Our Code of Ethics and Conduct

June 2018
Our Code of Ethics and Conduct

DEAR COLLEAGUES,

To ensure that we are constantly taking into account the highest industry standards in terms of ethics, integrity and good governance, we continuously ensure that these standards remain the highest in our industry.

The primary purpose of our Code of Ethics and Conduct is to preserve and uphold responsible business practices among our teams. Informed and responsible decisions allow us to respond to the needs of our clients and business partners in the best possible manner.

Our Code of Ethics and Conduct is also intended to preserve the trust that we have earned from our clients, our business partners and the various stakeholders in the industry. Trust is essential because it gives CIMA+ the freedom it needs to prosper. The quality of our services and the ethical conduct of each and every one of us are rewarded by the trust that our clients place in us, which ensures our sustained growth.

In closing, it is important to remember that profits earned as a result of unethical conduct can never be justified, and can never be as valuable as the positive spinoffs generated by conduct based on an attitude of integrity and loyalty.

*The male gender is used in this document solely for the purpose of conciseness, and designates women as well as men.*
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1. Introduction

1.1 Our mission, our vision and our values

Mission
Provide our clients with integrated services in engineering, project management, communications systems, urban planning and environment, and offer them effective solutions, based on our culture of excellence and a high sense of employee accountability, as expressed in a partnership approach.

Vision
Be one of the best national firms, recognized for the quality of our people and our innovative approaches. Working in partnership with our clients while achieving sustainable growth.

Values

Ethic and integrity
• All of our actions are marked by ethics and integrity
• We respect the laws and regulations at all levels of our company
• We treat all of our employees, clients and partners with respect
• Transparency: we say what we do and we do what we say

Excellence and passion
• We are the best!
• We apply the differentiation method
• We aim to please the right clients

Entrepreneurship
• Business savvy and profitability
• Business network
• Be bold – develop new sectors / territories based on the strategic plan

Sustainable and responsible development
• Sustainable projects on the environmental, social and economic fronts
• Positive contributors to our community
• Consideration of the environmental impact of our activities
• Health and well-being of our employees

Team spirit
• Sharing and openness
• Communication
• Trust and transparency
• Cooperation amongst team members
• Honesty and fairness
• Shared vision
1. Introduction

1.2 What is the difference between a law, a code of conduct, and ethics?

- **A LAW** refers to a legal text (act or regulation) that is enforceable.
- **A CODE OF CONDUCT** refers to rules outlining behaviour. It may be a corporate code of conduct, containing some of a company’s regulations and guidelines or a code that is specific to a profession (engineer, urban planning, etc.).
- **ETHICS** refers to the use of critical judgment, in a given situation, taking into account the organization’s mission and vision, the values and rules involved, and the possible consequences to others, in order to determine the best course of action under the circumstances.
1. Introduction

How can we integrate these three concepts into our decision-making process?

We must ensure that we always comply with all applicable legal texts and ethical rules. If the legal texts and ethical rules do not allow us to clearly determine “the best behaviour to adopt” in a given situation, we must refer to the elements that reflect our ethical culture (mission, vision, and values), in order to make decisions that are in the best interest of CIMA+.

Here are some questions that can guide your thinking process when rules seem insufficient, if you are uncertain or uncomfortable in a situation, or when it is difficult to know what would be the best course of action:

<table>
<thead>
<tr>
<th>STEP</th>
<th>TOPIC</th>
<th>QUESTION</th>
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<tbody>
<tr>
<td>01</td>
<td>Events and issues</td>
<td>• What are the exact facts and issues? What are the possible options?</td>
</tr>
<tr>
<td>02</td>
<td>Professional obligations</td>
<td>• Are there any laws, regulations or ethical rules that may apply to the situation?</td>
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<tr>
<td>03</td>
<td>Ethical considerations</td>
<td>• Is there any risk that CIMA+’s mission or vision will be compromised?</td>
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<td>• What are the possible impacts on health, safety or well-being of others (clients, general public, colleagues, suppliers, contractors, partners, etc.)? What are the possible impacts on the environment?</td>
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<td></td>
<td></td>
<td>• Which values are involved or in conflict? Which ones should take precedence?</td>
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<td>• Under the circumstances, and considering the values at stake and the possible consequences, what would be the best course of action, and why?</td>
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<tr>
<td>04</td>
<td>Consistency of the decision</td>
<td>• Would it be acceptable for another person to take the same action that I am about to take?</td>
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<td></td>
<td>• Will this action project a professional and responsible image of myself, my colleagues and CIMA+?</td>
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<td>• Would I feel comfortable if my decision was made public?</td>
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<td>• Would I take the same action if a loved one or friend were watching me?</td>
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<td></td>
<td>• Will I be able to justify my decision in accordance with CIMA+’s mission, vision and values?</td>
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If you answered “no” to any of these questions with respect to consistency, if you have noted potentially significant consequences, or if you are unsure of your answer, discuss the situation with a colleague, your immediate supervisor, the Vice President, Legal Affairs or the Vice President, Human Resources, before taking action.
1. Introduction

1.3 Objectives of our Code of Ethics and Conduct
The objectives of our Code of Ethics and Conduct (hereinafter referred to as “our Code”) are as follows:

• To foster the adoption of responsible and ethical behaviour by every one of us;
• To enable everyone to benefit from a tool designed to help them make ethical decisions;
• To confirm the importance for all of us to act in compliance with the laws, regulations and ethical rules that are applicable in Canada and elsewhere in the world.

