

## CODE OF CONDUCT

### 1. Core Philosophy

That directors, employees, contractors, consultants, agents and representatives (hereinafter referred to as “Stakeholders”) engaged by CTG Global (hereinafter referred to as “CTG”) conduct the business of CTG in accordance with this Code of Conduct (hereinafter referred to as “The Code”) that reflects the Values of CTG.

### 2. Values

Our Code of Conduct is underpinned by a set of core social accountability and values that ensure we conduct our business in compliance with the letter and spirit of the law, and in the best interests of our Clients and Stakeholders.



### 3. Objectives

Stakeholders are expected to comply, at all times, with all laws governing the jurisdiction where CTG conducts business and to conduct themselves in keeping with the highest moral and ethical standards.

### 4. Scope and Application

This Code applies to all CTG Stakeholders.

In addition, where a Stakeholder retains third-party agents, contractors and/or consultants (“Third Parties”) to represent or perform work on behalf of CTG, the Stakeholder shall make them aware (a) of this Code and (b) the requirement that when acting for or on behalf of CTG Third Parties are required to conduct themselves in accordance with this Code.

Stakeholders shall also adhere to the standards of conduct required of United Nations (UN) civil servants; the UN Secretary-General’s Bulletin of 9 October 2003 entitled “Special Measures for Protection from Sexual Exploitation and Sexual Abuse”; the Secretary-General’s Bulletin of 18 June 2002 entitled “Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission”; and the UN’s policy on prevention of harassment, sexual harassment, and abuse of authority.

### 5. Statement from the Board

The Board of Directors of CTG “the Board” is committed to ensuring that Stakeholders comply with this Code of Conduct and endorses practices and promotes a culture of ethical and accountable behavior and encourages the reporting of corrupt practices, breaches of the law and matters potentially detrimental to the Company or its reputation.

The Board is directly responsible for the Code of Conduct, and its supplements, and will review it regularly and not less than annually, to ensure its currency and relevance.

The Board will issue an Annual Statement of Compliance with the Code of Conduct to its employees who will be required to sign a Certification of Compliance with the Code through to the date of signature.

## **6. Corporate Social Responsibility**

The environments in which CTG will be operating are often lawless and poorly governed, with the potential for individuals to be exposed to extreme risk and personal injury. The benefit and importance to Stakeholders of adhering to this Code is to ensure the wellbeing of them and CTG and to ensure we conduct ourselves as a responsible and ethical Managed Services provider.

## **7. Conflict of Interest**

Stakeholders must not use their position for personal gain or to benefit any other business or person in any way that might contradict either the spirit or literal meaning of this Code.

Except as provided below, no Stakeholder, or any family member or companion over whom the Stakeholder has influence, may directly or indirectly have an equity interest in, or have significant beneficial connection with, any business or individual which/who competes with or is a contractor to CTG without the prior written consent of a Director.

In light of the sensitive nature of work in which the Company will typically be engaged, Stakeholders must not engage directly or indirectly in any outside business activity involving commercial contact with, or work for, the benefit of CTG's clients, suppliers or competitors without the prior written consent of a Director. Any existing business activity which is in breach of this clause must be reported to a Director.

In matters of conflict, or potential conflict, of interest it is recognized that there will be degrees of influence or involvement. In cases of doubt Stakeholders are expected to exercise maturity of judgment, act at all times in the best interests of CTG, and seek consent in all such cases.

## **8. Responsibilities for Dealing with Stakeholders**

Stakeholders must fully cooperate with CTG's internal and external auditors.

Stakeholders must not knowingly make false or misleading statements to the internal or external auditors of CTG and must not conceal any relevant information from the internal or external auditors of CTG.

Stakeholders must not, without prior written authority, directly or indirectly state that they are representing CTG, its clients or its public position in respect to any matter.

In order to protect Stakeholders' families all incidents are to be reported directly to the Country Manager/General Manager/COO/CEO. This will result in the CTG Incident Response Plan being engaged. Any public release of appropriate information will then be cleared and made by a Director.

Stakeholders must not directly or indirectly engage in any activity which could, whether directly or by association, cause CTG or its client's public embarrassment or attract unfavorable attention from media or local authorities.

## **9. Improper Use of CTG or its Clients' Information**

Stakeholders must not disclose confidential information belonging or pertaining to CTG or any of its clients to any third party unless both (a) the prior written and specific consent of the CEO of CTG and the applicable client is obtained and (b) the CTG Information Management Program policy is strictly complied with.

Third parties must agree in writing and in advance to observe confidentiality restrictions in respect to such information.

Stakeholders must not use any information of CTG or its clients for the purpose of directly or indirectly obtaining personal gain or to advantage any other person or entity.

## **10. Outside Employment**

Stakeholders must not pursue any forms of employment or outside interest where a conflict of interest may arise between the Stakeholder and CTG or any of its clients. The CEO must approve any such arrangements irrespective of whether any form of financial benefit or gratuity is provided or derived, excepting to recognized charitable organizations.

