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	HUMAN RESOURCES MANAGEMENT POLICY			
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## 2. HUMAN RESOURCES MANAGEMENT POLICY



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How good of a service your company can offer and how successful it is, depends on the quality of your employees and your leadership. The critical factors that play a role in your company's ability to reach its goals, are determined by the review, determination and management of people. The leadership role has to be determined, the employee issues have to be faced while your company is growing, your employees need to be pulled, protected, motivated and their training abilities need to be managed.

### Objectives and Principles

Whether for a large or small company, Human Resources Management has three main objectives.

1. To find, bring in and keep employees that can offer, high quality and profitable service to the company's clients within the market and to manage necessary operations that will ensure that employees will be kept at high efficiency.
2. The planning of the necessary work force, in order for the company's strategic goals such as enlarging, downsizing, getting more market share to be realized and ensuring the application.
3. Ensuring that the company fully complies with the legal and regulating authority under which it operates and that the labor law necessities are fully complied with.

In order for the above mentioned to be realized, the steps necessary to be taken within the company consist of 7 main systems.

1. Hiring Process
2. Performance Management
3. Payment
4. Title and Career Planning
5. Training
6. Work order and Discipline
7. Employees and personnel procedures



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In order for these activities to take place and to be able to be followed up, it is important to determine, under whose responsibility Human Resources Management is and who has the authority to approve. Based on this, the company's HR Management's first step would be to determine the responsible ones and to build the structure. It is considered that within the suggested structure, one of the company managers with high skills of organizing, communication, and follow up would be appointed as the responsible manager for HR activities along with his/her responsibilities against company clients. It is essential that one member of the board who shall be voted by the other members of the board, is appointed as responsible of HR and overseeing and guiding this manager's activities. As the company grows, such roles would be transferred to a full time employee, the generally accepted ratio is 1 full time HR employee per staff of 100 employees.

## HUMAN RESOURCES SYSTEMS

### 1. HIRING PROCEDURE

In accordance with labor force planning based on necessities, in principle it takes place every year between May-July. During the hiring process the interviews shall be done by the company partner who is responsible of HR. Depending on project plans, timing and the specialty of necessities, hiring can be done outside of the above mentioned periods, following the same procedure. The qualities sought in the candidates may vary in accordance with the task and the skills needed for the task but the general skills looked for would be described as;

- To have graduated from a good university
- To have medium or good command of English
- To be a team player
- Not to have any travel restrictions





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## Job Offer

After the hiring period, a job offer letter is prepared under the supervision of the responsible partner, in which details such as; name of the position, offered payment package, other social benefits are mentioned and then sent to suitable candidates. Once the candidate accepts the job offer, the relevant service agreement is signed by him/her and necessary documents to enter the job are explained.

### Placement / Recruiting

Along with the recruiting procedure the person's record at the Human Resources System is made and a registration number is given to him/her.

Along with the start of employment an orientation program takes place and the below materials are provided.

Calculator

Relevant Work Manual

Stationary

Laptop or Desktop Computer

Security entrance pass/necessary other procedures for entry

Network Definitions

## 2. Performance Management

Starting with the company partners, it is all the managers' task to ensure that employees show expected performance.

Designing and implementing the necessary order and reviews to ensure that, are tasks carried out by the Partner and the Manager in charge of HR.

Performance reviews, point out individuals' strengths as well as where they may need guidance and support, thus it is a critical matter for individual development and through that for corporate development. Ideally the performance of those who work for audit companies shall be reviewed in 4 main areas.

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- a. Customer Service: The employee's ability to show appropriate behavior in sync with his/her level while interacting with the customer.
- b. The employee's knowledge on the regulations and operating systems at his level that he/she is supposed to know and his/her ability to apply this knowledge.
- c. Training Talent: The employee's support for the development of those who work under him/her and team harmony
- d. Compliance and Contribution to Company Rules: The review of the employee's compliance with company rules and his/her other contributions and attitude for the success of the company.

