capacity, sourcing network and field experience to deliver customized items and project-based solutions.

The Company's main strength lies in turning a client's chosen design, concept or requirement into a finished physical product using their problem-solving ability and creativity.





2.3 Main Services

Corporate and Promotional Manufacturing

Spark Creative Solution manufactures customized items for product promotion, retail display and corporate marketing. These include gift boxes, POSM items, display units, pack highlighters, brand boards, logo structures, promotional fixtures and corporate gifts. Products are made according to client-approved designs, samples or specifications in small, medium or large quantities.

Sourcing and Supply

Where required, the Company sources materials, products and specialized components from suitable suppliers. These items may then be branded, modified, assembled or finished before delivery as part of the complete project.

Interior and Fit-Out Works

The Company undertakes selected interior and fit-out works for offices, retail outlets and commercial spaces. These may include furniture, cabinets, counters, shelving, wall panels, display areas, brand walls and signage.

Field Execution and Installation

Spark Creative Solution carries out installation and execution work across Bangladesh. This includes shop signs, retail displays, branding, painting, repairs, replacements and other field activities. The Company coordinates manpower, transportation, materials and site work according to the approved design and schedule.

2.4 Office, Factory and Field Operations

Spark Creative Solution carries out its work through coordinated office, factory and field operations. The office operation is responsible for communicating with clients, reviewing project requirements, preparing estimates, arranging procurement, planning production, maintaining records, monitoring schedules and coordinating delivery and installation.

The factory operation handles material preparation, cutting, fabrication, assembly, painting, finishing, inspection, packing and other production activities. Depending on the project, the factory may work with wood, plywood, MDF, acrylic, metal, paint, adhesives and related materials.

The field operation is responsible for transportation, site preparation, installation, painting, branding, repair and other project activities carried out at client locations, retail outlets or project sites.

Employees working in these areas are expected to coordinate closely so that each project moves properly from planning and procurement to production, delivery and final execution.





2.5 Commitment to Quality and Responsible Business

Spark Creative Solution is committed to completing every project through proper planning, suitable material selection, careful workmanship and close attention to client requirements. Employees are expected to follow approved designs, measurements, production instructions, safety procedures and quality standards throughout each stage of the work.

The Company aims to conduct its business responsibly by providing accurate information, using materials carefully, reducing unnecessary waste, maintaining safe working conditions and treating employees, clients, suppliers and business partners with respect. It also seeks to follow applicable laws and Company policies, protect confidential information and address defects or operational problems promptly and responsibly.





3 Vision, Mission & Values

3.1 Vision

To become a trusted and dependable creative manufacturing and execution partner for corporate clients across Bangladesh by delivering practical, high-quality and scalable solutions. The Company aims to build long-term relationships through reliable service, responsible business practices and consistent performance.

3.2 Mission

To transform our clients' ideas, designs and requirements into practical, well-made and reliable physical solutions. Spark Creative Solution is committed to supporting corporate clients through flexible production, responsible sourcing and effective project execution, while maintaining quality, meeting agreed timelines and continuously improving the way we work.

3.3 Core Values

Integrity

We carry out our work honestly, transparently and in accordance with Company policies and applicable laws. Employees are expected to provide accurate information, avoid misleading conduct and protect the trust placed in the Company by clients, suppliers and colleagues.

Quality

We aim to maintain consistent standards in materials, workmanship, finishing, accuracy and service. Every employee is responsible for checking their work carefully and helping prevent defects, waste, damage and avoidable rework.

Responsibility

We take ownership of our duties, decisions and results. Employees are expected to complete assigned work properly, report problems promptly and remain accountable for the use of Company materials, equipment, time and resources.

Respect

We treat employees, clients, suppliers, contractors and business partners with fairness, dignity and professionalism. Disrespectful behavior, harassment, discrimination, humiliation and unnecessary conflict are not acceptable in the workplace.

Safety

We consider safety an essential part of every office, factory and field activity. Employees must follow safety instructions, use protective equipment where required and report hazards, accidents, injuries or unsafe conditions immediately.



**Teamwork**

We believe successful projects require cooperation between management, office employees, factory workers and field teams. Employees are expected to communicate clearly, support one another and work together to meet project responsibilities and deadlines.

Continuous Improvement

We seek to improve our skills, production methods, quality standards and working processes through experience, training and practical learning. Employees are encouraged to identify problems, suggest improvements and learn from previous work.

Client Commitment

We aim to understand each client's requirements and complete projects according to approved designs, specifications, quality standards and agreed schedules. Clear communication, careful execution and responsible service are essential to maintaining long-term client relationships.

Reliability

We strive to remain dependable in our commitments, work quality, communication and delivery. Employees are expected to perform their duties consistently and report any delay, mistake or operational problem that may affect a project.





4 Employment Framework

4.1 Equal Employment Opportunity

Spark Creative Solution is committed to providing fair and equal employment opportunities to all qualified individuals. Decisions relating to recruitment, selection, work assignment, training, promotion, compensation and continued employment shall be based on relevant qualifications, skills, experience, performance, conduct and the operational requirements of the Company.

The Company does not accept unfair discrimination, personal favoritism or unequal treatment based on characteristics unrelated to an employee's ability to perform the job. Employees and applicants shall be treated with dignity and respect, regardless of gender, religion, race, caste, disability, age, marital status, place of birth or other status protected by applicable law.

Managers and supervisors are expected to apply employment policies fairly and consistently. Any employee who believes that they have experienced discrimination or unfair treatment may report the matter through the Company's grievance or complaint procedure without fear of punishment or retaliation.

This policy shall be applied in accordance with applicable employment laws and the general principles of equality recognized under the Constitution of Bangladesh.

4.2 Recruitment and Selection

Application and Interview Process: Spark Creative Solution follows a fair and practical recruitment process to select suitable employees according to the requirements of each position. Applicants may be required to submit an application, resume or other relevant information and attend one or more verbal interviews, practical or technical tests or assessments.

Verification of Information: All information provided during recruitment must be accurate, complete and truthful. Providing false, misleading or incomplete information may result in the withdrawal of an employment offer or appropriate action after employment.

Reference and Document Checks: The Company may verify an applicant's identity, educational qualifications, employment history, professional references and other supporting documents before or after making an employment offer.

Medical and Fitness Requirements: For positions involving physical labor, machinery operation, driving, installation, fieldwork or other safety-related duties, the Company may require a medical examination or confirmation of fitness where reasonably necessary. Any medical information received shall be handled confidentially.

Prohibition of Recruitment Fees: Spark Creative Solution **does not** charge applicants any recruitment, application, interview or appointment fee. No employee, representative or third party is authorized to demand money, gifts or personal benefits in exchange for employment. Any such request should be reported to management immediately.





4.3 Employment Categories

Spark Creative Solution may engage employees under different employment categories depending on the nature, duration and requirements of the position. Each employee's category shall be stated in the appointment letter or other written employment document.

Permanent Employment: A permanent employee is appointed to an ongoing position after completing the required probation period and receiving written confirmation from the Company. Permanent employment remains subject to satisfactory performance, conduct, attendance, Company policies and applicable law.

Probationary Employment: A probationary employee is appointed for an initial assessment period during which the Company reviews the employee's performance, conduct, attendance, skills and suitability for the position. Confirmation, extension or discontinuation of employment shall be communicated to the employee according to the appointment letter and applicable law.

Temporary Employment: A temporary employee is appointed for a limited period or for work of a temporary, seasonal or short-term nature. Temporary employment normally ends upon completion of the specified period, assignment, project or purpose, unless extended verbally or in writing.

Contractual Employment: A contractual employee is engaged under a written agreement for a specific period, project, assignment or service. The terms, responsibilities, compensation and duration of employment shall be governed by the relevant contract and applicable law.

