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Statement of Ethics

We are committed to being the best company to work for, buy from and invest in. The only way to achieve this goal is to provide a high standard of leadership, along with unquestionable integrity. Continued honest and ethical business conduct will earn Calian the trust of customers, suppliers and fellow Calian Personnel, while sustaining our long-term commitment to our shareholders and our community.

Calian's Guide to Ethical Business Practices sets out the principles that constitute our way of doing business and affirms our core values.

Calian and all Calian Personnel are expected to observe a basic code of conduct in all activities related to Calian. Each of us must:

- Conduct our business in accordance with unwavering ethical standards.
- Be aware of, and abide by, the laws of all jurisdictions in which we do business.
- Adhere to the spirit of the law and observe recognized standards of fair dealing and personal integrity.
- Be dedicated and loyal, to our company, and the communities in which we are doing business.
- Use company and customer resources appropriately.
- Neither condone (including through passivity and complicity), nor ratify, any illegal or unethical acts for any reason
- Upon witnessing or becoming aware of an activity that contravenes this *Guide*, promptly report such activity in accordance with Calian's Treatment of Concerns Policy

1.0 Introduction to Ethical Business Practices

1.1 Purpose of *Calian's Guide to Ethical Business Practices*

Calian's Guide to Ethical Business Practices is a guide to help us live up to Calian's values and ethical standards. It summarizes many of the requirements we are required to work by. However, by describing the ethical values we share, the *Guide* goes beyond any legal minimums.

Corporate ethics are the extension of our shared values. These shared values define who we are and what we can expect from each other, which, over time become our culture and brand or personality. This *Guide* is not a comprehensive manual that covers every situation we might encounter. It is a guide that highlights key issues and identifies policies and resources to help us reach decisions that are aligned with the values Calian stands behind.

1.2 Responsibility and Accountability

Although the standards listed in this *Guide* are specifically intended for all Calian Personnel, Calian expects all parties who work on its behalf to embrace, and abide by, the principles in this *Guide*. Each of us has the personal responsibility to embody *Calian's Guide to Ethical Business Practices* and the laws that apply to our work.

To punctuate the importance of embodying this *Guide*, all Calian Personnel performing work activities for Calian, regardless of their work location (virtual, onsite, at a client facility) are required to certify in writing every year that they have read, understand and agree to comply with *Calian's Guide to Ethical Business Practices* and selected Calian corporate policies.

Failure to abide by this *Guide* can lead to disciplinary measures appropriate to the violation, up to and including termination of employment.

In addition to this *Guide*, more information can be found in Calian's corporate and divisional policies and procedures. Calian Personnel are responsible for knowing and following the policies that relate to their work.

1.3 Key Beliefs, Culture and Values

Our key beliefs and values define who we are as individuals and our culture as a company. These beliefs and values define us, to each other, to our customers, our shareholders, our suppliers, our competitors, and in our communities. It would be wonderful if the right thing to do were always perfectly clear. In the real world of business, however, things are not always obvious. If you find yourself in a situation where the "right thing" is unclear or doing the "right thing" is difficult, these key beliefs will assist as a guidepost.

Our key beliefs underpin who we are:

- Staying true to what we believe and living our values, throughout our day-to-day actions and interactions;
- Adhering to honesty, fairness and “doing the right thing”, without compromise, even when circumstances make it difficult.

Each of us is expected to demonstrate these key beliefs in our everyday work activities.

Our values are the principles that guide our decisions:

- Customer-first commitment
- Teamwork (within, and across all Calian business units)
- Integrity
- Innovation

Our competencies are things we're especially good at:

- Quality of our people
- Solving complex problems by bringing the right solutions, technology, people and partners together
- Financial management and stability

Our personality is how it feels to interact with Calian personnel. We are:

- Professional
- Calmly competent and very capable
- Passionate
- Friendly and personable
- Highly collaborative
- Proud but not arrogant

Our culture is the shared beliefs, values, and assumptions of a group of people who learn from one another and teach to others that their behaviors, attitudes, and perspectives are the correct ways to think, act, and feel:

- We bring our “A” game for every client
- We work hard and work together using collaboration to our advantage
- We attract and challenge great people and partners
- We respect each other and promote diversity and inclusion of ideas and thought

1.4 Where Do We Go For Help?

Calian's Guide to Ethical Business Practices

If you have questions about *Calian's Guide to Ethical Business Practices* or you wish to report unethical behavior, Calian offers you many venues to address your concerns:

The first place to turn is your supervisor or manager. We encourage you to discuss ethical and business practice issues with your supervisor or your manager. If you feel that your concerns have not been addressed appropriately, or if you feel that you cannot bring your issues to your manager, other venues are available to you.