1.4 Who does our Code apply to?
Our Code applies to all members of CIMA+ personnel, including the members of the Board of Directors, the Executive Committee, partners, associate partners, managers and employees, regardless of whether they work on a contract, temporary, full-time or part-time basis. The pronoun ‘we’ is used to underscore the inclusive nature of our Code. In addition, we encourage our suppliers and business partners to become acquainted with our Code, and abide by the principles it contains.

CIMA+ includes the following entities:
- CIMA+ s.e.n.c.
- CIMA Info Inc.
- CIMA+ Construction Inc.
- CIMA International Inc.
- CIMA Canada Inc.
- CIMA Geomatics and Landsurveying Inc.
2. Our key guidelines related to ethics and conduct

2.1 Conflicts of interest

As a professional consulting engineering firm, CIMA+ attaches great importance to preserving the professional independence and objectivity of its members in the fulfillment of their duties. Therefore, we all complete our work and manage our private affairs so that the public and our clients can always rely on us in this regard.

Conflicts of interest can undermine a person’s professional independence and objectivity, and unduly influence how they fulfil the responsibilities entrusted to them.

Moreover, when they come to be known to our stakeholders, conflicts of interest can greatly affect the trust they put in us, as well as CIMA’s reputation.

It is therefore important that we are able to identify situations that present a risk for conflicts of interest and, to the extent possible, avoid them. If they do occur, we must take the appropriate measures recommended in this Code.

A CONFLICT OF INTEREST is a situation where an individual might put their own interests, or those of people close to them (spouse, family, business partner etc.), above the interests of clients, the public or CIMA+. Even if the individual is not actually seeking to pursue their personal interests, the risk of this happening is sufficient enough, as it can undermine their credibility and that of CIMA+.

THE APPEARANCE OF A CONFLICT OF INTEREST can be just as damaging as a real conflict of interest, both for you and for CIMA+. There is an apparent conflict of interest when a relatively well-informed person could reasonably conclude that a conflict of interest exists even if this is not the case.

The CONFLICT OF INTEREST may also be POTENTIAL, that is to say, it is reasonably likely that a conflict of interest will occur in a more or less distant future.

APPARENT, REAL or POTENTIAL CONFLICTS OF INTEREST may also arise between the interests of CIMA+ and the interests of the public or the interests of some of our clients. For example, there may be some cases where different assignments could be obtained for the same project, or when CIMA+ would get projects from two clients whose interests are opposed. It is therefore appropriate, before accepting any new project, to confirm the absence of conflicts of interest or to follow the measures detailed in the following sections to address it if it exists.

STAKEHOLDERS

Stakeholders are individuals or groups that hold an interest in CIMA+ activities.

They include members of our team, suppliers, clients, nongovernment organizations, etc.
2. Our key guidelines related to ethics and conduct

How should we manage these situations?

2.1.1 Examples of situations that could constitute conflicts of interest

Conflicts of interest can take several forms. A few examples of situations which may present a risk or potential risk are listed below.

It is important to note that this list is not exhaustive, and that there is a chance that we will face other conflicting situations. To help us in these situations, we may refer to the decision-making tool found on page 3, section 1.2 of our Code.

2.1.2 Holding a direct or indirect interest in a company

Holding a financial participation of more than 5% (direct or indirect) in a company that does business or seeks to do business with CIMA+, or is in competition with CIMA+, may give rise to apparent, real or potential conflicts of interest, especially when awarding contracts or evaluating a product or service.

In addition, when we hold such interests in a company likely to be affected by a decision that we must make, or in which we are involved, we are in a conflict of interest situation and must abstain from participating in deliberations and in the decision-making process.

Both situations require that a conflict of interest declaration form be completed as soon as the financial contribution reaches 5%.

2.1.3 Holding another job, responsibility, or function that could place our personal interest in conflict with the duties related to our position

We must ensure that the activities we undertake outside working hours do not harm CIMA+. For example, we must avoid participation in external activities that would prevent us from assuming our full responsibilities, reduce our professional performance, prevent us from fulfilling our duties impartially and objectively, damage CIMA+'s corporate reputation or image, or that would be likely to result in a real, apparent or potential conflict of interest.

We must inform our immediate supervisor if we hold another job, responsibility, or function for which we receive remuneration, monetary benefits, or any other compensation of any nature whatsoever, and ensure that we are authorized to do this. It is preferable to seek their opinion before accepting another job or function.

We also need to inform our immediate supervisor if we wish to join or renew a membership with a commercial or governmental association.
2. Our key guidelines related to ethics and conduct

How should we manage these situations?

