**CODE OF ETHICS AND CONDUCT**

What is a code of ethics and conduct?

[Corporation Name] and its affiliates and subsidiaries (“Company”) Code of Ethics and Conduct (“the Code”) transforms the vision, mission and values of the Company into rules, principles and guidelines. It is compliant with the current laws and regulations that govern our work environment. The Code reaffirms the Company’s commitment to assuring service quality while maintaining the highest standards of professional and business conduct.

The Code is an ever-evolving document that will be modified as required.

Who needs to comply with the code?

The present Code applies to all employees, managers, officers and directors (collectively called “employees”) within the framework of their responsibilities and their business relations with suppliers, sub-contractors, consultants, clients and partners (collectively, “the suppliers”).

Respecting the code

The Code covers a wide range of business practices and procedures. It does not cover every issue that may arise, but sets out basic principles to guide employees of the Company. All employees must conduct themselves accordingly and seek to avoid even the appearance of improper behaviour. Furthermore, all employees are required to ensure that their personal and professional dealings are conducted in an honest and ethical manner and are free of any deceitful, fraudulent or illegal activities.

It is incumbent upon all employees to read, understand and comply with the provisions of the present Code and to report any potential infraction with regards to its content. Respect and application of the Code constitute a condition of employment at the Company, both upon being hired, and on an ongoing basis throughout the duration of employment. The responsibility is not limited to compliance with the present Code, but also includes the obligation to report any real or apparent violation of the Code to an immediate leader or directly to the one(s) who has (have) authority of the Code (please refer to the resources indicated at the end of this document).

Reporting any activity that contravenes the Code will, whenever possible, be treated in strict confidence, in compliance with the company’s responsibility to resolve the problem. A breach may affect an employee’s performance evaluation. Any violation of the provisions of the present Code could lead to disciplinary measures and result in dismissal, as well as in a civil or criminal lawsuit or other regulatory measure.

Acting with honesty, integrity and professionalism

In order to gain and maintain the confidence and respect of all, every employee must ensure that the principles of honesty, integrity and professionalism are inherent in all their decisions, and in what they communicate (verbally or in writing) and do. In order to maintain a commitment to confidentiality, information must be shared only with those who legitimately require it and within the framework of a specified objective. Remaining objective and independent in the execution of one’s work is fundamental to the attainment of our organizational goals. All employees must assume their professional and personal responsibilities in order to avoid situations that could lead to real or apparent conflicts of interest or any form of favouritism.

Abuse of power or influence, personal prejudice, conflicts of interest or bias cannot be tolerated under any circumstances. The acceptance of gifts, entertainment, sums of money and other rewards may also create a conflict of interest. As well, manipulation, deceit, suppression, abusive use of information, inaccurate assertion of facts or any other inequitable behaviour is contrary to the present Code.

Executing quality work diligently and according to one’s qualifications

All tasks must be carried out according to the norms, policies, procedures and techniques that comply with the prescribed demands of all positions. Sound professional judgment remains the cornerstone of the daily execution of tasks and responsibilities related to one’s position.

Going beyond one’s level of knowledge, capacities or competencies constitutes a risk that no employee should take, in order to ensure the proper functioning, reputation and quality of our services.

Offering a healthy and stimulating environment

It is the responsibility of all employees to ensure that our work environment is founded on mutual trust and respect, and that it fosters a spirit of collaboration and professional development. Sharing ideas and knowledge with co-workers allows all employees to increase their capacity for growth and development, and to contribute to the growth of the organization.

Moreover, the Company is committed to offering an equitable working environment that is exempt of any form of discrimination and harassment against any group or individual.

Everyone is expected to act with fairness, objectivity and equity, which are the norms of personal and professional conduct in a diverse environment.

All employees are expected to ensure their own safety and well-being, as well as the safety and well-being of others in their workplace, while remaining informed of and complying with the local policies, guidelines and procedures governing health and safety. All employees are responsible for reporting and acting upon any threats to the well-being and health and safety of the Company’s employees and the security of its premises.

The Company respects the private lives of its employees; however, being under the influence, and the possession, of illegal drugs in the workplace will not be tolerated. Company employees should report to work in a condition to perform their duties, free from the influence of illegal drugs or alcohol.

Respecting material assets

All employees are expected to protect the Company’s assets, which shall be used solely for professional ends and not for any form of personal gain whatsoever. The Company and its employees are committed to protecting the environment, promoting energy-efficient practices, using material resources efficiently and recycling.

Theft, deliberate damage to property, as well as negligence and improper use or abuse of material assets will be considered misconduct. Omitting to report any malfunctioning material is considered a wrongful act vis-à-vis the proper functioning of our operations.

Social media

The use of social media and Web 2.0 for personal purposes must be made in respect to the loyalty obligation that falls on any employee of the Company.

In the context of personal use of social media, the employee:

* Must use their personal email address and speak on their behalf;
* Can specify on their profile that they work for the Company, but must refrain from making any statement which could harm the image of the Company;
* Should never appear as spokespersons authorized by the Company;
* May subscribe to or become adept of the Company’s 2.0 platforms.

Reporting Illegal or Unethical Behaviour

The Company has a strong commitment to the conduct of its business in a lawful and ethical manner. The employees are encouraged to talk to supervisors, managers or other appropriate personnel about observed illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of the Company not to allow retaliation for reports of misconduct by others made in good faith. It is, at the same time, unacceptable to file a report knowing that it is false. All employees are expected to cooperate in internal investigations of misconduct.

Compliance Procedures

All employees assist in ensuring prompt and consistent action against violations of the Code. In some situations it is difficult to know what to do. Though we cannot predict every situation that will arise, these are the steps and guidelines to keep in mind:

* Make sure you have all the facts. In order to reach the right solutions, we must be as fully informed as possible.
* Ask yourself: What specifically am I being asked to do? Does it seem unethical or improper? Use your judgment and common sense – if something seems like it might possibly be unethical or improper, it probably is.
* Clarify your responsibility and role. In most situations, there is shared responsibility. It may help to get others involved and discuss the problem.
* Discuss the problem with your manager. This is the basic guidance for all situations. In many cases, your manager will be more knowledgeable about the question and will appreciate being brought into the decision-making process. Remember that it is your manager’s responsibility to help solve problems.
* Seek help from Company resources. In the case where it may not be appropriate to discuss an issue with your manager or where you do not feel comfortable approaching your manager with your question, discuss it locally with your “two-up”. If that is not appropriate for any reason, contact a member of the senior leadership team or the Company President.
* You may report ethical violations in confidence and without fear of retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected. The Company Group does not permit retaliation of any kind against employees for good faith reports of ethical violations.
* Always ask first, act later: If you are unsure of what to do in any situation, seek guidance before you act.

Our Responsibility

This Code is to serve as a guide to better cope with the realities and challenges of our work. Employees can make a difference by applying its principles on a day-to-day basis. Observance of this Code is the basis of our mission, vision and common values. All employees are asked to read this policy annually and confirm their adherence to it.

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

I have read and understand this letter and have signed below to acknowledge receipt.

Employee Name:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SIGNATURE DATE