The Human Resources Department can provide advice, information, suggestions and other assistance in connection with ethical issues.

An Open Door Policy is in place, to assist you in addressing workplace issues involving your relationship with your manager, your peers or other issues related to your work environment. Our Open Door Policy allows you the freedom to approach *any* level of management with your concerns.

You can also raise your concerns directly to the Chair of Calian's Audit Committee, Ray Basler ray.basler@calian.com, or Chair of Calian Group Ltd.'s Board of Directors, George Weber george.weber@calian.com.

1.5 Reporting an Incident

Calian Personnel seeking to report unethical or illegal conduct should immediately consult with his or her manager, any member of Senior Management or contact Calian's Human Resources Department.

All inquiries will be dealt with in a fair, discrete and thorough manner. Calls to the Human Resources Department may be made anonymously. Anonymous and confidential submission will only be disclosed to those persons who have a need to know in order to properly carry out an investigation. Calian Personnel can discuss their concerns without fear of retaliation. Any Calian Personnel who believes retaliation has occurred should immediately inform the Human Resources Department.

You can also raise your concerns directly to the Chair of Calian's Audit Committee, Ray Basler ray.basler@calian.com, or Chair of Calian Group Ltd.'s Board of Directors, George Weber george.weber@calian.com.

1.6 Management

At Calian, there are various levels of management.

Supervisors and Managers represent the individual that supervises your daily activities, establishes your workload and objectives, as well as evaluates your performance on an annual basis.

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Senior Management refers to the executive teams for each of Calian's divisions, up to and including business unit presidents, Calian's Chief Human Resource Officer, Chief Technology Officer, Chief Commercial Officer and Chief Information Officer.

Corporate Office is represented by Calian's Chief Executive Officer and Chief Financial Officer.

2.0 Calian's People

2.1 Respect

We will always treat each other with respect and fairness, just as we wish to be treated ourselves. We will value the difference of diverse individuals from around the world. Employment decisions will be based on business reasons such as qualifications, talent and achievements. Such decisions will comply with local, provincial and federal employment laws.

2.2 Harassment

We are committed to a workplace that is free from sexual, racial, or other unlawful harassment. Abusive, harassing or other offensive conduct is unacceptable, whether verbal, physical or visual.

2.3 Personnel Privacy

As Calian Personnel, we have the right to confidentiality of our employment records as well as to the privacy of personal activities outside of business hours. In turn, Calian has rights of access to all company property, including computers, and all communications, electronic mail and voice-mail messages, records, and information created in the business setting or using Calian's technology, applications, equipment or network. Although Calian retains access rights, we also respect individual privacy and will not interrogate personal information unless there is a compelling reason to do so.

2.4 Confidentiality

We are obligated to protect Calian's confidential information. This includes that of its customers, suppliers, shareholders, fellow Calian Personnel, and third parties who disclose information to Calian, in confidence. It is Calian's policy that all information, developed or shared, as a result of Calian business process, is proprietary to Calian, and must be treated as confidential. Materials that contain confidential information, such as memos, notebooks, and computer disks, should be stored securely and shared only with those persons with appropriate access clearance who need to know. We should be especially careful not to inadvertently disclose confidential information through electronic media, such as e-mail, telephone voice mail, Internet, or Intranet.

2.5 Maintaining a Safe and Healthy Workplace

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We are all responsible for helping Calian maintain its commitment to a safe and healthy workplace. To assist Calian in this regard, we must immediately report all accidents, injuries, and unsafe equipment, practices, conditions or other potential hazards to a supervisor or another appropriate person. We must also assist in assuring that all facilities and equipment are properly maintained.

2.6 Maintaining a Drug Free Environment

We are committed to providing a drug-free work environment. The possession, distribution, or use of any controlled substances on Calian premises, the Customers' premises or at business functions is strictly prohibited. Similarly, reporting to work under the influence of any drug, or alcohol, as well as the abuse of any drug, alcohol or medications in the workplace, is not acceptable behavior and violates this *Guide*.

