



Code of Ethics



1. Code of Ethics and Business Conduct

For member-partners, officers and directors of CGI

To the CGI Team

This Code of Ethics and Business Conduct is based on the values and philosophy that have guided CGI successfully since the Company's inception in 1976. It constitutes a unique repository where the combination of CGI policies, guidelines, principles of conduct and best practices have been regrouped under one umbrella document, for the benefit of our member-partners, officers and directors.

CGI's operations have grown significantly and now extend worldwide, and our business environment has become increasingly competitive and complex. The scope and pace of our business requires us to make quick and informed decisions, in a manner consistent with our values.

This Code provides guidance - and a global view - for CGI member-partners, officers and directors to consistently achieve the professionalism that has earned our Company an enviable reputation among our clients and within our industry. It also provides guidance for CGI directors when acting for the Company.

This Code is not meant to be a complete list of ethics and business conduct covering every eventuality. It highlights situations that CGI's member-partners, officers and directors may face in their duties and provides the basic principles to guide their actions. CGI recognizes the importance of supporting these individuals as ethical issues arise, and has an open door policy for resolving such issues with integrity.

Upon joining CGI, all member-partners, as part of their employment contract, undertake to observe this Code in all aspects of their work. Furthermore, annually, all member-partners shall renew such undertaking.

We must always behave responsibly and in line with the Company's core values when working on behalf of CGI for its clients and other stakeholders. By preserving our personal integrity and the professional reputation of CGI, I am confident that together we will succeed in achieving the Company's mission and vision.

Serge Godin

Founder and Executive Chairman of the Board

IMPORTANT NOTE

The CGI Constitution, including the Dream, Vision, Mission, and Values of the CGI Inc. form the fundamental principles of this Code of Ethics and Business Conduct. This Code should therefore be read in conjunction with CGI's Constitution.

1.1. Values, Philosophy, Vision and Mission

Values

CGI has always believed in investing in the future to ensure continued success. From the beginning, the Company has invested in developing a strong corporate culture, based on six core values that reflect its approach to business. These values are quality and partnership, intrapreneurship and sharing, respect, objectivity and integrity, financial strength and corporate social responsibility. These values are at the heart of CGI's success.

They ensure that CGI takes a long-term view on business issues, and builds long-lasting partnerships with its clients.

Philosophy

The success of CGI Inc. and its subsidiaries is based on the knowledge, creativity and commitment of its member-partners. CGI ensures this success by recruiting the most qualified people available. CGI's member-partners share in the risks and rewards of CGI's business as partners of CGI and are committed to its objectives. They take a disciplined approach to their work and constantly strive for excellence to achieve the best results for every client. In exchange, CGI strives to recognize the value of its member-partners by offering them a stimulating work environment that fosters their personal and professional development.

Vision

To be a global world class end-to-end IT and business consulting services leader helping our clients succeed.

Mission

To help our clients succeed through outstanding quality, competence and objectivity, providing thought leadership and delivering the best services and solutions to fully satisfy client objectives in information technology, business processes, and management.

In all we do, we are guided by our Dream, living by our Values to foster trusted relationships and meet our commitments now and in the future.

1.2. Purpose and Scope of the Code

This Code of Ethics and Business Conduct (the "Code") defines CGI's character and guides the actions and decisions of employees ("member-partners"), officers and directors of CGI. Compliance with the Code is essential for many reasons and notably to preserve and enhance CGI's reputation and maximize shareholder value. In keeping with CGI's values, the Code outlines the essential rules and guidelines necessary to preserve CGI's enviable reputation among its clients and within its industry. The Code is not meant to be a complete list of ethics and business conduct covering every eventuality. It highlights situations that CGI member-partners, officers and directors may face in their duties. The code is meant to give them a broad and clear understanding of the conduct expected of them, wherever CGI does business. While the specific illustrations are primarily addressed to member-partners, they should be read as being equally applicable to the member-partners of CGI's Board of Directors to the extent that they may be applicable in the circumstances.

Should a member-partner be confronted with a situation where further guidance is required, the matter should be discussed with the member-partner's manager. CGI recognizes its obligation to support its member-partners, officers and directors as ethical issues arise.

In addition, third parties such as consultants, agents and suppliers are required to comply with CGI's Third Party Code of Ethics when acting on CGI's behalf. CGI expects any third party acting on CGI's behalf to respect CGI values and high ethical standards of conduct.

The Third Party Code of Ethics is available on our enterprise portal.

1.3. Member-Partner's Conduct and Behavior

General conduct

Upon joining CGI, member-partners, as part of their employment, undertake to observe all principles and obligations under the Code. Furthermore, annually, member-partners must renew such undertaking by signing or, where required locally, acknowledging the "Commitment to the Code of Ethics and Business Conduct".