Apprentice or Trainee: An apprentice or trainee is engaged for practical learning, skill development or supervised workplace experience. The training period, duties, allowance or compensation and conditions of engagement shall be stated in writing. Such engagement does not automatically guarantee permanent employment.

Part-Time Employment: A part-time employee works fewer hours than the Company's normal full-time schedule. Working hours, salary, benefits and other conditions shall be stated in the appointment letter and may be calculated proportionately.

Employment benefits, leave entitlements, notice requirements and other conditions may vary according to the employee's category, position and legal classification. Any change in employment category must be approved and communicated by the Company in writing.

4.4 Appointment Letter

Every employee of Spark Creative Solution shall receive a written appointment letter at the time of employment. The appointment letter will set out the employee's designation, joining date, salary and other applicable benefits, reporting authority, probation period if applicable, work location and other important terms and conditions of employment.

Employees are expected to carefully review the appointment letter and confirm their acceptance before or at the commencement of employment. Any questions regarding its terms should be raised with the Company for clarification.





4.5 Employee Records

Employees are required to provide accurate information and supporting documents when joining the Company and to update them whenever there is a change. Required records may include:

- National ID or birth certificate
- Recent photograph
- Current residential and contact information
- Emergency contact details
- Educational and previous employment records
- Bank or mobile financial account details for salary payment
- Any other documents reasonably required for employment or legal purposes

Employees are responsible for informing the Company promptly whenever any of the above information changes.

4.6 Transfer and Assignment

The Company may assign or transfer employees to different departments, projects, client locations, factories or other work locations based on operational and business requirements. Such assignments may be temporary or permanent and will take into account the employee's role, skills and the needs of the Company. Employees are expected to cooperate with reasonable work assignments and follow the instructions of the authorized management.





5 Working Hours and Attendance

5.1 Normal Working Hours

Working Schedule: The normal working hours of Spark Creative Solution are determined according to the nature and operational requirements of each department. The following standard schedules will generally apply –

Office Employees: 9:00 AM to 6:00 PM

Factory Employees: 8:00 AM to 5:00 PM

Lunch and Rest Interval: 1 hour during the working day (1:30 PM to 2:30 PM)

Weekly Holiday: Friday

Office and Factory Hours: Employees are required to report to work at the scheduled starting time and remain available during their assigned working hours, except during approved lunch or rest intervals and authorized work-related activities. Employees are expected to return from breaks on time and complete their assigned duties during the scheduled working period.

Shift Work: Where operational requirements require shift work, employees may be assigned to different shifts according to an approved work schedule. Shift timings may be changed when reasonably required by the Company, subject to applicable law. The applicable shift schedule will be communicated to the concerned employees.

Rest and Meal Breaks: Employees will be provided a one-hour lunch and rest interval during the working day. Breaks should be taken within the designated period, and employees are expected to return to work on time. Working hours and rest intervals shall be administered in accordance with applicable Bangladesh labor laws.

Weekly Holiday: Friday will normally be observed as the weekly holiday for employees of Spark Creative Solution. Where the nature of the work requires an employee to work on the weekly holiday, the Company will make the necessary arrangements in accordance with applicable law.

Compliance with Working-Hour Requirements: The Company will manage working hours, rest intervals, weekly holidays and overtime in accordance with applicable Bangladesh labor laws. Any approved overtime shall be properly recorded and compensated or otherwise dealt with as required by applicable law and Company policy.





5.2 Attendance Recording

Employees are required to record their attendance through the system designated by the Company – biometric system for office and timesheet for factory employees.

Employees working at client **sites or on field assignments** must report their attendance through their assigned field supervisor. In case no field supervisor is present at the field, the selected person from the field team must communicate with the assigned personnel in the factory.

Each employee is responsible for ensuring that their attendance, working hours and authorized absences are accurately recorded. Any error or discrepancy should be reported promptly.

Employees must not record attendance for another employee or allow another person to record attendance on their behalf. Any falsification or manipulation of attendance records may result in disciplinary action in accordance with applicable law and Company procedure.

5.3 Punctuality and Late Attendance

Employees are expected to report to work on time and be ready to begin their duties at the scheduled starting time. The normal reporting time is **9:00 AM for office employees** and **8:00 AM for factory employees**, unless a different time has been assigned due to shift work, field assignments or operational requirements.

Grace Period: A **15-minute grace period** may be allowed for occasional unavoidable delays. The grace period is not an entitlement and does not change the employee's scheduled reporting time.

Late Attendance: An employee arriving after the applicable grace period will be recorded as late. Employees who expect to be late should inform their immediate supervisor as soon as reasonably possible.

Repeated Lateness: Repeated or habitual late attendance may be treated as a performance or disciplinary matter. As a general standard, **three or more instances of late attendance within a calendar month** may be considered repeated lateness and may result in counselling, a written warning or other appropriate disciplinary action in accordance with Company procedure and applicable law.

Salary and Leave Adjustment: Late attendance or absence will not result in an arbitrary deduction from salary or leave as a disciplinary punishment. However, where an employee is absent from work without approved leave or remains away from work for a period for which the employee is not entitled to payment, the Company may make the corresponding lawful adjustment for the period not worked, in accordance with applicable law.

Any adjustment relating to unpaid absence or other lawful attendance-related matters will be calculated based on the employee's applicable salary and the period of absence. Any disciplinary action for repeated lateness or unauthorized absence will be handled separately through the Company's disciplinary procedure and applicable law.





5.4 Absence Notification

Employees who are unable to attend work must notify their immediate supervisor before their scheduled reporting time, wherever reasonably possible. In emergencies, notification should be made as soon as possible. Employees must provide the reason for the absence and follow the Company's leave application procedure.

Overtime

Prior Approval: Overtime work must be approved in advance by the employee's immediate supervisor or another authorized member of management. Employees should not remain at work beyond their scheduled working hours for the purpose of performing additional work without prior approval, except in an emergency or where the employee is specifically instructed to do so.

Eligibility: Statutory overtime payment will apply to employees who are legally classified as *workers* and are covered by the overtime provisions of the *Bangladesh Labor Act*. This may include eligible employees working in the *factory, production, warehouse, installation, transport and other operational functions*.

Employees performing *managerial, administrative, supervisory or other functions* that are excluded from statutory overtime provisions will not be entitled to statutory overtime payment solely because they work beyond their normal scheduled hours. Their working hours and compensation will instead be governed by their appointment letter and employment terms.

Furthermore, an employee's job title alone will not determine overtime eligibility. The Company will determine eligibility based on the employee's actual duties, responsibilities and applicable legal requirements.

Recording of Overtime: All approved overtime must be properly recorded, including the date, starting time, ending time and total overtime hours. Employees must provide accurate information when submitting overtime records, and supervisors are responsible for verifying and approving such records.

Overtime Payment: Eligible employees will be paid for approved overtime in accordance with the overtime rate and requirements prescribed by applicable Bangladesh labor laws. Where the statutory overtime rate applies, overtime will be calculated at ***twice the ordinary rate of the employee's applicable basic hourly wage***.

Unauthorized Overtime: Overtime performed without required approval may not be recognized for scheduling or administrative purposes and may be treated as a failure to follow Company procedures. However, where applicable law requires payment for work actually performed, the Company will comply with that legal requirement.





6 Salary, Benefits and Business Expenses

6.1 Salary Administration

Monthly Payroll: Employees will normally receive their monthly salary *within the first 7 working days of the following month*, subject to completion of attendance, payroll processing and any necessary verification.

Payment Method: Salary will normally be paid through the employee's *bank account or approved mobile financial service account* registered with the Company. Employees must provide accurate payment information and promptly notify the Company of any changes.

Salary Statement: Employees will receive or have access to a salary statement showing the applicable salary, allowances, overtime or other approved payments, and lawful deductions for the relevant pay period.

