

Dear employees,

Garda has adopted the following Code of Conduct to comply with Canadian and American laws. It also serves to uphold our reputation; a key element for our company built on everyone's exemplary behaviour. This Code of Conduct is based on Garda's mission and values, and calls for all employees to commit to the highest standards of honesty and ethical behaviour.

Garda professionals all over the world work in an ever-changing environment, where they are required to apply the highest ethical standards. This Code of Conduct includes guiding principals regarding acceptable behaviour when dealing with our clients, our suppliers, our partners and communities who are part of our personal and professional lives.

The Code of Conduct cannot predict every situation that might arise. If you are unsure of how to act in a certain situation, we encourage you to use good judgement and ask your supervisor or any other appropriate resource person.

Sincerely,

A handwritten signature in blue ink, appearing to be 'S. Cretier', written in a cursive style.

Stephan Cretier  
President and Chief Executive Officer

Code of Ethics  
(310.100)

September 27<sup>th</sup>, 2010

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## **Guiding Principles**

At Garda, security means a world of interrelated combined services and solutions with one purpose - a safer, more effective environment for our customers.

We are one of the most trusted providers offering integrated physical security and cash logistics services worldwide. Garda is well known for addressing complex security issues and is recognized as one of the fastest growing companies. Our team of experts is highly qualified and is among the best-trained in the industry.

Our goal is to exceed the expectations of corporations and governments throughout Canada and the United States as well as Latin America, Europe, the Middle East, Africa, and Asia.

Our entrepreneurial structure and focus on clients are at the heart of our company's culture and are constantly reflected by our personnel and through our activities. We are committed to offer the best quality services and to improve our operations consistently. We are flexible and we operate with simplicity by ensuring the quality of our services and our integrity are never compromised. We value our employees and their safety and security are paramount. We treat them with respect and dignity and we count on their dedication to obtain excellent results. As a result, our code of ethics and the behaviour of our professionals are important criteria in the training of our teams and the evaluation of our employees' performance.

## **Introduction and application of our Code of Ethics**

Garda is always concerned about the quality of services offered to our clientele, this is why we developed this Code of Ethics detailing values and ethical standards guiding the conduct of our business, relations between/with employees, managers, executives, clients, associates, suppliers and advisors. This Code of Ethics represents a guideline to ensure publicity and understanding of rules of conduct deemed acceptable by Garda. By adopting this Code, Garda ensures that practices considered compliant with its values and ethics are clear, well-known and can be applied uniformly. The Code of Ethics is available for consultation on Garda's website, and Garda has reasonable expectations that all employees and managers, as well as all advisors and suppliers with whom a business relation is established act accordingly in their relation with Garda.

Based on Garda's mission and values, standards of conduct enacted in this Code of Ethics are the main foundation of Garda's guiding principles. All employees and managers, without exception, no matter which subsidiary employs them or the territorial jurisdiction to which they are subjected must comply with rules underlined by these guiding principles. Should a doubt arise relating to the conformity of an action to the Code of Ethics, employees should refer themselves to the Human Resources or the Legal Services departments for guidance in the fulfillment of tasks in respect to Garda's ethical principles.

Any violation of the Code of Ethics and/or any unacceptable conduct from an employee or manager could lead to sanctions. A signature confirming knowledge and comprehension of the Code of Ethics will be requested, yearly, from all employees and managers of Garda and its subsidiaries.

## Code

### 1. Loyalty

The employees of Garda and of its subsidiaries are responsible for the honesty and for the integrity which prevails in their work environment and consequently, they must protect not only the rights and the assets of the clients, but also the reputation of their employer.

The employees of Garda and of its subsidiaries are protected from adverse repercussions which they could be exposed to when they report irregularities by denouncing an employee who acts in a dishonest way, who carries out illegal activities or operations or who maintains a relationship that could lead to a conflict of interest, who falsifies records, breaches any of the Guiding Principles of the present document, or commits any other serious infraction that has occurred either inside or outside the corporation.