If a member-partner ceases to be employed by CGI for any reason, the Member-Partner Commitment specifies which elements continue to apply, namely those related to the confidentiality obligations.

Respect and integrity

All member-partners of CGI support the Company's philosophy and contribute to CGI's development and good reputation by promoting synergy and teamwork, by expressing their ideas and by adopting the highest standards of service quality and integrity. The member-partners of CGI are its ambassadors. They must always behave responsibly and demonstrate courtesy, honesty, civility and respect for other member-partners of CGI, for its clients and for its suppliers, and must never do anything that could harm CGI's reputation or that could otherwise bring CGI into disrepute.

Loyalty

Member-partners are expected to act at all times with diligence and loyalty towards CGI and in such a way as to safeguard CGI's interests. Member-partners should not act in a way or publicly hold a position that might harm the image or reputation of CGI.

Relations with clients

CGI's services often involve visiting or working at a client's place of business. A member-partner working at a client's site must comply with the client's practices and procedures and treat the client's facilities with respect. The member-partner must work as efficiently and meticulously as possible and leave the client's premises and property as he or she found them. As well, member-partners must use the client's information and systems infrastructures for the sole purpose of the client's contract and protect those infrastructures and information at all times.

Member-partners may also be required to follow a client's code of conduct, in addition to following CGI's Code. When faced with an incident that occurs on client premises, member-partners must promptly notify their manager and/or escalate through proper CGI channels.

Relations with competitors

If a member-partner is working with a competitor of CGI on a joint project for a client, the member-partner must avoid any situations that could cause conflicts. The member-partner must respect the roles that the client has assigned to

each party and work as a team in the client's best interests. CGI's member-partners also have both an ethical and a legal responsibility to portray the Company's competitors fairly and accurately. CGI does not tolerate its member-partners using improper means for gathering information about its competitors.

Material and Assets

All member-partners of CGI have a responsibility to protect CGI's assets against loss, theft, abuse and unauthorized use or disposal. If, in the course of his or her work, a member-partner of CGI is supplied with any property belonging to CGI or to a third party, the member-partner must use said property in accordance with CGI's Security and acceptable use policy, and as may otherwise be specified in the binding agreement he or she signed with CGI the member-partner must use said property solely for work-related purposes as specified in the binding agreement he or she signed upon joining CGI. More specifically, the member-partner must use CGI's systems infrastructures in a manner consistent with legal requirements, professional ethics, the policies established by the administrators of CGI's network and of any external networks that the member-partner uses, and must respect the copyrights protecting any software that the member-partner also uses. As well, member-partners must never use the clients' systems infrastructures, including the clients' software, for any purpose that is not work-related. CGI applies a zero-tolerance policy to any abuse of its systems infrastructures or those of its clients.

At the end of employment, member-partners are required to return all CGI property and assets in their possession to their manager or to a designated CGI representative.

Health and Safety

CGI is committed to complying with all applicable health and safety laws, policies and regulations in order to provide a safe and healthy work environment to all member-partners. In addition, CGI encourages all member-partners to report accidents and unsafe conditions, to follow safety and emergency procedures at their facilities, and to actively promote a culture of safety whenever possible.

Accordingly, member-partners are expected to observe the following rules:

Drug-Free Workplace

CGI maintains a drug-free workplace. Accordingly, in the workplace, member-partners may not:

- i. Use, sell, or possess illegal drugs;
- ii. Abuse or misuse controlled substances, prescription drugs, or over-the-counter medications; or
- iii. Abuse alcohol.

Restrictions on Alcohol Use

With the exception of specially authorized CGI functions, no member-partner may consume, serve, or be under the influence of alcohol while on CGI property or while performing CGI business.

Alcohol may be served at CGI functions only with the prior approval of a Senior Vice President. In such circumstances, CGI strongly encourages member-partners to use discretion, act responsibly, and behave in a manner becoming to the Company. When working in parts of the world where alcohol use or possession is prohibited, CGI member-partners must comply with local laws.

1.4. Integrity of Books and Records and Compliance with Sound Accounting Practices

Preparation of books and records

Accuracy and reliability in the preparation of all business records is of critical importance to the decision-making process and to the proper discharge of financial, legal and reporting obligations. All business records, expense accounts, invoices, bills, payroll and member-partner records and other reports are to be prepared with care and honesty. False or misleading entries are not permitted in CGI's books and records.

Financial transactions

All financial transactions are to be properly recorded in the books of account and accounting procedures are to be supported by the necessary internal controls. In turn, all books and records of CGI must be available for audit.

In relation to CGI's books and records, member-partners must:

- i. not intentionally cause Company documents to be incorrect in anyway;
- ii. not create or participate in the creation of any records that are intended to conceal anything that is improper;
- iii. properly and promptly record all disbursements of funds;
- iv. co-operate with internal and external auditors;
- v. report any knowledge of any untruthful or inaccurate statements or records or transactions that do not seem to serve a legitimate commercial purpose; and
- vi. not make unusual financial arrangements with a client or a supplier (such as, over-invoicing or under-invoicing) for payments on their behalf to a party not related to the transaction.