The following are additional examples of situations to be avoided:

- Using CIMA+ materials or facilities to carry out work for another organization, whether remunerated or not, or to engage in self-employment activities in this respect during or before/after work hours, unless having obtained prior authorization to do so;

- Working as an employee, consultant, manager, or director for any company, including as a self-employed individual, that is either directly or indirectly in competition with CIMA+, without prior written consent from CIMA+;

- Engaging in any activity that involves a transfer of skills and knowledge acquired or applied in our position at CIMA+, in such a manner as to compromise the existing or potential commercial interests of CIMA+;

- Accepting any other employment or undertaking any activity that is inconsistent with our position and professional status.

2.1.4 Being in a position whereby we could give preferential treatment to an individual towards whom we have a personal interest (e.g.: hires, promotions, calls for tenders)

Having ties with an individual (family or other) liable to be affected by a decision we must make or in which we are involved, can be problematic. For example, supervising such an individual, directly or indirectly, can create real, potential or apparent conflicts of interests.

When a family member or close friend is seeking a job at CIMA+, the hiring process, promotion and performance evaluation shall be conducted objectively and fairly. In such cases, we must refrain from participating in deliberations and in decisions regarding this person. The Talent Acquisition Policy contains specific guidelines in this regard.

We must also disclose personal connections (family or otherwise) we have with an agent of the state (civil servant, leader or elected official) involved in a contract award or execution process, as soon as we become aware of their participation in such activities.

2.1.5 Making improper use of information obtained during the course of our employment

Our duty to remain loyal to CIMA+ requires us to uphold the confidentiality of all of the information that we come into contact with during our employment with CIMA+ and even after we stop working for CIMA+. This means that we cannot benefit from, or allow a third party to benefit from, confidential information.

In addition, we cannot try to take advantage of business opportunities or projects that belong to CIMA+, and we cannot induce former colleagues to leave their job.
2. Our key guidelines related to ethics and conduct

How should we manage these situations?

2.1.6 Receiving gifts, donations, or other gestures of appreciation...

On occasion, we are permitted to accept gifts or unsolicited favours, but only if all of the following conditions are met:

• It does not risk compromising our objectivity, impartiality or professional independence in any way;

• It is an exceptional or occasional situation;

• It is a generally accepted business practice;

• It does not risk compromising the reputation of CIMA+;

• It does not involve cash, goods or services, discounts, free work, money, material or equipment loans on a preferential basis, shares or stock options.

We never accept a gift or benefit of any value whatsoever during a negotiation or bidding process with a business partner or supplier.

Similarly, we will never accept, directly or indirectly, a benefit, discount or commission from a supplier of goods or services with respect to engineering work performed on behalf of a client.

In some countries, we may feel obliged to accept a gift or a favour, as a matter of courtesy, that goes beyond what is acceptable in Canada. If such a situation occurs, we need to consult with a partner in our sector or, if we are a partner, our immediate supervisor, so that they can assess whether it is appropriate or not to accept this gift, as an exception. If they determine that the gift may be accepted, they will specify whether we should organize a draw within our department, give the gift to charity, or if we can keep it.

When in doubt, ask your manager or simply refuse.

2.1.7 Participating in events, activities, or business meals...

We are permitted to participate in events or activities of an athletic, cultural, or social nature, or in business meals within the context of an existing or potential business relationship that is directly associated with our official duties, as long as it is in the best interest of CIMA+.

It is considered to be in the best interest of CIMA+ for us to participate in these types of activities and events if:

• It enables business development or continuation, contributes to building healthy business relationships or allows discussions on issues which are important to CIMA+;

• The invitation is not intended for our personal use, or that of our family and friends, nor does the event take place in the absence of business opportunities or of the business partner.

CIMA+ will pay for or reimburse the cost of participation in these events, activities, or business meals in accordance with the applicable internal policies.
2. Our key guidelines related to ethics and conduct

How should we manage these situations?

We may occasionally accept invitations to meals or entertainment at a business partner’s or supplier’s expense, to the extent that:

- It is an exceptional or occasional situation;
- It is a practice normally acceptable in business;
- It involves no risk of compromising our objectivity and impartiality;
- Our participation does not constitute a risk to the reputation of CIMA+.

However, these activities must be of reasonable duration and value. For example, a hockey evening during the season with a business partner would be acceptable, but an all-expenses paid week-end (airfare, hotel, meals etc.) at the F1 Grand Prix would not.

2.1.8 Offering gifts, favours, donation and sponsorships

We are permitted to offer gifts, favours, or entertainment on behalf of, and at the expense of CIMA+, as long as all these conditions are met:

- It is a generally accepted business practice;
- It carries a modest value and cannot be considered to be a bribe or an advantage in exchange for a favour or special treatment that could be perceived as preferential;
- It is an uncommon situation;
- It respects the legal and ethical framework of the sector in which our client or business partner is involved;
- It respects the legal and ethical rules which CIMA+, its engineers and other professionals are subjected to;
- It does not involve cash, cash loans, equity or the equivalent;
- Its disclosure will not compromise our reputation or that of CIMA+ in any way.

Moreover, we always abstain from granting, directly or indirectly, any benefit, discount or commission related to the awarding of a contract or during the performance of work. We also abstain from offering a gift, entertainment, hospitality or benefit that could be perceived as an attempt to influence a contract award process or an ongoing negotiation.