Lawful Deductions: The Company may make deductions from salary only where permitted or required by applicable law, including statutory deductions, authorized deductions and other lawful adjustments. The Company will not make arbitrary deductions as a disciplinary punishment.

Reporting Payroll Errors: Employees must report any suspected error, missing payment or incorrect deduction to the Administration Department or authorized management within 7 working days of receiving the salary statement or payment. The Company will review the matter and make any necessary correction in accordance with applicable law and Company procedure.

6.2 Allowance and Benefits

Spark Creative Solution may provide allowances, benefits or other facilities to employees based on their position, work location, job requirements and Company policy. Unless specifically stated in an employee's appointment letter or required by law, such benefits are not automatically applicable to every employee.

Lunch Benefits: Employees working at the Company's premise will be provided with lunch during their scheduled working days, subject to the Company's established arrangements. The lunch facility is provided as a workplace benefit and is not treated as a cash salary component.

Outdoor and Field Food Allowance: Employees assigned to outdoor work, client sites, installation projects, delivery or other field assignments may receive a food allowance or an approved amount for meals during the assignment. Where an employee is required to purchase food using an advance or Company-provided amount, the employee must submit the applicable receipts or vouchers as evidence of the expense. Unused amounts, where applicable, must be returned or adjusted according to Company procedure.

Transportation Allowance: Transportation allowance or transportation support may be provided where applicable based on the employee's position, work assignment or field requirements. The applicable amount or arrangement will be communicated separately by the Company.





Mobile Allowance: Employees whose duties require regular business-related mobile communication may receive a mobile allowance or other approved communication support according to their position and Company policy.

All allowances and benefits will be administered consistently with applicable law and the employee's appointment letter or other written employment terms. Company-provided facilities or allowances may differ according to the nature of the employee's work and operational requirements.

6.3 Business Expenses

Employees may incur business expenses only when required for their duties and, where applicable, after obtaining prior approval from the authorized supervisor or management.

Employees must submit original receipts, vouchers or other valid supporting documents within 7 working days of incurring the expense. Personal expenses are not reimbursable.

Any advance provided by the Company must be used only for the approved business purpose. Employees must submit the relevant expense records and return any unused balance within 7 working days after completion of the assignment or expense.

All business expenses and advances are subject to verification and approval by the Company.





7 Leaves and Holidays

7.1 General Leave Rules

Employees must obtain approval before taking leave, except in emergencies or other situations where prior approval is not reasonably possible.

Leave Application: Leave applications should be submitted through the Company's designated form or system to the employee's immediate supervisor or authorized management.

Approval Authority: Leave must be approved by the employee's immediate supervisor or the management authority designated by the Company.

Advance Notice: Planned leave should normally be requested at least **3 working days in advance**. Longer notice may be required for extended leave.

Emergency Leave: In case of illness, accident or other emergency, the employee must notify the immediate supervisor before the scheduled reporting time, where reasonably possible, and submit the required leave application or supporting documents after returning to work.

Leave Records: The Company will maintain records of leave taken, approved and remaining for each employee.

Unauthorized Absence: Absence without approved leave or proper notification may be treated as unauthorized absence and may result in loss of pay for the period not worked, where legally applicable, and disciplinary action in accordance with applicable law and Company procedure.

7.2 Sick Leave

Employees who are unable to attend work due to illness must notify their immediate supervisor before the scheduled reporting time, where reasonably possible.

A medical certificate or prescription of medicine with diagnosed sickness or other eligible document may be required for sick leave exceeding 2 consecutive working days or where reasonably requested by the Company. The certificate should be issued by a medical practitioner and submitted to the Company within 3 working days of returning to work, unless otherwise approved.

Where an illness continues beyond the approved period of leave, the employee must inform the Company and provide updated medical documentation where required.

For positions involving machinery, driving, physical work, fieldwork or other safety-sensitive duties, the Company may require **reasonable confirmation of fitness** to return to work where there is a legitimate safety concern.





7.3 Festival and Public Holidays

Holiday Calendar: Spark Creative Solution will maintain an annual holiday calendar based on the festival holidays and public holidays applicable under Bangladesh labor laws. The holiday calendar will be communicated to employees before the beginning of each calendar year or as soon as reasonably practicable.

Work During Holidays: Where business or project requirements require employees to work on a festival or public holiday, the Company may schedule such work in accordance with applicable law. Employees required to work on a holiday will be informed in advance where reasonably practicable.

Substitute Holiday or Payment: Where an employee is required to work on a festival or public holiday, the Company will provide the applicable substitute holiday, additional payment or other benefit required by Bangladesh labor law. The applicable arrangement will depend on the employee's legal classification and the nature of the holiday.

Employees must not work on a designated holiday without proper authorization from the Company.

7.4 Maternity Benefits

Spark Creative Solution will provide maternity benefits to eligible employees in accordance with the Bangladesh Labor Act and other applicable laws.

Eligibility: A female worker who has worked under the Company for at least 6 months immediately preceding the expected date of delivery will be entitled to maternity benefits, subject to the conditions and limitations prescribed by law. The benefit covers a *total of 120 days*.

Notice and Documentation: An eligible employee should notify the Company as soon as reasonably practicable and, where possible, provide written notice stating the expected date of delivery. The Company **may** require a certificate from a medical practitioner confirming the expected delivery date. After delivery, the employee must provide reasonable proof of delivery, such as a birth record, medical certificate or other legally acceptable evidence, where required.

Maternity Leave and Payment: Eligible employees will be permitted to remain absent from work for the statutory maternity period in accordance with the Bangladesh Labor Act. During this period, the Company will provide maternity benefits in accordance with the applicable legal requirements. For the purpose of calculating the maternity benefit for each day of maternity leave, including holidays, the employee's daily average wage shall be calculated by dividing her latest fixed monthly gross wage by 26. The resulting benefit will be paid for the applicable maternity benefit period in the manner and within the time prescribed by law.

Protection from Prohibited Work: The Company will not require an employee to perform work prohibited by law during pregnancy or the statutory post-delivery period. In particular, an employee will not be required to perform work that is excessively strenuous, involves prolonged standing or is otherwise likely to be harmful.





7.5 Other Leave

The following leaves may be provided by Spark Creative Solution as company benefits and are separate from statutory leave entitlements. Their availability and duration will be subject to Company policy, the employee's employment terms and applicable law.

Paternity Leave: Eligible male employees may receive 7 working days of paid paternity leave following the birth of their child. The employee should notify the Company in advance where reasonably possible and provide reasonable supporting documentation when requested.

Bereavement Leave: An employee may receive up to 3 working days of paid bereavement leave following the death of an immediate family member. The Company may request reasonable supporting documentation where necessary.

Marriage Leave: An employee may receive 7 working days of paid marriage leave for their own marriage. This leave should normally be requested at least 7 days in advance, where reasonably practicable.

Unpaid Leave: Employees may request unpaid leave when their available paid leave is insufficient or where circumstances justify additional absence. Unpaid leave requires prior approval and will not normally be granted automatically.

Study or Examination Leave: Employees pursuing approved education or professional examinations may request up to 3 working days of leave per examination, subject to prior approval, operational requirements and submission of reasonable supporting documents. Such leave may be paid or unpaid as determined by Company policy.

Company-provided leave under this section does not reduce or replace any statutory leave entitlement to which an employee is legally entitled.





8 Standards of Workplace Conduct

8.1 Professional Behavior

Employees of **Spark Creative Solution** are expected to treat colleagues, supervisors, clients, suppliers and other persons they interact with through their work with respect, fairness and professionalism.

Employees must perform their duties responsibly, cooperate with colleagues, follow lawful and reasonable instructions, and protect the legitimate interests and reputation of Spark Creative Solution.