Our Employees are to promptly report any fact to their manager, to senior management or to any designated person, each of whom is then required to report the issue through a process established by Garda.

### 2. Conflicts of interests

Any decision related to Garda's corporate activities must be taken objectively and in its best interest, without being guided by the perspective of a personal gain for the employee or a member of his/her family. In the performance of their work, Garda's employees and managers have the duty to abstain from maintaining personal activities of financial, commercial or other nature, likely to put them in a situation of conflict of interests, or likely to let believe that there are in such a situation. They also owe fidelity to their employer, and avoid any situation where personal interests could place them in a real or potential position of conflict of interest.

Therefore, Garda's employees should not grant a contract for products or services for themselves or for a related client, whether by family or friendship. Employees finding themselves in a situation where they have to work with an intimately linked person have the obligation to declare such a fact to their supervisors.

### 3. Unjustified payments (Bribe)

The grant of any bribe to suppliers, clients, advisors or the acceptance by an employee or a manager of such a form of unjustified payment with the goal to obtain a preferential treatment or a consideration is strictly prohibited by Garda. Such practice is unethical and illegal.

Employees and managers of Garda and its subsidiaries shall not behave in a way that could be interpreted as an attempt to receive, whether directly or indirectly, an unjustified payment, a favor, a refund or a questionable payment. Employees are encouraged to consider the motive behind business gifts and entertainment, and are to ensure that the practice is done only in the spirit of business courtesy and relationship management and in no way creates an environment where one party feels a sense of obligation to the other.

Unjustified payments include, notably, any type of gifts, privileges, bribe, money, fees, refunds, trips with no commercial goals, commissions or any other forms of gratification.

Some kind of payments or gift can be acceptable in consideration of certain circumstances and/or local customs. In all cases, payments to Garda's employees or managers must, to be deemed acceptable, be appropriate and of a reasonable value. Such payments shall not be considered in corporate decisions made by Garda's employees or managers.

Should doubts arise related to the sending or reception of a form of payment, employees must seek advice from their supervisor.

#### **4. Upholding the Law**

Employees of Garda or its subsidiaries will, at all times, abide by the law and respect its intent in the best interests of our clients, employees and shareholders.

Employees of Garda or its subsidiaries must respect the laws and regulations of all countries where they carry out their activities. Employees must not do anything contrary with a law or a regulation in force. They are urged to request a legal opinion if needed.

If employees of Garda or its subsidiaries have knowledge of a real or potential violation of the law, they must advise the Legal Department without delay.

#### **5. Unfair Competition**

Garda and its subsidiaries abide to all laws in force related to competition and abstain themselves from any practice limiting competition. Garda and its subsidiaries hold onto free and fair competition and do not approve any cartel, measures or methods planned to restrain or to obstruct fair competition. Garda and its subsidiaries use sales and negotiation methods that are fair and equal and forbid all commercial practices that could be interpreted as a way of intimidating or forcing a client to purchase a product or a service.

Employees must respect all controls and restrictions associated with third party data including confidential information and trade secrets of previous employers.

#### **6. Securities Act and Insider Trading**

By law, Garda must quickly communicate to the public any important information which relates to it, including the information which, if it were known to the public, would have an influence on the price of its shares. This information is published in either a press release or in a filing with the proper regulatory authorities and organizations.

The employees of Garda and of its subsidiaries know that it is illegal for them, or for the members of their immediate family, to benefit from this information by selling or by trading shares of Garda. They know that it is illegal to transmit this information to other people so that they can benefit from it. Our employees also know that they must show discretion when they discuss the activities of Garda and of its subsidiaries in public places or on a cellular telephone.

Garda prohibits all disclosure and use of insider information to obtain personal gain or to allow another person or corporation to obtain such a gain. All employees, managers, executives, shareholders, associates, suppliers, advisors or clients having access to insider information must abstain from

transmitting this information to third parties or other Garda employees, managers, executives, shareholders, associates, suppliers, advisors or clients, from operating a transaction on Garda's securities or to recommend the purchase or the selling of these securities, as long as this information does not become officially known to the public.

