

# Code of Ethics





# CEO'S Message

Dear Colleagues,

At GDI and its group of companies, we are all connected by our teamwork and commitment to customer service. We have always sought to develop a deep connection with its customers, which has helped us forge our reputation across North America and build trust with our colleagues, clients, and communities.

As a leading janitorial services provider offering a range of commercial cleaning services and other complementary services to owners or managers of large property portfolios and large specialized facilities in Canada and the United States, we consistently apply a disciplined, dedicated and professional approach to our work. Our range of services also include high-quality technical trade services, including HVAC, mechanical, electrical, data cabling, and building and industrial automation for institutional, commercial, and industrial clients across the country.

Respect for others and the environment, excellence, innovation, honesty and accountability, and collaboration are fundamental values of GDI and its group of companies and are key to our continued success. These are the values which form the basis of the corporate ethics contained in this Code of Ethics. Each of us has a role to play in upholding the highest ethical and professional standards.

Please be sure to take the time to familiarize yourselves with this Code and remember that we are all responsible for complying with its guiding principles in every aspect of our daily work. These principles should guide the behaviour of all persons who form part of GDI and its group of companies, or who contribute to its operations, image and reputation.

A handwritten signature in blue ink, appearing to read 'Claude Bigras'.

**Claude Bigras**  
*President and Chief Executive Officer*





# OUR VALUES

ARE PART OF OUR DNA



## Respect People & Planet

*PROTECTING ALL PEOPLE AND OUR PLANET*

We are committed to providing a safe, healthy, and inclusive workplace while minimizing our negative impact on the environment.



## Strive for Excellence

*HOLDING OURSELVES TO HIGHER STANDARDS*

We deliver quality solutions and best-in-class value for our clients, while keeping a positive outlook and consistently working hard to improve.



## Foster Innovation

*EMBRACING NEW PERSPECTIVES,  
IDEAS & TECHNOLOGY*

We value personal, professional and organizational growth and welcome innovation, adapting to emerging trends and customer needs.



## Be Honest & Accountable

*TAKING RESPONSIBILITY FOR OUR ACTIONS,  
WORDS, AND THEIR IMPACT*

We build the trust of our stakeholders by being transparent, fair, and meeting our commitments.



## Promote Collaboration

*ONE COMPANY, ONE CULTURE!*

We are stronger together. Through our collaborative approach, we bring added value to our stakeholders and increased success for the Company as a whole.



# What we stand for: *Guiding Principles*

GDI and its subsidiaries (together, “**GDIGC**”) culture is grounded in eight principles that serve us at all times, and that guide us in giving the superior level of service that our clients and customers deserve:

- Personal Respect
- Respect for Customers
- Respect for Society
- Respect for the Environment
- Respect for the Company and its interests
- Conformity with the Law
- Compliance with Business Standards
- Compliance with Corporate Policies and Procedures

These principles are intended to summarize the fundamental values of GDIGC to various aspect of our operations and existence.

For each principle, there is a brief explanation of the principle, as well as general rules and examples of behaviour or situations which would constitute violations of the Code.



# Our Business Standards

GDIGC is committed to upholding the highest business standards in all its operations, including:

- Providing high quality services that have a positive impact on our communities and our environment, including through our **Clean for Health Program**.
- Conducting business with honesty, integrity, and transparency, in line with Company procedures and policies and applicable laws.
- Providing unparalleled quality assurance through proactive management, accountability, efficiency, better oversight and an objective measure of results.
- Promoting diversity, equity, inclusion and belonging and prioritizing employee safety.
- Protecting our intellectual property and confidential information, as well as the personal information in our care.
- Dealing fairly with others, deter fraud, and value open competition.

Clean for  
Health 

Accountability

Quality Assurance

Transparency

Procedures & Policies





# Application

Our code of conduct applies to GDIGC, to all its employees, directors, officers, representatives and agents or consultants or sub-contractors.

The purpose of the Code is to guide these persons in their day-to-day activities in a way that reflects GDIGC's corporate values and honors our commitment to corporate ethics. This Code is not meant to cover all situations, to replace or change policies, procedures, rules or specific instructions which currently apply to the GDIGC, or to limit management or internal governance rights, to replace or to circumvent the law, nor to be a substitute for the exercise of common sense and good judgment. You are responsible for understanding and following our corporate values, this Code and GDIGC policies, regardless of where you are or your position within GDIGC.

GDIGC conducts business in Canada and the United States and, therefore, must comply with the laws and regulations of different jurisdictions, including, among others, federal, provinces, states and municipalities. This Code does not override the laws governing our business activities, and, as a result, if a conflict should arise between this Code and any law or regulation, then said law and/or regulation shall take precedence and be followed. In general, the most restrictive rules will apply, whether in our Code or in other applicable laws and regulations.

GDIGC reserves the right to amend the Code as our businesses evolve, to reflect experience, and as any changes to best practices in the area of corporate ethics develop. Accordingly, those subject to the Code are encouraged to suggest improvements or clarifications. Any amendments to the Code will be circulated to everyone involved and made public.





# Governance

The Code is approved by GDI's Board of Directors, upon recommendation of the Human Resources and Governance Committee.

## Human Resources and Governance Committee <https://gdi.com/investors/>

The Human Resources and Governance Committee is made up of independent directors and is responsible for monitoring compliance and reviewing annually the policies relating to corporate governance matters.

## Audit Committee <https://gdi.com/investors/>

The Audit Committee is made up of independent directors and is responsible for ensuring that there is an effective system of internal controls, including processes for compliance with laws and regulations.



# Personal Respect

This principle involves personal respect and regard for fundamental rights. This principle applies not only by law, **but also considering the general objective of treating every person in a fair, reasonable and prudent manner in all circumstances.**

## General Rules

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- We respect all individuals, whatever their origin, physical characteristics, sexual orientation, beliefs, opinions or social condition, and we do not tolerate discrimination.
- We respect a person's dignity and reputation.
- We respect a person's health and safety, and we assume, individually and as a group, responsibility for ensuring that the workplace is healthy and safe.
- We do not tolerate violence, harassment, intimidation or any other form of abusive behaviour.
- We respect the goal of employment equity.
- We respect a person's right to privacy.





# Personal Respect

## *Examples of behaviour or situations contrary to the Code*

- Recruiting, hiring, remunerating, evaluating, laying off, punishing or terminating a person based on protected classifications.
- Communicating or disseminating defamatory statements about an individual or statements injurious to the reputation of a company.
- Causing an unhealthy or dangerous situation in the workplace or GDIGC's operations, or failing to comply with rules of health or safety.
- Not informing a superior about a physical condition, illness or symptom of which one has personal knowledge, and which poses a risk of accident or contamination in the workplace or outside the workplace in the performance of work.
- Committing, encouraging, approving or hiding an act of violence, harassment of any kind, intimidation or indecency in the workplace or in the performance of work.
- Selling, distributing, consuming or possessing illegal drugs or prohibited weapons in the workplace, on corporate property or in corporate vehicles.





# Respect for Customers

This principle is motivated by the depth of GDIGC's connection with its customers and involves clarity, honesty, integrity, responsiveness, care, efficiency and courtesy in all customer relations and general respect for customers. This principle applies not only to the extent prescribed by law and in accordance with established standards of service, **but also considering our commitment to providing superior customer service.**

## General Rules

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- We respect our customers both as persons and as consumers of our innovative products and services.
- Our offers of products and services and their terms are clearly established and verifiable by customers.
- We abide by our commitments to customers.
- Our dealings and communications with customers are always respectful and courteous, even in circumstances where the customer is disrespectful or impolite.
- We attempt to serve customers promptly, efficiently and to our best.
- We handle and protect customer personal information in accordance with privacy regulations.





