

**RGIS**<sup>®</sup> accurate • reliable • efficient • worldwide

## ***Code of Business Conduct and Ethics***

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## **INTRODUCTION/GENERAL STATEMENT**

Maintaining good relations through ethical practices in all business dealings is a responsibility to our customers, employees, suppliers, and all others affected by our business. As a principle of sound management, the Company believes business ethics, honesty, and integrity are the foundation of all business relationships. This Code of Business Conduct and Ethics is applicable to all directors, officers and other employees of RGIS Holdings, LLC and its subsidiaries. Unless the context otherwise requires, we refer to all such persons as “employees” in this policy and RGIS Holdings, LLC and its subsidiaries collectively as “RGIS” or the “Company”.

It is a condition of employment that all employees of the Company adhere to this Code of Business Conduct and Ethics and the Company’s policies and act in an ethical manner at all times. Please contact the Senior Vice President, Human Resources at (248) 601-6758 or email at [generalcounsel@rgis.com](mailto:generalcounsel@rgis.com) if you have any questions about the application or meaning of any section in this Code.

To report a violation or possible violation of the Code of Business Conduct and Ethics, please refer to the procedures set forth in the section of this Code entitled “Reporting Violations; Confidentiality”.

### ***Company Social Responsibility Policy***

We recognize that our business activities have an influence on the environmental and social spheres, and we accept that we have a duty to carry out these business activities in a socially responsible manner.

Our current initiatives seek to promote an effective socially responsible approach. The practices set out below establish how we intend to continue achieving our goals in the future. We will endeavor to:

- meet or exceed legal requirements or regulations and we will aim to satisfy international agreements where these are relevant to our business;
- conduct business as a responsible member of society committed to the continual improvement in all aspects of our performance;
- provide a safe and healthy work environment for all our employees, where we can work to eliminate all injuries and incidents;
- economize on the use of natural resources and work to minimize the impact on the environment;
- respect human rights and require that our vendors do not use child or forced labor;
- provide information on our policies and communicate openly with all interested parties;

- ensure that no applicant or employee either directly or indirectly is subjected to unlawful discrimination or harassment on account of or based on their race, color, religious creed, sex, affectional or sexual orientation, disability, marital status, age, national origin, ancestry, genetic information, service in the Armed Forces of the United States or Canada, veteran status or any other characteristic protected by applicable law; and
- ensure equal employment opportunity without regard to race, color, religious creed, sex, affectional or sexual orientation, disability, marital status, age, national origin, ancestry, genetic information, service in the Armed Forces of the United States, Canada, or veteran status or any other characteristic protected by applicable law.

## COMPLIANCE WITH THE CODE

Compliance with the Code is required at all times – ignorance of its provisions is no excuse. All unlawful or unethical behavior must be reported promptly in the manner described below.

### ***Understanding the Code***

The Company takes this Code of Conduct very seriously. All employees must follow the ethical standards set forth in this Code and are obligated to report, in a timely fashion, any possible violations of our ethical standards that they may witness or of which they may otherwise become aware. Doing so is not an act of disloyalty, but an action that shows your sense of responsibility and fairness to your fellow employees, our customers, suppliers and members. We will not retaliate against anyone who, in good faith, notifies us of a possible violation of law or this Code, nor will we tolerate any harassment or intimidation of any employee who reports a suspected violation. In addition, there are federal “whistleblower” laws that are designed to protect employees from discrimination or harassment for providing information to us or governmental authorities under certain circumstances.

This Code outlines the broad principles of legal and ethical business conduct embraced by the Company. It is the responsibility of employees to read carefully and understand this Code. We do not expect this Code to answer every possible question an employee may have in the course of conducting business. Consequently, this Code must be applied using common sense and good judgment. Additionally, under certain circumstances local country law may establish requirements that differ from this Code. Employees worldwide are expected to comply with all local country laws and Company business conduct policies in the area in which they are conducting Company business.

If employees are concerned about an ethical situation or are not sure whether specific conduct meets the Company’s standards of conduct, employees are responsible for asking their supervisors or managers any questions that they may feel are necessary to understand the Company’s expectations of them. If you do not feel comfortable approaching your supervisor or manager, you should contact the Senior Vice President, Human Resources.

### ***Violations of the Code***

Employees who fail to comply with these policies, including supervisors who fail to detect or report wrongdoing, may be subject to disciplinary action up to and including termination of employment. The following are examples of conduct that may result in disciplinary measures:

- Actions that violate a Company policy;
- Requesting others to violate a Company policy;
- Failure to promptly raise a known or suspected violation of a Company policy;
- Failure to cooperate in Company investigations of possible violations of a Company policy;

- Retaliation against another employee for reporting an integrity concern; or
- Failure to demonstrate the leadership and diligence needed to ensure compliance with Company policies and applicable law.

It is important to understand that violation of certain of these policies may subject the Company and the individual employee involved to civil liability and damages, regulatory sanction and/or criminal prosecution.

### **Reporting Violations; Confidentiality**

The Company has established the following procedures employees can use for getting help with a potential issue or reporting a violation of the Code or other problem. When you believe you or another employee may have violated the Code or an applicable law, rule or regulation, it is your responsibility to immediately report the violation to your supervisor or manager and the Senior Vice President, Human Resources or a representative of the Office of the General Counsel. Similarly, if you are a supervisor or manager and you have received information from an employee concerning activity that he or she believes may violate the Code or that you believe may violate the Code, you should report the matter without delay via the RGIS Business Ethics Hotline at [www.rgis.ethicspoint.com](http://www.rgis.ethicspoint.com) or by toll-free dialing at (866) 593-6482 for U.S. and Canada. International callers should refer to the RGIS Business Ethics Hotline webpage at [www.rgis.ethicspoint.com](http://www.rgis.ethicspoint.com) for international dialing instructions.

Additionally, the Company has established "Whistleblower Procedures" to address complaints and concerns of employees, members and others regarding breaches of laws, regulations or codes of ethics, including complaints regarding suspected, attempted or actual circumvention of internal accounting controls or violations of the Company's accounting policies. The Whistleblower Procedures are attached to this Code of Business Conduct and Ethics as Exhibit A. Complaints under the Whistleblower Procedures may be made on a confidential or anonymous basis via the RGIS Business Ethics Hotline at [www.rgis.ethicspoint.com](http://www.rgis.ethicspoint.com) or by toll-free dialing at (866) 593-6482 for U.S. and Canada. International callers should refer to the RGIS Business Ethics Hotline webpage at [www.rgis.ethicspoint.com](http://www.rgis.ethicspoint.com) for international dialing instructions.

All reports and inquiries will be handled confidentially to the greatest extent possible under the circumstances. Despite the Company's best efforts to maintain confidentiality, there may be circumstances under applicable law or pursuant to judicial process in which the Company will be required to disclose confidential submissions. In some cases, remaining anonymous could make it more difficult to follow up and ensure resolution of an employee's inquiry. As mentioned above, no employee will be subject to retaliation or punishment for good faith reporting of suspected unethical or illegal conduct by another employee as provided in this Code or for coming forward to alert the Company of any questionable situation.

### **New Employee Acknowledgement**

All new employees must sign a certificate confirming that they have read and understand this Code. We will also require an annual certification of compliance with the Code by all employees with the title of Area Manager or above. However, failure to read the Code or sign a confirmation certificate does not excuse you from complying with this Code.