Can be qualified as insider information all significant information, unknown to the public, of financial, technical or other nature, on Garda's or its subsidiaries' internal business or activities, such as financial statements, information on acquisitions, purchases, product development, gain or loss of an important contract, changes to Garda's executive committee, or any other privileged information related to a corporation with which Garda has commercial relations, and that knowledge could reasonably result in an influence on the decision of transacting on Garda's securities.

It could also happen that employees find themselves in possession of privileged information regarding clients, suppliers or advisors. Employees having access to such information are also under the obligation of abstaining themselves from using such insider information to their advantage in transacting on these securities or by disclosing such information to third parties.

Should any doubt arise, please consult the Legal Department.

## **7. Protection of Assets**

### *7.1 Garda's assets*

Garda's assets, which includes without limitation equipment, vehicles, files, information and documentation are its exclusive property and their use shall be limited to professional purposes. Protection of assets including third parties assets under the care and control of Garda are the responsibility of all. Everyone must be concerned about risks of damage, loss, deterioration, misuse or theft to resources offered by Garda. Any use of Garda's assets not exclusively at the advantage of Garda must be authorized by an immediate supervisor. As well, an authorization must be obtained prior to taking out of Garda's facilities any Garda or third party assets.

### *7.2 Misappropriation*

The employees of Garda and of its subsidiaries recognize that the funds and the property which they are entrusted with should be treated with the greatest care. Our employees understand their responsibility to protect this property. An unsuitable or negligent attitude in the way of protecting funds and property constitutes a violation of this Guiding Principle.

At all times, Garda and its subsidiaries must protect their clients and their client companies' assets. They must prevent, by any means, any form of unsuitable use of these assets. An unsuitable use can include theft, fraud and misappropriations.

## **8. Intellectual Property Rights**

Garda considers its intellectual property rights as an important asset. These rights include all patents, copyrights, inventions, trademarks, know-how, technical information and secrets of commercial nature.

Garda reserves its intellectual property rights on any work created by its employees, managers, suppliers and advisors during the course of their relation with Garda.

Any information related to Garda's intellectual property is considered as confidential.

## 9. Confidentiality of Information and Personal Data Protection

In the scope of their business or employment relation with Garda or its subsidiaries, employees, managers, suppliers and advisors are likely to find themselves in possession of privileged or personal information belonging to Garda. This information shall be kept confidential and, if the need arises, be treated in conformity with laws applicable in personal data protection and protection of privacy matters.

In accordance with this obligation, Garda's employees, managers, suppliers, advisors and clients must abstain themselves from giving, communicating, transferring, selling, publishing, reproducing or publically disclosing confidential or personal information to third parties or Garda employees that do not need to know this information in the course of their work. This obligation remains binding over time, even if the employment or contractual link between the individual and Garda is over. More precisely:

### 9.1 Internal Information

All employees, whatever their role, level, department or area, are to scrupulously avoid using, sharing or disclosing non-public information about Garda, its subsidiaries, affiliates or clients (both current and prospective), except in the legitimate course of doing business.

Certain information concerning the plans, methods, practices and activities of Garda and of its subsidiaries is proprietary and classified as Restricted, Confidential or Garda Internal.

Client lists and information (i.e. computer/electronic files, paper records, etc.) are the property of Garda and of its subsidiaries.

Employees of Garda and of its subsidiaries recognize that all the information which they obtained during the course of their work is the sole property of Garda and of its subsidiaries and that they are not to remove any proprietary information from the Corporation's premises without permission. When they leave the service of Garda and of its subsidiaries, they are obliged to continue safeguarding the privacy of both clients and employees, and to protect the confidentiality of the corporation.

### 9.2 External Information

Our Employees are to share Restricted, Confidential or Garda Internal information only with third parties who have undertaken in writing to keep the information confidential in accordance with Garda requirements and then they may share only that information which is needed to satisfy the conditions of a contract and only with those who need to know.