Sponsorship agreements with another organization are possible for the purpose of promoting CIMA+’s image, products or services. We are also allowed to make financial or in-kind donations to a charity or non-profit organization. However, we must always make sure that such payments respect the conditions set forth above, except for the fact that they are monetary payments. All donations and sponsorships must also comply with CIMA+’s policy in this regard.

When in doubt, ask your manager or abstain.
2. Our key guidelines related to ethics and conduct

How should we manage these situations?

2.1.9 Report a possible conflict of interest

Despite our best intentions, we could find ourselves involved in a conflict of interest, even unintentionally. It is therefore important to act with transparency, so that CIMA+ and, if necessary, the parties involved, are notified as soon as possible, and appropriate action is taken.

Except in situations referred to in Articles 2.1.6, 2.1.7 and 2.1.8, if you think you are in a real, apparent or potential conflict situation, you must immediately report this to your immediate supervisor. Such statement will be treated confidentially.

You must complete the “Declaration of a Conflict of Interests” form, available on the Intranet.

The immediate supervisor must quickly determine if they believe there is a conflict or, in the case of the appearance of a conflict, if there is a risk to CIMA+’s reputation. They must analyze appropriate mitigation measures to resolve the conflict or minimize its impact.

The immediate supervisor must then report the situation to the Vice President, Legal Affairs of the Company, and express their opinion on whether or not there is a conflict of interest, suggest any mitigation measures when necessary, and complete their section of the form.

The Vice President, Legal Affairs of the Company confirms whether there is a conflict of interest or not, and decides how the situation should be managed.

Steps will be taken to resolve the matter in a way that best serves the interests of the clients concerned, if any. The client must be notified of the existence of any real conflict of interest and of the mitigation measures implemented to manage it. In other cases, arrangements will be made to resolve the matter in a way that best serves the interests of the Company and the employee.

The immediate supervisor is responsible for the implementation and follow-up of the decision.

The following measures may be considered:

- Withdrawing from the proceedings or situation;
- Having limited access to certain information;
- Being transferred to a position or unit where such situations are not likely to occur;
- Disposing of the personal interests that are at the source of the conflict.

In situations described in Articles 2.1.6, 2.1.7 and 2.1.8, any gift, favour, meal, entertainment or hospitality offered or given, and which value is greater than $250, must be reported to the immediate supervisor.

If they consider it contrary to the provisions of the Code or that it is likely to undermine the trust stakeholders have in CIMA+ or its employees, they can step in and take the appropriate corrective measures.
2. Our key guidelines related to ethics and conduct

2.1.10 Accepting or offering a gift, meal, hospitality or entertainment

- **DECLARATION:** OVER $250
- **IMMEDIATE SUPERVISOR**
  - Quickly determines if compliant with the code.
  - If non-compliant, determines the corrective measures.

2.1.11 All other situations of real, apparent or potential conflict of interest

- **DECLARATION OF A REAL, APPARENT OR POTENTIAL CONFLICT**
- **IMMEDIATE SUPERVISOR**
  - Quickly determines whether or not, in their opinion, there is a conflict (real, apparent or potential).
  - If so, analyzes the appropriate mitigation measures.
  - In all cases, fills their section of the declaration form and sends it to the VP Legal Affairs with recommendations.
- **VP LEGAL AFFAIRS**
  - Confirms whether or not there is a conflict of interest (real, apparent or potential).
  - Analyzes the immediate supervisor’s recommendation.
  - Decides how the situation should be managed.
- **IMMEDIATE SUPERVISOR**
  - Ensures the implementation and follow-up of the VP Legal Affairs’ decision.
  - Notifies the client of the existence of any real conflict of interest and mitigation measures in place to manage it.
2. Our key guidelines related to ethics and conduct

2.2 External relationships

Client relationships and the quality of service
Quality is one of the pillars on which CIMA+’s reputation rests, and that allows it to maintain its positioning among the best consulting engineering firms in Canada.

CIMA+ is counting on the cooperation of all of its staff members to deliver quality services that perfectly meet the expectations of its internal and external clients.

CIMA+ is committed to:

• Engaging and empowering its employees and managers in terms of improving its engineering practices;

• Providing the necessary training and tools to ensure maintenance of adequate skills;

• Supporting a collegial work environment that fosters team work, initiative and sharing of knowledge;

• Maintaining internal monitoring mechanisms to ensure compliance with the quality targets we have set forth.

And this, in order to ensure that the highest quality standards are reflected in all the projects we deliver.

Reference: Quality Policy

Relationships with competitors
All relationships with competitors must be professional, and in compliance with the various laws that apply to competition. Competition must be honest and rely solely on competence, qualifications, and experience. This attitude will ensure that our clients have greater trust in us.

We can participate in and even lead a consortium, if the client approves it, to reinforce skills and provide a competitive edge, while respecting the principles of competition.

Discussing or entering into agreements with competitors who have done the following is strictly forbidden:

• Fraudulently fix or control prices;

• Share or allocate clients, markets or territories with competitors;

• Present artificial bids in response to a call for tenders;

• Present a bid based on previously agreed-upon conditions;

• Abstain from presenting a bid or retrieve a previously submitted bid;

• Restrict competition.

We also refrain from taking part in any activity that could reasonably be seen as an opportunity to obtain competitive information by illegitimate means.