The nature of CGI's business places special importance on the accuracy of time keeping and expense reporting.

Accurate Timekeeping

Client billing, member-partner compensation, and cost estimating depends on CGI's ability to record and account for member-partner time worked accurately.

Accordingly, CGI is committed to accurate total time accounting and reporting within all of its subsidiaries.

All member-partners are required to comply with CGI's timekeeping policy and procedures and any applicable contract requirements. Member-partners must record all time worked daily and submit reports weekly, accurately reflecting all time worked on both direct and indirect projects. Managers are responsible for ensuring that member-partners know the correct project code for each project assignment.

Knowingly mischarging your time or falsifying time records violates CGI policy and may also violate the law. No member-partner may knowingly charge time inaccurately or knowingly approve mischarging. Similarly, shifting time worked on one project to another project also is strictly prohibited.

To ensure accurate time reporting, member-partners must be sure that they understand and carefully follow CGI's timekeeping policy and procedures. Member-partners must obtain the correct charge code before starting work on any new direct or indirect project. If a member-partner has any questions regarding time charging, the question should be raised with their manager. In all cases, member-partners must take the steps necessary to ensure that their time records are current, accurate, and complete.

Expense Reimbursement

Member-partners must honestly and accurately report their business-related expenses for reimbursement. A member-partner's signature on an expense report certifies that the information provided is complete and accurate and represents a valid business expense.

Breaches

Suspected breaches of the Code which directly or indirectly affect CGI's business must be reported in accordance with section 1.10 below.

To guide member-partners, CGI has established the Ethics Reporting Policy, commonly referred to as the "whistleblower policy". This Policy establishes a process by which any person who has direct knowledge of specific incidents of non-compliance can report such incidents anonymously. This process is in place to protect the incident reporter and to ensure confidentiality of the report.

For more information, please refer to CGI's Ethics Reporting Policy available on our enterprise portal.

1.5. Confidential Information, Intellectual Property and Privacy

Definitions

"Confidential Information" means:

1. Information about the Company's and/or client's business dealings, development strategies and financial results; products or processes; client lists; vendor lists or purchase prices; cost, pricing, marketing or service strategies; results of research and development work, technical know-how, manufacturing processes, computer software; reports and information related to mergers, acquisitions and divestitures;
2. Information that relates to Intellectual Property and may include, but is not limited to business strategies, product marketing and costing information and information provided by suppliers and competitors. In addition, the way the Company puts publicly-known information together, to achieve a particular result, is often a valuable trade secret;
3. Personal data of any individual, which refers to any information that can identify an individual either directly or indirectly by reference to an identifier or a combination of several factors, as further defined in CGI's Data Privacy Policy.

For example, the following information and documents constitute confidential information or documents of CGI or its clients:

- i. methodologies;
- ii. all information related to: processes, formulas, research and development, products, financials, marketing; names and lists of customers, employees and suppliers as well as related data; computer programs, all software developed or to be developed including flow charts, source and object codes;
- iii. all information related to projects undertaken by the Company whether they are merger and acquisition or divestiture projects or projects related to large client contracts, including all information obtained in due diligence initiatives, whether such information pertains to CGI or to any third party;
- iv. all other information or documents that, if disclosed, could be prejudicial to CGI or its clients; and
- v. personal data of CGI member-partners or any third party individual as further defined in CGI's Data Privacy Policy.

Intellectual Property

"Intellectual Property" (IP) means patents, copyrights, trademarks, trade secrets and industrial designs, as well as any other proprietary work or invention.

Non-disclosure undertaking

CGI Confidential Information

During the normal course of business, member-partners will have access to confidential information about CGI. In some cases, the information may affect the value of CGI shares. Each member-partner must protect from inappropriate use or disclosure all CGI Confidential Information, Intellectual Property, personal data or any non-public information. CGI Confidential Information could include information from other member-partners or information acquired from outside sources, sometimes under obligations of secrecy. Member-partners are expected to use such information exclusively for business purposes and this information must not be disclosed externally, including to a spouse, partner or relative, without the approval of a member-partner's manager.

Client Confidential Information

Just as CGI's member-partners must protect Confidential Information, Intellectual Property and personal data collected, stored and processed by CGI, they must also protect against unauthorized use or disclosure client's business information to which we have access. Unless a member-partner has the client's express authorization, he or she should never reveal any information that could harm the client's interests and should never use any information that he or she obtains in the course of a project or assignment for any purpose other than that project or assignment. If the client informs us of restrictions to the distribution of certain information within its own organization, the member-partner must comply with those restrictions as well.