Employees must avoid behavior that unnecessarily disrupts the workplace, interferes with others' duties, creates conflict or negatively affects safety, productivity or professional relationships. Any disagreement or workplace concern should be handled through appropriate communication and the Company's established grievance or complaint procedures.

8.2 Dress and Personal Appearance

Employees are expected to maintain a clean, neat and appropriate appearance suitable for their duties and work environment. Clothing must be practical, decent and consistent with workplace safety requirements.

Office employees should wear clean and presentable business or smart-casual clothing appropriate for a professional workplace. Employees attending client meetings or representing the Company at external locations should dress in a manner appropriate to the client, meeting or assignment.

Factory and installation employees must wear clothing and footwear suitable for physical work and must use any **uniform, safety shoes, helmets, gloves, masks, eye protection, reflective vests or other PPE** required for their particular duties. Loose clothing, accessories or footwear that may create a safety risk must not be worn while operating machinery or performing hazardous work.

Where the Company provides uniforms or PPE, employees are responsible for using them properly, keeping them reasonably clean and reporting loss or damage promptly. Dress and safety requirements may vary depending on the work environment, and employees must follow any additional instructions issued by the Company or authorized supervisor.





8.3 Identification Cards and Access Controls

Employees may be required to carry or display their Company identification card while at the office, factory, project site or other Company-controlled locations. Identification cards must not be lent or transferred to another person.

Access to restricted areas, including production, storage, records and other controlled areas, is limited to authorized personnel. Employees must not allow unauthorized persons to enter restricted areas.

Visitors must follow the Company's visitor procedures and may enter restricted areas only with proper authorization and supervision where required.

Lost or damaged identification cards must be reported to the Company promptly. Employees are responsible for the proper use and protection of Company-issued keys, access cards, passwords and other access credentials and must not share them with unauthorized persons. All Company access items must be returned upon request or separation from employment.

8.4 Conflict of Interest

Employees must avoid situations where their personal interests, relationships or outside activities may conflict, or appear to conflict with the interests of Spark Creative Solution. Any actual or potential conflict must be disclosed to authorized management promptly.

Outside Employment: Employees must not undertake outside employment, business activities or other engagements that interfere with their duties, working hours or responsibilities to the Company. Any outside activity that may create a conflict of interest must be disclosed and approved by the Company before it begins.

Personal Interest in Suppliers or Clients: Employees must disclose any direct or indirect financial or personal interest in a supplier, contractor, client or other business partner with whom they deal on behalf of the Company. Employees must not use their position to influence Company decisions for their personal benefit.

Family and Personal Relationships: Employees must disclose close family or personal relationships that may affect, or reasonably appear to affect, decisions relating to recruitment, supervision, procurement, pricing, payments or other business matters.

Gifts, Commissions and Personal Benefits: Employees must not request or accept cash, commissions, kickbacks, personal discounts or other benefits from suppliers, clients, contractors or other business partners in connection with their Company duties. Reasonable promotional gifts of nominal value may be accepted where they do not influence business decisions. Any gift or benefit that may create a conflict must be disclosed to management.

Competing Business Activities: Employees must not operate, assist or participate in a business that directly competes with Spark Creative Solution or use Company information, resources, clients or business relationships for a competing activity during employment.





Failure to disclose a relevant conflict of interest or deliberately using a Company position for personal gain may result in disciplinary action in accordance with applicable law and Company procedure.

8.5 Gifts, Bribery and Corruption

Spark Creative Solution does not tolerate bribery, corruption, kickbacks or other improper payments in connection with Company business. Employees must act honestly and must not offer, request, give or receive anything of value to improperly influence a business decision.

Bribes and Improper Payments: Employees must not offer, promise to offer, give, request or accept money, gifts, services, favors or other benefits intended to improperly influence a client, supplier, government official, employee or other person.

Kickbacks and Undisclosed Commissions: Employees must not receive or arrange personal commissions, kickbacks, referral payments or other benefits from suppliers, contractors, clients or other parties in connection with Company transactions unless expressly authorized and properly recorded by the Company.

Personal Benefits from Vendors: Employees must not use their position to obtain personal discounts, free goods, services, loans or other benefits from vendors or contractors where the benefit may influence, or appear to influence, a Company decision.

Records and Payments: All purchases, expenses, invoices, payments and related records must be accurate and complete. Employees must not create false documents, conceal transactions, alter records or approve payments for purposes other than those stated in the relevant transaction.

Any employee who becomes aware of suspected bribery, corruption, kickbacks or manipulation of Company records must report the matter through the Company's designated reporting or grievance channels. Good-faith reports will not result in retaliation.

8.6 Violence, Threats and Weapons

Spark Creative Solution does not tolerate violence, threats, intimidation or aggressive behavior in the workplace or while performing Company duties. Employees must not engage in physical fights, threaten or intimidate others, or use Company property or work activities to cause harm.

Employees must not bring, possess, use or carry unauthorized weapons or dangerous objects at the office, factory, warehouse, project site or any other location where they are performing Company duties. Tools and equipment required for work may be used only for their intended purpose and in accordance with applicable safety procedures.

Any employee who becomes aware of a serious threat, violent incident or unauthorized weapon must report it immediately to the supervisor or management. Violations may result in disciplinary action and, where applicable, reporting to the relevant authorities.





8.7 Gambling and Inappropriate Activities

Employees must not engage in gambling, fighting, disruptive entertainment or other activities that interfere with work, safety, discipline or productivity during working hours or on Company premises.

Employees must also not use Company property, equipment, internet access or work time for activities that are illegal, offensive, disruptive or unrelated to their duties without proper authorisation.

Any activity that creates a safety risk, disturbs other employees, damages Company property or negatively affects the Company's work or reputation may be treated as misconduct and addressed in accordance with applicable law and Company procedure.





9 Respectful Workplace and protection from Harassment

9.1 Anti-Harassment Policy

Spark Creative Solution is committed to maintaining a workplace where employees are treated with dignity, respect and fairness. Harassment, intimidation or abusive conduct is not acceptable, whether it occurs at the office, factory, warehouse, client site, during fieldwork or through work-related communication.

Sexual Harassment: Unwelcome sexual comments, advances, requests, gestures, messages, physical contact or other conduct of a sexual nature that causes discomfort, humiliation or creates a hostile or unsafe working environment is prohibited.

Verbal Abuse and Bullying: Insults, abusive language, repeated humiliation, bullying, personal attacks or deliberate conduct intended to intimidate, degrade or isolate another person are prohibited.

Unwanted Physical Contact: Employees must not engage in unwanted touching, physical intimidation or other inappropriate physical conduct.

Offensive Messages or Images: Employees must not send, display, share or circulate offensive, sexually explicit, threatening or harassing messages, photographs, videos or other materials through Company systems or in connection with the workplace.

Retaliation: No employee will be punished, threatened, disadvantaged or subjected to retaliation for making a good-faith complaint, reporting suspected harassment or participating honestly in an investigation.

Any employee who experiences or witnesses harassment should report the matter through the Company's designated complaint channels. Complaints will be handled fairly and confidentially to the extent reasonably practicable, in accordance with applicable law and Company procedure.





9.2 Complaint Channels

Employees may report workplace concerns or complaints to their immediate supervisor, Administration, Executive Director or Managing Director. Employees are not required to report a complaint to a person who is directly involved in the matter.

Complaints may be made verbally or in writing. Employees are encouraged to provide sufficient information to allow the Company to understand and review the concern properly.

All complaints will be handled fairly and, to the extent reasonably practicable, confidentially. The Company will not retaliate against an employee for making a complaint or reporting a concern in good faith.

9.3 Confidential Investigation

Spark Creative Solution will review workplace complaints fairly and objectively. The Company will maintain confidentiality to the extent reasonably practicable and will share information only with persons who need it to review, investigate or address the matter.