# Respect for Customers

## *Examples of behaviour or situations contrary to the Code*

- Discriminating when dealing with customers.
- Offering a customer terms (monetary considerations, services in the personal interest of the customer or one of its employees) not provided in the customer's record or different from duly authorized offers of service.
- Providing a direct or indirect advantage of any nature to the personnel of a customer or its advisors in the objective of obtaining contracts or monetary consideration for GDIGC.
- Deliberately misleading a customer.
- Authorizing or communicating false or misleading representations concerning GDIGC's goods and services.
- Obtaining, disclosing, using or keeping personal information about a customer illegally, contrary to company policy or for personal purposes.
- Entering a customer's premises without proper authorization, or for purposes other than the services required by the customer.
- Insulting, harassing, intimidating or denigrating a customer, or using coarse or injurious language when communicating with a customer.
- Dealing with a customer while impaired as a result of substance abuse.
- Asking for and/or accepting kickbacks from customers whether in monetary form or other.





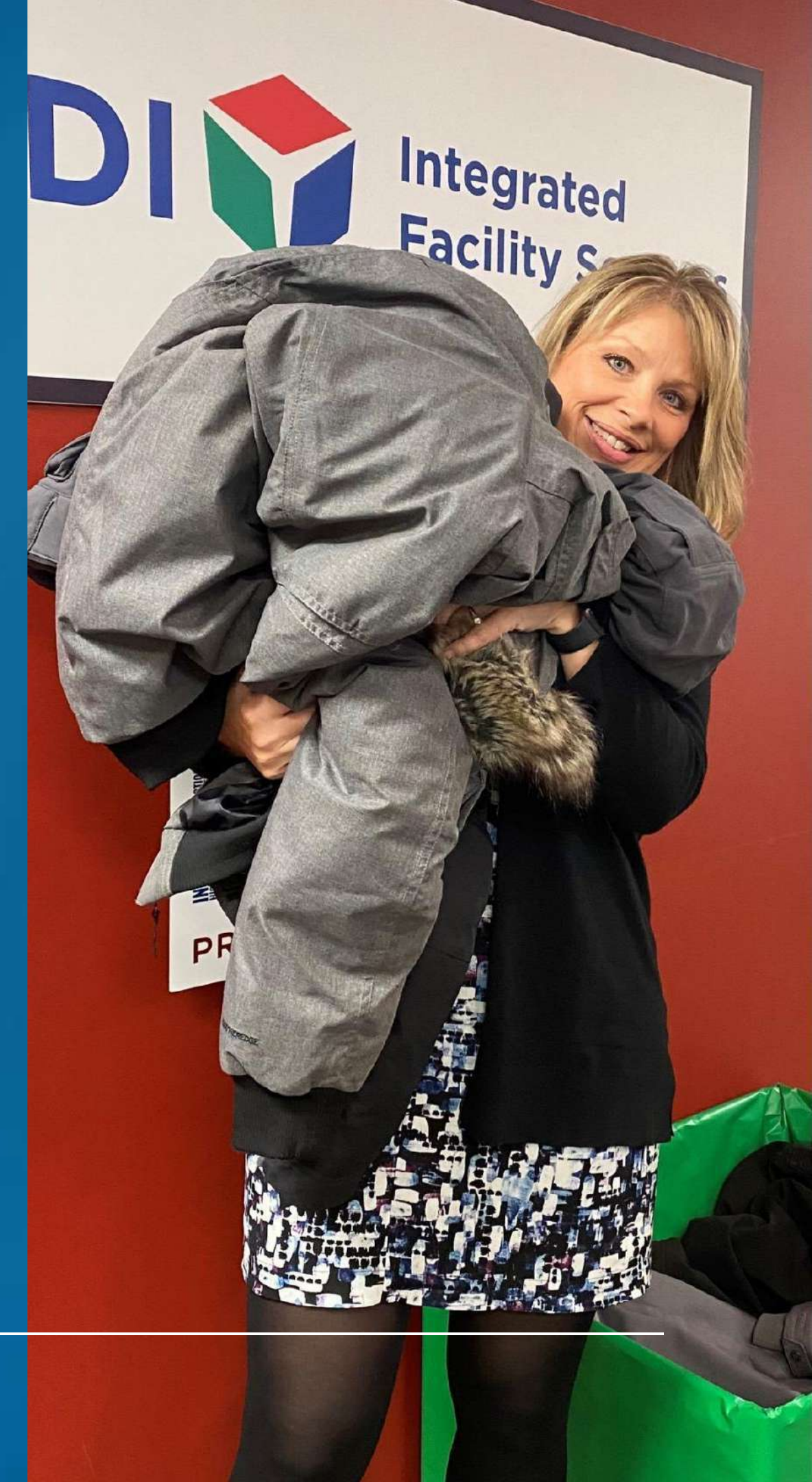
# Respect for Society

We value and respect the communities we do business in. We provide our greatest benefits through the services we offer, and for which we do so with transparency, honesty, excellence, transparency and collaboration in all our dealings.

To that end:

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- We support the economic, social and cultural development of the community in which the company or business is located as provided by applicable corporate policies.
- We consider the wider community's economic and other concerns and address those concerns to the best of our abilities.
- We are not complacent about how our operations may impact people and reflect the fundamental values of integrity, respect for others, accountability and collaboration in our personal involvement in society.
- We deal with institutions, authorities and incorporated groups as well as their representatives in an honest, efficient and courteous manner, within the scope of our work functions, duties and responsibilities, and with regard for democracy, the law and the common good.
- We ensure that personal interests related to any dealing with, or communications or representations to, institutions, authorities or incorporated groups are clearly identified as such, are legal, do not conflict with the goals of the company or business, and are not likely to adversely affect operations.





# Respect for Society

- We ensure that personal interests related to any dealing with, or communications or representations to, institutions, authorities or incorporated groups are clearly identified as such, are legal, do not conflict with the goals of the company or business, and are not likely to adversely affect operations.
- Any contribution of cash, property or services on behalf or at the expense of GDIGC or its business must be documented, comply with applicable rules and be duly authorized.
- Cooperating as much as possible, and in accordance with applicable corporate policies and procedures, with programs established for the betterment of society, including providing clients with energy conservation and consumption services.

This principle applies by law, **but also considering the general objective of being a valued and respectful member of society while operating to create value for shareholders.**

In addition, we also participate actively by giving our time and lending our resources through investments that support our communities and partnerships with organizations seeking janitorial or facility maintenance contracts. For more information on our ongoing activities, please refer to GDIGC's Environmental, Social and Governance (ESG) report.





# Respect for Society

## *Examples of behaviour or situations contrary to the Code*

- Deliberately and without right hindering the activities or procedures of an institution, authority or incorporated group.
- Knowingly deceiving an institution, authority or incorporated group about GDIGC's affairs.
- Seeking personal advantage from an institution, authority or incorporated group through one's work functions, duties or responsibilities.
- Making or authorizing an illegal political.
- Falsely suggesting or wrongfully leading to believe that GDIGC supports, finances or approves any activity, position or interest of a personal nature.
- Authorizing, paying, or hiding illegal commissions, kickbacks, bribes or benefits in cash, property or services to any person.
- Bribing a civil servant, public officer or elected representative.
- Authorizing, encouraging or knowingly participating in an illegal venture.