## **11. Gifts and Entertainment**

Stakeholders must not give, seek or accept in connection with the operations or business interests of CTG any gift or gesture in the nature of hospitality or other personal favor or assistance that goes beyond common courtesies normally associated with general commercial practice.

The purpose of this policy is to ensure that the offer or acceptance of such gifts or gestures does not give rise to an obligation which can later be used, called upon or construed by others to allege, create, effect or attempt favoritism, discrimination, collusion or extortion or similar disruptive, illegal, unacceptable or unethical practices against CTG, the Stakeholder or others.

Stakeholders offered or exposed to such gifts or gestures must observe the policy theme of "... if there is doubt, there is no doubt ...". For avoidance of doubt, any gift or gesture offered to or received by a Stakeholder which might, as a matter of cautious discretion, be in breach of the above policy must be reported to the CEO with full details of the circumstances in which it was offered or received.

## **12. Financial Inducements/Unacceptable Payments**

CTG and its Stakeholders shall at all times subscribe to and practice only lawful and commercial methods during the conduct of business operations, in accordance with the legal and commercial standard required within the local jurisdiction.

It is recognized however that, in some environments standard business practice and expectation may from time to time require the furnishing of facilitative payments to local officials and gate-keepers at various levels. Where such a requirement is either anticipated or arises, the Stakeholder is to REFUSE acceptance and fully report the matter immediately to the Country/Regional Manager for recording and operational decision.

Accepting bribes or other inducements will result in summary dismissal and the waiver of all Stakeholder benefits, outstanding salary or allowance payments and the right to repatriation at the expense of the company.

## **13. Use of and Accounting for CTG Resources**

Stakeholders must ensure that all CTG accounting records accurately and fairly reflect, in reasonable detail, all transactions and any relevant bases and factors underpinning or affecting them, any relevant contingencies, and all CTG's assets and liabilities.

Accounting records must be maintained in accordance with generally accepted accounting principles and the financial and accounting policies issued by CTG.

Stakeholders are responsible for taking all reasonable steps to ensure the protection of CTG assets and resources.

## **14. Political Contributions, Sponsorships and Like Activities**

It is CTG policy not to make political contributions to any government official, political party, political party official, election committee or political candidate which could be viewed as being in contravention of Clause 12 of this Code of Conduct.

All proposed sponsorship of a non-political nature and related activities involving CTG must be approved in writing by the CEO.

## **15. Alcohol, Drugs and Gambling**

The misuse of legitimate drugs (including a BAC of 0.02% or greater) except as prescribed by a Medical Practitioner, or gambling, whilst on active duty, will result in summary dismissal and disciplinary action.

The use, possession, distribution or sale at any time of illicit or non-prescribed drugs, other controlled substances or locally produced organic substances deemed illegal under local Law will result in summary dismissal and disciplinary action.

CTG reserves the right to test its Stakeholders or those of Third Parties at random for substance abuse.

## **16. Equity and Diversity in the Workplace**

CTG will ensure that all activities are conducted in a manner that provides fair and equal treatment and access for all people. CTG is committed to the principle of equal opportunity in employment for all people and looks to ensure equity and diversity in the workplace. CTG reserves the right to select the most suitable Stakeholders for tasking and deployment, having regard to assessed levels of risk of personal or fatal injury.

## **17. Cultural Awareness**

Stakeholders are required to undertake cultural awareness training as prescribed by CTG prior to arrival during the company's induction briefing and during employment, for countries where such stakeholder is not domiciled. It is a requirement that Stakeholders understand and are sensitive to the nuances of different cultures and religions and that they respect the legitimate beliefs and Faiths of all people. It must be appreciated that this is fundamental to safety and effectiveness of CTG's operations.

## **18. Confidentiality and Privacy**

It is the legal and ethical responsibility of all CTG Stakeholders and contractors to use personal and confidential information in accordance with the law and CTG policy. All Stakeholders are to preserve and protect the privacy rights of the subject of the information as they perform their duties.

Stakeholders will, on occasion, have access to private, confidential or sensitive information including but not limited to business affairs, transactions, accounts, operations, work, trade secrets, investigations, discoveries, intellectual property, financing, personnel, government information, business and management systems, private communications, medical records, payroll and financial information.

Accessing, using and/or disclosing such information other than in the legitimate pursuit of employment duties constitutes misuse. Any misuse or unauthorized release of such information, either during employment or subsequent to the conclusion of employment at CTG, may be grounds for disciplinary action and/or the initiation of legal action against the Stakeholder.

## **19. Compliance with Law**

Stakeholders shall, at all times be and remain subject to applicable local State, Territory and Federal laws of the operating country and shall conduct themselves accordingly at all times.

Stakeholders are on notice that CTG will report any conduct (whether suspected or conclusive) of an unlawful nature to local police authorities for investigation and prosecution, without notice to the Stakeholder concerned.