## **BUSINESS CONDUCT AND PRACTICES**

Employees are expected to familiarize themselves with all of the Company's practices and procedures. If you are unsure how these may apply to you – ask.

### ***Accuracy and Retention of Business Records***

All information recorded and reported on our behalf, whether for our purposes or for third parties, must be done accurately and honestly. All Company books, invoices, records, accounts, funds and assets must be created and maintained to reflect fairly and accurately and in reasonable detail the underlying transactions and disposition of Company business. No entries may be made that intentionally conceal or disguise the true nature of any Company transaction.

Employees involved in the preparation of the Company's financial statements must prepare those statements in accordance with our internal control and disclosure policies, and also in accordance with generally accepted accounting principles, and any other applicable accounting standards and other laws, rules and regulations, so that our financial statements materially, fairly and completely reflect the business transactions and financial condition of the Company. Further, it is important that financial statements and related disclosures be free of material errors. In particular, Company policy prohibits any employee from knowingly making or causing others to make a misleading, incomplete or false statement to an accountant or an attorney in connection with any audit or filing with, or any examination by, any governmental or regulatory entity.

Company policy prohibits any employee from directly or indirectly falsifying or causing others to falsify any records and from opening or maintaining any undisclosed or unrecorded Company account, fund or asset or any account with a misleading purpose. Records must be maintained in compliance with applicable statutory, regulatory or contractual requirements, as well as the Company's Record Retention Policy.

Destruction or falsification of any document that is potentially relevant to an alleged violation of law or a government investigation may lead to prosecution for obstruction of justice. Therefore, if an employee has reason to believe that a violation of the law has been committed (or allegations have been made) or that a government criminal and/or regulatory investigation is imminent, he or she must retain all records (including computer records) that are or could be relevant to an investigation of the matter, whether conducted by the Company or by a governmental authority.

In addition, if an employee believes that the Company's books and records are not being maintained in accordance with these requirements, the employee should report the matter directly to their supervisor, manager or to the Senior Vice President, Human Resources.

This policy applies not only to paper documents, but also to documents and data stored electronically such as e-mails, word processing documents, spreadsheets, ledgers, images, and audio files.



## **Company Property**

All employees should protect the Company's assets and ensure their efficient use. The Company's assets, whether tangible or intangible, are to be used only by authorized employees or their designees and only for the legitimate business purposes of the Company.

Employees are not permitted to steal or knowingly misappropriate the assets of the Company, including any confidential information of the Company, for any reason. Employees may not use the assets or confidential information of the Company for any improper, unauthorized or illegal purpose. Employees are not permitted to remove or dispose of anything of value belonging to the Company without the Company's prior written consent. No employee may destroy Company assets without permission. Participation in unlawful activities or possession of illegal items or substances by an employee, whether on Company property or business or not, may jeopardize the employee's employment with the Company.

Upon termination of employment with the Company for any reason, employees are required to return to the Company all property of the Company, including but not limited to tangible objects such as computers, cell phones, and pagers, and all documents (including but not limited to documents or data maintained on files, hard drives, disks, CD Roms, zip drives, emails, and any other documents in any form, electronic or otherwise, any documents removed from the Company, and any documents maintained in employee offices, residences, on home computer systems, or personal email accounts, including the originals and all copies and duplicates) that employees have which in any way relate to the Company (with the exception of documents which came from an employee's personnel file, or those which define or relate to benefits).

## **Frauds and Thefts**

Company policy prohibits fraudulent activity and establishes procedures to be followed to ensure that incidents of fraud and theft are promptly investigated, reported and, where appropriate, prosecuted. Fraudulent activity can include actions committed by an employee that injure suppliers and customers, as well as those that injure the Company and its employees.

It is the responsibility of all employees to report to the Senior Vice President, Human Resources all theft and other acts of unlawful behavior witnessed. The Office of the General Counsel or the Executive Vice President of Human Resources should be contacted before any action is taken with respect to the individual accused of perpetrating the alleged violation. Such allegations, if proven, may lead to the dismissal of the employee, the involvement of local law enforcement agencies and actions to recover Company funds or property. No employee or agent may sign a criminal complaint on behalf of the Company without prior written approval of the Office of the General Counsel.

## **Money Laundering Prevention**

The Company is committed to fully complying with all applicable anti-money laundering laws in the United States and throughout the world. To that end, each Company business unit should obtain enough information and documentation about prospective customers, joint venture partners and affiliates to ensure that they are involved in legitimate business activities and that their funds come from legitimate sources.

Each business unit should identify all types of payments that have become associated with money laundering activity (for example, multiple money order or travelers checks, large amounts of cash, or checks on behalf of a customer from an unknown third party) and follow the rules that restrict or prohibit acceptance of them.

If employees encounter any suspicious activity that may indicate money laundering, they must promptly convey their concern to the Senior Vice President, Human Resources before proceeding further with any transaction. Under no circumstances should any employee participate in any money laundering activity.

### **Privacy**

It is Company policy to comply with all applicable privacy and data protection laws, regulations and treaties in order to protect personal information that the Company collects from, or maintains about employees or customers.

Employees must take care to protect individually identifiable employee or customer information from inappropriate or unauthorized use or disclosure. Employees may not acquire, collect, use, process, transmit or disclose individual employee or customer information in ways that are inconsistent with the Company's privacy policies or with any applicable laws or regulations. Individually identifiable information includes, but is not limited to, a person's name, gender, address, social security number or other government issued number, telephone number, email address and similar information. Other employee confidential information includes wages, medical or health information and information in the employee's personnel file.

### **Confidential Information**

The Company has a highly valuable asset in its non-public, confidential and proprietary information, including information that relates to the present or planned business of the Company, its suppliers, vendors, competitors, customers and/or clients ("Confidential Information"). "Trade secrets" and "know-how" are types of Confidential Information, but the general category is broader. Confidential Information includes, but is not limited to:

- Computer software, systems, databases, documentation and all data therein, including, without limitation, as associated with the RM-1 or similar data collection equipment and the Company's proprietary TCA functions;
- Financial data (including investments, profits, pricing, costs and accounting);
- Marketing, advertising and sales programs and strategies;
- Merger, acquisition or divestiture activity;
- Personnel information (including compensation, recruiting and training); and
- Strategic business plans.

Company employees are expected to protect the confidentiality of all Confidential Information, whether obtained from, or relating to, the Company and/or its suppliers, vendors, customers, competitors, or clients, whether or not they have a formal confidentiality agreement with the

Company. Employees should not disclose (even to family) or use any Confidential Information for any purpose other than on a “need to know” basis within the Company. Similarly, employees should not attempt to obtain, learn or use Confidential Information that they do not need to know to perform their own employment duties. This obligation lasts during the entire term of one’s employment with the Company and at all times thereafter.

Employees should not discuss confidential matters in the presence or within hearing range of unauthorized persons, such as in elevators (even on Company property), restaurants, taxis, airplanes or other publicly accessible areas. Cellular telephones or other non-secure means of communication should be used with care.

If an employee believes it is appropriate for business reasons, or required by law or regulation, to disclose or use Confidential Information outside the Company, the Office of General Counsel must be contacted before the disclosure or use of such information to discuss proper protective measures.

All companies regard their confidential information as extremely valuable. Employees should not attempt to obtain confidential information from any third parties, including suppliers, vendors, customers, clients or competitors, without contacting the Office of General Counsel in advance. The Company respects the confidential information of its competitors. Under no circumstances should an employee conceal or misrepresent his/her true identity or purpose to obtain confidential information from others.