# Respect for the Environment

At GDIGC, we utilize chemicals, consumables, and equipment that meet environmental accreditation or environmental performance standards to promote healthy building environments for both clients and staff. Our support for environmental initiatives not only helps the environment but translates to less hazardous chemicals for staff to use as well as healthy buildings for clients and tenants.

As an employee, you are expected to join us in our environmental impact reduction strategy by:

- Exploring initiatives that reduce and/or eliminate environmental impact and being aware of potential business, environmental and climate change risks, and opportunities;
- Providing clients with innovative and environmentally responsible solutions, including our green cleaning and products, energy management and water conservation options and our recycling and waste management programs.
- Cooperating as much as possible, and in accordance with applicable corporate policies and procedures, with recycling and other social programs aimed at protecting the environment and reducing or eliminating environmental impact;





# Respect for the Environment

- Ensuring all of GDIGC's business and affairs comply with applicable environmental rules;
- Informing a superior of any change in an activity or circumstance relating to GDIGC's business likely to create a new or increased risk for the environment, or the use, process, transportation or storage of toxic or dangerous materials or substances involving GDIGC or its property, premises or vehicles and for which no authorizations or certificates have been issued.

For more information on our key activities aimed at minimizing the impact of our business and operations on the environment, please refer to our Environmental, Social and Governance (ESG) report.

## ***Examples of behaviour or situations contrary to the Code***

- Hiding a situation of non-compliance with environmental laws.
- Discharging or discarding waste in violation of applicable rules.
- Polluting or causing an environmental risk in corporate premises, vehicles or property or in any other premises or property.





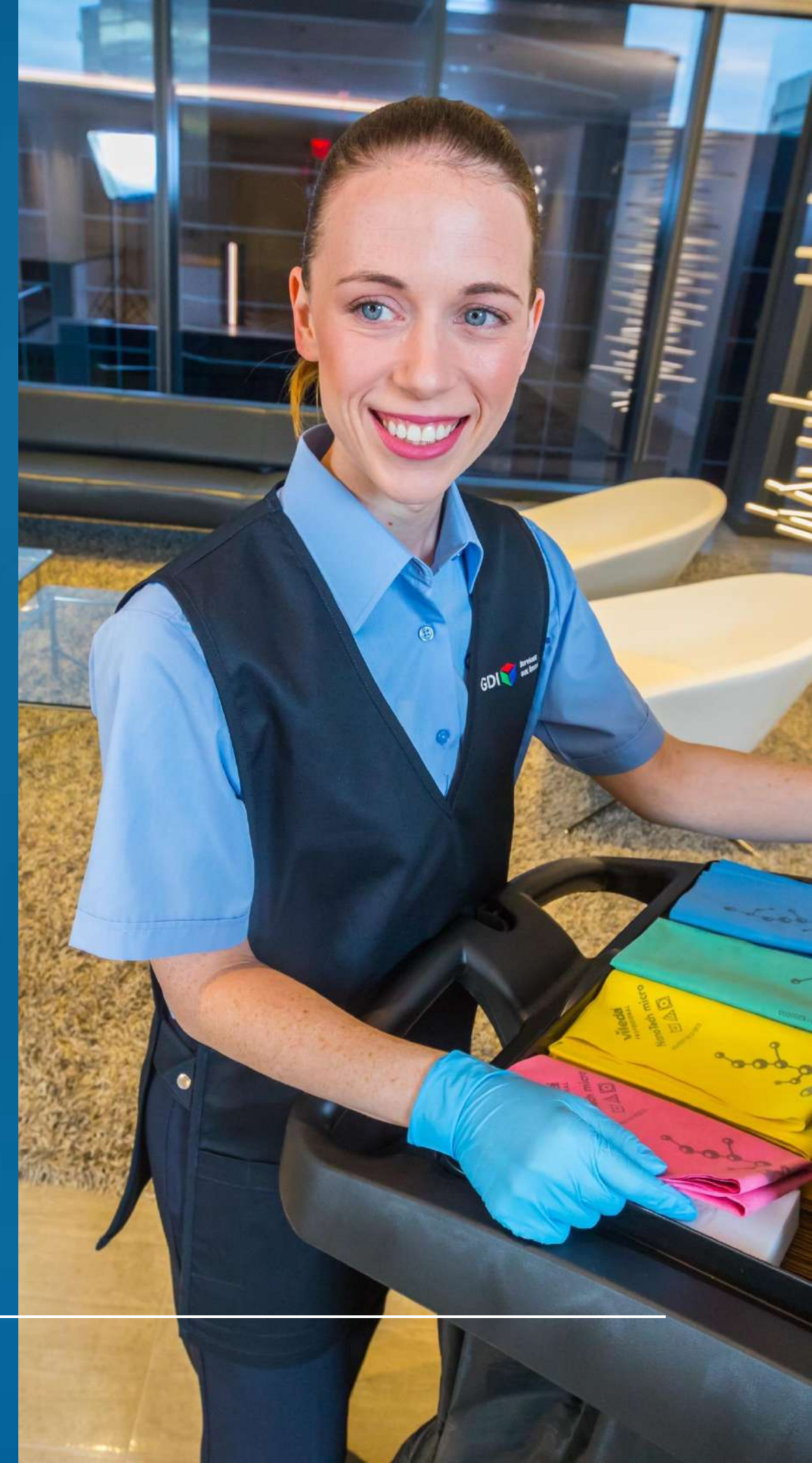
# Respect for the Company and its interests

This principle involves preserving the integrity and best interests of GDIGC and its businesses, particularly with respect to their reputation, competitive position, rights and assets, systems, data and internal or external reports, the protection of confidential information and the absence of conflicts of interest and insider trading.

This principle applies not only by law, but also considering the general objective of maintaining honesty, transparency, loyalty and efficiency in GDIGC's dealings with people and businesses.

As an **employee**, you are expected to:

- **Follow GDIGC's values and guiding principles of this Code** – they should be guiding you in your daily activities.
- **Follow this Code and GDIGC's Policies** – read, understand, and comply with this Code and the company's policies. That way, you will be complying with applicable laws and regulations.
- **Protect GDIGC's reputation** – act with honesty, loyalty and transparency in the exercise of functions, duties or responsibilities, and protect GDIGC's interests and reputation.
- **Protect GDIGC's competition position** – avoid acting in ways that will damage GDIGC's competitive position. Avoid obtaining information from customers relating to GDIGC's competitors.





# Respect for the Company and its interests

- **Respect confidential information** – protect the privileged nature of any confidential information or professional secret, subject to any rules of disclosure or exceptions provided by law.
- **Respect the rules for disclosure of financial information** – ensure that any such disclosure is authorized and made in accordance with GDIGC's applicable disclosure policy and according to securities authorities' rules and regulations.
- **Think before you act** – exercise good judgement during all interactions, including on online social media networks, whether at work or outside business hours
- **Respect GDIGC's property** – preserve in all respects GDIGC's intellectual property, assets, and other property. Do not use for any reason or embezzle GDIGC property or services or use such property or services to procure a benefit for any person not so entitled.

- **Protect the accuracy of work product** – ensure that information and reports produced by you in the course of your work functions, duties and responsibilities are truthful and do not contain inaccuracies or comments likely to be misleading about GDIGC's condition or the subject of the report.
- **Ask for help** – if an answer is unclear, seek guidance.
- **Speak up** – report potential misconduct that could violate our Code or policies, through available resources for reporting.
- **Do your part** – cooperate with internal investigations as required and never engage in any form of retaliation. Inform a superior of the existence and nature of a police investigation, legal proceeding or administrative or judicial penalty which involves GDIGC, and which may impair the performance of our work duties, functions, or responsibilities.