## **20. Treatment of Colleagues and Customers**

CTG expects all Stakeholders to be courteous, fair and honest in their dealings with all other Stakeholders and clients. CTG will not tolerate abuse, bullying, violence, exploitation (sexual or other), discrimination, harassment, arrogance, forced labour, slavery or any disparagement of other Stakeholders or of its clients, or behavior by any person which is unfair towards or with respect to any other person or group.

CTG is an Equal Opportunity employer and expects each Stakeholder to judge and interact with other Stakeholders solely on their merit, and with maturity and mutual respect.

## **21. Discrimination**

CTG will not, and will require that Stakeholders do not, discriminate on grounds of race, colour, sex, religion, social origin, social status, indigenous status, disability, or sexual orientation when hiring personnel and will select personnel on the basis of the inherent requirements of any contract. CTG will not tolerate any form of discrimination against its employees and should any stakeholder during their engagement with the Company encounter such it should be reported in writing immediately to the CEO.

## **22. Child Labour**

All CTG Stakeholders will respect the rights of children (anyone under the age of 18). All Stakeholders are to ensure that all activities do not involve; any form of child slavery, trafficking, debt bondage, serfdom, use of children in armed service, child prostitution, sexual exploitation, illicit acts or work that by its nature or circumstances is likely to harm the health, safety or morals of children.

CTG Stakeholders are expected to report any such activity that they become aware of, or have reasonable suspicion of to the competent authorities and the CEO. If Child Labour is involved or there is suspicion of its involvement in the supply of any service that CTG relies upon for its business and alternative supplier will be sought until the matter has been investigated.

## **23. Human Trafficking**

CTG Stakeholders will not engage in human trafficking, nor engage with any 3<sup>rd</sup> party provider involved in such activities. CTG requires its Stakeholders to remain vigilant to such activities and to report any suspected or discovered instances to the competent authorities and the CEO.

For the purposes of this code human trafficking is the recruitment, harbouring, transportation, provision, or obtaining of a person for (1) a commercial sex act induced by force, fraud, coercion, or in which the person induced to perform such an act has not attained 18 years of age; or (2) labour or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, debt bondage or slavery.

#### **24. Slavery**

CTG Stakeholders will not use slavery, forced or compulsory labour, or be complicit in any other entities use of such labour.

#### **25. Health and Safety Policy**

All Stakeholders will conduct CTG activities in compliance with CTG's Health and Safety Policy. In addition all CTG Stakeholders will comply with the applicable health and safety policies for a client or a site, whilst working for a client or visiting a client's site.

#### **26. Environmental Policy**

CTG activities should be conducted and managed in an environmentally sustainable manner. All activities will be planned and managed to ensure minimum environmental impact and in a manner sensitive to the cultural and social norms of the people they may affect. Further information is contained in CTG's Environmental Policy.

#### **27. Conducting Business Overseas**

CTG is committed to conducting its activities in compliance with all applicable local laws and regulations.

Business conducted overseas must be undertaken in accordance with applicable local laws whilst maintaining the highest ethical, social and moral values. Where ambiguity exists between local and International law, Stakeholders are to adopt the higher standard and contact the CEO for guidance.

#### **28. Consequence of Non-compliance**

Stakeholders are on notice that breaching local law can be inadvertently committed in many overseas jurisdictions, and the consequences of doing so can be extremely severe. The rule of law may be tenuous, or non-existent, in those locations.

Prison facilities are often primitive, legal representation and bail may not be available, and policing and judicial systems are subject to long delays and corruption. Accessing an arrested Stakeholder in detention may be extremely difficult. Stakeholders must therefore proceed with extreme caution and ensure compliance with local laws and regulations to the greatest extent possible. It is the Stakeholders' responsibility to understand and conform with local laws.

CTG will make every effort to access and obtain the lawful release of any Stakeholder from foreign custody.

#### **29. Government Procurement**

CTG will comply with procurement laws and rules as they apply to CTG's business with governments around the world.

CTG takes special care to comply with the regulations, rules, policies and procedures that apply to contracting with the UN (the "UN Regulations"). CTG's Code Supplement entitled "Employee Code of Business Conduct and Ethics for UN Contracts" (the "Code Supplement") contains specific guidance for contracting with the UN. At all times, CTG will comply with the UN Regulations and the Code Supplement. CTG maintains a zero tolerance policy for any violation of the UN Regulations and for violations of the Code Supplement; any violations of the UN Regulations or Code Supplement shall result in immediate dismissal in accordance with relevant labour laws.

#### **30. International Trade**

Various governments and multinational organizations control the international movement of certain commodities, manufactured products, technical data, and services, and maintain full or partial trade embargoes and economic sanctions on certain targeted countries, entities and individuals. These controls may apply to imports, exports, financial transactions, investments, and other types of business dealings. CTG and its stakeholders will comply with international trade laws.

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