### 9.3 Web Site

Garda and its subsidiaries offer the security and protection of all confidential information recorded in its systems and those of the Internet or Intranet\*\* / Sharepoint\*.

Garda and its subsidiaries ensure that the information obtained is submitted to internal measures of confidentiality, are protected from any disclosure except with those which have the right to have access or when required by law.

## **10. Investigation Services**

Garda has one of the most experienced teams in the field of investigation services in Canada. Its services are distributed according to two principal points: external investigations which deal mainly with thefts, frauds and abusive behaviors and internal investigations, which include background checks.

### *10.1 External Investigations*

The employees of Garda and of its subsidiaries working in the field of the external investigations carry out checks and gather information on a daily basis. Our employees understand the need for protecting personal information and for ensuring its confidentiality.

The employees of Garda and of its subsidiaries working in the field of investigations conform to the laws in force in all the territories where they carry out their activities and recognize the importance of high standards in order to protect personal information and any electronic documents collected.

### *10.2 Internal Investigations*

Employees of Garda and of its subsidiaries working in the field of the internal investigations gather information on a daily basis. Our employees process the data collected according to laws in force in the territories where they carry on their activities. The personal information must remain confidential and is to be used only for purposes for which they were obtained. They can be revealed only to those which have the right to have access or when required by law.

## **11. Communications**

All electronic data received, sent, used, created, stored or shared on Garda's systems is Garda's exclusive property. Garda employees have no expectation of privacy towards this information, and Garda reserves the right of obtaining access to communications, telephone messages, emails, hard drives, or any other type of equipment allowing storage of electronic data. Garda's systems are intended for a professional use, and personal use by its employees must be limited and reasonable in an employment context. Reasonable use of the systems for personal purposes adverse to productivity or in conflict with legislation, resulting in violation of a contract or confidentiality obligations will not be tolerated. Employees of Garda and of its subsidiaries are required to follow the policies, procedures and standards relating to Information Security and Privacy.

Any observed or suspected Information Security or Privacy incidents or lapses are to be reported as expediently as possible to the appointed person of the department. Employees using Garda's systems inadequately expose themselves to disciplinary measures.

### *11.1 Electronic communications*

Electronic communications including internet access and emails, as well as file downloading by Garda employees, managers, suppliers and advisors must be limited to legitimate professional use. Garda owns all information technology equipment as well as all files and documents contained by these equipments, and Garda reserves its right to control, to inspect and to supervise electronic communications use without notice.

Our employees are prohibited to participate in any online forum, or send or display any material in a manner that can tarnish the image and reputation of Garda and of its subsidiaries.

Our employees are not to violate copyright, trademark or patent laws, or any other legal right.

## *11.2 Standards in communications*

The use of appropriate and professional language, both in written documents and verbal exchanges, is expected from each employee. Particular care must be given to electronic communications which create a permanent record and are susceptible of being intercepted, printed or forwarded and will likely be retained by the recipient for a long time. Therefore, the same care must be used in using electronic communications as for any written business communications.

## **12. Register and Financial Statements**

Garda's financial statements, books of account and registers must reliably reflect Garda's financial situation. All Garda employees and managers take necessary measures to ensure reliability and accuracy of registers and financial statements of Garda.

Bookkeeping must be in accordance with generally accepted accounting principles. To do so, operations must be duly authorized, registers must be complete, operations must be duly recorded and books must be duly kept. Furthermore, employees and managers must restrain themselves from recording information aiming to hide information, they must act in accordance with internal and external audit procedures, disclose all mistakes or false information possibly contained in books, notice supervisors of any information that may serve an interest other than a legitimate commercial interest, and make sure that all funds used are disclosed and recorded.

## **13. Relation with Clientele**

In their relation with the clientele, Garda's employees and managers commit themselves to act with integrity, honesty, caution and due care. They make sure to adequately inform clients and guide them towards services that are best adapted to their needs. Garda's employees and managers must not mislead, or attempt to mislead Garda's actual and/or potential clientele.