### ***Intellectual Property***

The Company has highly valuable assets in its patents, inventions, technology, know-how, copyright works, trademarks, logos, product designs, domain names, Confidential Information and other forms of intellectual property. Employees must therefore comply with the Company’s requirements and procedures to protect and preserve all of this intellectual property.

**Ownership:** Pursuant to an agreement signed on an employee’s first day of employment, all employees agree to assign to the Company all patent rights in any patentable subject matter invented or discovered within the scope of their employment, on Company time and/or through the use of Company resources.

According to law, the Company is the sole owner of the copyright in all works of authorship made by employees in the course of their employment, whether such works are created at the office, an employee’s home or elsewhere. Such works are considered “works made for hire” under law.

The Company is the sole owner of all intellectual property rights in its Confidential Information and Systems and all trademarks, logos, product designs and domain names that the Company uses.

**Notices and Legends:** All Company products and materials should be published, distributed and/or sold only with the proper notices and legends required or recommended by law (e.g., ©, ®, TM or “patent” or “patent pending” notation). Use of these notices and legends helps to protect the Company’s intellectual property rights against infringement by others.

**Rights of Others:** The Company respects the intellectual property of others, including its competitors. Employees are not to copy, modify, use or distribute (including via the internet or electronically) any computer software, databases, website or written materials (including magazine or other articles), the intellectual property in which is not owned or licensed for such use by the Company, without consulting the Senior Vice President, Human Resources in advance. This prohibition applies even to purely internal distributions of such materials. The Company has many agreements with third parties regarding the use of their intellectual property, and all employees are expected to abide by their terms. Employees must not remove copyright, trademark or patent notices from any materials that they use.

**International Rights:** Intellectual property laws differ in each country; employees should consult with the Senior Vice President, Human Resources before engaging in any activity discussed in this policy outside their home country.

## **CONFLICTS OF INTEREST**

**Avoid conflicts of interest in performing your duties and seek the advice of your supervisor or the Senior Vice President, Human Resources when any actual or potential conflicts arise.**

### **General Guidance**

A “conflict of interest” occurs when an individual’s private interest interferes in any way with the interests of the Company as a whole. A conflict situation can arise when an employee takes actions or has interests that may make it difficult to perform his or her work objectively and effectively. Conflicts of interest also arise when an employee, or a member of his or her family, receives improper personal benefits as a result of his or her position in the Company. Loans to, or guarantees of obligations of, such persons are of special concern.

Business decisions and actions must be based on the best interests of the Company and its members as a whole. Relationships with prospective or existing suppliers, contractors, customers or competitors must not affect the Company’s independent and sound judgment. Employees should not have, unless previously disclosed to the Senior Vice President, Human Resources, outside interests which conflict, or appear to conflict, with the best interests of the Company. Employees are expected to act solely for the benefit of the Company and not be influenced by a personal interest that may result from other individual or business concerns. Conflicts of interest are to be scrupulously avoided, and if unavoidable, must be disclosed to the Company at the earliest opportunity. If you have any uncertainty about whether your actions or relationships present a conflict of interest, contact your supervisor or the Senior Vice President, Human Resources for guidance.

Any conflicts of interest or potential conflicts of interest that involve an executive officer or director must be approved by our Board of Directors or its designated committee.

### **Family Members and Close Personal Relationships**

Conflicts of interest may arise when doing business with or competing with organizations in which employees’ family members have an ownership or employment interest. Family members include spouses, domestic partners, children including adopted children or stepchildren, wards, grandchildren, parents, grandparents, siblings, in-laws, uncles, aunts, nieces, nephews and cousins. Employees may not conduct business on behalf of the Company and may not use their influence to get the Company to do business with family members or an organization with which an employee or an employee’s family member is associated unless specific written approval has been granted in advance by the executive officer who leads such employee’s department and the Senior Vice President, Human Resources.

Employees may not seek or accept loans or guarantees of obligations from the Company for themselves or their family members. Furthermore, employees may not seek or accept loans or guarantees of obligations (except from financial institutions on arm’s length terms), for themselves or their family members, from any individual, organization or business entity doing (or seeking to do) business with the Company. Employees must promptly report to their supervisor or the Senior Vice President, Human Resources all offers of the above type, even when refused.

### **Company Opportunities**

The Company's policy is that employees may not take for themselves personal opportunities that are discovered through the use of Company property, information or position, nor may they use Company property, information, or position for personal gain. Employees have a duty to the Company to advance its legitimate interests when the opportunity to do so arises.

### **Outside Employment, Affiliations or Activities**

An employee's primary employment obligation is to the Company. Any outside activity by a non-manager of the Company, such as a second job, self-employment, charitable or volunteer activity, must be kept completely separate from the employee's activities with the Company. Employees may not use Company customers, suppliers, time, name, influence, assets, facilities, materials or services of other employees for outside activities unless specifically authorized by the Company, including in connection with charitable or other volunteer work. Before engaging in any outside activity that is likely to have an adverse effect on an employee's performance at the Company, you should discuss your plans with your supervisor to confirm that the proposed activity is not contrary to the Company's best interests. A direct conflict between outside work or activities and employment with the Company will not be allowed and may lead to discharge.

Employees should not compete with the Company unless such competition is disclosed to the Senior Vice President, Human Resources and approved or determined to be immaterial. Employees may not own, directly or indirectly, a significant financial interest in any business entity that does or seeks to do business with, or is in competition with, the Company unless specific written approval has been granted in advance by the Senior Vice President, Human Resources. As a guide, "a significant financial interest" is defined as ownership by an employee and/or family members of more than 1% of the outstanding securities/capital value of a corporation or that represents more than 5% of the total assets of the employee and/or family members.

Further, employees may not do any of the following without first disclosing that fact in writing to their immediate supervisor and to the Senior Vice President, Human Resources:

- Accept business opportunities, commissions, compensation or other inducements, directly or indirectly, from persons or firms that are customers, vendors or business partners of the Company.
- Acquire Company property or services on terms other than those available to the general public or those specifically approved by the Company.
- Engage in any conduct with customers, vendors, or any other person or entity with whom the Company does business or seeks to do business, when the conduct might appear to compromise the employee's judgment or loyalty to the Company.

Additionally, if an employee's family member works for a business that is itself in competition with the Company, this circumstance must be disclosed to the Senior Vice President, Human Resources without delay.



## **Accepting Gifts, Gratuities and Entertainment**

Employees must not accept, directly or indirectly, gifts, gratuities or entertainment that are greater than nominal in value (\$50) or that could influence or be perceived to influence business decisions. Employees should never solicit a gift or favor from persons, firms or corporations with whom the Company does or might do business. To the extent that an employee is being entertained by another party with whom the Company does or might do business, there must be a clear business purpose and no intention or even appearance of improper influence. Gifts, gratuities or entertainment that affect or give the appearance that the employee's business judgment could be affected must be avoided and refused. Gifts, gratuities and entertainment that may be acceptable are those that reflect common courtesies and responsible business practice.

There are some cases where refusal of a valuable gift would be offensive to the person offering it. This is particularly true when employees are guests in another country, and the gift is something from that country offered as part of a public occasion or other custom. In these cases, the employee to whom the gift was offered may accept the gift on behalf of the Company, report it to a supervisor and turn it over to the Company.