Member-Partner Confidential Information

Subject to applicable law, CGI collects and maintains personal information relating to its member-partners, including medical and benefits information. Access to such information is restricted to CGI personnel on a need-to-know basis. They must ensure that this information is not disclosed in violation of CGI's policies and practices. Personal information is released to outside parties only with the member-partner's approval, except to satisfy the requirements considered by CGI to be appropriate for legal reasons.

Suppliers and Partners Confidential Information

All non-public information on CGI suppliers and partners to which we have access is also confidential and must not be disclosed without the express consent of the persons concerned.

Third Party Agreements

In cases where information or records are obtained under an agreement with a third party, such as software licenses or technology purchases, member-partners must ensure that the provisions of such agreements are strictly adhered to so that CGI will not be deemed to be in default. Unauthorized disclosure or use of information or records associated with these agreements could expose the member-partner involved and/or CGI to serious consequences.

Disclosure policy

Privileged or Material Information

Privileged or material undisclosed information about CGI or other public companies may not be used as a basis for trading in CGI securities, or the securities of any other company in respect of which CGI or its member-partners, consultants or advisers are in possession of such information. For this purpose, CGI has an established policy regarding the use of insider information and trading in securities. This policy is entitled "Insider Trading and Blackout Periods Policy" which extends to all directors, officers and member-partners. The Insider Trading and Blackout Periods Policy is designed to prevent improper trading in the securities of the Company and the improper communication of privileged or material undisclosed information. In addition, this Policy is aimed at preventing directors, officers and member-partners from engaging in activities that, although not illegal, may expose them or the Company to potential reputational risk.

CGI's Policy on Timely Disclosure of Material Information cover the disclosure of information with a material impact, defined as any information that, if disclosed to a potential investor, could affect his or her perception of the value of the Company as an investment. Because CGI is a publicly traded company, any information that may have a material impact on CGI's results or on the perception of the value of the stock must be communicated in accordance with CGI's "Policy on Timely Disclosure of Material Information." If a member-partner thinks that he or she is in possession of a piece of information that is not known to management and may have a material impact on the Company, the member-partner must communicate it immediately to either the Executive Chairman of the Board, the Chief Executive Officer, the Chief Legal Officer, or the Chief Financial Officer, without divulging it to anyone else.

Intellectual Property

In the course of their duties, member-partners may develop or create new designs, inventions, systems or processes, products or documents. When these achievements have been made as a direct result of a member-partner's employment with the Company and through use of CGI's resources, they belong to CGI. Moreover, CGI is free to use this work as it so wishes and member-partners cannot use nor divulge, publish or otherwise disseminate it without prior written consent from CGI. Upon request, member-partners will execute documents made necessary to confirm or complete the assignment of rights to CGI.

Data Privacy

CGI must comply with industry practices and applicable laws when collecting, maintaining, processing or disclosing personal data of clients, member-partners and third parties. Therefore, any such activities related to personal data must be performed by CGI and its member-partners in accordance with CGI's Data Privacy Policy, processes and standards.

For more information, please refer to CGI's Data Privacy Policy available on our enterprise portal.

1.6. Conflicts of Interest

Definitions

The member-partners of CGI must avoid any actual or apparent conflicts of interest and should never engage in any conduct which is, or could potentially be, harmful to CGI or its reputation. A conflict of interest exists when a member-partner's personal interests, activities or financial affairs may conflict with those of CGI or its clients, or may adversely influence the member-partner's judgement in the performance of duties.

Particular caution should be taken when dealing with initiatives involving contracts with any governmental or quasi-

governmental agency.

Guidelines

The following guidelines provide guidance for member-partners to avoid situations, which are or may appear to be in conflict with their responsibility to act in the best interest of the Company.