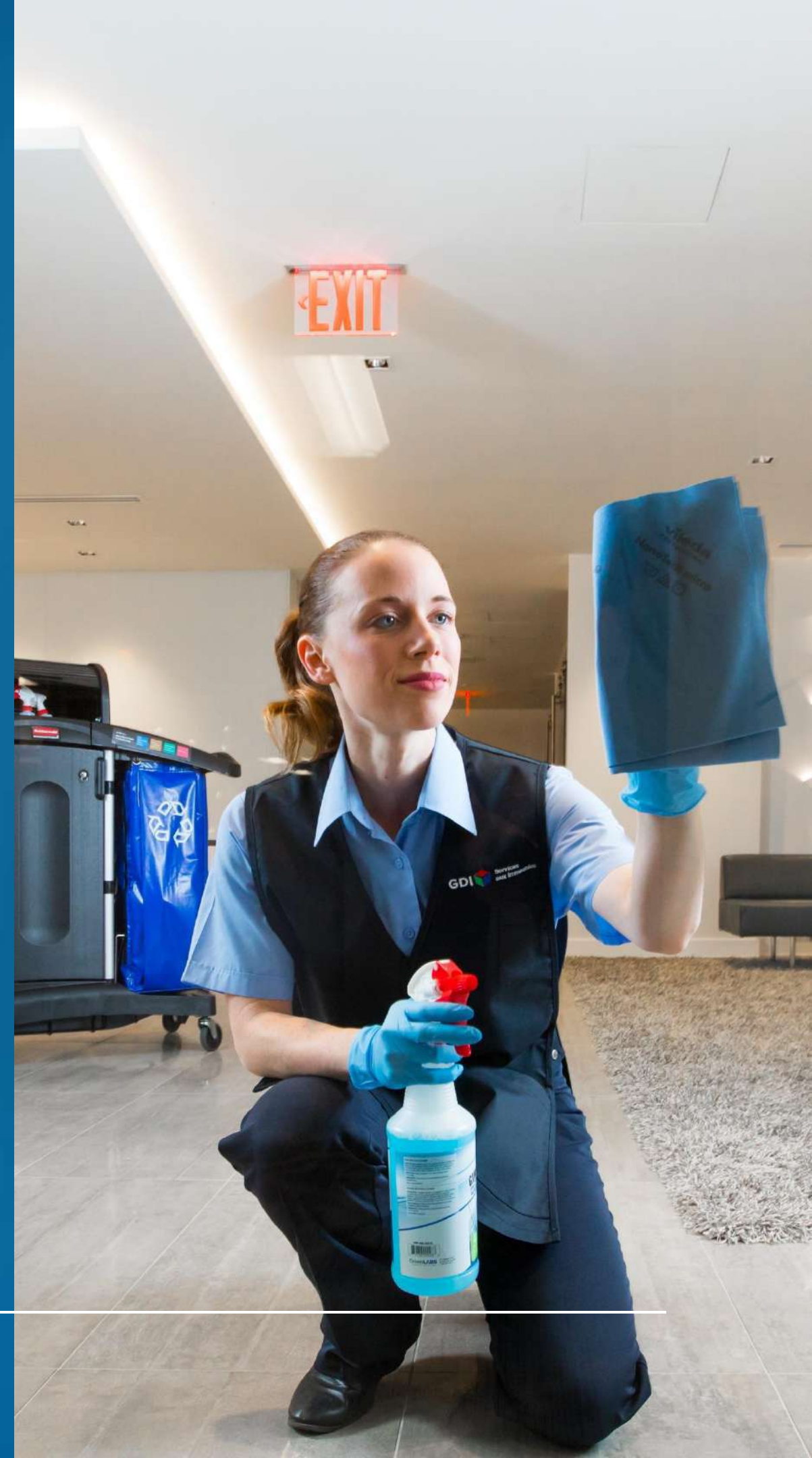
*For more information on how to report a suspected misconduct, please refer to **slide 42**.*



# Respect for the Company and its interests

As a *manager*, you are equally responsible for following this Code and are expected to:

- **Lead by example** – promote a culture of integrity by making ethical decisions. Be honest and upfront in everything you say and do. Never encourage or ask any employee to do anything that would violate our Code or break the law.
  - **Foster a healthy and safe work environment** – create and maintain a healthy, safe and sustainable work environment that reflects the spirit of this Code.
  - **Talk about GDIGC's Code and policies** – read and understand this Code and GDIGC's policies. If you have any questions, refer to the Code or contact your Legal team. Ethics should be a regular topic of conversation.
  - **Stay informed** – you might not always find the answers that you need in this Code, so know who to turn to if you have any questions.
- **Set expectations** – discuss the importance of ethics and compliance and let employees know you expect them to always do the right thing.
  - **Speak up** – encourage employees to come to you with questions and concerns. Listen carefully and offer guidance if they need help.
  - **Seek support** – keep an eye out for potential misconduct that violates our Code and policies. If you witness potential misconduct, seek support or report it. Do not investigate matters on your own,
  - **Do your part** – cooperate with internal investigations as required and never engage in any form of retaliation.





# Respect for the Company and its interests

At GDIGC, we do business with integrity. We do not let personal interests affect the decisions we make on GDIGC's behalf.

## *What is a personal conflict of interest?*

A personal conflict of interest occurs when an individual's personal or private interests (including those of our family) interfere or may appear to interfere with the interest of any company or business of the GDIGC. Personal or private interests may include personal relationships, activities outside of work or ownership in interests in other companies.

You are expected to act solely in GDIGC's best interest, and to recognize a potential conflict of interest when you see one.





# Respect for the Company and its interests

A conflict can arise when:

- You accept gifts or benefits from suppliers or giving gifts or benefits to potential or actual customers, except those which are customary and small, which do not affect our integrity or our independence or have an influence on a decision we might make on behalf of a company or business in GDIGC, and which comply with GDIGC's policy regarding receiving of gifts and other advantages.
  - You own or work for a company that competes with GDIGC, provides services to GDIGC companies or wants to do business with GDIGC. (Serving in an advisory role or as a board member for another company could also pose a conflict of interest).
  - You have secondary employment that interferes with your objectivity in carrying out your duties to GDIGC or interferes with your responsibilities or performance as a GDIGC employee.
- You supervise or do business with someone you have a close personal relationship with.
  - You take advantage of a business opportunity that was intended for GDIGC.
  - You have a significant investment in one of GDIGC's customers, business partners or competitors.
  - GDI or a company of GDI enters into a transaction with a company where we and/or any family member together have an ownership interest in the company and/or its affiliates that is material to us and/or to our family or that is more than a 5% interest in the company and/or its affiliates.



# Respect for the Company and its interests

## *What is an organizational conflict of interest?*

An organizational conflict of interest occurs when work performed for a client results in an unfair competitive advantage for GDIGC, prevents GDIGC from performing other work in an unbiased manner or from rendering impartial advice, or places GDIGC in the position of supporting competing interests. Unfair competitive advantage includes situations in which GDIGC's scope on a contract involves defining the rules for a bid that GDIGC intends to pursue, as well as situations in which GDIGC's access to information for the performance of one contract provides a competitive advantage in a different procurement.