## **Fair Dealing**

Each employee should endeavor to deal fairly with the Company's customers, suppliers, competitors and employees. No employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.

## **Conflicts in Relationships with Suppliers or Service Providers**

The Company encourages good supplier relations. However, employees may not benefit personally, whether directly or indirectly, from any purchase of goods or services for or from the Company. Employees whose responsibilities include purchasing (be it merchandise, fixtures, services, real estate or other), or who have contact with suppliers or service providers, must not exploit their position for personal gain. Similarly, whenever it becomes necessary to engage the services of an individual or firm to consult for or represent the Company, special care must be taken to ensure that no conflicts of interest exist between the Company and the person or firm to be retained. Under no circumstances may any employee receive cash or cash equivalents from any supplier, consultant, agent or other service provider, whether directly or indirectly.

**Samples.** It is accepted business practice for vendors to distribute samples to potential purchasers in compliance with applicable law. Company policy is that, to the extent necessary to make a reasoned appraisal of new products, samples of such products may be accepted in small quantities, on behalf of the Company, only by employees responsible for procuring such products.

## ANTITRUST AND UNFAIR COMPETITION

**Deal fairly with all customers, suppliers and competitors. The Company is committed to principles of free and competitive enterprise.**

### **Antitrust**

It is Company policy to comply with the antitrust laws that apply to our operations throughout the world. The underlying principle behind these laws is that a person who purchases goods in the marketplace should be able to select from a variety of products at competitive prices unrestricted by artificial restraints, such as price fixing, illegal monopolies and cartels, boycotts and tie-ins. We believe in these principles of free and competitive enterprise and are firmly committed to them.

Certain violations of the antitrust laws are punishable as criminal offenses. The United States and other governments may also seek civil injunctions and penalties. In addition, injured private parties may sue for threefold their actual damages stemming from any antitrust violation, plus an award of attorneys' fees and the costs of bringing suit. In light of all these considerations, antitrust compliance is extremely important to the Company and all of its employees.

Antitrust and competition laws are very complex and voluminous and vary from country to country. The brief summary of the law below is intended to help employees recognize situations that raise potential antitrust or competition issues so that they can then consult the Senior Vice President, Human Resources.

- Discussion of any of the following subjects with competitors, whether relating to the Company's or the competitors' products, is prohibited: past, present or future prices, pricing policies, lease rates, bids, discounts, promotions, profits, costs, margins, new products or processes not previously disclosed publicly, terms or conditions of sale, royalties, warranties, choice of customers or territorial markets. Selected items of such information may be discussed with competitors who are also suppliers to us, but such discussions should be limited to what is necessary in the supplier/distribution context. Employees may discuss with a supplier (who is incidentally a competitor) its prices and terms and conditions of sale to the Company.
- Employees shall not discuss or agree with any competitor about what prices the Company and the competitor will charge a customer or customers, nor about other terms (e.g., credit) or conditions of sale.
- Competitive prices may be obtained only from sources other than competitors, such as published lists and mutual customers (but customers should not deliberately be used as a conduit to communicate information to competitors).
- If at any trade association meeting where competitors of the Company or their representatives are present, an employee becomes aware of any formal or informal discussion regarding the following topics, the employee should immediately leave the meeting and bring the matter to the attention of the Senior Vice President, Human Resources. Such topics include:



- Prices;
  - Discounts;
  - Exclusion of members;
  - Terms and conditions of sale;
  - Geographic market or product market allocations/priorities;
  - Bidding on specific contracts or customers;
  - Refusal to admit members or to deal with a customer; or
  - Standardization among members of terms, warranties or product specifications.
- Consult with the Senior Vice President, Human Resources and appropriate senior sales management before refusing to sell to a customer or prospective customer. While the Company is free to select its own customers, refusals to sell often lead to real or claimed antitrust violations.
  - Consult with the Senior Vice President, Human Resources early in the process of evaluating any proposed merger, acquisition or joint venture.
  - It is against Company policy to make our purchases from a supplier dependent on the supplier's agreement to buy from us.
  - You may not unfairly disparage or undermine the products or services of a competitor, whether by advertisement, demonstration, disparaging comments or innuendo.
  - It is Company policy that all customers and suppliers be treated fairly and not be discriminated against.
  - If information is obtained by mistake that may constitute a trade secret or confidential information of another business, or if employees have questions about the legality of any information gathering process, such employees should contact the Senior Vice President, Human Resources promptly.

### **Unfair Competition**

U.S. and Canadian laws prohibit unfair methods of competition and unfair or deceptive acts and practices. These laws, like antitrust laws, are designed to protect competitors and customers. While it is impossible to list all types of prohibited conduct, some examples include:

- Commercial bribery or payoffs to induce business or breaches of contracts by others;
- Acquiring a competitor's trade secrets to the Company's own advantage through bribery, theft or other improper means;
- Making false, deceptive or disparaging claims or comparisons regarding competitors or their products or services; and
- Making affirmative claims concerning one's own services without a reasonable basis for doing so.

In particular, all public statements by or on behalf of the Company, including in connection with advertising, promotional materials, sales representations, warranties and guarantees, should always be truthful and have a reasonable basis in fact and should not be misleading or purposefully made easily susceptible of misinterpretation.

## ENVIRONMENT

**The Company is committed to environmental excellence and improving working conditions. A safe and healthy workplace is to the benefit of all employees.**

The Company is committed to achieving environmental excellence. The Company strives to minimize adverse impact and injury to the environment and the communities in which we do business. Our goal is to ensure that the Company facilities and operations are in compliance with federal, state and local environmental standards. We intend to be a leader in responsible environmental management. This goal requires each employee of the Company to participate in and accept responsibility for achieving the goal of operating our business in an environmentally sound manner.

Employees must seek to minimize the impact on the environment of the Company's products, processes and services. Facilities must comply with environmental laws and not operate without the required environmental permits, approvals and controls.

It is Company policy to provide each of its employees with a safe and healthy workplace. The Company is also committed to the environment and all employees are expected to support responsible environmental practices and Company initiatives to protect our communities. To support those policies, employees must abide by all applicable environmental, health and safety rules, regulations and practices and must assume responsibility for taking the necessary precautions to protect themselves, their co-workers and the communities in which we do business. While every employee is not expected to be expert in every health and safety or environmental requirement, employees are expected to understand those requirements that apply to their area of responsibility and to report accidents and unsafe practices or conditions to their supervisors or other designated persons. The Company will ensure that appropriate, timely action will be taken to correct unsafe conditions.

## RELATIONS WITH GOVERNMENT AGENCIES AND OUTSIDE ORGANIZATIONS

Take special care when dealing with governmental authorities.

### **Generally**

The Company must take special care to comply with all legal and contractual obligations applicable to transactions with government authorities. Under these laws, government authorities may include departments, agencies or instrumentalities of a government – even a state-owned entity. Violations of such laws may result in penalties and fines, as well as debarment or suspension from government contracting, or possible criminal prosecution of individual employees or the Company.

### **Political Contributions and Activities**

Employees must obey all applicable laws in promoting the Company's position to government authorities. Employees shall not use Company funds to make any political contribution, including contributing to a political party, committee, organization or candidate.

Good communications and relationships with federal, state and municipal elected and appointed officials are important to the Company. Public officials are Company customers and communications with them require a careful, coordinated Company approach approved by management and in compliance with all applicable laws, rules and regulations.