The person making the complaint and the person against whom the complaint is made will be given a reasonable opportunity to provide relevant information and respond to the allegations before a decision is made.

Employees who make complaints or provide information in **good faith** will not be subjected to retaliation, punishment or disadvantage for doing so. However, knowingly making a false or malicious complaint, deliberately providing false information or misusing the complaint process may itself constitute misconduct and may result in appropriate disciplinary action.





10 Health, Safety and Environmental Responsibilities

10.1 General Safety Responsibility

Spark Creative Solution is committed to maintaining a safe working environment across its office, factory, warehouse, vehicles, client locations and project sites. Every employee has a responsibility to work safely and follow the safety requirements applicable to their duties. Employees are expected to:

Follow safety instructions: Follow all safety instructions, procedures, warning signs and directions given by the Company or authorized supervisors, particularly when operating machinery, handling materials or performing fieldwork.

Use protective equipment: Properly use the personal protective equipment (PPE) provided or required for their duties, including safety shoes, gloves, masks, helmets, eye protection or other equipment where applicable.

Report hazards and incidents: Promptly report any unsafe condition, damaged equipment, accident, injury, near miss, chemical spill or other safety concern to the immediate supervisor or authorized management.

Avoid unsafe practices: Employees must not bypass safety procedures, remove machine guards, misuse tools or equipment, or take shortcuts that could create a risk to themselves or others.

Keep work areas clear: Emergency exits, walkways, stairways, access routes and areas around firefighting equipment must remain clear and free from unnecessary materials, tools or other obstructions.

Stop work when there is serious danger: Where an employee reasonably believes that a work activity presents an immediate and serious risk of injury, the employee should stop the activity where it is safe to do so and immediately inform the supervisor or management.

10.2 Personal Protective Equipment (PPE)

Spark Creative Solution will provide or require appropriate Personal Protective Equipment (PPE) based on the nature of the work, the working environment and the risks involved. Employees must use the required PPE correctly and keep it in reasonable condition.

Depending on the job and identified risks, required PPE may include:

- **Safety shoes:** Required for factory, warehouse, installation and other work where there is a risk of falling objects, sharp materials or foot injuries.
- **Gloves:** Required when handling materials, tools, chemicals or other items where hand protection is necessary.
- **Masks or respirators:** Required when working with dust, paint, adhesives, fumes or other airborne substances where respiratory protection is necessary.





- **Eye protection:** Required during cutting, grinding, drilling, spraying or other activities that may expose the eyes to dust, particles, chemicals or splashes.
- **Hearing protection:** Required in areas where machinery or other equipment produces excessive noise.
- **Helmets:** Required at work locations where there is a risk of falling objects or head injury.
- **Safety harnesses:** Required for work at height where there is a risk of falling and a harness is appropriate for the work activity.

Employees must not refuse to use required PPE or intentionally misuse, remove or damage PPE provided for their safety. Any damaged, lost or unsuitable PPE must be reported to the supervisor promptly.

10.3 Machinery and Electrical Safety

Employees working with machinery, electrical equipment or power tools must follow the Company's safety procedures and only use equipment for which they have been properly instructed or authorized.

- **Authorized operation:** Only employees who have been authorized and, where required, trained for a particular machine or equipment may operate it. Employees must not allow unauthorized persons to operate machinery under their supervision.
- **Machine guards:** Machine guards, safety covers and other protective devices must remain in place while equipment is operating. Employees must not remove, bypass or disable them.
- **Repair and maintenance:** Machinery and electrical equipment must be switched off and isolated from the power source before cleaning, adjustment, maintenance or repair. Only authorized persons may carry out repairs or maintenance.
- **Damaged equipment:** Damaged cables, plugs, switches, power tools, machinery or other electrical equipment must not be used and must be reported to the supervisor immediately.





10.4 Fire Safety and Emergency Response

Spark Creative Solution maintains fire safety measures appropriate to its office, factory, warehouse and other work locations. Employees must follow all fire safety instructions and cooperate with emergency procedures.

- **Emergency Exits:** Emergency exits and escape routes must remain clearly marked, accessible and free from obstruction. Employees must not lock, block or otherwise interfere with emergency exits.
- **Fire Extinguishers:** Fire extinguishers and other firefighting equipment must remain accessible and must not be moved, misused or obstructed. Employees should use a fire extinguisher only where they have been trained or where it is safe and appropriate to do so.
- **Assembly Point:** Employees must proceed to the designated assembly point during an evacuation and remain there until authorized to leave or return to the workplace.
- **Alarm and Evacuation:** When a fire alarm or emergency evacuation instruction is given, employees must stop work where safe to do so and evacuate promptly using the designated route. Employees must not return to the building until authorized.
- **Fire Drills:** Employees must participate in fire drills and emergency training organized by the Company and follow the instructions given during such exercises.
- **Reporting Fires:** Any fire, smoke, burning smell or other indication of a fire must be reported immediately to the supervisor or management, and the appropriate emergency response must be initiated.
- **Fire Safety Equipment:** Employees must not store materials, tools, boxes or other items in front of fire extinguishers, emergency exits, electrical panels or other firefighting and emergency equipment.





10.5 Chemical, Paint and Adhesive Safety

Employees who handle paint, adhesives, solvents, chemicals or other potentially hazardous materials must follow the Company's handling and storage instructions and use the required PPE.

- **Labelling and Storage:** Chemicals, paints, adhesives and solvents must be kept in properly labelled containers and stored in designated areas. Containers must remain closed when not in use and must not be stored near incompatible materials or sources of heat or ignition.
- **Ventilation:** Employees must ensure adequate ventilation when using paints, adhesives, solvents or other materials that produce fumes or vapors. Where required, mechanical ventilation or respiratory protection must be used.
- **Spill Handling:** Spills, leaks or damaged containers must be reported immediately. Employees must not attempt to clean a significant or hazardous spill unless they have been instructed and have the appropriate PPE and equipment.
- **Food and Drinking:** Food and drinks must not be stored, prepared or consumed in areas where chemicals, paints, adhesives or other hazardous materials are being handled or stored.
- **Use of PPE:** Employees must use the PPE specified for the material and task, such as gloves, masks or respirators and eye protection.
- **Disposal of Containers:** Empty chemical, paint, adhesive and solvent containers must not be discarded with ordinary waste unless permitted by the applicable disposal procedure. They must be handled and disposed of according to Company instructions and applicable requirements.

10.6 Accident and Injury Reporting

Employees must report accidents, injuries and unsafe conditions promptly so that appropriate action can be taken and further incidents can be prevented. Employees must immediately report:

- **Workplace injuries:** Any injury or illness resulting from work activities, whether or not medical treatment appears necessary.
- **Near misses:** Any incident that could reasonably have caused injury, illness, property damage or other loss but did not result in harm.
- **Property damage:** Damage to Company, client, supplier or third-party property arising from Company work or activities.
- **Vehicle accidents:** Any accident, collision or damage involving a Company vehicle or a vehicle being used for Company business.
- **Client-site accidents:** Any accident, injury, property damage or other safety incident occurring at a client location or project site.





- **Unsafe conditions:** Any hazardous condition, defective equipment, unsafe work practice, exposed electrical connection, blocked emergency route or other situation that may endanger employees or others.

Where an incident involves serious injury, fire, significant property damage or an immediate danger to people, the employee must notify the supervisor or management immediately by the fastest available means. Employees must cooperate with any incident review or investigation and provide accurate information about what occurred.