**Real** or actual conflicts of interest occur when there is true risk for bias in actions, judgement and/or decision-making. **Potential** conflicts of interest occur when a likely future situation could create a real conflict. **Perceived** or apparent conflicts of interests occur when GDIGC or an employee could appear to others to have a real conflict, even if they do not.

All real, apparent or potential conflicts of interest must be reported.

If you believe you face real, apparent or potential conflict of interest, be sure to report the situation promptly to your manager and to your human resources representative. They will determine what steps should be taken.

*If you are unsure about how to proceed, inform your manager and contact the Senior Vice President, Chief Legal Officer for guidance on a potential conflict of interest. They will assess the situation and any impact on your responsibilities at GDIGC.*





# Respect for the Company and its interests

## Conflict of Interest Quiz

To determine whether you face a conflict of interest, ask yourself the following questions:

- |   |  |  |  |
|---|--|--|--|
| <b>1</b><br>Am I obligated to someone outside of GDIGC? | <b>2</b><br>Is my independent judgment being impaired? | <b>3</b><br>Could my conduct give the appearance of divided loyalty? | <b>4</b><br>Am I uncomfortable discussing the situation with my manager or colleagues? |
|---|--|--|--|

If you answered “**yes**” or “**maybe**” to any of the above questions, you likely have a real, apparent or potential conflict of interest.

For more information, consult your manager and seek advice from the Senior Vice President, Chief Legal Officer ([christian.marcoux@gdi.com](mailto:christian.marcoux@gdi.com)).





# Respect for the Company and its interests

At GDIGC, fraudulent or dishonest activities are prohibited. All statements and reports, including expense reports, invoices, pay slips and employee records, must be prepared and managed carefully and honestly.

To avoid being involved in fraudulent or dishonest activities, you must **never**:

- Falsify supplier invoices or receipts.
  - Falsify timecards and records.
  - Falsify payroll transactions or records.
  - Issue false statements, either orally or in writing, about yourself, GDIGC, other employees, supervisors, or work-related situations.
  - Approve or receive payment for goods not received or services not performed.
- Misuse funds, securities, suppliers or any other assets.
  - Create or alter hardcopy or electronic documents with the intent to defraud GDIGC or its clients.
  - Falsify financial or accounting data for cash transactions.
  - Falsify any of GDIGC's letterhead or use them for non-business-related purposes.



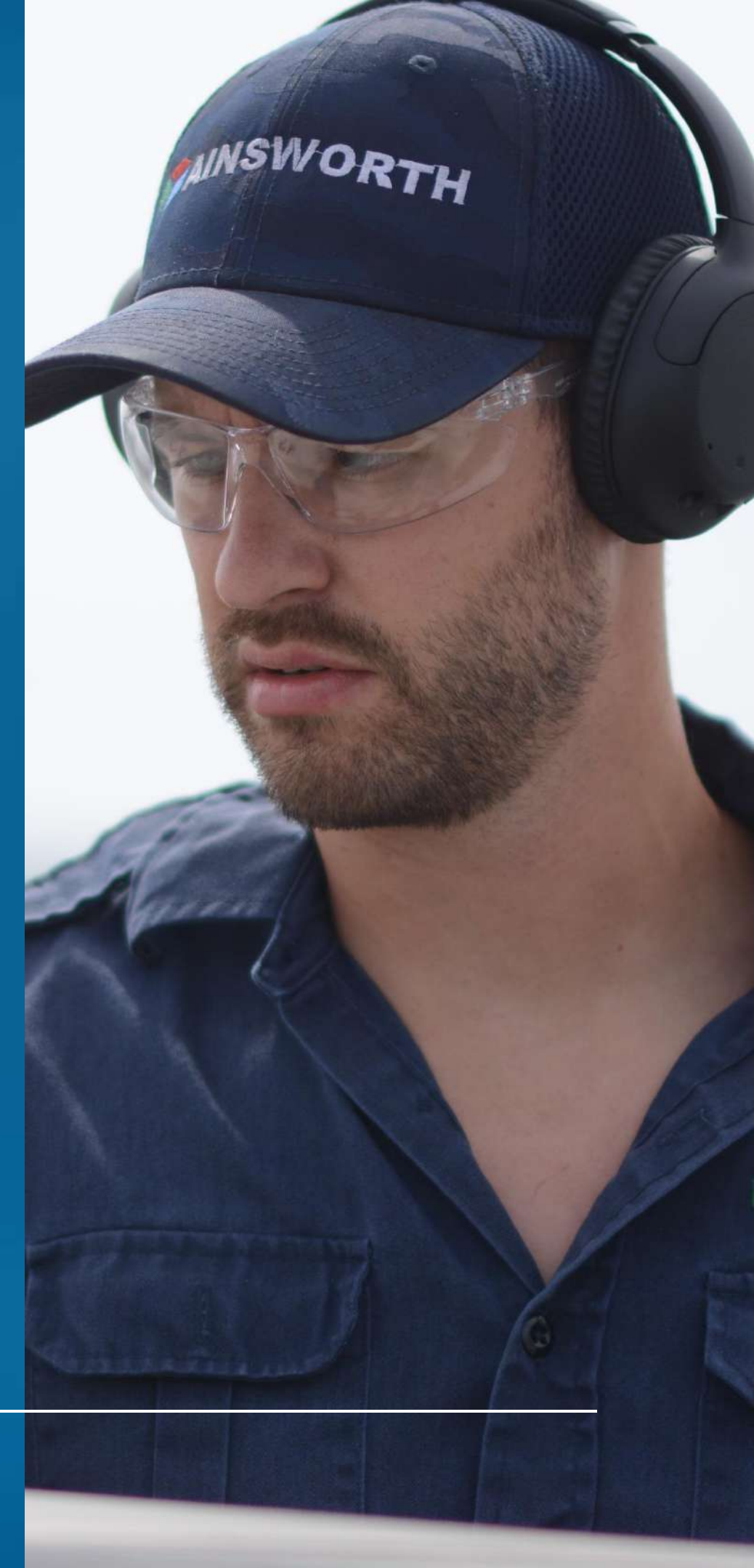
# Respect for the Company and its interests

At GDIGC, we safeguard the personal information of our employees, independent contractor staff and job applicants and are committed to abiding by applicable privacy laws as they apply to our business operations and the collection, storage, use, sharing and otherwise processing of personal information.

Personal information refers to any information which related directly or indirectly to a natural person and allows that person to be identified. We collect personal information only as necessary or appropriate including for human resources management, recordkeeping, and legal compliance purposes. We use personal information only to the extent necessary for the limited purpose for which it was disclosed and as permitted by law, including to facilitate the hiring process, to administer monetary benefits related to employment, to comply with policies and to meet business objectives. How GDIGC handles and protects personal information is set out in our Privacy Policy.

## ***When dealing with personal information, you are expected to:***

- Handle the personal information to which you have access with care to protect the privacy of persons of said information.
- Share it only in accordance with GDIGC's Privacy Policy and Records Retention Policy.
- Use it only in the way it's meant to be used and for a purpose directly related to your responsibilities at GDIGC.
- Avoid storing information for any longer than is necessary for the performance of your responsibilities or to achieve the purpose for which the information was collected.
- Avoid disclosing it to anyone, internally or externally, other than to those who legitimately need such information or when we are legally permitted to do so.





# Respect for the Company and its interests

*For more information on GDIGC's commitment to protecting personal information, refer to our Privacy Policy and Records Retention Policy. All information requests or requests to exercise data protection rights, or to submit a complaint about protection of personal information, please contact GDIGC's Privacy Officer ([christian.marcoux@gdi.com](mailto:christian.marcoux@gdi.com)).*

At GDIGC, we also protect and preserve our assets and intellectual property.