### **Personal Involvement**

Employees are encouraged to participate in the political process. Voting, expressing views on public policy, supporting and contributing to candidates and political parties and seeking public office are a few of the ways employees may choose to be involved. In the conduct of their personal civic and political affairs, employees should at all times make clear that their views and actions are their own and are not those of the Company. Employees may not lobby our other employees on behalf of a public policy, candidate or political party during the work day. For purposes of this paragraph, the work day does not include break or meal periods. The Company does not seek to limit the activities in which employees may participate on their own time, or the gifts or contributions they may voluntarily make with their own funds, as long as those activities, gifts, or contributions are consistent with law and do not expose the Company to potential liability. Employees who seek elective office or accept appointive office must notify their manager in advance and indicate how the duties of the office will affect their job performance.

### **Government Procurement**

It is Company policy to sell to all customers, including U.S. government-related entities, in an ethical, honest and fair manner. Listed below are some of the key requirements of doing business with the government:

- Accurately representing which Company services are covered by government contracts;
- Providing high-quality services at fair and reasonable prices;
- Not offering or accepting kickbacks, bribes, gifts or other gratuities;
- Not soliciting or obtaining proprietary or source-selection information from government officials prior to the award of a contract;
- Hiring present and former government personnel only in compliance with applicable laws and regulations; and
- Complying with applicable laws and regulations ensuring the ethical conduct of participants in procurement set forth by federal, state and municipal agencies.

Employees must strictly adhere to the Anti-Kickback Act of 1986, which prohibits government contractors and subcontractors from giving or receiving anything of value in order to receive favorable treatment, as well as the U.S. Foreign Corrupt Practices Act (“FCPA”) and, U.K. Bribery Act (“U.K. Act”) and similar laws in foreign countries that prohibit providing anything of value to foreign officials, political candidates, or members of political parties or private third parties in order to provide, retain or obtain business, as discussed in the next section.

### ***Compliance with Anti-Corruption Laws***

It has been and continues to be Company policy to conduct operations and activities outside the United States in complete compliance with the letter and spirit of laws that prohibit bribery of government officials, employees, political party officials, and political candidates, both in the United States and abroad, including the U.S. Foreign Corrupt Practices Act (“FCPA”) and, U.K. Bribery Act (“U.K. Act”). No Company officer, employee, agent, distributor or consultant shall offer or make payments, or provide or promise anything of value, to any government official, employee, political candidate, or political party member or private third parties to induce that official to affect any government act or decision in a manner that will assist the Company or any of its subsidiaries or divisions to obtain or retain business. Furthermore, every officer, employee, agent, distributor and consultant is obligated by Company policy to keep books, records, and accounts that accurately and fairly reflect all transactions and dispositions of Company assets.

The consequences of failing to comply with these laws are potentially disastrous for the Company and its employees. A violation by a Company employee can result in millions of dollars in fines against the Company and can subject that employee and Company to prosecution, criminal fines and imprisonment.

Anti-corruption concerns may arise in a number of different contexts, including, for example, with respect to the following activities:

- Providing travel, lodging, meals, entertainment, or similar courtesies to government officials;
- Giving gifts to government officials or employees;

- Making contributions to government officials, political parties, or political candidates;
- Working with government regulators to obtain licenses, permits or other authorizations;
- Providing facilitating payments to government officials;
- Seeking and implementing government contracts;
- Employing government officials; and
- Using third parties to assist in the above activities.

As this list demonstrates, ethical and corruption issues span a range of activities in relations with government agencies. Consequently, Company personnel must be aware of and comply with their obligations under the Company's Anti-Corruption Policy (attached to this Code of Conduct as Exhibit B), and the FCPA, U.K. Bribery Act and similar laws in all aspects of their work. Before offering or providing a gift, travel, entertainment, facilitating payment or anything else of value, no matter how small, to any third party, including a government official, government employee, political candidate or political party member, or employees or representatives of any business entity, employees must comply with appropriate Company policies and procedures.

### ***Responding to Government and Other Inquiries***

It is Company policy to cooperate with all reasonable requests from any court, tribunal, arbitrator, agency, commission, official or other instrumentality of any federal, national, state, provincial, regional, county, city, local or other political subdivision, foreign or domestic, such as the Federal Trade Commission, the Office of Inspector General for various agencies, and the Department of Justice. Employees must immediately forward any such requests, including requests for interviews or access for government officials to Company facilities and documents to the Office of the General Counsel before any responsive action is taken. If you are unclear about your business unit's procedures in responding to such requests, notify the Office of the General Counsel immediately and wait for instructions before proceeding. Additionally, employees are not normally permitted to contact any regulatory entity or any governmental authority on behalf of the Company without prior approval of the Office of the General Counsel.

If a government agency official makes an unannounced visit to a Company office for the purpose of an inspection or investigation, the official should be directed to the manager in charge of the office, who should verify the official's identity and review any documents (e.g., a subpoena or order) that indicate the official's authority to inspect the office or records contained therein. The manager should then request the official to wait briefly while he informs his supervisor and, at that point, contact the Company's Office of the General Counsel or the Company's local attorneys, for further instructions.

For those employees outside of the Office of the General Counsel who deal with regulatory entities and governmental authorities on a routine basis as part of their job function, referral to the Office of the General Counsel is appropriate where an inquiry or contact is out of the ordinary course of business or involves a potential legal or disciplinary action of any kind.

Similarly, all inquiries or documents received from any attorney or legal representative not affiliated with the Company must be immediately forwarded to the Office of the General Counsel.

**Media Relations**

In order to ensure professional and consistent handling, all requests from the media should be referred to the Chief Executive Officer. Employees may not speak to a member of the media unless previously authorized to do so by the Chief Executive Officer or his designee, or our Chief Financial Officer. All individuals whose communications have been approved must restrict their comments to their specific area of expertise.

## DOING BUSINESS INTERNATIONALLY

The Company operates globally. Be sure to read and understand the RGIS Anti-Corruption Policy attached to this Code of Conduct and understand any additional requirements which may apply to overseas activities.

### **Generally**

While the Company must adapt to business customs and market practices in global markets, all employees worldwide must adhere to applicable laws, regulations and standards. This includes anti-corruption laws discussed above as well as the export, sanctions, import, and anti-boycott laws discussed below. Every employee must also respect the laws, cultures and customs of all countries in which the Company operates and should conduct the Company's overseas activities in a way that contributes to its development in all such locales, as long as those activities are consistent with applicable U.S. and foreign law.

### **Exports Control and Sanctions Laws**

All employees and agents of the Company and its overseas subsidiaries must be scrupulous in complying with the letter and the spirit of United States export control and sanctions laws and the export control laws and sanctions laws of other countries where the Company does business. In general, export control laws restrict the transfer of certain types of goods, technology, services, or software across borders and to citizens of other countries depending on the nature of the item, the country of destination, the end-use, and the end-user. Sanctions laws may impose additional restrictions on dealings with certain persons or countries for foreign policy reasons.

Examples of exports include the following:

- Shipping wireless inventory management and tracking equipment or carrying it with you when you travel between countries;
- Taking a computer or blackberry from one country to another;
- Allowing a citizen of another country to download software;
- Emailing technical specifications or data to a person who is a citizen of another country, wherever that person is located;
- Participating in a teleconference, meeting, or inventory in which technical information is discussed among people of different countries;
- Providing technical assistance to people who are citizens of foreign countries.