2.7 Pornography

We will not tolerate the possession, distribution, or viewing of any pornographic materials on Calian or customer property, or the use of Calian, or customer, personal computers, networks, applications, or other equipment to obtain or view such materials.

2.8 Violence

We will not tolerate threats or acts of violence or physical or psychological intimidation of any kind in the workplace.

2.9 Conflict of Interests

We must avoid any personal or business influences that affect, or appear to affect, our ability to act in the best interests of Calian or bring our integrity into question. Business decisions and actions must not be motivated by personal considerations or relationships. Relationships with prospective or existing suppliers, contractors, customers, competitors or regulators must not affect our independent and sound judgment on behalf of Calian.

2.10 Outside Employment

Any outside employment, activities or services that we perform, with or without compensation, must be strictly separated from Calian employment and should not harm job performance at Calian. We may not take opportunities for ourselves that are discovered through the use of Calian property, information, or position, nor may we use Calian property, information, authority, or position for personal gain. We should not engage in outside business interests that divert time and attention away from Calian duties and responsibilities or require care or effort during Calian time.

2.11 Board Memberships and Other Outside Affiliations

We must obtain approval from Senior Management before agreeing to serve on the board of directors or similar body of a for-profit enterprise or government agency. Serving on

boards of not-for-profit or community organizations does not require prior approval. However, if service with a not-for-profit or community organization creates a situation that poses a conflict of interest with Calian (for example, the organization solicits charitable contributions from Calian or the organization purchases services from Calian) we must immediately obtain appropriate approval to continue such service.

2.12 Family Members and Close Personal Relationships

Conflicts of interest may arise when doing business with or competing with organizations in which Calian Personnel or family members or friends of Calian Personnel have an ownership or employment interest. We may not use our personal influence to induce Calian to do business with a company in which our family members, friends or ourselves have an interest.

2.13 Loans

We may not accept loans, or guarantees of obligations, from fellow Calian Personnel when the loan could influence our business judgment. Borrowing small sums of money from fellow Calian Personnel for coffee, lunch, etc. is acceptable. Furthermore, we may not accept loans, or guarantees of obligations (except from banks), from any individual, organization or entity doing or seeking to do business with Calian.

2.14 Gifts and Entertainment Offered to Calian Personnel

We may never ask for gifts, travel or any other consideration of value, which would be used for our own benefit. We can accept items of nominal value, such as small promotional items bearing another company's name. We may accept entertainment, that is reasonable in the context of the business, and that advances Calian's interests. We will not accept anything that could make it appear that our judgment for Calian would be compromised.

2.15 Gifts and Entertainment Offered by Calian Personnel

We may provide entertainment that is reasonable in the context of the business. Calian gifts and entertainment must be legal, reasonable, and approved in accordance with internal policies. In general, we should not offer gifts, gratuities, or any other benefit or favor to anyone with whom Calian does business or seeks to do business. We may offer non-governmental entities non-monetary gifts of a nominal value (e.g., pads, pens, or similar promotional items). Entertainment of government officials may be prohibited by law and therefore should be approved by Senior Management. When traveling or conducting international business, we must take extra care in a global context, to ensure local laws and customs are observed.

2.16 Acceptance of Travel Expenses

We may accept transportation and lodging provided by a Calian supplier or other third party, if the trip is for business, and is approved in advance by the Calian Personnel's supervisor. All business travel must be accurately recorded in our travel expense records.

2.17 Providing Travel

Unless prohibited by law or the policy of the recipient's organization, Calian may pay the transportation and lodging expenses incurred by customers or suppliers in connection with a visit to a Calian facility or site. The visit must be for a business purpose. All travel by government officials that is sponsored or paid for by Calian must be approved in advance by Senior Management.

2.18 Kickback, Bribery

A kickback or bribe may be defined as any money, fee, commission, credit, gift, gratuity, favour, thing of value, or compensation of any kind that is provided directly or indirectly, and that has as one of its purposes, the improper obtaining or rewarding of favorable treatment in a business transaction. Calian's policy on kickbacks and bribes is clear; they are illegal and are not allowed.

3.0 Calian's Customers

3.1 Customer Relations

Delighting our customers is the key to our success. We will strive to provide them with the highest quality of service. All of our dealings with customers, and potential customers, must be fair, honest and impartial. We will acquire and retain business based on Calian's innovative, high-quality services and competitive prices.

