	SUPPLEMENT TO THE GDI CODE OF ETHICS – INTERNAL PROCEDURES		Revised 1	GDI 2015-3
	<i>Approved by :</i> Board of Directors			
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**SUPPLEMENT TO THE
GDI INTEGRATED FACILITY SERVICES INC.
CODE OF ETHICS
-
INTERNAL PROCEDURES**



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1. INTERNAL REPORTING

1.1 To the Audit Committee


- Significant reports relating to accounting or auditing matters will be raised promptly with the Chair of the Audit Committee by the Responsible, Internal Audit.
- The Responsible, Internal Audit will report quarterly to the Audit Committee on the number and scope of reports relating to accounting or auditing matters brought via the Ethics Line and other means and will present the results of any investigations conducted.
- For information purposes, the Responsible, Internal Audit may report quarterly to the Audit Committee on matters other than accounting or auditing matters brought via the Ethics Line and other means and present the results of any investigations conducted.
- More frequent reporting to the Audit Committee may be provided as appropriate.

1.2 To the Human Resources and Governance Committee

- Significant reports relating to matters other than accounting or auditing matters will be raised promptly with the Chair of the Human Resources and Governance Committee by the Responsible, Internal Audit.
- The Responsible, Internal Audit will provide an annual summary of reported violations or concerns and their resolution to the Human Resources and Governance Committee. The Human Resources Head of each region will report on the status of the bi-yearly mandatory Code of Ethics training for all employees (deployment plans and levels of completion) as well as confirm the existence and effective operation of required processes to ensure the receipt and acknowledgement of the Code of Ethics for all new hires and yearly thereafter for current employees.

1.3 To the Board Chair

- Significant reports relating to any ethics related matters will be raised promptly with the Chair of the Board by the Responsible, Internal Audit.

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1.4 To the Board

- The Chair of the Audit Committee will inform the Board of any significant report received relating to accounting or auditing matters.
- The Chair of the Human Resources and Governance Committee will inform the Board of any significant report received on other matters.
- The Chair of the Human Resources and Governance Committee will provide annually to the Board a report on the application of the Code.

1.5 To Executive Management


- The Responsible, Internal Audit may raise any report brought via the Ethics Line with the President and CEO or with any other member of Management who may be concerned, as appropriate.
- The Responsible, Internal Audit will report the results of investigations to executive management who may be concerned, as appropriate. This will be done in order to advise them of the disposition and/or to ensure appropriate resolution of the concern.

2. RESPONSIBILITIES

2.1 Internal Audit

The Responsible, Internal Audit has the following responsibilities:

- Monitor the Ethics Line.
- Promptly review reports received through the Ethics Line.
- In a timely manner, conduct investigations or assign them, as appropriate, and use all appropriate means under the circumstances and for the purposes of such investigations, subject to applicable law.
- Report to the Audit and Human Resources and Governance Committees, Executive Management and/or the External Auditors, as appropriate.
- Maintain oversight of the investigation to ensure appropriate and timely resolution.


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- Consolidate, file and retain all records of reports received, together with the results of any investigation. However the records of certain reports will not be retained by the Responsible, Internal Audit in certain circumstances in accordance with applicable legal requirements.
- Develop and validate the content for the bi-yearly training session on the Code of Ethics and coordinate the training sessions with the Vice-president Corporate Legal Affairs, Human Resources and Corporate Secretary of the Corporation and its subsidiaries.
- Ensure the periodic review and update of the Code of Ethics and the Supplement to the Code of Ethics. Submit any revisions deemed significant to the Human Resources and Governance Committee's consideration before submitting it to Board's approval.

2.2 Human Resources

The Vice-President Corporate Legal Affairs, Human Resources and Corporate Secretary has the following responsibilities:

- Ensure that each employee receives a copy of the Code when being offered a position within a business or company in the GDI group and that employees endorse their understanding by signing the acknowledgment form.
- Ensure that each new hire follows a training session on the Code of Ethics and that required acknowledgement is completed at the end of the training session.
- Establish a process by which consultants, sub-contractors, agents or representatives receive a copy of the Code and, when feasible, endorse their understanding and acceptance of the Code in their service agreement or otherwise.
- Every two years, offer training sessions to employees on the Code of Ethics, under the coordination of the Responsible, Internal Audit of GDI.
- Conduct any investigation required, at the request of the Responsible, Internal Audit.
- Report to the Human Resources and Governance Committee, as appropriate.

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2.3 Legal Affairs

The Vice-President Corporate Legal Affairs, Human Resources and Corporate Secretary has the following responsibilities:


- Promptly review reports of violation received through the Ethics Line.
- Conduct any investigation required, at the request of the Responsible, Internal Audit.
- Conduct investigation on any report raising concerns or suspicions about the Internal Audit function.
- Ensure the periodic review and update of the Code of Ethics, the Ethics Line User's Guide and the supplement to the Code of Ethics. Submit any revisions deemed significant to the Human Resources and Governance Committee's consideration before submitting it to Board's approval.

2.4 The Human Resources and Governance Committee

- The Human Resources and Governance Committee monitors compliance with the Code and authorizes, where appropriate, waivers of compliance for the benefit of any directors or executive officers of the Corporation.
- The Human Resources and Governance Committee reviews and recommends to the Board any significant modifications deemed appropriate to the Code.

2.5 The Audit Committee

- The Audit Committee is responsible for establishing procedures for (a) the receipt, retention and treatment of complaints received by the companies or businesses in the GDI group regarding accounting or auditing matters; and (b) the confidential, anonymous submission by employees of the companies or businesses in the GDI group of concerns regarding questionable accounting or auditing matters.
- The Audit Committee is responsible for receiving quarterly update reports on all complaints and anonymous submissions of concern regarding accounting or auditing matters, results of any inquiry carried to that effect, and how such matters have or will be corrected.

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2.6 The Board

- The Board is responsible for adopting a Code of Ethics that is applicable to directors, officers and employees of the companies or businesses in the GDI group and that is designed to promote and foster integrity and deter inappropriate action or wrongdoing.
- The Board of Directors is responsible, through its Human Resources and Governance Committee, for monitoring compliance with the Code and directly, or through delegation to the Human Resources and Governance Committee granting waivers of compliance for directors or executive officers in appropriate circumstances.
- The Board of Directors, with the recommendation of the Human Resources and Governance Committee, has the authority to approve any modification to the Code.

3. RELATED POLICIES AND PROCEDURES

- GDI Group Code of Ethics