10.7 Environmental Responsibilities

Spark Creative Solution expects employees to use materials, energy and other resources responsibly and to take reasonable steps to prevent unnecessary pollution and waste. Employees must:

- **Waste Segregation:** Separate wood, board, metal, plastic, paper, general waste and other materials where separate disposal or reuse arrangements are provided by the Company.
- **Chemical Disposal:** Paint, solvents, adhesives, chemical residues and their containers must not be poured into drains, water sources or ordinary waste unless specifically permitted. They must be stored and disposed of according to Company instructions and applicable requirements.
- **Material Waste Reduction:** Use wood, boards, acrylic, paint and other production materials carefully and avoid unnecessary cutting, damage, overuse or disposal. Usable leftover materials should be returned or stored for reuse where appropriate.
- **Prevention of Pollution:** Employees must take reasonable care to prevent paint, chemicals, dust, waste and other substances from contaminating water, soil or the surrounding air.
- **Efficient Use of Resources:** Employees should switch off lights, machinery, air-conditioning and other electrical equipment when not required and avoid unnecessary use of water, electricity, fuel and production materials.

Detailed requirements for waste handling, chemical disposal, production processes and environmental controls will be provided separately through Company Safety SOPs, work instructions, operational procedures or other relevant documents.





11 Company Property, Information and Technology

11.1 Company Property

Company property is provided for legitimate business purposes and must be used responsibly, safely and in accordance with Company instructions. Employees are responsible for taking reasonable care of the property assigned to or used by them and must not use it for unauthorized personal purposes.

Employees must properly use and protect tools, machinery, vehicles, computers, mobile phones, furniture, production materials, uniforms, documents and product samples. Company equipment and materials must not be removed from Company premises, transferred to another person, altered or used for personal or outside business purposes without proper authorization.

Any loss, theft, damage, malfunction or misuse of Company property must be reported to the immediate supervisor or authorized management promptly. Employees must return all Company property in their possession when requested or upon transfer, completion of an assignment or separation from employment.

11.2 Loss and Damage

Employees must promptly report any loss, theft, damage or malfunction involving Company property, whether caused accidentally or otherwise. Employees should provide accurate information about the circumstances and cooperate with any review of the incident.

The Company will assess responsibility for loss or damage based on the circumstances and applicable Company procedures. **No salary deduction will be made automatically as a disciplinary measure or merely because property has been lost or damaged.** Any deduction or recovery from an employee's wages will only be made where permitted by applicable Bangladesh labor law and following the required procedure, including giving the employee an appropriate opportunity to respond where required.





11.3 Confidentiality

Employees may have access to confidential information belonging to Spark Creative Solution, its clients, suppliers, employees and business partners. Such information must be used only for legitimate Company purposes and must not be disclosed, copied, shared or used for personal benefit without proper authorization.

Confidential information includes, but is not limited to:

- **Client information:** Client names, contacts, requirements, project details and other non-public information.
- **Prices and quotations:** Product costs, supplier prices, quotations, pricing strategies and negotiated rates.
- **Supplier information:** Supplier contacts, terms, prices, sourcing arrangements and other commercially sensitive information.
- **Designs and drawings:** Client-provided designs, technical drawings, layouts, specifications, samples and other creative or technical materials.
- **Production information:** Production methods, processes, techniques, material specifications and other operational knowledge that is not publicly available.
- **Payroll and employee information:** Salary details, personal records and other confidential employee information.
- **Business plans:** Internal plans, financial information, strategies, client proposals and other non-public business information.
- **Passwords and financial records:** Passwords, access credentials, bank information, accounting records, invoices and other financial or security-related information.

Employees must not disclose confidential information to unauthorized persons, including competitors, former employees, external parties or persons outside the Company, unless authorized or required by law. Employees must also take reasonable care when handling confidential documents, electronic files, passwords and communications.





11.4 Intellectual Property

Employees may create or handle designs, drawings, photographs, documents, layouts, production files, specifications, samples, concepts and other materials while performing their duties for Spark Creative Solution.

Work created by an employee within the scope of their employment or specifically for Company business shall be treated as Company work and handled in accordance with the employee's employment agreement, applicable Company policies and applicable law. Employees must not copy, reproduce, sell, distribute, publish or use such work for personal purposes or for the benefit of another person or business without proper authorization.

Employees must also respect the intellectual property rights of clients, suppliers and other third parties. Client-provided designs, logos, photographs, drawings, specifications and other materials must be used only for the authorized project and must not be shared or reused without appropriate permission.

Upon request or separation from employment, employees must return or transfer Company and client-related files, designs, documents, samples and other intellectual property in their possession or control.

11.5 Internet, Email and Computer Use

Company computers, internet connections, email accounts, software and other digital resources are provided primarily for legitimate business purposes. Employees must use these resources responsibly and in a manner that protects Company information, systems and reputation.

- **Business Use:** Employees should use Company devices, internet and email primarily for work-related activities. Limited personal use may be permitted where it does not interfere with work, create a security risk or result in unreasonable use of Company resources.
- **Password Protection:** Employees must keep passwords and access credentials confidential, use reasonably strong passwords and must not leave systems accessible to unauthorized persons.
- **Unauthorized Software:** Employees must not install, download or use unauthorized software, applications, files or browser extensions on Company devices without approval.
- **Illegal or Offensive Content:** Company systems must not be used to access, download, store or distribute illegal, sexually explicit, threatening, harassing or otherwise inappropriate content.
- **Sharing Credentials:** Employees must not share passwords, email accounts, system access or other credentials with another person unless specifically authorized for a legitimate business purpose.
- **Cybersecurity Incidents:** Suspected malware, phishing messages, unauthorized access, lost devices, suspicious emails or other cybersecurity incidents must be reported to the responsible supervisor or management promptly.





11.6 Social Media and Photography

Employees must not publish, post, share or distribute the following without proper authorization:

- **Confidential client work:** Client designs, project details, product information, quotations, samples or other confidential materials.
- **Factory photographs:** Unauthorized photographs or videos of the factory, office, warehouse, machinery, production processes or project sites.
- **Internal disputes:** Internal complaints, disciplinary matters, workplace disputes or confidential Company discussions.
- **Unapproved Company statements:** Statements, announcements or other content presented as an official communication of Spark Creative Solution without authorization.
- **Images of colleagues:** Photographs or videos of employees, clients, suppliers or other individuals without appropriate permission.





12 Performance, Training and Development

12.1 Performance Expectations

Employees are expected to perform their duties responsibly, efficiently and to the standards appropriate to their position. Performance may be assessed based on the employee's quality of work, productivity, attendance and punctuality, reliability, compliance with safety requirements, teamwork, client service, adherence to lawful and reasonable instructions, and overall fulfilment of assigned responsibilities.

Performance expectations may vary according to the employee's role, department and level of responsibility. For factory and field employees, factors such as workmanship, production accuracy, safe working practices and timely completion of assigned work may be considered. For office employees, factors such as accuracy, productivity, communication, coordination and timely completion of responsibilities may be considered.

Employees are expected to respond constructively to performance feedback and take reasonable steps to improve areas identified by their supervisor or management.

12.2 Performance Review

The Company may conduct performance reviews at least once a year and may conduct additional reviews where reasonably required based on an employee's role, performance or business needs. The review will normally be conducted by the employee's immediate supervisor or authorized management.

The review may include discussion of the employee's performance, attendance, responsibilities, achievements, areas requiring improvement and feedback from the supervisor. Where appropriate, the Company may provide a written performance evaluation and establish specific improvement goals or targets for the next review period.

Employees will be given a reasonable opportunity to discuss the evaluation, provide comments or raise any relevant concerns regarding their performance assessment. A performance review does not automatically guarantee a salary increase, promotion or change in employment status.