Q
During a benefit dinner for a charity organization, I spoke with vice presidents from some of the largest consulting engineering firms, and they expressed an interest in abolishing the use of concrete in the construction of major road corridors. I told them that CIMA+ does not engage in this type of discussion, and does not take part in such underhanded practices. Did I do the right thing?

A
Yes, the Canada Competition Act prohibits us from plotting or reaching an agreement or making any arrangement to fix, maintain, control, prevent, reduce or eliminate the production or supply of any product whatsoever.
2. Our key guidelines related to ethics and conduct

Business development, lobbying
We demonstrate professionalism, transparency and integrity in all of our communications with our clients, in order to provide them with all the required information, and properly advise them.

In all of our projects, we make sure to fully and truthfully inform clients of the conditions relevant to the required services.

We exercise no undue pressure to force a client to acquire a service or enter into a contract with us for a project. We are committed to upholding the highest ethical standards in the conduct of our business and strive to meet the ethical policies adopted by our clients.

We respect the Lobbying Transparency and Ethics Act. We are transparent in our lobbying activities with public office holders and thus ensure the healthy exercise of these activities.

See the policy on lobbying.

Avoid all forms of corruption
We must always ensure that our relationships and operations, either local or international, are conducted in such a way as to preserve the reputation and integrity of CIMA+, as well as our own reputation and integrity, and that of our colleagues, as professionals.

CIMA+ prohibits any form of corruption, extortion or solicitation, influence peddling or laundering of the proceeds of corrupt practices, in any circumstances and under any form, in both our relationships with a leader, manager or employee of a client or supplier, or with a public agent.

Corruption includes bribes, facilitation payments, influence peddling and the resulting money laundering. Corruption can also be disguised as activities that are otherwise legal, such as: contributions to political parties, charitable donations, sponsorship, gifts, hospitality, meals and tickets for cultural or sporting events. It may also take the form of privileges such as providing a job to a family member of the person we wish to influence.

We are particularly cautious in our relationships with public agents, since they are subject to more stringent rules, regulations and laws.

By “public agents” we mean:
• Representatives elected or appointed by the government of a foreign country, the federal government, a provincial government or a municipal administration;
• Civil servants, employees or representatives of a government, crown corporation, or of an agency, other entity or company under governmental control;
• Employees of public international organizations and their related entities, such as the World Bank, the International Monetary Fund, Unesco and the UN;
• Representatives, employees or candidates of political parties;
• Individuals holding a legislative, administrative, judicial, or military office;
• Their family members.

For any questions about this, please contact the Vice President, Legal Affairs or the Vice President and Senior Director of CIMA International.
2. Our key guidelines related to ethics and conduct

International relations
A large number of the projects entrusted to CIMA+ are conducted abroad. Every country has its own laws, habits and customs. Therefore, when we participate in activities outside of Canada, we must be sure to comply with the legal and cultural framework of the countries where we work, while making sure we abide by the letter and spirit of laws that have a global reach, such as those pertaining to corruption or competition. For example, wherever they are, CIMA+’s employees and commercial representatives are required to comply with the Canadian Corruption of Foreign Public Officials Act.

The Commercial Representatives Policy provides guidelines that CIMA+ agrees to respect when we require intermediary services for the development and success of international projects.

If you have any questions, please contact the Vice President, Legal Affairs, or the Partner in charge of the international project.

See the policy on commercial representatives.

Political contributions and activities
CIMA+ makes no political contribution to candidates, parties, organizations or any other political entities, and does not directly or indirectly reimburse employees who would make such a contribution. It is forbidden to make any such contributions in CIMA+’s name.

We can run as a candidate in an election or apply for any other political office, after notifying the Human Resources Department in writing of our intention to do so. We must, however, have taken all the necessary measures to avoid any potential conflict of interest.

We can freely express our point of view on subjects of a social, political or public interest nature, but it must be clear at all times that we are not expressing these opinions on behalf of CIMA+.

Q: The representative of the party in power in my region is a friend of mine, and she often asks for my advice with respect to investing in local transportation. I even took part in a fundraising activity, during which, at the request of her representative, I gave my opinion on this matter in front of approximately 150 people. Did I do the right thing?

A: It is acceptable to participate in political activities and to make financial contributions to these types of organizations. However, such activities must be clearly of a personal nature, and must not involve CIMA+. Since CIMA+ operates in several Canadian provinces, it is inadvisable to publicly comment on the activities of any governmental agency because they could be one of our clients, even though you are voicing a personal opinion. Such comments may have a detrimental effect on your reputation and that of CIMA+.
2. Our key guidelines related to ethics and conduct

Media relations

If we receive a request for information or opinion from a media representative, it must be forwarded to the Director, Marketing. Only they or the persons they designate after consulting with the President and CEO, will be allowed to answer questions from the media. This ensures that the CIMA+ message remains consistent, fair and appropriate.

Q: I was approached by a reporter while conducting an inspection on a construction site. I was asked to comment on the positive rating that CIMA+ had obtained in terms of human resources management, following the publication of the Best Employers list. I answered the reporter's question, because it was good news for CIMA+, which had achieved a great ranking. Did I do the right thing?