### 3. Wages

- e. Wage Systems are an important component needed to draw skilled employees to the company, to maintain them and to motivate them. When wages are considered not only the employees' base salary should be considered but along with benefits, all material opportunities that an individual gets shall be considered. The most important principles to be considered while forming wages are as follows:
  - f. That employees at the same level should have the same salary and benefits, as much as possible.
  - g. That employees who show high performance are rewarded with bonuses and rewards that increase motivation.
  - h. That wages and benefit levels in the market are reviewed every year and the position against the competition is reviewed by the Board.
  - i. Some salaries are organized once a year in the xx month as a principle. The company has a right to change this period or individually apply it in different times. In principle but not as a commitment, wages can be arranged aside from increases in line with inflation; with consideration of performance and increase in seniority. Principles, for increases based on performance and increase in seniority are determined by the Board of Management.
  - j. The salary deserved at the end of one months work is paid on the first day of the next month. In cases of starting the job or terminating it; in regards to the calculation of the salary of the month, the actual days worked are taken as a basis. When an employee resigns from the job during a salary increase period he/she cannot benefit from the raise.

### 4. Titles and Career Planning

One of the essentials tools to keep and improve talented employees is an effective career planning system. In accordance with the employees' increased level of knowledge and skill, they move forward in their career with more responsibility and titles, while increasing their contribution to the company each year, they also improve themselves. In order to provide this, the criteria for promotion should be well determined and a clear and open career path that moves forward in parallel with the increased authority and contribution is necessary.



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## 5. Training

It has to be a priority for the partner responsible of HR and the HR manager, that for each employee, there are training programs at their own level and applications where they can get relevant technical information and knowledge for their level. Below you can see a general sample plan, to give you an idea as to which subjects are included for trainings in regards to the auditing service area.

### Working Hours

The company's budgeting and working period is determined as March 1-April 30. For working hours, regulations of the labor legislation are valid and are as follows.

Monday-Friday 09:00-12:30; 13:30-17:30

The inability to be present at the office for personal reasons (Doctors appointment, payment procedures etc.) shall be tried to be done after working hours as much as possible. Approvals for indispensable appointments within working hours are given by the Manager in charge of the employee. Our offices when needed operate outside working hours and days.

Since our outfits reflect our personality and more importantly as a company employer, it shall never be forgotten that we represent the company. In accordance with this, with our outfits we shall meet the professional look necessary for the work environment. These necessities, in regards to professional work outfits and personal care shall be notified by the company to its employees in detail and the application should be followed up.

### c. Discipline Applications

All employees are responsible to work in accordance with; the Labor Legislation and the regulations that are subject to it and in accordance with the job agreement and as its non detachable part, the Company rules, as well as generally accepted work ethic rules. In case these rules and applications are not abided with, the disciplinary process that will follow and the disciplinary sanctions that will be decided to be put into action as a result are described below.

Depending on the grandness and frequency of the breach and the negative results deriving from it there are various disciplinary actions in ratio with the situation.

**Unofficial Verbal Warning:** This is a verbal warning given to the employee by the employer without feeling the need to file an official report on the incident. Since this warning is intended to give the offender a chance to correct the wrong behavior it is not recorded into the personnel file.



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**Official Verbal Warning:** this is the first step of an official disciplinary action. Although it is similar to the unofficial verbal warning, in this case the date and cause of warning is recorded into the employees file and the employee is informed that this is an official warning.

**Written Warning:** a written warning is given to the employee by the Human Resources Department and the relevant manager or one of the partners. Although in most cases a written warning is given after multiple verbal warnings and no improvement of the situation, depending on the severity of breached point a written warning can be given without prior verbal warning as well.

Once a written warning is notified to a person that person has to undersign that he/she received the warning. In written warnings, a defense from the employee is required to be also in writing.

**Notification of Dismissal:** Reasons to take such action are defined by the Labor Law's relevant clauses and in this policy, yet are not limited these subjects.

All personnel procedures of company employees and all regulations that need to be abided with are explained in the 4857 numbered labor law. The company has to abide with this law in all its notifications and applications. In addition to the guidance of the law below, you can see some additional subject headlines on the matter.


### Service Agreements

The service agreement is signed after the job offer is accepted. Among the agreement content, basic work conditions that take place in the Labor law, the company's general regulations and principles can be seen.

Our service agreements can be drafted for a certain period of time or for indefinite periods. In general, agreements for a certain period of time are used for placements at projects that have a predetermined time line; when the working period cannot be foreseen indefinite time period agreements are used.

Upon signing the service agreement, regulations and rules mentioned in each clause are accepted; on the day of signing the agreement becomes effective.