The Company generally does not export physical goods (e.g., wireless server) from one country to another. If it becomes necessary to export physical goods from one country to another, Company employees shall consult with the Office of the General Counsel prior to doing so in order to ensure compliance with applicable export control and sanctions laws.



Export control laws can also apply to the provision of services as well as transfers or releases of technical data which can include written materials, such as brochures, but can also involve the application of know-how during a discussion with a citizen of another country. Such simple acts as sending an email, facsimile or allowing a foreign national to tour and observe some processes could form the basis for a violation of export control laws. Similarly, taking computers and personal electronic devices on international travel constitutes an export of those items and the technical data and software loaded onto them. If a Company employee thinks she or he may need to work with citizens of a foreign country on a project, may need to transfer technical data or software, or is not sure whether an export of technical data or software will be necessary, the employee shall consult with the Office of the General Counsel prior to engaging in such activity in order to obtain guidance.

### **Imports**

Complex regulations apply to the importation of merchandise into various countries, including the United States. Significant penalties can apply for violations of those regulations. As a consequence, importation of goods or services should not be undertaken without the involvement of the Office of the General Counsel.

### **Prohibitions Against Cooperating with Certain International Boycotts**

All employees and agents worldwide are required to comply with applicable United States laws and actions of the United Nations pertaining to activities associated with prohibited foreign economic boycotts.

The anti-boycott regulations of the United States Department of Commerce and the Internal Revenue Service prohibit United States companies and foreign business concerns controlled by United States companies from engaging in unsanctioned boycotts with respect to products or services. Although the regulations are complex and extremely broad regarding the activities proscribed, these regulations generally prohibit applicable entities and individuals from acting in support of a boycott of any foreign country where the United States does not recognize the boycott.

Prohibited activities connected with boycotts include:

- Furnishing information about the Company's or any person's past, present or prospective relationship with boycotted countries or "blacklisted" companies.
- Furnishing information about any person's race, religion, sex or national origin or membership or support of charitable organizations supporting a boycotted country.
- Discriminating against individuals or companies on the basis of race, religion, sex or national origin.
- Paying, honoring or confirming letters of credit which contain any conditions or requirements that are prohibited by anti-boycott laws or regulations.

Spotting requests to support a prohibited boycott can often be complex and difficult. Such language may appear in contracts, purchase orders, invoices, letters of credit or shipping documents conveyed by email or orally in meetings or teleconferences. Company employees

shall be attentive to looking for clauses of this nature and discuss any questions about whether language constitutes a prohibited and/or reportable request with the Office of General Counsel.

The law also requires that requests for information supportive of a prohibited boycott be reported to the United States government. Any such requests should be immediately directed to the Office of the General Counsel and they will advise you concerning reporting requirements and procedures.

## MISCELLANEOUS PROVISIONS

### ***Employment of Closely Related Persons***

**Manager-Subordinate Context:** Relatives or individuals who are romantically involved with one another may not be employed in positions where one of the individuals would be directly supervising the other.

**Sensitive-Position Context:** Relatives or individuals who are romantically involved with one another may not be employed in positions where they are in sensitive or critical positions with respect to one another, such as when one individual would have an auditing/control relationship over another or when one may make compensation or benefits decisions about the other.

For purposes of this policy, relatives include: father, mother, son, daughter, brother, sister, in-law relationships of the same degree, grandparent, grandchild, step-relative of the foregoing degrees, domestic partner, and persons who share a similarly close relationship and other members of the employee's household.

**Married Employees:** For business reasons of supervision, safety, security, or morale, the Company may refuse to place one spouse under the direct supervision of the other spouse.

Should two current employees engage in a relationship that results in a marriage, domestic partnership, or other potential conflict of interest relationship, it should be brought to the attention of the Human Resources Department. The Company will make reasonable efforts to assign job duties so as to minimize problems of supervision, safety, security or morale and may attempt to reassign one or both of the employees if it is deemed to be in the best interest of the Company to do so. The Company is not obligated to make a position available for an employee seeking a transfer due to such a relationship. If it is determined that reassignment is not possible or not in the best interest of the Company, and the conflict of interest issue cannot otherwise be resolved, one or both of the employees may be terminated.

### ***Other Personal Relationships***

All employees must ensure that their personal relationships with co-workers do not affect the working environment.

Any employee in a sensitive or influential position should disclose the existence of any relationship with another co-worker in any department that has progressed beyond a platonic friendship. Disclosure may be made to the immediate supervisor or to the Human Resources Department. This disclosure will enable the Company to determine whether any conflict of interest exists.

Where problems or potential risks are identified, the Company will attempt to work with the parties involved to consider options for resolving the conflict. In some cases, transfer to other positions or departments may be necessary. Refusal of reasonable alternative positions, if available, will be deemed a voluntary resignation. If no reasonable alternatives are available, one or both of the employees may be terminated.

**Drugs and Alcohol**

All employees are hereby advised that full compliance with the Company's Drug-Free Workplace policy shall be a condition of employment.

The possession, use, sale, distribution or exchange of illegal drugs or other controlled substances are a risk to the Company, the employee, other individuals, and in certain instances, a violation of the law. The Company will not tolerate known abuse of illegal drugs or other controlled substances. Unless prescribed and documented by a physician, the possession and use of controlled substances and illegal drugs on Company premises, on Company-sponsored travel, while on Company business or at Company-sponsored events are subject to disciplinary action up to and including termination. The possession, use, sale, distribution or being under the influence of alcohol while on Company premises or engaged in Company business is also prohibited. Further, employees are required to follow all other Company policies relating to the off-duty use of alcohol during Company-sponsored travel or which may impact the employee's performance.

**Any place Company work is conducted is declared a drug-free workplace.** This means that employees cannot, for any reason, illegally manufacture, distribute, dispense, possess, or use any controlled substance **except as prescribed by a physician.**

Examples of controlled substances include (note: this list is not meant to be all-inclusive):

- Narcotics (heroin, morphine, etc.);
- Cannabis (marijuana, hashish);
- Stimulants (cocaine, diet pills, etc.);
- Depressants (tranquilizers);
- Hallucinogens (PCP, LSD, "designer drugs," etc.);
- Ecstasy; and
- Methamphetamine

Employees convicted of a drug-related offence under the Criminal Code are required to notify the Company within five (5) days of the conviction. The Company will consider what response, up to and including termination of employment, is appropriate in the circumstances. The Company acknowledges its duty to accommodate employees suffering from a disability relating to alcohol or drug dependency and will accommodate such disability relating to alcohol or drug dependency provided the reasonable accommodation does not impose undue hardship upon the Company. Employees who enter and participate in alcohol and drug rehabilitation programs are not provided with time off with pay, although employees may use accrued sick leave.

**All employees are asked to acknowledge that they have been informed of the above policy and agree to abide by it in all respects. Compliance with the policy is required as a condition of continued employment.**

Off-the-job involvement with illegal drugs can have an impact on health and safety in the workplace. In order to establish and maintain a drug-free work environment, drug testing of employees will occur as permitted by applicable laws. If an employee appears unfit for work, the Company may, at its discretion and if permitted by applicable law, require the employee to submit to an immediate drug test and/or alcohol test. Subject to the duty to accommodate any employee suffering from a disability with respect to drug or alcohol dependency, a confirmed positive drug test and/or alcohol test over acceptable limits may lead to disciplinary actions up to and including termination of employment.