A: No, despite the positive attitude you adopted when answering the question, we would prefer to have all requests from external media automatically transferred to the Marketing Director.

Social networks and blogs

Many of us have an account on a social network site on the Internet (e.g.: Facebook, Linkedin, MySpace) or we write a blog. Although we use these sites outside office hours, we must keep in mind that we are still employees of CIMA+. Therefore, we must be vigilant and ensure that our activities on the Internet demonstrate respect and loyalty, and do not adversely impact the reputation of CIMA+ and its stakeholders in any way.

Q: When I get home from work, I sit down in front of my computer and access my Facebook account in order to add comments and read about my friends’ activities. Yesterday, I updated my status with my feelings about a colleague who is getting on my nerves. I described what was bothering me. Did I do the right thing?

A: No. All exchanges of information on a social network or blog, as the case may be, must demonstrate respect and not adversely impact the reputation of CIMA+ or its employees in any way. Refraining from disclosing information related to events that take place at work is warranted.
2. Our key guidelines related to ethics and conduct

2.3 Confidentiality

CIMA+ confidential information

Confidential information refers to any information of a commercial or technical nature that relates to CIMA+. This includes, but is not limited to, expertise, data pertaining to the Company or its personnel, processes, plans, photographs, drawings, specifications, software, as well as merger, business development or divestment projects, regardless of the format of the information (text, graphic, audio, visual or digital). The disclosure of such confidential information could be detrimental to CIMA+ or to one of its stakeholders.

With respect to confidential information, we must:

• Understand the appropriate level of confidentiality that should be associated with each of the documents that we are responsible for;

• Demonstrate restraint by only discussing the information that is in our possession with other individuals (inside or outside of the Company) who need to be apprised of the information, and only in appropriate locations (elevators and other public areas are not appropriate);

• Ensure that confidentiality agreements are signed whenever necessary (see available templates on the intranet);

• Ensure that all of the confidential documents that we are responsible for are adequately protected;

• Ensure that the computers or other devices we use to transmit or store confidential information are configured in such a way as to ensure the appropriate level of confidentiality.
2. Our key guidelines related to ethics and conduct

Confidential information concerning clients
Carrying out a contract for a client results in our having access to a significant amount of confidential information, including the client’s internal policies, management methods, financial situation and industrial “secrets”. We must all make wise and cautious use of the information that we obtain during a contract that is entrusted to us, and uphold the confidential nature of the information that we receive.

Q: At the end of a client’s project, I realized that I still had several confidential documents belonging to the client in my possession. I was preparing to return the documents, as the client had requested, when I remembered that I had a dinner scheduled on the weekend with my brother-in-law, who works for the client. I decided to give the documents to my brother-in-law. Did I do the right thing?

A: No. A client’s confidential information is just as important as confidential information belonging to CIMA+, and must only be given to the individuals who are expressly authorized to receive it.

Confidential information belonging to a competitor
We are sometimes called upon to work with competitors, and to form consortiums in order to be awarded specific mandates. A great deal of confidential information is exchanged during the preparation of the proposal. It is important to ensure that this information is transmitted in an appropriate manner, and that all necessary protective measures are taken. Information obtained from competitors must remain confidential in the same manner as any information that we may obtain from our clients.

Q: After preparing a joint proposal with a competitor that is smaller than CIMA+, I disposed of all of the documents (list of employees, hourly wages, methodology, etc.) in the recycling bin. Did I do the right thing?

A: Regardless of the size of the company, we must always dispose of confidential documents in accordance with the Document Management Policy. For example, files related to human resources management or accounting must be shredded, because they contain highly confidential information. For other types of documents, there are two possibilities, depending on the availability of services or equipment, namely disposal by means of recycling with a certificate of destruction or shredding. Similarly, appropriate protective measures must be taken in order to protect these documents during the preparation of the proposal.

Excerpt from the Document management policy
2. Our key guidelines related to ethics and conduct

Securities transactions
“Any transaction involving the securities of any Listed Company by any CIMA+ manager or employee who has important confidential information concerning this Listed Company is prohibited from the time this person acquires the information.

In accordance with security laws, important confidential information indicates, in short, any information “that has not been disclosed to the public and could influence the decision of a reasonable investor.”

It is therefore essential to rely on the absolute discretion and loyalty of each CIMA+ manager and employee who acquires or has knowledge of such information, in order to maintain confidentiality and to avoid compromising the integrity of the manager or employee and that of CIMA+.”

Excerpt from the Policy on transactions involving the securities of any company listed on a recognized stock exchange which is a client of CIMA+. 
2. Our key guidelines related to ethics and conduct

2.4 Respectful working environment
At CIMA+ we are committed to providing a respectful and stimulating working environment. Thus, it is our responsibility to make sure we positively contribute to and maintain such an environment.

Discrimination, harassment and violence
At CIMA+, we do not tolerate any form of discrimination, physical or psychological harassment, or violence from any member of personnel or from any person from outside of the company. We are committed to providing a respectful and safe working environment, and to take all necessary measures to effectively resolve any problems that arise.