## **14. Worked Hours Billing**

Garda's employees, managers, suppliers and advisors are under the obligation of honestly computing their billable worked hours. In order to do so, they must make sure that hours computed in the employment register reliably reflect hours effectively worked. Respect of this obligation is expected from all and any breach could lead to sanctions that can include dismissal.

## **15. Respect of obligations related to permits**

Garda employees and managers must take necessary measures to make sure Garda is at all times compliant with laws and regulations related, notably, to agency permits, agent permits and possession of weapon permits. Furthermore, all Garda employees and managers commit to having a behavior that cannot cause prejudice to Garda and its subsidiaries' rights to obtain and keep such permits.

## **16. Discrimination, harassment and violence**

Garda and its subsidiaries respect the content of human rights laws adopted in all territories where they operate. Furthermore, Garda commits itself in offering a workplace free of any discrimination, harassment and violence, thus protecting health, security and dignity of all employees, managers, executives, advisors, suppliers and clients within their employment or business relation with Garda.

Any insisting or irritating behavior cannot necessarily be qualified as harassment. Some employees have the duty to represent the management team and have to, in the interest of the Corporation, insist upon the completion of certain tasks. Harassment is of another order, the applicable definitions are stated below:

## *16.1 Psychological Harassment*

Psychological harassment at work is vexatious behavior, in the form of repeated conduct, verbal comments, actions or gesture that are hostile or unwanted, that affect the employee's dignity or psychological or physical integrity or that make the work environment harmful.

A single wrongful conduct can also constitute psychological harassment, if that conduct harmfully affects the employee on a continuous basis.

Psychological harassment excludes the employer's right of management when carried out with respect.

## *16.2 Sexual Harassment*

Sexual harassment can come in form of words, gestures, acts, conduct, or physical contact of a sexual nature. It is unwelcome by the recipient, usually occurs on repeated occasions, and has an adverse affect on dignity or physical / psychological integrity of the person or has an adverse impact on the working conditions.

## *16.3 Abuse of Power*

Form of harassment occurring when a person unduly applies authority or the power associated with his/her position to compromise the employment of a person, to impair his/her work performance or to put his/her means of subsistence at risk. It includes intimidation, threats and blackmail.

This definition of Abuse of Power shall not limit the authority of employees having management responsibilities related to work relations, evaluation of work performance or application of disciplinary measures.

## *16.4 Violence, threats and intimidation*

Any act, word or gesture that affects, or could reasonably affect, the physical/psychological integrity or dignity of a person, or that could reasonably result in having this person act against his/her will by the use of violence, threats or intimidation. Violence can be physical, verbal or psychological.

Victims of discrimination can lodge a complaint without fear of retaliation from colleagues or supervisors. Complaints handling is further explained in the internal policy related to violence and harassment prevention in the workplace.

## **17. Fairness**

Garda and its subsidiaries strive to treat people fairly, carefully weighing responsibilities to all stakeholders. Business relationships, whether cooperative or competitive, will be pursued freely, fairly and openly.

## 17.1 Equal Opportunity

Garda is committed to promoting equal opportunity in all dealings with employees, clients, suppliers and others that they deal with in the normal course of business. Garda abides by the non-discrimination or human rights legislation in the various jurisdictions where it operates. These laws often prohibit discrimination on various grounds, with some examples being race, color, religion/creed, age, gender, marital status, sexual orientation and disability.

It can happen that distinctions are added or prohibited in a certain territory and it is the responsibility of the people in charge to know these distinctions. Where laws do not prohibit discrimination, or where they allow for differential treatment, Garda and its subsidiaries are still committed to non-discrimination principles and will ensure that they do not operate in a way that simply continues stereotypes or establishes barriers.

## 18. Workplace Safety

Safety and health in the workplace are a joint responsibility of Garda, its subsidiaries and employees. They must be aware of any potential work hazards in certain workplaces and are responsible for taking all reasonable and necessary precautions to ensure their own safety as well as that of their colleagues and the public, notably by acting responsibly, participating in security training activities, and by being able to detect potential risks and adequately use equipment.