**EXHIBIT A****WHISTLEBLOWER PROCEDURES****Purpose**

The purpose of this policy is to encourage employees to report any breaches of laws, regulations or the Code of Business Conduct and Ethics to appropriate senior management of RGIS Holdings, LLC without fear of retaliation. It reflects applicable legal and regulatory requirements and the Code of Business Conduct and Ethics of RGIS Holdings, LLC.

**Scope of Application**

This policy applies to all employees of RGIS Holdings, LLC, i.e., all business groups and regions, all subsidiaries and joint ventures with a participation of 50% or more and/or management control by RGIS Holdings, LLC (hereinafter referred to as "RGIS").

"Employee" (for purposes of this policy only) means all full-time and part-time employees, interns on RGIS payroll, temporary and casual employees and consultants employed or engaged by RGIS.

RGIS subsidiaries may, where necessary, establish their own whistleblower procedures to implement and comply with this policy and should cover the policy's provisions in employee training programs. In addition, RGIS subsidiaries may adopt additional whistleblower and non-retaliation policies and procedures to comport with applicable local legal and regulatory requirements. Where such additional policies set forth specific reporting procedures regarding certain categories of conduct (such as employment discrimination or harassment), employees are encouraged to follow such specific reporting procedures in lieu of the reporting procedures set forth in this Policy.

**Role of Employees – To Report Conduct**

All employees are obligated to report promptly any conduct which they reasonably believe violates or will violate any laws, rules, regulations or other legal requirements or the RGIS Code of Business Conduct and Ethics.

**Reporting**

Employees should report any such conduct, either orally or in writing, to both their immediate line manager or next level manager and to one of the following individuals:

- (1) Senior Vice President of Human Resources at RGIS;
- (2) Any other persons designated and identified by the RGIS affiliated entity as authorized to receive such reports; or
- (3) A representative of the Office of the General Counsel.

If an employee is uncomfortable with reporting to his or her immediate line manager or next level manager, the employee may report directly to any of the persons identified in (1)-(3) above without the involvement of such managers.

A report may be made on an anonymous basis, where legally permissible. Complaints may be made on a confidential or anonymous basis via the RGIS Business Ethics Hotline at [www.rgis.ethicspoint.com](http://www.rgis.ethicspoint.com) or by toll-free dialing at (866) 593-6482 for U.S. and Canada. International callers should refer to the RGIS Business Ethics Hotline webpage at [www.rgis.ethicspoint.com](http://www.rgis.ethicspoint.com) for international dialing instructions.

### **Confidentiality**

When reports are not made anonymously, reasonable efforts will be made to keep a reporting employee's identity confidential. In certain circumstances, however, the identity of the employee may become apparent during an investigation or may need to be disclosed, for example in regulatory proceedings. Accordingly, it is not possible for RGIS to give a blanket guarantee of confidentiality.

### **Procedures for Handling Reports**

#### **General Reports**

The persons mentioned in the "Reporting" section above must promptly investigate any report made and take all actions, which they consider are appropriate in the circumstances, including notifying the Office of the General Counsel and arranging for investigations by other functions within RGIS or third parties, as appropriate.

#### **Reports in Connection with Accounting Matters**

Where the persons mentioned in the "Reporting" section above receive a report in connection with questionable accounting, internal accounting controls or auditing matters (collectively, "Accounting Matters") they must immediately refer this to the Chief Financial Officer with a copy to the Office of the General Counsel. Accounting Matters include, but are not limited to, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of RGIS;
- Fraud or deliberate error in the recording and maintaining of financial records of RGIS;
- Deficiencies in or noncompliance with RGIS' internal accounting controls;
- Misrepresentation or fake statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of RGIS; or
- Deviation from full and fair reporting of RGIS' financial condition.

The Audit Committee will be responsible for investigating any report made to it and for taking all actions, which they consider are appropriate in the circumstances, including arranging for investigations by other functions within RGIS or third parties.

**Breach of this Policy**

Conduct which amounts to a breach of this policy could result in criminal or regulatory sanctions or civil liability or have an adverse effect on RGIS' reputation. As a result, a breach of this policy may constitute gross misconduct and may result in disciplinary action including dismissal.



**EXHIBIT B****RGIS****ANTI-CORRUPTION POLICY****Statement of Policy**

It is the policy of RGIS Holdings, LLC (“RGIS” or the “Company”) to conduct its worldwide operations ethically and in compliance with U.S. and applicable foreign laws, including all anti-bribery laws (the “Anti-Bribery Laws”). This document sets forth RGIS’s policy against corruption and bribery (the “Anti-Corruption Policy”). Compliance with this Anti-Corruption Policy is mandatory. The Anti-Corruption Policy applies to all Company officers, directors, employees, agents, and representatives, and all persons engaged (directly or indirectly) to perform work for the Company, including employees of any affiliate, subsidiary, or other entity controlled by the Company, temporary agency personnel, non-employee agents acting on the Company’s behalf, and contract-basis personnel, wherever located (collectively “Company Personnel”). Despite the international focus of this Anti-Corruption Policy, it applies equally to employees who never leave the U.S. on Company business and those stationed overseas. The Company will not authorize, involve itself in, or tolerate any business practice that does not comply with this Anti-Corruption Policy.

**Purpose**

This Anti-Corruption Policy sets forth the ethical standards of conduct and practices that must be followed with respect to certain kinds of transactions, particularly the giving of things of value, including money; gifts; meals, travel, lodging, entertainment and similar benefits; charitable contributions and political contributions. Those transactions may be subject to, and must comply with, the U.S. Foreign Corrupt Practices Act (“FCPA”), and the U.K. Bribery Act (“U.K. Act”), anti-bribery and recordkeeping laws that are applicable to the Company and all Company Personnel. The FCPA, U.K. Act and the laws of other countries that have signed the OECD Convention Against Bribery of Foreign Public Officials in International Business Transactions make it a crime to give, request or receive things of value to public officials or private officials in order to secure an improper advantage. Under many of these laws, including the FCPA and the U.K. Act, companies and individuals can be charged with a crime even if the payment was made in a different country.

**Applicability**

This Anti-Corruption Policy covers all transactions conducted by the Company and Company Personnel anywhere in the world.

**Expectations for Company Managers**

As a Company manager, you must:

- Ensure that all personnel who you supervise understand their obligations under the Anti-Corruption Policy and any applicable procedures;

- Create an environment that enables and encourages personnel to raise concerns;
- Never request—directly or implicitly—that Company Personnel achieve business results at all costs, especially at the expense of ethical obligations under the Anti-Corruption Policy or the law;
- Analyze any fact, pattern, situation, request, or other issue regarding a prospective or existing transaction that indicates possible compliance issues (“Red Flags”) that raise corruption concerns, and stop and report violations of the Anti-Corruption Policy and law by Company Personnel who you supervise; and
- Respond, as appropriate, to questions and concerns related to the Anti-Corruption Policy and Procedures, or refer personnel to another Company resource, including the Legal Department.

### **Situations Involving Anti-Bribery Concerns**

Anti-Bribery concerns may arise in a number of different contexts, including, for example, the following activities:

- Providing or receiving travel, lodging, meals, entertainment, or similar benefits to Foreign Officials or private third parties;
- Giving gifts to Foreign Officials or private third parties;
- Making contributions to Foreign Officials, political parties, or political candidates;
- Providing charitable contributions and social responsibility programs;
- Working with government regulators to obtain licenses, permits or other authorizations;
- Seeking and implementing government contracts;
- Employing Foreign Officials; and
- Using any joint venture partner, affiliate, distributor, agent, consultant, or any other third party engaged to act on Company’s behalf to assist in the above activities.