- **Financial Interests** - A conflict of interest exists when a member-partner who is able to influence business with CGI (or family or a close personal friend of such member-partner) owns, directly or indirectly, a beneficial interest in an organization which is a competitor of CGI, or which has current or prospective business as a supplier, customer or contractor with CGI. This does not include the situation where the financial interest in question consists of shares, bonds or other securities of a company listed on a securities exchange and where the amount of this interest is less than one percent of the value of the class of security involved.
- **Outside Work** - When a member-partner, directly or indirectly, acts as a director, officer, employee, consultant or agent of an organization that is a competitor of CGI, or which has current or prospective business as a supplier, customer or contractor with CGI, there is a conflict of interest. Similarly, a conflict of interest may exist when a member-partner undertakes to engage in an independent business venture or to perform work or services for another entity should that activity prevent such member-partner from devoting the time and effort to the conduct of CGI's business, which his or her position requires.
- **Gifts or Favors** - A conflict of interest will arise when a member-partner, either directly or indirectly, solicits or accepts any gift or favor from any person or organization which is a competitor of CGI, or which has current or prospective business with CGI as a customer, supplier, partner or contractor. For this purpose, a "gift" or "favor" includes any gratuitous service, loan, discount, money or article of value. It does not include articles of nominal value normally used for sales promotion purposes, ordinary and reasonable business meals and entertainment expenses if they have a clear business purpose, are permitted under the anti-corruption laws and local laws, conform to generally accepted local customs and are received in a sporadic manner.
- **Commissions** - CGI or its member-partners will never accept any commissions from a third-party vendor when recommending software, hardware or any equipment to a client as part of a service agreement.
- **Trading with CGI** - A conflict of interest may exist when a member-partner is directly or indirectly a party to a transaction with CGI.
- **Misappropriation of Business Opportunities** - A conflict of interest will exist when a member-partner, without the knowledge and consent of CGI, appropriates for his or her own use, or that of another person or organization, the benefit of any business venture, opportunity or potential opportunity about which the member-partner may have learned or that he or she may have developed during the course of his or her employment.
- **Bribes** - Neither CGI nor its member-partners will pay bribes to clients or client representatives to obtain business from them. Refer to CGI's Anti-Corruption Policy under Section 3 below for further information on this topic.
- **Former Employees of Customers** – Hiring or retaining the services of former employees of customers, whether in the private or public sector (including quasi-government agencies), may result in actual or perceived conflicts of interest. Accordingly, any such person may not: (i) for a period of two years from the termination of his or her employment with a former customer be assigned to work on, or in any way contribute to, a CGI project or contract that is linked to his or her former functions, unless the customer's prior written consent is obtained and the hire is not prohibited by any code of ethics or other restrictions or undertakings applicable to such person; and (ii) disclose to any CGI member-partner any confidential information such person obtained during the course of his or her former functions with the customer.
- **Personal Relationships** – An actual, potential or perceived conflict of interest may arise if a personal relationship can affect or influence a member-partner's judgment or objectivity in the course of his or her professional responsibilities.

To avoid conflicts of interest, member-partners must withdraw namely from:

1. Employment decisions (e.g. initial employment or rehire, promotion, salary, performance appraisals, work assignments or other terms and conditions of employment) applicable to person(s) with whom the personal relationship exists; and
2. Business decisions when CGI engages with an individual, a supplier or a third party with whom the member-partner has a personal relationship.

Reporting

Any actual, potential or perceived conflict of interest must be disclosed, as soon as it arises, to the member-partner's management chain or leadership team, Human Resources, Ethics or Legal Departments.¹

If deemed necessary, appropriate measures must be implemented in order to mitigate risks for all CGI stakeholders. Such measures must be documented and their implementation monitored.

1.7. Laws, Statutes and Regulations

Compliance with the law

It is CGI's policy to comply, not merely with the letter, but also with the spirit of the law. CGI is required to maintain compliance with various acts, statutes and regulations governing activities in the jurisdictions in which it carries on business and expects member-partners acting on its behalf to do likewise. Member-partners are also expected to report any situation of concern as described in section 1.10 below or to the CGI Legal Department.

Guidelines for compliance

This Code does not seek to provide legal guidance for all laws, statutes and regulations that impact CGI's activities. Specialized resources - legal, tax, environmental, government relations, and human resources - are available within CGI for that purpose. There are, however, several items of legislation that warrant specific mention. These are listed below along with some general guidelines for compliance.

Environmental laws

CGI is committed to preserving and enhancing the environment in the communities where its various businesses operate through responsible and environmentally oriented operating practices. Member-partners are encouraged to participate in undertakings geared to improving the environment in both their workplace and their community.

Human rights legislation

Every person has the right to equal treatment with respect to employment and the right to be free of discrimination because of race, ancestry, place of origin, color, ethnic origin, citizenship, religion, sex, sexual orientation, age, pregnancy, record of offences, marital status, social conditions, political beliefs, language, veteran status (U.S. only), family status, disability or means used to overcome a disability.

The following are CGI's policies on equal employment opportunity, anti-harassment and anti-discrimination and modern slavery as well as the procedure for reporting any breach or violation of these policies:

- i. **Equal Employment Opportunity** - CGI is committed to treating all people fairly and equitably, without discrimination. The company has established a program to ensure that groups, which are often subject to

¹ Executive Officers must disclose any actual, potential or perceived conflict of interest in accordance to section 2 of the Code of Ethics.

discrimination, are equitably represented within CGI and to eliminate any employment rules and practices that could be discriminatory. CGI regards diversity among its member-partners as a priceless resource and one which enables the Company to work harmoniously with clients from around the world.

- ii. **Anti-Harassment and Anti-Discrimination Policies** - CGI recognizes that everyone has the right to work in an environment free of sexual, psychological and racial harassment. CGI will do everything in its power to prevent its member-partners from becoming victims of such harassment. CGI defines sexual, psychological or racial harassment as any behavior, in the form of words, gestures, or actions, generally repeated, that has undesired sexual, psychological or racial connotations, that has a negative impact on a person's dignity or physical or psychological integrity, or that results in that person being subjected to unfavorable working conditions or dismissal.