3.2 Deceptive Practices and Misrepresentations

We will not use false or misleading statements to sell or market Calian services. Customers and potential customers are entitled to receive accurate information regarding prices, capabilities and scheduling. We will immediately correct any misunderstanding that may exist with a customer or potential customer. All of our marketing and advertising will be accurate and truthful. Deliberately misleading messages, omissions of important facts, or false claims about our competitors' offerings are never acceptable. We will only obtain business legally and ethically.

3.3 Confidentiality of Customer Information

We respect our customers' interests in keeping certain information confidential. We will not disclose any customer information to unaffiliated third parties without the customer's prior consent, unless disclosure is necessary to comply with statutory requirements or properly authorized investigations.

3.4 Government Customers

Federal and local governments have specific and varied procurement laws and regulations that have been established to protect the public interest. These laws generally prohibit, or put strict limits on, gifts, entertainment and travel offered to government officials. They also often apply to the hiring of current or recently retired officials and their families, and to any conduct that may be viewed as improperly influencing objective decision-making.

Many other laws strictly govern accounting and billing practices applied to the fulfillment of government contracts and subcontracts. When Calian uses suppliers or independent contractors to fulfill its commitments, we are also responsible for communicating the existence of these unique requirements to them and explaining that they are also responsible for knowing and following these unique requirements. Those who deal with government officials and contracts are responsible for knowing and complying with applicable laws and regulations.

4.0 Calian's Shareholders

4.1 Loss Management, Assets and Information

We are obligated to protect the assets of Calian. Corporate property, such as office supplies, production equipment, products, and buildings, may not be used for personal reasons unless approved by a member of Senior Management. Any misuse or misappropriation of corporate funds, information, equipment, facilities or other assets may be considered criminal behavior and can bring severe consequences. Expenses may not be charged to Calian unless they are for approved business purposes.

4.2 Proprietary Information

Working at Calian may give us access to information that is not generally known to the public, and which might be helpful to Calian's competitors. We will not use Calian information that is not publicly known, except for the benefit of Calian. It is up to all of us to safeguard such information by ensuring that it is not inadvertently disclosed. As such, we will be careful not to disclose confidential or proprietary information in public places where we may be overheard, in discussions with family members or friends, or using unsecured electronic messaging services. Further, confidentiality agreements signed at the time of employment, remain in effect even after employment with Calian ends.

4.3 Theft

We may not take, make use of, steal or knowingly misappropriate the assets of Calian, Calian Personnel, or any customer, including any confidential information of Calian, for our own use, for use by another, or for an improper or illegal purpose. We are not permitted to remove, dispose of, or destroy anything belonging to Calian or another party, without their express consent, including both physical items and electronic information. When we leave the company for any reason, we may remove, copy or dispose of personal items and information. Information and items belonging to the company (including data,

customer lists, etc.) may not be taken or copied without the consent of Senior Management.

4.4 Intellectual Property

We must protect Calian's corporate identity and property, established through all trademarks, logos, designs, inventions, discoveries, developments, innovations, ideas, business improvements, processes, copyrights, patents, trade secrets, original works of authorship and compilations of data, whether or not subject to registration or capable of registration ("**Intellectual Property**"). This obligation continues even after we leave the services of Calian for any reason. Calian Personnel who produce Intellectual Property in the course of their work for Calian, are obligated to assign ownership of them to Calian.

We will respect the Intellectual Property rights of others, and we will not knowingly infringe valid Intellectual Property held by others. If we believe that another company is infringing Calian's Intellectual Property, or that Calian is infringing the Intellectual Property of another, we must promptly contact Calian Senior Management.

4.5 Insider Information and Securities Trading

We are not allowed to trade in securities based on knowledge that comes from our employment at Calian, if that information hasn't been reported publicly. It is against the law to trade or to "tip" others, who might make an investment decision, based on real or perceived insider knowledge of material information. Questions about whether a potential trade or transaction violates this policy should be directed to the Corporate Office.

4.6 Investor and Media Relations

It is Calian's policy to provide transparent, accurate, and consistent communication with the public. To maintain the consistency and accuracy of the information, corporate spokespersons are designated to respond to all inquiries. Only these spokespersons are authorized to release information to the public, at the appropriate time. Except for designated spokespersons, we should not respond to inquiries from the press or investors. All inquiries from the media or investors should be forwarded immediately to Corporate Office.