Trademarks, trade secrets, patents, copyrights, business plans, ideas, databases, customer and suppliers' lists are all valuable assets that must be protected and used appropriately. Non-compliant use of intellectual property can impact our reputation and result in fines and penalties.

You are responsible for helping us to protect GDIGC's assets and intellectual property, and for respecting others' intellectual property.

***All discoveries, tools, files, notes, reports you acquired or made in the course of your work are GDIGC's property. This also applies to data and software generated on a GDIGC device/networks.***





# Respect for the Company and its interests

## ***Social media engagement***

GDIGC strives to maintain a positive image in the community and expects its employees to support the company in this goal. Employees are liable for anything they post to social media sites when referring to or representing GDIGC. Employees are viewed as representatives of the Company, regardless of whether they are acting as an employee or agent at that time.

GDIGC social media accounts and posts are managed by GDIGC marketing team, authorized to speak on behalf of GDIGC.

Employees are expected to follow the following guidelines when interacting on social media as an employee of GDIGC :

- Protect confidential and proprietary information - avoid disclosing confidential business information about GDIGC, our clients, vendors, or any third party that has disclosed information to the company.
- Respect Copyright and Fair use – post must respect copyright and intellectual property rights of others and GDIGC.
- Respect Company Time and Property belonging to GDIGC.
- Respect Company Mission, Vision and Values at all times.
- Respect others – refrain from posting anything inappropriate, offensive, defamatory, discriminatory, racist, violent, obscene, sexually explicit or that promotes harassment.
- Protect the GDIGC brand - avoid posting anything that could negatively impact GDIGC's reputation or stating any opinions that do not reflect those the GDIGC.

***For more guidance on best practices and the appropriate use of social media as it relates to GDIGC, please refer to GDIGC's Social Media Policy.***



# Respect for the Company and its interests

## *Examples of behaviour or situations contrary to the Code*

- Holding a part-time job or office or performing duties for a person other than a company or business in GDIGC which is incompatible with, or adversely affects or prevents the performance of duties, functions or responsibilities for GDIGC.
- Using time, materials, information or other assets of one of GDIGC in connection with an outside employment.
- Enter directly or indirectly into competition with GDIGC by offering commercial services similar to those of GDIGC or one of its companies while employed by GDIGC.
- Using working hours or corporate premises or resources, including computer resources, for purposes which are illegal or contrary to applicable corporate policies or procedures.
- Using a position held within GDIGC, for personal gain, including to further interests of the employee himself or herself or that of spouse, relatives or friends.
- Using a position within GDIGC so as to favor in his or her decision-making process a spouse, relatives or friends in a non-impartial way.
- Giving access to, or communicating or discussing, customer or supplier lists, sales strategies, marketing plans, sales and market share information, or any other trade secret to unauthorized persons, including a competitor or a person related to a competitor.





# Conformity with the Law

This principle involves compliance with applicable statutes, regulations, orders-in- council, orders and judgements. This principle applies not only by law, **but also considering the general objective of respecting public interest, democratic values and the rule of law.**

## General Rules

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- We ensure that the business and actions of GDIGC comply with the law in all material respects; in case of doubt, we will use the appropriate resources to obtain the required advice, and ensure that the information provided is true and complete.
- We ensure that GDIGC businesses and companies comply with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.
- We ensure, as part of our work functions, duties and responsibilities that all statements and returns to tax authorities and all information for such purpose are filed promptly and are complete and accurate.
- We do not tolerate any activity, behaviour, act or omission which constitutes a criminal offence and conflicts with the position held at GDIGC.
- We do not tolerate any activity, behaviour, act or omission which constitutes a clear abuse of a right, or which is intended, without right, to cause harm to an individual or company.
- We ensure compliance with all applicable legal requirements in dealing with governments and regulatory agencies. If, in carrying out your role at GDIGC, you are called on to interact with public officials or government entities on GDIGC's behalf for lobbying purposes, you are responsible for complying with applicable lobbyist registration and lobbying transparency laws. You may be engaged in lobbying activities if your work involves contact with legislators, regulatory officials, branch officials, or their staff members; award for a government contract, or request for permits or licenses with governmental agencies.



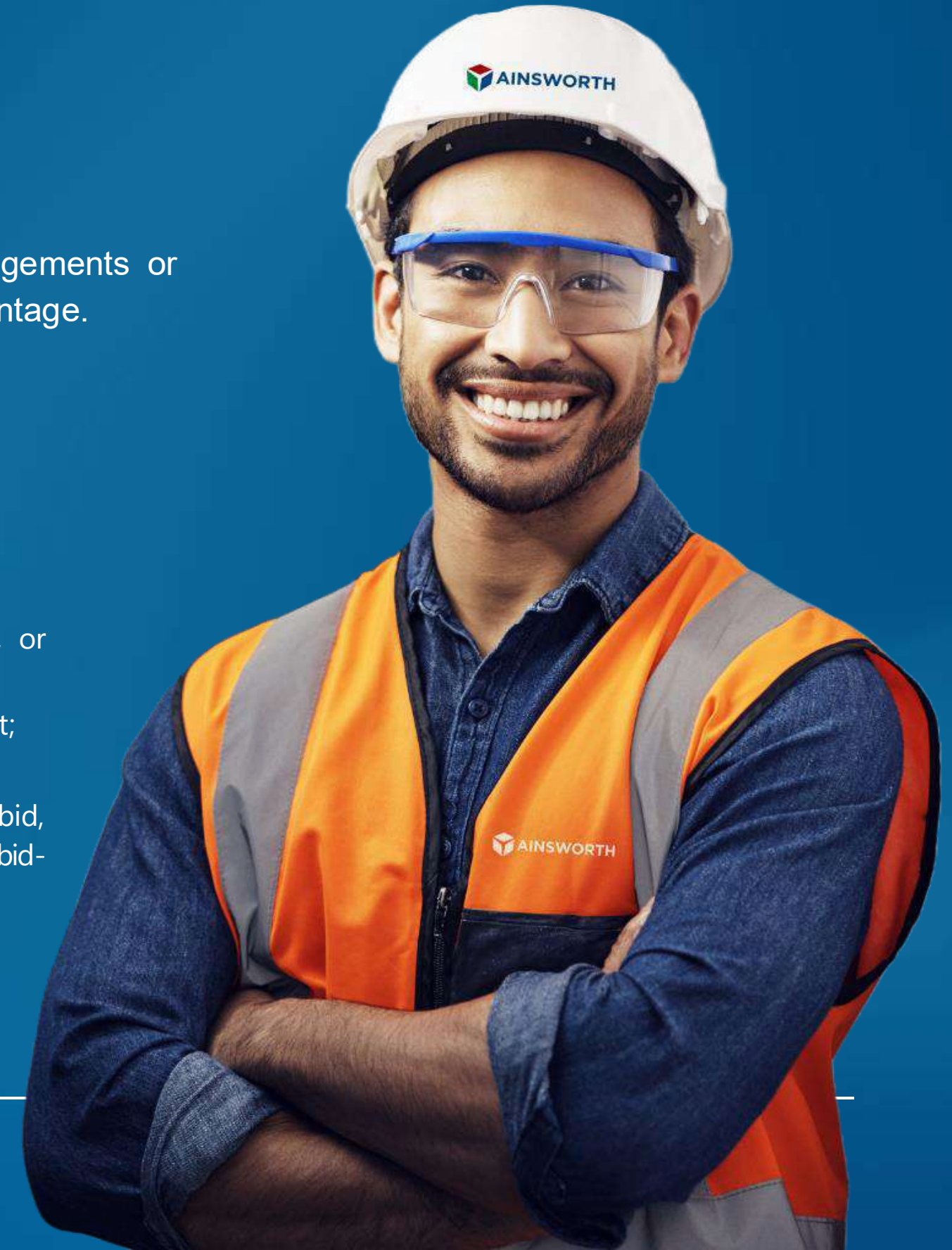
# Conformity with the Law

## *Fair Competition*

At GDIGC, we compete fairly and value open competition. We will not enter any business arrangements or transaction that could eliminate or discourage competition or give us an inappropriate competitive advantage.