12.3 Training

Spark Creative Solution may provide training appropriate to an employee's position, responsibilities and work environment. Employees are expected to participate in required training and apply the knowledge and procedures provided. Training may include:

- **Induction:** New employees will receive basic information about the Company, their duties, workplace rules, attendance, safety requirements and applicable policies.
- **Safety Training:** Employees will receive safety instructions relevant to their work, including PPE, emergency procedures, fire safety and safe working practices.
- **Job-Specific Training:** Employees may receive practical or technical training necessary to perform their assigned duties properly and safely.
- **Machinery Authorization:** Employees must receive appropriate instruction and authorization before operating machinery or equipment that requires specific training or skill.
- **Supervisor Development:** Supervisors may receive training in areas such as employee management, workplace safety, communication, performance management and handling workplace concerns.
- **Refresher Training:** Additional training may be provided when procedures change, new equipment or materials are introduced, safety concerns arise or management considers further training necessary.

12.4 Promotion

Promotion to a higher position or level of responsibility will be based on both employee's suitability for the role and the needs of the Company. Factors that may be considered include availability of a suitable position, performance, skills, relevant experience, work quality, attendance, leadership ability.

Promotion is not automatic based on length of service alone. The Company may also consider its organizational structure, business requirements and the availability of suitable opportunities. All promotion decisions will be made fairly and without unlawful discrimination.





13 Misconduct and Disciplinary Procedure

13.1 General Principles

Spark Creative Solution expects employees to follow Company policies, lawful instructions, workplace standards and applicable safety requirements. Where an employee is alleged to have committed misconduct or failed to meet an applicable workplace requirement, the Company will address the matter in a fair and consistent manner.

Disciplinary action will be based on the **nature and seriousness of the conduct, the circumstances of the matter, the employee's previous record where relevant, and the applicable requirements of Bangladesh labor law**. The Company will maintain appropriate records of disciplinary matters and will not impose disciplinary action without following the procedure required by law.

13.2 Examples of Minor Misconduct

Minor misconduct generally refers to less serious breaches of Company rules, procedures or workplace standards that do not ordinarily involve serious harm, dishonesty, safety risks or significant damage to the Company or others. Depending on the circumstances and applicable law, examples may include:

- Occasional or minor lateness without reasonable justification.
- Failure to follow routine workplace procedures or reasonable instructions.
- Failure to maintain reasonable cleanliness and order in an assigned work area.
- Careless or negligent handling of Company documents, records or materials.
- Unauthorized personal use of mobile phones or other personal devices during working time where such use interferes with work or violates Company instructions.

The above examples are illustrative and not exhaustive. The seriousness of any conduct will depend on the circumstances, frequency, impact and any relevant previous incidents. Repeated minor misconduct may be treated more seriously where appropriate and permitted by law.

13.3 Examples of Serious Misconduct

Serious misconduct refers to conduct that may cause significant harm to the Company, its employees, clients, property, operations or reputation, or that seriously breaches workplace rules or applicable law. Depending on the circumstances and applicable legal requirements, examples may include:

- **Theft or fraud:** Stealing, misappropriating or attempting to misappropriate Company, employee, client or supplier property, or engaging in fraud or dishonest conduct.
- **Violence or serious threats:** Physical violence, serious threats, intimidation or other conduct that creates a significant risk of harm to another person.





- **Deliberate property damage:** Intentionally damaging Company, client, supplier or other property.
- **Bribery and corruption:** Offering, requesting, accepting or arranging bribes, kickbacks, unauthorized commissions or other improper benefits.
- **Serious insubordination:** Deliberately refusing to follow a lawful and reasonable instruction where the refusal is serious or materially affects safety, operations or the Company.
- **Falsification of records:** Knowingly creating, altering, concealing or submitting false attendance records, financial documents, production records, expense claims or other Company records.
- **Serious safety violations:** Deliberately bypassing critical safety measures, operating machinery without required authorization, or engaging in conduct that creates a serious and foreseeable risk of injury.
- **Harassment:** Serious or repeated harassment, including sexual harassment, bullying, threats or abusive conduct.
- **Unauthorized disclosure of confidential information:** Deliberately disclosing or misusing confidential Company, client, supplier or employee information without authorization.
- **Working while intoxicated:** Reporting to work or performing Company duties while under the influence of alcohol, illegal drugs or another substance in a manner that affects safety, judgment or ability to perform duties.
- **Repeated unauthorized absence:** Repeated or prolonged absence from work without approval or reasonable explanation, after appropriate notice or action where required.

The above examples are illustrative and not exhaustive. The classification and disciplinary consequences of any alleged misconduct will depend on the nature and seriousness of the conduct, the surrounding circumstances, the employee's relevant record and the requirements of applicable Bangladesh labor law. No allegation of serious misconduct will by itself establish guilt or result in disciplinary action without the applicable review and legal procedure.

13.4 Possible Disciplinary Measures

Depending on the nature and seriousness of the misconduct, the circumstances of the case and applicable Bangladesh labor law, the Company may take one or more lawful disciplinary measures. The appropriate measure will be determined based on the circumstances rather than automatically applying the same penalty to every case. Possible measures may include:

- **Verbal counselling:** For minor concerns, the employee may be counselled regarding the expected standard of conduct or performance.
- **Written warning:** A formal written warning may be issued where the matter is more serious or where a previous concern has not been corrected.





- **Final warning:** A final written warning may be issued where misconduct is serious or where further misconduct may result in more severe action.
- **Suspension:** Suspension may be imposed only where permitted by applicable law and in accordance with the required procedure and applicable payment requirements.
- **Other lawful disciplinary action:** The Company may take any other disciplinary measure permitted by applicable law and appropriate to the circumstances.
- **Termination or dismissal:** Employment may be terminated or an employee may be dismissed where permitted by law and only after following the applicable legal procedure.

The Company will not impose a disciplinary measure that is inconsistent with applicable Bangladesh labor law or an employee's legal rights.





14 Misconduct and Disciplinary Procedure

14.1 Employee Grievance Procedure

Spark Creative Solution encourages employees to raise workplace concerns promptly so that they can be reviewed and addressed appropriately. Employees may raise concerns relating to working conditions, supervisor behavior, salary or attendance errors, unfair treatment, safety, harassment, leave, work allocation or other workplace matters. Employees should normally follow these steps:

1. **Informal Discussion:** Where appropriate, the employee should first discuss the concern with their immediate supervisor or another authorized member of management.
2. **Written Grievance:** If the matter is not resolved, or if informal discussion is not appropriate, the employee may submit a written grievance to Administration, the Executive Director or the Managing Director.
3. **Management Review:** The Company will review the grievance, obtain relevant information and speak with the persons concerned where necessary.
4. **Written Outcome:** Where appropriate, the Company will communicate the outcome or action taken to the employee in writing.
5. **Appeal or Further Review:** If the employee is not satisfied with the outcome, they may request a further review by a higher level of management, subject to the Company's reporting structure and applicable law.

Employees are not required to raise a grievance through a person who is directly involved in the matter. All grievances should be raised in good faith, and employees will not be subjected to retaliation for making a genuine complaint.

14.2 Whistleblowing

Spark Creative Solution encourages employees to report serious wrongdoing that may harm the Company, its employees, clients, suppliers or the public. Employees may report concerns even where they are not personally affected by the matter. Whistleblowing may include concerns relating to:

Fraud: Theft of Company funds, fraudulent transactions, false expense claims, manipulation of financial information or other dishonest financial activity.

Corruption: Bribery, kickbacks, unauthorized commissions, improper payments or personal benefits connected with Company business.

Theft or Misappropriation: Theft, unauthorized removal or personal use of Company, client, supplier or employee property, materials, money or equipment.





Concealment of Safety Risks: Deliberately hiding serious accidents, injuries, hazardous conditions, defective equipment or other information that could place employees or others at significant risk.

Falsification of Documents: Knowingly creating, altering, destroying or concealing attendance records, invoices, quotations, production records, financial documents or other Company records for an improper purpose.

Serious Legal or Regulatory Violations: Conduct that the employee reasonably believes may involve a serious violation of applicable law or regulatory requirements.

Retaliation: Threatening, punishing, disadvantaging or otherwise taking adverse action against an employee because they made a good-faith complaint, reported wrongdoing or participated in an investigation.