Reference: Policy against harassment at work

Q
Sacha and Tom have been working at CIMA+ for many years. Sacha regularly makes disparaging comments about members of personnel from one specific ethnic community and this makes Tom feel uncomfortable. He does not know what to do, because Sacha has been a colleague for a long time. Tom finally decides to tell Sacha that he is uncomfortable with the comments, and he asks him to stop. Did Tom do the right thing?

A
Yes, Tom did the right thing by telling Sacha that he was uncomfortable. It is now up to Sacha to acknowledge just how hurtful and inappropriate his behaviour is, and that he must stop immediately. If Sacha continues, Tom could always refer the matter to his manager or to a member of the Human Resources Department.

Balancing professional and personal life
At CIMA+, we believe that it is important to find a healthy balance whereby we are able to thrive at work and in our personal activities. This balance will help us to stay motivated, to perform in an optimal manner, and to adequately fulfill the responsibilities and obligations that are entrusted to us.

Q
I am a huge fan of European soccer. The matches are usually broadcast in the afternoon during the week. During the finals, I asked my manager if I could leave one hour early to see the end of the game. I made up for this hour during the week. Is this acceptable?

A
Yes, it is acceptable to ask a manager to make this type of concession, as long as it is infrequent and reasonable, and as long as it is understood that this type of privilege could sometimes be refused depending on the workload.
2. Our key guidelines related to ethics and conduct

Health and safety
At CIMA+, we care about the health, safety and well-being of everyone. That is why our policies and procedures are designed to create a safe and healthy work environment. We expect our employees to show leadership in maintaining such an environment.

Therefore, we must all devote ourselves to achieving this goal in order to reduce the risk of occupational accidents and to protect all of us from injuries or occupational illnesses that may arise as part of our job.

Q: I am an office employee, and I do not have access to the sites where CIMA+ works. Health and safety concerns do not really apply to me. Am I right?
A: No, dangers are everywhere, no matter where we work. Accidents in an office can have an equally important impact as those occurring on construction sites. Health and safety is everyone’s responsibility. It is essential to work together to identify hazards in our work environment, both at job sites and in the office, in order to be able to prevent accidents.

Dress code
We must, at all times, wear appropriate clothing and have a neat and tidy appearance that is worthy of the Company that we represent.

There are no strict rules in place, but we are expected to demonstrate good taste and project a professional image.

Q: Patrick, an engineer for CIMA+, is very happy that spring is finally here. On a warm day in May, he decides to wear Bermuda shorts to work. Is this appropriate?
A: No, this type of attire is not professional. Despite the warm temperatures and lovely weather, we must show discernment and dress professionally.
2. Our key guidelines related to ethics and conduct

Using and protecting company property
CIMA+ expects us to demonstrate respect and integrity when using corporate property.

From an IT perspective, we must not make any attempt to bypass, alter or destroy the protection systems that are in place.

CIMA+ expects us to make judicious and appropriate use of corporate funds, as well as accounting ledgers and logs. No disloyal or fraudulent activity will be tolerated.

CIMA+’s property includes, but is not limited to:
• Tangible items (computers and communication equipment, buildings, vehicles, etc.).
• Intangible items (logos, information, software, funds, intellectual property, etc.).

See the IT Security Policy for more details.

Q: While surfing the Internet, I found an excellent software that made certain calculations very easy for me. I decided to download the program, because it was developed by the Association of Consulting Engineering Companies – Canada. Did I do the right thing?

A: No. It is against company policy to download software files for work without the consent of the IT Department, even if the software comes from a reliable organization that you implicitly trust.

Alcohol, drugs and other substances
The Company is committed to providing a workplace free of drugs and alcohol. Consuming alcoholic beverages at work is strictly forbidden. In exceptional circumstances, such as a ceremony or official event, managers can allow a reasonable consumption of alcoholic beverages.

For example, a manager may authorize employees to consume alcoholic beverages during a cocktail party to celebrate a colleague’s years of service.

It is strictly forbidden to possess, sell or offer narcotics and other controlled substances in the workplace, at all times. Smoking in the workplace is also forbidden. In addition, it is prohibited to come to work while your faculties are impaired by alcohol, drugs or a controlled substance.

See the policy on drugs and alcohol for more information.
2. Our key guidelines related to ethics and conduct

Diclosure regarding a charge or investigation
We must inform CIMA+ as soon as we become aware of any charge filled against us or any investigation being conducted about us.

2.5 Sustainable development
Every company has many responsibilities other than financial. At CIMA+ we take into consideration the interests of all of our stakeholders. This can include considerations related to working conditions, environmental protection, the communities for which we deliver projects, and the suppliers we do business with. Through us, CIMA+ ensures that these relationships are respectful and conducive to honest and open dialogue.

We are aware of our responsibilities and of the impact that our activities can have in the areas where we operate. We must therefore adopt a proactive approach that integrates social and environmental considerations into our decision-making process.

Charitable works
Committed to contributing to the well-being of society, CIMA+ is actively involved in a number of charitable activities, and encourages us to make voluntary contributions to charitable organizations.

2.6 Legal compliance
Within the context of our professional activities, we must be familiar with and abide by the various legislative, regulatory and ethical provisions, and with the various policies and guidelines that are applicable across Canada and elsewhere in the world.