As an employee of GDIGC, you are expected not to:

- Talk about our business strategies or plans with competitors.
  - Exchange confidential information with current or potential competitors or other unauthorized parties.
  - Conspire to fix prices or other terms of the product or service offering, or to restrict the competition for a product or service offering.
- Formally or informally agree with third parties to:
    - Raise or fix prices, rates or costs on our services;
    - Divide or allocate clients, territories or markets, or staff/potential staff;
    - Prevent another company from entering the market;
    - Refuse to deal with a customer or supplier; or
    - Influence a bidding process by refusing to bid, withdrawing a bid or submitting an artificial bid ("bid-rigging").





# Conformity with the Law

## *Insider Trading*

As a member of the board of directors, officer, employee and consultant of GDIGC, you are prohibited from trading in GDI's shares or any securities of GDI if you are in possession of material non-public information and you are prohibited from disclosing any material non-public information obtained in the course of your employment, unless doing so in the necessary course of business.

**Material non-public information** is confidential information that GDIGC has not made public and that relates to the business affairs and capital of GDIGC that results in or would reasonably be expected to result in a significant change in the market price or value of any of GDI's securities or that would reasonably be expected to have a significant influence on a reasonable investor's investment decision in GDI securities. Examples include changes in corporate or capital structure, changes in financial information, changes in business and operations, and potential acquisitions.





# Conformity with the Law

## *Insider Trading*

### *As an employee, you cannot:*

- Share material non-public information to any other person (including members of your immediate family or your household) nor make recommendations or express opinions on the basis of material non-public information as to trading in GDI securities (i.e. “tip off” anyone else).

### *As a board member, officer or selected employee of GDIGC, you cannot:*

- Trade in GDI securities during trading restrictions, i.e. scheduled blackout periods, when in possession of material no-public information about the expected financial results of the company for a given quarter.

*For more information on trading in GDI securities, please refer to the Company's Insider Trading Policy.*





# Conformity with the Law

## *Examples of behaviour or situations contrary to the Code*

- Authorizing a refusal or refusing to comply with any statute, regulation, order-in- council, order or final judgment in the exercise of one's work functions, duties or responsibilities.
- Perpetrate fraud or deliberate error in the recording and maintaining of financial records of a company or business in GDIGC.
- Deviating from full and fair recording of expenses and liabilities and reporting of financial condition.
- Making a false statement or misrepresentation regarding a matter contained in the financial statements or financial reports of a company or business in GDIGC.
- Supplying false or misleading information to cover up an offence.
- Using information on offences or illegal acts for unlawful or personal purposes.
- Downloading or communicating pornographic material or any other unlawful material or using means of communication which are the property of GDIGC or are identified with GDIGC for such purpose.





# Compliance with Business Standards

This principle involves compliance with business and regulatory standards applicable to GDIGC and their relationships with other companies and regulatory authorities. This principle applies not only in accordance with applicable standards, **but also considering the general objective of adhering to the best business practices possible in any sector.**

## General Rules

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- We do not use any prohibited or disloyal practice.
- We ensure that all ventures, operations, commercial paper, cash payments, or provisions of goods or services involving the business are clearly documented and duly recorded in the corporate accounting systems.
- We enter into binding agreements or undertakings solely within the scope of our functions, duties, responsibilities and authorization levels, and in compliance with applicable corporate policies and procedures.
- We comply with GDIGC's valid agreements.
- Our business practices comply with regulatory standards applicable to our operations.
- We provide goods and services in accordance with business and competitive considerations with the intent of maximizing value for GDIGC.





# Compliance with Business Standards

## *Examples of behaviour or situations contrary to the Code*

- Knowingly spreading false information on the products or services of a competitor.
- Carrying out unlawful business operations or participating in a black market for goods and services.
- Filing or authorizing false or misleading reports with regulatory authorities.
- Using blackmail or other illegal means in business dealings.
- Negotiating or executing an agreement on behalf of a GDIGC or our business based on representations or warranties known to be false or misleading.
- Entering into agreements with consultants, suppliers or sub-contractors in a manner which is contrary to corporate outsourcing policies and procedures or without prior verification of skills and abilities, or for an unlawful consideration.





# Compliance with Corporate Policies and Procedures

This principle involves compliance with the corporate policies and procedures which are in force. This principle is applied not only in accordance with such policies and procedures, but also considering the general objective of ensuring coherence and discipline in the conduct of business.

## General Rules

- We are familiar with the corporate policies and procedures and any amendments circulated through the corporate internal communication system and which apply to our work functions, duties or responsibilities.
- We adhere to the letter and spirit of corporate policies and procedures to ensure that their purpose is attained in all respects and circumstances.
- We inform a superior of any real problem of interpretation or practical application of a corporate policy or procedure, and we seek a solution in an honest and diligent manner.
- We ensure that any necessary act of non-compliance with a corporate policy or procedure is completely and honestly justified, properly disclosed and approved by the appropriate authority within GDIGC.
- We ensure that internal corporate policies and procedures which have not been publicly disclosed are communicated and accessible only to persons subject to them.





# Compliance with Corporate Policies and Procedures

## *Examples of behaviour or situations contrary to the Code*

- Applying a rule or requirement contained in a corporate policy or procedure in an unequal, incomplete or inconsistent manner.
- Deliberately circumventing a rule or requirement contained in a corporate policy or procedure.
- Disclosing an internal corporate policy or procedure to a competitor.





# Employment Policies

## *Diversity, Equality, Inclusion and Belonging*

GDIGC is committed to providing a work environment that fosters diversity, equity, inclusion and belonging. These principle are fundamental to GDIGC's One Company, One Culture philosophy.