CGI will prevent any form of harassment or discrimination against job candidates and member-partners on any of the grounds mentioned above, whether during the hiring process or during employment. This commitment applies to such areas as training, performance assessment, promotions, transfers, layoffs, remuneration and all other employment practices and working conditions.

All CGI managers are personally accountable for enforcing this policy and must make every effort to prevent discriminatory or harassing behavior and to intervene immediately if they observe a problem or if a problem is reported to them.

In their professional capacity, all member-partners must refrain from any form of harassment or discrimination against anyone, including suppliers, customers and constructors.

- iii. **Procedure for Reporting Discrimination or Harassment** - Any member-partner of CGI who feels discriminated against or harassed can and should, in all confidence and without fear of reprisal, personally report the facts through the reporting channels described in section 1.10.

The facts will be examined carefully. Neither the name of the person reporting the facts nor the circumstances surrounding them will be disclosed, unless such disclosure is necessary for an investigation or disciplinary action. Any disciplinary action will be proportional to the seriousness of the behavior concerned. CGI will also provide appropriate assistance to any member-partner who is a victim of discrimination or harassment. In addition, retaliation against persons who make complaints of harassment, witness harassment, offer testimony or are otherwise involved in the investigation of harassment complaints will not be tolerated.

- iv. **Modern Slavery** - CGI recognizes that slavery is both illegal and unacceptable. As a services organization in which most of our member-partners are highly skilled and directly employed by CGI, we consider the risk of modern slavery within CGI's own organization to be low. However, CGI has implemented an additional procurement process to mitigate the risk of slavery in our supply chain. We expect all third parties with whom we work to comply with anti-human trafficking and anti-slavery legislation. To that end, CGI's Third Party Code of Ethics aims to provide suppliers with the appropriate guidance to make informed business decisions while working with CGI.

Competition act

CGI is required to make its own decisions on the basis of its best interest and must do so independent of agreements or understandings with competitors. The Competition Act (Canada) or corresponding provisions of foreign legislation in matters of competition prohibit certain arrangements or agreements with others regarding product prices, terms of sale, division of markets, and allocation of customers or other practices that restrain competition. It is the responsibility of each manager to comply with the letter and spirit of all competition laws as they apply to CGI.

Questions concerning competition-sensitive issues must be addressed to ethics@cgi.com or the CGI Legal Department.

Securities laws and insider trading

Member-partners are prohibited from trading in CGI securities while in possession of Privileged Information, subject to the limited exceptions under applicable laws and regulations. They are also prohibited from trading in another public company's securities while in possession of Privileged Information regarding that public company gained during the course of the member-partner's work. Member-partners are prohibited from disclosing Privileged Information to, or "tipping", another party or recommending that another party trade in CGI securities or another public company's securities while they have knowledge of Privileged Information. Tipping is a violation of laws and regulations even if the person disclosing the information does not personally make a trade or otherwise benefit from disclosing the information.

"Privileged Information" is information that has not been disclosed to the public and could affect the decision of a reasonable investor, as well as any fact or any change in business, operations or capital that would reasonably be expected to have a significant effect on the market price or value of any security and which has not been generally disclosed. CGI has adopted the "Insider Trading and Blackout Periods Policy" which extends to all directors, officers and member-partners.

Export and import laws

CGI member-partners may find themselves dealing with goods or services that are the subject of export or import restrictions, such as, for example, information or technology that has military or state security applications. Member-partners who deal with controlled goods and services must comply with the CGI policies and procedures designed to ensure that the controls are respected.

Laws that protect classified information

In the normal course of CGI's business with government clients, our member-partners may be required to hold government security clearances and they may have access to information that is classified or facilities that are restricted. Member-partners must comply with the letter and with the spirit of the laws, rules and regulations that apply to classified information and facilities that are restricted.

Whether a member-partner holds a security clearance or not, member-partners must not seek access to classified information or restricted facilities unless that access is required in order to allow them to carry out their assigned tasks. Member-partners must not accept access to, retain, or otherwise deal with classified information, or enter restricted facilities, unless they hold a current and valid security clearance that entitles them to have the appropriate degree of access. If there is any doubt about whether information is classified or whether facilities are restricted, about the restrictions that may apply to information or facilities, or whether the member-partner's security clearance is adequate in the circumstances, the member-partner must first consult with the CGI security officer who has the authority to advise the member-partner.

1.8. Investor and Media Relations

Authorized Spokespersons

Initiatives relating to investor and media communications are the responsibility of CGI's authorized spokespersons. Therefore, member-partners are not allowed to make any public statement about CGI without first obtaining the authorization of such authorized spokespersons.