As this list demonstrates, ethical and corruption issues span a range of activities. Consequently, Company personnel must be aware of and comply with their obligations under all Anti-Bribery laws, this Anti-Corruption Policy, and any anti-corruption procedures in all aspects of their work.

**The U.S. Foreign Corrupt Practices Act (“FCPA”) and U.K. Bribery Act**

**Anti-Bribery Provisions**

The Anti-Bribery laws prohibit offering or making or receiving payments or offering, giving or receiving anything of value, either directly or indirectly, to any Foreign Official or private third parties to obtain or maintain business, or any other improper advantage, when the offer, payment or gift is intended to:

- influence a desired action;
- induce an act in violation of a lawful duty;
- cause a person to refrain from acting in violation of a lawful duty;
- secure any improper advantage;
- influence the decision of a government or government instrumentality, or
- gain business.

As this indicates, the Anti-Bribery Laws do not just prohibit payments of cash. Rather, they prohibit the transfer, authorization, or promise of “anything of value.” This phrase is very broad and may include shares in a company; dividends; futures or options; promises of future employment; favorable loan terms; insurance; tangible assets, such as vehicles or equipment; real property, including buildings or land; charitable donations; and travel, lodging, meals, or entertainment. Importantly, under the statute, there is no monetary threshold. Payments of any amount could be considered bribes depending on the circumstances. **For ease of reference, in this Anti-Corruption Policy, the term “Payment” encompasses “anything of value.”**

The term Foreign Official is also broad and may include, among other things, an employee of a government agency or legislative body; an employee of a government-owned or controlled company; or an employee of a public international organization, such as the United Nations or World Bank. The Anti-Bribery Laws also prohibit corrupt Payments to political parties, political party officials and candidates for political office. With that in mind, this Anti-Corruption Policy adopts the following definition of “Foreign Official:”

- (i) any officer, agent, or employee of a non-U.S. government, department, agency, or instrumentality including wholly- or majority- state-owned or controlled enterprises;
- (ii) any officer, agent, or employee of any public international organization, such as the United Nations or the World Bank;
- (iii) any person acting in an official capacity for or on behalf of any such government or department, agency, instrumentality or public international organization, even if that person is not herself employed directly by the government or public international organization;
- (iv) any non-U.S. political party;
- (v) any official of a non-U.S. political party;

- (vi) any candidate for foreign political office;
- (vii) any child, spouse, or other close relative of any of the individuals identified above; or
- (viii) any other person if you know or have reason to know that person will make, offer, or promise a Payment in violation of relevant anti-corruption laws and regulations, including the FCPA.

The term “private third parties” means private individuals and business entities. The U.K. Bribery Act specifically prohibits requesting or accepting or giving bribes to private third parties in order to obtain a commercial advantage.

It is your responsibility to understand whether those with whom you interact are Foreign Officials or private third parties. When in doubt, contact the Legal Department.

In sum, Company Personnel may not offer anything to a Foreign Official or private third parties in return for favorable treatment. **Company Personnel must comply with this Anti-Corruption Policy before offering or providing anything of value to a Foreign Official or private third parties.**

**Third Parties**

The Company may be liable for Payments made by third parties (e.g., agents, consultants, distributors, or subcontractors) to Foreign Officials. Company Personnel may not provide Payments to Foreign Officials indirectly through third parties. Company Personnel must conduct due diligence on all third parties prior to engaging them. Company Personnel may not engage a third party if there is any reason to suspect that the third party may attempt to make a Payment to a Foreign Official. All third parties engaged by the Company must first agree to abide by the Anti-Corruption Policy.

**Accounting Provisions**

The FCPA requires public companies traded on a U.S. stock exchange to comply with all Securities and Exchange Commission (“SEC”) accounting rules. The FCPA prohibits the falsification of books and records required to be maintained by public companies and the making of any false or misleading statements or omissions of material facts to accountants or auditors in connection with the preparation of required filings.

While the Company is not a public company, it is the Company’s policy to require that the Company implement and maintain internal accounting controls based upon sound accounting principles. All Payments provided in accordance with this Anti-Corruption Policy and any Procedures must be timely and accurately recorded in the Company’s books and records. All entries must include reasonable detail so that the accounting records fairly reflect the transactions. At a minimum, all financial transactions must occur only with Company management’s authorization, be recorded in accordance with generally accepted accounting principles, and be periodically audited to discover and correct any accounting discrepancies, errors, and omissions.

## **Penalties**

**The Company will not tolerate false, misleading, and inaccurate entries in the Company's books and records. The Company Personnel who falsify the Company's accounting records will be penalized.**

Individuals who violate the FCPA's anti-bribery provisions may be subject to criminal liability. Violations are punishable by a fine of up to U.S. \$250,000 per violation, imprisonment for up to five years per violation, or both. Civil penalties also may be assessed. An individual's violations may also subject the Company to significant fines and other penalties.

## **Internal Compliance Structure**

### **Compliance Officer**

As the RGIS employee with responsibility for day-to-day administration and oversight of this Anti-Corruption Policy, the General Counsel should be the main point of contact for Company Personnel who have compliance concerns.

### **Personnel Responsibilities**

Company Personnel are expected to watch for Red Flags and promptly report any concerns about possible violations of this Anti-Corruption Policy. The Company takes all reports of potential misconduct seriously. It will promptly investigate all reports to determine whether a violation of the Anti-Corruption Policy or the law has occurred, and will take necessary remedial action. If you are asked to participate in an investigation, cooperate fully and answer all questions honestly. An employee's honest report or participation in an investigation cannot be the basis for any adverse employment action.

Additionally, Company Personnel are expected to meet the following obligations:

- Attend training sessions relating to this Anti-Corruption Policy and the application of the Anti-Bribery Laws.
- Take the necessary steps to make sure any party acting on the Company's behalf understands the principles and importance to the Company of this Anti-Corruption Policy.
- Maintain timely, accurate, and complete records of all expenditures of the Company funds.
- Understand and respect the policies of other companies and government agencies with which the Company does business.

**ACKNOWLEDGMENT FORM: CODE OF BUSINESS CONDUCT AND ETHICS**

I acknowledge that I have received and reviewed the Company's Code of Business Conduct and Ethics. I fully understand that, as an employee, I have an obligation to fully adhere to these policies and principles, and I agree to do so.

I further attest and certify that except as set out below, I have no knowledge of any offer, payment, promise to pay, or authorization of the payment of any money, or offer, gift, promise to give, or authorization of the giving of anything of value made or offered directly or indirectly to a foreign official, foreign political party, or any candidate for foreign political office, or to any person, knowing that all or a portion of the money or thing of value will be offered, given, or promised, directly or indirectly, to any of the entities listed herein, to obtain or retain business or payments to obtain favorable legislation, regulations, or rulings which would benefit the Company's business.

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I further attest and certify that, in accordance with Company policy and to the best of my knowledge, all books, records, and accounts for which I am responsible for or of which I am aware of through my business activities accurately and fairly reflect all transactions and dispositions of Company assets.

When I have a concern about a possible violation of Company Policy, I will report the concern according to the procedures in this Code of Conduct.

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Date

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Print Name

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Employee Signature

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Division/District Number