Professional relationships and obligations
Many of us are members of professional orders, and, as such, we are subject to the obligations associated with the code of ethics applicable to our profession. Each and every professional must be a member in good standing of their order, comply with the obligations that apply to them at all times, and inform their manager of any change in their standing.
3. Terms of application

3.1 Commitment
It is our responsibility to be familiar with the contents of this Code and with any amendments that are made to it. The electronic version of the Code is the most up to date, and it is the one that must be complied with at all times.

3.2 Making the Code work
Everyone must understand and respect the Code. To ensure this, the following steps are undertaken:

• Ensure training and awareness of all partners and employees;
• Ensure that all partners and employees have signed a document stating that they understand and comply with the Code, and annually renew this commitment;
• Ensure that all conflicts of interest declaration forms are reviewed and renewed annually;
• Provide specific information sessions for managers;
• Train staff members who are responsible for receiving reports on Code violation, investigating incidents or complaints, and determining corrective measures;
• Conduct an objective and timely investigation following an incident or complaint;
• Take corrective action in a timely manner and when necessary.

As the concepts related to ethics and good governance are constantly evolving, we will make sure to update our body of knowledge on an annual basis, through continuous training and awareness. Moreover, the Governance and Ethics Committee is responsible for overseeing the compliance program and is namely responsible for the promotion of the Code and compliance with its principles within the entire Company.

In this regard, everyone must respect all of the values and obligations in our Code, regardless of who they might be.

In the event of non-compliance with the rules provided for in our Code, disciplinary measures could be taken, up to and including dismissal.

Our managers must lead by example, ensure that their team members understand the scope of the Code, and take the necessary measures to enforce it. They must follow up on any suspected potential breach of the Code.

They also have the responsibility to create and maintain a positive work environment which fosters Code compliance and ethical reflection. They must promote an environment conducive to frank and open communication on this subject matter, where it is easy to raise questions, discuss and solve problems without fear of reprisal. They must support and protect those who, in good faith, voice a concern or report an action or decision that is potentially not in accordance with the rules of the Code, or contrary to the values of CIIMA+ contained therein.
3. Terms of application

3.3 Control, verification, communication and sanction

Control
The Board of Directors must ensure the good governance of all activities of the Company, on a continuous basis, to ensure compliance.

To this end, the Board is supported by the Governance and Ethics Committee, which must review and update this program when problems are detected, and by the Audit Committee, which ensures implementation of control measures, as well as process compliance.

Verification
The Governance and Ethics Committee ensures that the Company complies with the Code, with its own policies and with the law. It reviews and updates policies and procedures when problems are detected.

Meanwhile, the Audit Committee will identify the major risks to the business and ensure the implementation of appropriate systems to manage these risks, while ensuring the integrity of internal control systems in place.

Communication
An employee who has information on practices or actions that are contrary to the Code of Ethics and Conduct, or the law, is invited to report such information in accordance with the instructions below.

Employees are encouraged to report these situations regardless of the identity or position of the person involved. The Company will take the necessary measures to confidentially process the information, and ensure that the employee who provided it in good faith will not be retaliated against.

Any situation can be reported by telephone or electronically. The information will be forwarded to the Vice President, Legal Affairs, the Vice President, Finance, the Vice President, Human Resources, or the President of the Governance and Ethics Committee. The author may remain anonymous.

We expect the full cooperation of employees in the investigation of reported violations.

The following means can be used to report potential issues:

By internet: www.clearviewconnects.com

By phone: 1-866-840-8802 (Canada/U.S. only)

By mail: P.O. Box 11017, Toronto, Ontario M1E 1N0, Canada

Sanction
A violation of this Code will result in sanctions up to and including dismissal. In addition, CIMA+ reserves the right to take additional action, including prosecution, against those individuals who have engaged in illegal activities or activities that go against our Code, or who have benefited from such, in order to recover damages incurred by CIMA+.

See the policy on the management of performance gaps.
3. Terms of application

3.4 The assurance of compliance with our Code

If there is any doubt as to the application or interpretation of the Code, law or regulation, we must consult our manager, the Legal Affairs Department or the Human Resources Department, or a member of the Governance and Ethics Committee. To avoid or minimize issues, it is better to contact the designated departments early on, rather than risking waiting until the situation has deteriorated.

The Governance and Ethics Committee, and subsequently, the Board of Directors, in this order, exercise the ultimate authority in the event that an ethical question must be submitted to a higher instance. In such a case, the members of these committees will analyze the situation and assist in making the right decision.

If a situation that is submitted to the Board of Directors involves one of its members, this individual will be required to leave the room, and will not be permitted to take part in any discussions or decisions related to the matter at hand.

3.5 Absence of reprisal

No employee will be subject to retaliation (penalty, dismissal, demotion, suspension or discrimination) for reporting a breach or possible breach of the Code (provided they do so in good faith), making inquiries about the subject or asking for advice on how to handle suspected breaches. CIMA+ will take all necessary measures to protect an employee who reports a breach of the Code of ethics and conduct.

3.6 Supervision

The Governance and Ethics Committee is responsible for reviewing the Code and for submitting new proposals to the Board of Directors. The application of the Code and respect for its contents are the responsibility of each and every one of us.