1.9. Community Activities and Political and Public Contributions

As a global organization conducting business throughout the world, CGI is committed to the charitable donation of funds and services for humanitarian and other social needs, particularly in cases of emergencies or disasters.

Monetary and other contributions to charities, social projects and funds, including schools, educational funds and infrastructure projects, should occur outside of work hours and be handled with caution as they can be conduits for corrupt payments. In order to minimize this risk, CGI requires appropriate due diligence be conducted into such charities and projects prior to the approval of any charitable contributions made on its behalf. No contributions of any kind may be made on CGI's behalf to any political party, candidate or campaign. In no event shall any charitable or political donations be made for the purpose of gaining any improper business advantage.

Questions to consider when making charitable payments:

1. Is the organization or body receiving the payment duly registered and does it otherwise comply with applicable law?
2. Is the organization or body, including its board of directors and other representatives, free of any political or other undue influence?
3. What is the purpose of the payment?
4. Is the payment consistent with CGI's internal guidelines on charitable giving?
5. Is the payment at the request of a foreign official?
6. Is a foreign official associated with the charity and, if so, can the foreign official make decisions regarding CGI's business in that country?
7. Is the payment conditioned on receiving business or other benefits?

1.10. Compliance with the Code

Management responsibilities

CGI's managers have a special duty to be role models of appropriate business conduct and to see that the principles and policies of this Code and of other CGI guidelines and policies referred to in this Code are upheld. This means:

- i. **Copy of the Code** - Ensuring that all member-partners have a copy of the Code, and that they understand and comply with its provisions.
- ii. **Assistance** - Offering assistance and explanations to any member-partner who has questions, doubts or is in a difficult situation. Managers are also required to counsel member-partners promptly when their conduct or behavior is inconsistent with the Code.
- iii. **Enforcement** - Taking prompt and decisive action when a violation of the Code has occurred, in consultation with the CGI Legal Department. If a manager knows a member-partner is contemplating a prohibited action and does nothing, the manager will be held responsible along with the member-partner.

Member-Partner responsibilities

Each member-partner is accountable for observing the rules of conduct that are normally accepted as standard in a business enterprise. In addition, they must abide by the following:

- i. **Compliance** - CGI's member-partners are expected to comply with the Code and all policies and procedures of the company as well as to actively promote and support CGI's values.
- ii. **Preventing** - Member-partners should take all necessary steps to prevent a Code violation.

- iii. **Reporting** - Member-partners must promptly report any non-compliance to this Code of which we become aware, including but not limited to:
- any suspected violations of the Code and/or of CGI policies;
 - any known or suspected violation of applicable laws, rules or regulations; or
 - any observed instances of misconduct or pressure to compromise our ethical standards.

Reports can be made openly, confidentially and/or anonymously as allowable by law, via any of the following reporting channels:

- Any manager or any other individual in the management chain or the leadership team;
- Any member-partner of the CGI HR Department or Legal team;
- Any officer of CGI, especially when mandated by the Codes;
- Our ethics mailbox (ethics@cgi.com); or
- Our **Ethics Hotline**

The Ethics Hotline is an incident reporting system managed by an independent third party mandated by CGI to ensure anonymity of all incident reporters should they chose to remain anonymous, and confidentiality of all reports submitted.

Through this channel, reports may be submitted by phone or online:

- **By Phone:** Call (800) 461-9330
- **Online:** Click [here](#) to file a report. Please note that you will leave the Portal and be directed to an external Web site.

To guide member-partners, CGI has established the Ethics Reporting Policy, commonly referred to as the “whistleblower policy”. This Policy establishes a process by which any person who has direct knowledge of specific incidents of non-compliance can report such incidents anonymously. This process is in place to protect the incident reporter and to ensure confidentiality of the report.

For more information, please refer to CGI’s Ethics Reporting Policy available on our enterprise portal.

- iv. **Zero Tolerance for Retaliation** - CGI has zero tolerance for retaliation against anyone who reports incidents in good faith.

Retaliation is abusive, punishing behavior by managers and coworkers toward member-partners who, in good faith, question established practices, report misconduct or participate in investigations.

Member-partners who believe they have experienced retaliation are expected to report it just as any other violation would be reported. There are serious consequences for retaliation, up to and including dismissal.

- v. **Consequences** - Unethical behavior, violations of this Code and of CGI's other guidelines and policies, as well as withholding information during the course of an investigation regarding a possible violation of the Code, may result in disciplinary action which will be commensurate with the seriousness of the behavior. Such action could include termination as well as civil or criminal action.

1.11. Administration of the Code

Periodic review

Responsibility for the periodic review and revision of the Code lies with CGI's Corporate Governance Committee.

Monitoring compliance

The Board of Directors of CGI will monitor compliance with the Code and will be responsible for the granting of any waivers from compliance with the Code for directors and officers of CGI. The Corporate Secretary of CGI shall, when deemed appropriate, make reports to the Board of Directors of CGI with respect to compliance with this Code.