4.7 Corporate Recordkeeping and Record Retention

Company documents and records (in any form or media) are part of Calian's assets and we are responsible for maintaining their accuracy and safety. We will maintain the integrity of Calian's recordkeeping and reporting systems at all times. All corporate records for which we are responsible shall be true, accurate and complete. We will fairly present the nature and purpose of the activity recorded in accordance with Calian's policies. No false or inaccurate records or entries may be made for any reason. No one should rationalize, or even consider, misrepresenting facts or falsifying records. This will not be tolerated. Documents relevant to any pending, threatened, or anticipated litigation, investigation, or audit shall not be destroyed for any reason.

5.0 Calian's Suppliers/Partners

5.1 Our Business Partners

We value the quality of our relationships with our suppliers and partners and we recognize that it is in Calian's best interest to ensure that all purchases of goods and services are based solely on quality, service, price and suitability.

5.2 Doing Business with Others

We will not do business with others who are likely to harm Calian's reputation. For example, we will avoid doing business with others who intentionally and continually violate the law. These laws include, for example, local environmental, employment, safety, anti-trafficking and modern slavery and anti-corruption laws. All arrangements with third parties must comply with Calian policy and the law. We will not use a third party to perform any act prohibited by law or by the *Calian Guide to Ethical Business Practices*.

5.3 Business Partner Information

We respect the confidentiality rights of our business partners. In the normal course of doing business, we may acquire non-public information about other companies including current or potential suppliers and partners. We will treat such non-public information with care and with consideration for Calian, and our partners' interests.

6.0 Calian's Competitors

6.1 Competitive Information

We believe that we can best succeed in a market that allows for fair and vigorous competition. Accordingly, we will compete aggressively and fairly in the marketplace while adhering to high ethical standards. We will not disparage competitors or their products or services. We will sell Calian's services based on their merit, competitive pricing, advantages, and superior quality.

6.2 Fair Competition and Antitrust

We are required to comply with antitrust and unfair competition laws of the many jurisdictions in which we do business. Among other things, these laws prohibit us from entering into any arrangements or understandings with a Calian competitor that could be understood as dividing customers or sales territories between Calian and the competitor. These laws also prevent us from disclosing to Calian's competitors our past, present, or future pricing policy, terms and conditions, costs, marketing plans, market surveys and studies, promotions, discounts, or any other proprietary or confidential information. Coordination or discussion of these sensitive areas may be viewed as illegal, anti-competitive conduct. If a competitor makes any verbal or written contact with us

concerning these subjects, even indirectly, we will not participate in any discussion; instead, we should report the situation promptly to senior management.

6.3 Competitors' Trade Secrets and Adverse Information

We will not acquire, or seek to acquire by improper means, a competitor's trade secrets or other proprietary or confidential information. We will not hire a competitor's employee for the purpose of obtaining confidential information. We will use sensitive information about other companies that was obtained lawfully, only for legitimate business purposes, and we will make it available only to Calian personnel having a real business need for the information.

7.0 Calian's Community

7.1 Community Service

Calian promotes active participation in activities, which supports the communities in which live, work and operate.

7.2 Personal Community Activities

We are free to support community, charity and political organizations and causes of our choice, as long as we make it clear that our views and actions are not those of Calian. We must ensure that our outside activities do not interfere with our job performance. We will not pressure fellow Calian Personnel to express a view that is contrary to a personal belief, or to contribute to or support political, religious or charitable causes.

7.3 Environment

We are committed to maintaining a healthy and clean environment by complying with all applicable environmental laws and regulations in the countries in which we conduct operations. The health and safety of our customers, our fellow Calian Personnel, and the communities in which we operate is important to us, so we will make environmental issues and concerns an integral part of our business decisions and transactions.

7.4 Compliance with the Law

We are required to comply with all applicable laws and regulations wherever we do business. Perceived pressures from supervisors, or demands due to business conditions, are not excuses for violating the law. When we have any questions or concerns about the legality of an action, we are responsible for checking with Senior Management.

7.5 Political Activities

We may participate in political activities of our choice. However, activities should not interfere with our ability to perform on the job.

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We will not make any political contribution on behalf of Calian or using Calian funds or resources, except, as approved under Calian's corporate policies.

We may make personal contributions to a candidate or political action committee only with non-reimbursable personal funds. In addition, we should be careful not to give the appearance that our political activities are being undertaken on behalf of Calian or represents the views of Calian.