Employees should provide information that they reasonably believe to be accurate and should not knowingly make false or malicious allegations. Deliberately submitting false information or using the whistleblowing process for personal retaliation may constitute misconduct.





15 Separation from Employment

15.1 Resignation

An employee who wishes to resign from employment must submit a written resignation to the Company, normally to the Managing Director or Executive Director. The resignation should clearly state the employee's intended last working day.

The employee must provide the notice period specified in their appointment letter or employment contract, subject to the requirements of applicable Bangladesh labor law. Where an employee wishes to leave before completing the required notice period, the Company may approve an earlier release subject to applicable law and settlement of any lawful obligations.

Before the last working day, the employee must complete a proper handover of duties, documents, files, ongoing projects, client matters, Company property and other responsibilities to the person designated by the Company.

Any outstanding advance, loan or other amount lawfully recoverable from the employee will be settled in accordance with applicable law and Company procedure. Employees must also return all Company property in their possession, including tools, equipment, identification cards, keys, uniforms, documents, devices, samples and other materials.

The Company will complete the employee's final settlement and other separation formalities in accordance with applicable law and Company procedure.

15.2 Death in Service

If an employee dies while employed by Spark Creative Solution, the Company will complete the employee's separation and final settlement in accordance with applicable Bangladesh labor law, employment terms and Company policy.

The Company will settle all lawful amounts due to the employee, including unpaid salary, approved overtime, accrued leave, gratuity, compensation or other applicable benefits.

Amounts payable after the employee's death will be released to the legally entitled person or nominee, subject to applicable law and any required supporting documents.

The Company will arrange the return of Company property, cancellation of access and completion of necessary employment records and formalities. The Company will make reasonable efforts to assist the employee's family or legal representatives with the settlement process.

Any death benefit or compensation will be provided only where required by law, contract, Company policy or an applicable benefit or insurance arrangement.





15.3 Retirement

Employees who are legally covered by the retirement provisions of the Bangladesh Labor Act shall normally retire upon reaching the statutory retirement age applicable to them, currently 60 years for workers covered by the relevant provisions of the Act.

The Company shall determine and record the applicable retirement date based on the employee's service records and legally recognized date of birth. Retirement benefits and other final dues shall be settled in accordance with applicable law, the employee's employment terms and Company policy.

15.4 Termination, Discharge, Retrenchment and Dismissal

The Company may end an employee's employment in circumstances permitted by applicable Bangladesh labor law. The type of separation and the procedure followed will depend on the circumstances and the employee's legal classification.

Termination: Employment may be terminated in accordance with the applicable notice requirements, conditions of employment and Bangladesh labor law. Where applicable, the Company will provide the required notice or payment in lieu of notice and any other lawful benefits or compensation.

Discharge: Where an employee is unable to perform their duties due to physical or mental incapacity or other circumstances recognized by applicable law, the Company may discharge the employee in accordance with the applicable legal requirements, including any required medical assessment, notice and payment or compensation.

Retrenchment: Where employment needs to be reduced because of redundancy, business reorganization, financial circumstances or other reasons recognized by law, the Company may retrench employees in accordance with the applicable legal requirements, including any required notice, selection process, compensation and other employee entitlements.

Dismissal: An employee may be dismissed for misconduct or other grounds permitted by applicable law. Dismissal for misconduct will be carried out only after following the applicable disciplinary procedure, including providing the employee an opportunity to respond to the allegation and conducting any required inquiry or investigation.

The Company will maintain appropriate records of separation decisions and will provide employees with any notices, payments, certificates or other documents required by law. No employee will be terminated, discharged, retrenched or dismissed in a manner that deprives them of rights or benefits provided by applicable Bangladesh labor law.

15.5 Exit Clearance

Before completing separation from the Company, employees must complete the required exit clearance and properly hand over their responsibilities and Company property.





- **Administrative Clearance:** The employee must complete the handover of ongoing work, projects, client matters, files and other assigned responsibilities to the Executive Director or the person designated by the Company.
- **Return of Company Property:** All Company property must be returned, including tools, machinery or equipment assigned to the employee, uniforms, identification cards, keys, devices, samples and other materials.
- **Return of Documents and Information:** Company and client documents, records, drawings, files and other business information in the employee's possession must be returned or transferred as instructed.
- **Access and Credentials:** Company-issued passwords, email accounts, software access, access cards, keys and other credentials will be cancelled or recovered as part of the separation process. Employees must not retain or use Company access after their employment ends.
- **Continuing Confidentiality:** The employee's obligation to protect confidential Company, client, supplier and employee information continues after separation to the extent required by applicable law, contract or the nature of the information.

Completion of exit clearance does not remove or reduce any legal entitlement the employee may have.





16 Policy Administration

16.1 Interpretation

Spark Creative Solution's management is responsible for interpreting and administering this handbook. The handbook should be read together with the employee's appointment letter, employment contract, applicable Company policies and Bangladesh labor law.

Where a provision is unclear or requires clarification, the Managing Director or an authorized member of management may provide an interpretation for the purpose of administering the policy. Any interpretation must be consistent with applicable law and must not remove or restrict any statutory right or protection available to an employee.

Where there is a conflict between this handbook and applicable law, the applicable law shall prevail. Where there is a conflict with an employee's written contractual entitlement, the matter will be addressed in accordance with applicable law and the relevant contractual terms.

16.2 Changes to the Handbook

Spark Creative Solution may revise, amend, add, replace or withdraw provisions of this handbook when reasonably necessary due to changes in applicable law, business requirements, operational improvements, workplace conditions or safety requirements.

Material changes will be communicated to employees through an updated handbook, written notice, circular, email or other official Company communication. Where appropriate, employees may be required to acknowledge receipt of the revised provisions.

Any amendment to this handbook will remain subject to applicable Bangladesh labor law and will not be used to remove or reduce any statutory right or entitlement of an employee.

16.3 Legal Precedence

This handbook is intended to operate in accordance with applicable Bangladesh law. **Where any provision of this handbook conflicts with a mandatory requirement or statutory right under applicable law, the applicable law shall prevail.**

Any provision found to be invalid or unenforceable will not affect the validity of the remaining provisions of the handbook, which will continue to apply to the extent permitted by law.





17 Document Control

The Employee Handbook is a controlled Company document. This section provides the basic information needed to identify the current version of the Handbook and maintain proper control over its issue, review and revision.

Item	Details
Document	Employee Handbook
Company	Spark Creative Solution
Version	1.0
Effective Date	31 March, 2026
Approved By	Managing Director
Review Date	-
Document Owner	Administration / Management
Status	Controlled Document





18 Employee Acknowledgement Form

I acknowledge that I have been given access to the full Spark Creative Solution Employee Handbook and have been provided a reasonable opportunity to read and review its contents before signing this acknowledgement.

I confirm that:

- I have read the handbook and understand the general policies, rules and workplace expectations applicable to my employment.
- I have been given an opportunity to ask questions and seek clarification regarding any provision that I did not understand.
- I understand that I am responsible for complying with the lawful policies, procedures and workplace standards contained in the handbook.
- I understand where I may raise questions, concerns or complaints regarding workplace matters.
- I understand that the Company may amend or update the handbook from time to time in accordance with applicable law.
- I understand that this handbook does not replace my appointment letter, employment contract or any statutory right or obligation under applicable Bangladesh law.
- I understand that where any provision of the handbook conflicts with applicable law, the applicable law shall prevail.

My signature below confirms receipt and acknowledgement of the handbook, and does not constitute a waiver of any legal right or entitlement.

Employee Name: _____

Employee ID: _____

Designation: _____

Date: _____

Employee Signature: _____

For Use of SPARK

Received / Acknowledged by: _____

Designation: _____

Signature: _____

Date: _____