It is beneficial to have a condition of not leaving the job for a certain period of time, for those employees who get theoretical/technical training once entering the job and for those groups for which such an investment is made for. In agreements which are for a certain period of time, the trial period is expressed.

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## Days Off

Days off other than weekends and official holidays, yearly vacation leave, unpaid leave, excuses, illness and maternal leave and other days off are applied as described below.

- i. Yearly vacation time: Once entering a job, including trial period, one year has to pass to earn yearly vacation time. Depending on the working period, yearly vacation times are minimum:

From one year to five years (including 5 years) 14

More than five years less than fifteen years 20

Fifteen years (including) and more 26

(\*) According to the labor law, days other than official holidays and weekends (Sunday).

## Official Holiday Calendar

	Date	Number of Days
New Years	January 1	1
National Youth and Children's Day	April 23	1
Labor Day	May 1	1
Youth and Sports Day	May 19	1
Victory Day	August 30	1
Republic Day	October 28-29	1.5
Ramadan Holiday		3.5
Sacrifice Holiday		4.5





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The usage of days exceeding the determined days can be possible through management's administrative decisions or with the condition that the company management agrees, usage of extra days off to be deducted from the next year's days off, can be requested.

In case of resignation, the employee is paid for unused days off.

Excuse leaves within a month that exceed a day and are without a doctors report are considered part of the yearly vacation days, in cases that they should not be considered as yearly vacation days, the Human Resources Coordinator has to notify the Human Resources Management in writing.

Yearly vacation days have to be used in consideration with the work load.

i. Other Days Off

Sick Leave: In case an employee cannot come to work due to health issues, permission from relevant Managers needs to be taken and the Manager in charge of Human Resources needs to be notified, latest by the start of the work day.

Maternity Leave: Female employees have a right to take absence of 8 weeks before birth and 8 weeks after birth, all together sixteen weeks of paid leave. In case of multiple birth 2 weeks are added to the previous period. However if their health allows it, along with a doctors approval they can work up until 3 weeks before birth in which case the worked days are added to the paid leave after birth.

Special Permissions: In certain special situations as mentioned below, by notifying the relevant Manager/ Partner and General Manager, days can be taken off.

Reason of Leave	Days Permitted
Marriage	3
Fatherhood	3
Moving	2
Death *	3



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\*Mother, Father, Spouse, Siblings or Children

Approved (administrative) Leave: For necessary cases, through the approval of the relevant manager and/or Partner an approved leave for 4-8 hours application exists. However it is not possible to use more than 40 hours of approved leave within a year.

Unpaid Leave: Unpaid leave application is available for necessary cases, with varying time limits depending on the cause for leave and with the approval of the Manager and Partner. The time expressed for maternal leave is outside this type of leave. In case of birth, following the paid leave of absence, should the Mother desire she can use up to six months of unpaid leave of absence.

iii. To be recalled from vacation time: In necessary cases dates of vacation time can be changed by managers responsible of work planning with prior notice or in the case that the vacation time is not allowed to be used as planned, by keeping the vacation days for later use the vacation request can be cancelled. Also in cases where the employee is already on vacation he/she agrees to return to work if called while keeping his/her unused vacation days for later use.

## Termination of work agreement

### a. Resignation

In case of leave due to resignation, in accordance with the labor law, notification needs to be made in periods as follow.

Period of Employment	Notification Time
0-6 months	2 weeks prior
6-18 months	4 weeks prior
18-36 months	6 weeks prior
36 months +	8 weeks prior

The above mentioned periods, start on the day a written notification is sent to the Human Resources Manager and once the notification period is over the service agreement is terminated. In case the employee fails to comply with the notification period, paid compensation for days mentioned above can be enforced. For days off, given as a reward, for working above earned but not used budgets and for them to be considered as part of notification period or enforcing the relevant amount to be paid is the management's decision.



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In case more leave has been used than earned, the amount will be deducted from the employee's last salary.

#### b. Leave for Mandatory Military Duty

Our employees who have completed a year within the company and have to leave for mandatory military duty are entitled to a severance pay in accordance with the labor law. His leave procedure is made by the manager in charge of Human Resources, by calculating his salary until the last day he worked, his severance pay and unused vacation days.

After completing the military service, re-employment requests are passed onto the Human Resources department of relevant companies and if there is nothing negative in past performances of the employee, re-employment is considered.