- GDIGC fosters a working environment where all employees are treated equally, with dignity and respect, free from harassment of any kind, bullying, racism, violence or injustice.
  - We also foster an environment where different perspectives are valued, and all employees at all levels of the organization have a voice, and the opportunity to learn and develop personally, and professionally.
  - We celebrate the individual achievements of our employees.
  - We commit to the health and well-being of our employees.
  - We give our employees opportunities to grow, develop and reach their potential.
  - We comply with applicable employment and labour laws, as well as regulations governing collective bargaining agreements.
- We promote equal opportunity for our employees.
  - We ensure equitable treatment is upheld in areas of recruitment, hiring, compensation, discipline, promotion and advancement opportunities.
  - We prohibit all forms of modern slavery, including forced labour and child labour.
    - *If you have any related questions, consult our Diversity, Equity, Inclusion, and Belonging Policy, Modern Slavery Statement and Vendor Code of Conduct, employment policies and handbooks, please refer to your Human Resources Representative. **If you experience, witness or become aware of any prohibited workplace behaviour or other misconduct, be sure to report the situation promptly to your local human resources representative. Additional complaints can be submitted through our confidential complaint line (see [slide 42](#)).***



# Employment Policies

## *Alcohol, drugs and other substances*

- The Company is committed to maintaining a work environment that is free of alcohol, drugs and other substances prohibited by law in the workplace with the goal to promote both an acceptable conduct and behaviour at all GDIGC worksites and a safe work environment for all employees.
- GDIGC has a Zero Tolerance approach regarding Alcohol, Cannabis and Drugs at work. Consumption of alcoholic beverages while on duty is permitted solely at company hosted or sponsored events.
- If you are under the influence of alcohol, illegal drugs or controlled substances that could impair your judgment, undermine your performance in a manner which does not meet GDIGC's standards for health and safety, you are prohibited from reporting for work. Furthermore, employees who are under the influence of alcohol, drugs or controlled substances could pose a risk to the health and safety of other employees, contractors, subcontractors, customers or visitors.
- The use, consummation, selling, offering, possession, purchase, distribution or transfer of alcohol, cannabis or illicit drugs is prohibited under all circumstances while on GDIGC premises or on duty, whether during work hours, and particularly, while wearing a GDIGC uniform, a client uniform or any other article of clothing allowing you to be recognised as employees of GDIGC or our clients.





# Reporting of Violations and Investigation

Compliance with the Code is based first and foremost on the cooperation and vigilance of all persons subject to then Code. You are encouraged to discuss any perceived or actual violation of the Code with the appropriate persons identified below and to promptly report any potential violations, suspicions or concerns through the Ethics Line described in **slide 42** below. Good faith notification of real or potential violations of the Code or of suspicions or concerns can be made without fear of subsequent reproach or reprisals.

The application of the Code to specific situations or circumstances may create controversy and raise questions of interpretation or difficulties of a practical nature. When in doubt, a first step should be to answer the following questions:

- a) What are the relevant principles and rules, and do I understand their goal?
- b) Is the behaviour or specific situation incompatible with the letter or spirit of such principles and rules?;
- c) Would my conclusion be the same if I were to put myself in the place of the other persons involved?
- d) Would my family, friends, neighbours or colleagues share the same point of view?
- e) Am I comfortable enough with my conclusion that I am ready to make it public and to defend it publicly in all honesty?
- f) Do I foresee the situation or behaviour having negative consequences on GDIGC or its business?
- g) After all is said and done, will I feel that I have done my duty with integrity?



# Whom to contact

There are people ready to support you if you have and questions or concerns or wish to ***report a suspected misconduct***.

We encourage you to first reach out to your manager/immediate supervisor as they are most likely in the best position to understand and take the appropriate action.

You may also wish to consult and seek advice from one of the following persons, depending on the type and nature of the information you are looking for:

- **Managers** – if you need general information.
- **Internal Audit Representative** – if you need clarification about issues relating to accounting, or auditing matters.
- **Human Resources Representative** - if you need clarification about issues relating to employment and workplace issues.
- **Chief Legal Officer** – if you need clarification about issues relating to the law.

***If a doubt subsists or you still have concerns or suspicions after this analysis and/or consultation, the next step is to report it immediately.***





# Reporting a Violation of the Code

Any employee, director, officer, representative, agent, consultant or sub-contractor (a “**Reporter**”) who has reason to suspect any violation of the Code or has concerns about accounting or auditing matters, should report it promptly through one of the following communication channels:



Confidential toll-free telephone line:	Confidential Postal Box:	Secured Website:
1-844-252-1768 (Canada/United States)	Postal Box 11017 Toronto (Ontario) M1E 1N0	<a href="http://www.clearviewconnects.ca">www.clearviewconnects.ca</a>

These communication channels are operated by ***ClearView Connects***, an independent and secure third-party reporting service. The service is accessible 24 hours a day, 7 days a week.

Reports of violation sent through the telephone, mail or website (together, the “**Ethics Line**”) must, to the extent feasible, be clear and detailed and provide specific and pertinent information with respect, among other things, to dates, places, perpetrator, witnesses, amounts, etc., to allow for a thorough investigation to be carried out.

***For more information concerning the Ethics Line, you are invited to refer to the Ethics Line User’s Guide.***



# What to expect if you file a report

## Protection from Dismissal or Retaliation

- Such reports and the identity of the Reporter will be kept confidential, to the fullest extent possible, within the limits imposed by law and consistent with the need to conduct a thorough investigation.
- Reporters will be protected from dismissal or retaliation of any kind for reporting in good faith a potential violation, suspicion or concern regarding the Code.

*Examples of retaliation include demotions, termination of employment, salary reductions, job reassignments, threats, harassment or any other actions taken against individuals because they reported suspected misconduct, participated in an internal investigation or attempted to deter someone from violating this Code.*

## Investigation

- All reports will be reviewed initially by two reviewers: an Internal Audit Representative and the Senior Vice-President, Chief Legal Officer and Corporate Secretary, save any report raising suspicions or concerns about the internal audit or legal functions.
- The Internal Audit Representative will act as the lead reviewer for all reports received, except for reports received raising suspicions or concerns with regards to the Internal Audit function, in which case the Senior Vice-President, Chief Legal Officer, and Corporate Secretary would then act exceptionally as lead reviewer.
- Upon receipt of a report, the Internal Audit Representative will (i) determine whether it pertains to the Code and (ii) evaluate the substance and nature of the potential violation, suspicion or concern to determine whether an internal or external investigation is required.
- If an external investigation is deemed necessary or appropriate, the Internal Audit Representative will conduct or assign the investigation accordingly and will always maintain oversight of the investigation to ensure appropriate and timely resolution.
- Investigation activities or results will not be disclosed or discussed with anyone other than those who have a legitimate need to know.
- The status/resolution of the investigation will be communicated to the Reporter, if it is deemed appropriate. The decision will be made on a case-by-case basis.
- The Internal Audit Representative will retain all records of reports received together with the status/results of investigation, except when the Senior Vice-President, Chief Legal Officer, and Corporate Secretary is the lead reviewer and where certain reports may not be retained by Internal Audit in certain circumstances in accordance with applicable legal requirements.



# Penalties for Non-Compliance of the Code

A proven violation of the Code may give rise to penalties under applicable law or otherwise. Penalties will vary according to circumstances and may include disciplinary measure, which may go as far as dismissal when the offender is an employee, cancellation or non-renewal of a contract when the offender is a consultant or subcontractor, and the recovery of property or amounts due to the business or company of the GDIGC. In certain cases, such as the commission of a criminal offence, a complaint may also need to be filed with appropriate authorities.

An employee can also be subject to disciplinary action if he or she entices others to violate this Code, covers up a known violation, fails to cooperate with an ongoing investigation relating to a potential violation of the Code or impedes said investigation, knowingly falsely accuses another employee of a violation or retaliates against a person who reports or suspects a violation.





# Communication of the Code and Policies

All employees receive a copy of the Code and are required to confirm upon their employment and annually thereafter, through the annual acknowledgment process, that they have read the Code, understood its provisions and agreed to comply with its terms. This acknowledgment is kept in every employee's personnel file.

## RELATED POLICIES AND PROCEDURES

- Ethics Line User's Guide
- Charters of the Board of Directors, Audit Committee, and Human Resources and Governance Committee
- Diversity, Equity, Inclusion and Belonging Policy
- Harassment Policy
- Alcohol, Drugs and other substances Policy
- Social Media Policy
- Privacy Policy and Records Retention Policy
- Modern Slavery Statement
- Environmental, Social and Governance (ESG) report