Garda invites its employees to denounce any situation potentially involving a security risk for employees, the public or the environment. More precisely, employees have the obligation to denounce any situation representing a risk of criminal responsibility for Garda, its employees or its managers, notably when there is a risk of injury, bodily harm or death caused intentionally or by wanton and reckless disregard of consequences.

## 19. Alcohol, Drugs and Firearms

Garda disapproves the use of drugs and alcohol abuse by its employees, managers, suppliers and advisors. Garda wishes to ensure, for its employees and managers, a work environment that is safe, sane and appropriate. Showing up at work under the influence of drugs or alcohol can represent a serious health and safety risk for your colleagues.

The use of firearms is authorized only under certain precise circumstances, in accordance with applicable laws and regulation. The management of firearms is made in accordance with the internal politics.

## 20. Political contributions

Following Garda or its subsidiaries' authorization, political contributions to a party or a candidate to an election, under the name of Garda or of its subsidiaries, can be paid depending on the laws in force in each Canadian province. These payments under the name of the Corporation must respect the legislation in force.

Notwithstanding, employees and managers keep their right to pay, under their respective names, a political contribution to a party or a candidate. These employees and managers must make sure that the contribution is made under their name and is not related in any way to Garda or its subsidiaries.

## **21. Entertainment Expenses**

Entertainment expenses made by employees or managers are refunded in accordance with the Travel & Living Reimbursement Policy. Garda will only reimburse employees and managers for reasonable and necessary expenses incurred for travels in the course of their work for Garda.

## **22. Environment**

Protection of environment is an important issue for Garda. Garda commits itself to respect laws in force and encourages its employees in contributing to environmental protection by developing sustainable initiatives in environmental matters, notably by promoting recycling and paper use reduction. Employees, managers, advisors and suppliers are invited to denounce any potential risks environment related that can possibly contravene to environment legislation or induce Garda's or its subsidiaries' environmental liability.

## **23. Public Declarations and Relations with the Media**

Garda's employees, suppliers and advisors are not authorized to speak in the name of Garda or of its subsidiaries. Relations with the media and the public are managed by Garda's authorized spokesperson. Communications must be limited to useful, relevant and true information. Communications must be made in a timely matter and be limited to disclosures authorized by Garda. All requests from the media or the public must be addressed to the Vice-President, Communications.

## **24. Whistle blowing Line**

Any infraction to laws, regulations or policies in force, as well as any violation of the Code of Ethics can be confidentially reported at 1-800-33-GARDA extension 2222 or the Human Resources / Employee Relations department.

## **25. Respect of instructions**

The employees of Garda and of its subsidiaries must carry out their work while respecting the limits of the powers which are conferred to them whether it is for a signature, a delegation of powers or other requirements stipulated in the policies. They must avoid being placed in a conflict of interest, falsifying writings or reports or breaching the Guiding Principles stated in this document. They must avoid being responsible of a breach or of any other infraction whether inside or outside the corporation.

Our employees who witness an unusual situation in the course of business with a client, a situation that is likely to have negative repercussions, must report it without delay to their manager or to senior management.

## **26. Sanctions**

Disciplinary sanctions, including dismissal, can be imposed to employees that do not respect the Code of Ethics. Should a breach to the Code of Ethics occur, suppliers and advisors could see their contract terminated.

## **27. Information**

Any question related to the Code of Ethics can be addressed to the \*\*Human Resources Department or to Employee Relation\*.

## Attestation

I, undersigned, am aware of the existence of Garda's Code of Ethics. With this signature, I confirm having read and understood the content of the Code of Ethics, and I agree to respect it in the course of my employment/contract with Garda or its subsidiaries. I know that any default or breach of this Code of Ethics could result in sanctions, including dismissal.

In witness whereof I sign,

Name of the employee: \_\_\_\_\_

Employee number (if applicable): \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_