Questions

Questions concerning this Code should be referred to a member-partner's manager who, when warranted, shall report to CGI's Corporate Secretary.

2. Executive Code of Conduct

This Executive Code of Conduct (the "Code") is part of the commitment of CGI Inc. ("CGI") to ethical business conduct and practices. This Code reflects CGI's firm commitment, not only to adherence to the law, but also to the highest standards of ethical conduct.

This Code specifically covers CGI's principal executive officer, principal financial officer, principal accounting officer or controller, or other persons performing similar functions (collectively, the "officers") and supplements the Code of Ethics and Business Conduct.

2.1. Honest and Ethical Conduct

Respect and integrity

The officers of CGI are its ambassadors. They must always behave responsibly and demonstrate courtesy, honesty, civility and respect for all other employees of CGI, for its clients and for its suppliers.

Ethics

Supporting CGI's objectives, officers in performing their duties will carry out their responsibilities at all times in a way that promotes ethics in their leadership. The officers will:

- i. Undertake their responsibilities in a vigilant manner in the interests of CGI and to avoid any real or perceived impression of personal advantage;
- ii. Advance CGI's legitimate interests when the opportunity arises at all times ahead of their own interests;
- iii. Proactively promote ethical behavior among subordinates and peers; and
- iv. Use corporate assets and resources in a responsible and fair manner, having regard for the interests of CGI.

2.2. Full, Fair, Accurate, Timely and Understandable Disclosure

Annual and quarterly reports

Each officer shall read each annual or quarterly report filed or submitted under the applicable securities laws and satisfy himself or herself that the report does not contain any untrue statement of a material fact or omit to state a material fact that is necessary in order for the statements made not to be misleading, in light of the circumstances in which such statements were made.

Financial statements

Each officer shall satisfy himself or herself that the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of CGI as of, and for, the periods presented in the report.

Reports to securities regulators

Officers shall perform their responsibilities with a view to causing periodic reports filed with securities regulators to contain information which is accurate, complete, fair and understandable and to be filed in a timely fashion.

Reporting concerns and complaints

An officer who believes it is necessary or appropriate to do so can refer concerns about the quality and scope of financial or related reporting requirements to the Chair of the Audit Committee. Any officer who receives a bona fide material complaint about financial reporting from any employee shall report such complaints to the Audit Committee. Any officer who has disclosed such concerns in good faith shall not face any form of retribution.

2.3. Compliance with Laws, Rules and Regulations

The officers are cognizant of their leadership roles within the organization and the importance of compliance with the letter and spirit of applicable laws, rules and regulations relating to financial and related reporting.

2.4. Compliance with the Code

General responsibilities

Officers have a special duty to be role models of appropriate business conduct and see that the principles and policies of this Code and other CGI guidelines and policies are upheld.

Reporting

Any violation or suspected violation of the Code should be personally reported by an officer to CGI's Executive Chairman of the Board, Chief Executive Officer, Chief Financial Officer or Chief Legal Officer.

Accountability

Non-compliance with this Code in every respect by an officer will be a matter for consideration and review by the Board of Directors of CGI.

3. CGI Anti-Corruption Policy

Policy statement

CGI is committed to conducting its activities free from the illegal and improper influence of bribery and to ensuring compliance with all anti-bribery and anti-corruption laws and regulations that may be applicable to its business worldwide (collectively, "Anti-Corruption Laws"). It is essential that our member-partners, officers, and directors, as well as all third parties who act on behalf of CGI, comply at all times with the letter and the spirit of all Anti-Corruption Laws.

Overview

Bribery is offering, giving, receiving, or soliciting any **item of value** to improperly influence the actions of a person in **order to obtain or retain business or an unfair advantage in the conduct of business; or to induce or reward improper conduct**. "Kickback" is another term for bribery. Bribery can arise in both the public and the private sphere. It can take place directly or indirectly (e.g. through a Third Party). It can take many forms. Anti-Corruption Laws require companies like CGI to have proactive measures to prevent, detect, and address bribery and corrupt practices.

There are many reasons to care about bribery and corruption.

Bribery and corruption are crimes punishable by fines and/or imprisonment. CGI officers, directors and member-partners, as well as Third Parties, must not engage in any form of bribery or corruption. Whenever member-partners are asked to approve or make a payment, they must ensure that they fully understand the reason for the payment and that the payment is legitimate. If in doubt, they should not make or agree to make the payment and contact the CGI Legal Department or ethics@cgi.com for guidance.

Bribery and corruption have been identified as key factors that limit economic growth and contribute to inequality. By wrongfully benefiting a few individuals, they limit competition, undermine innovation, and corrupt societies.

Bribery is also detrimental to our business - studies show that companies where bribery is condoned have lower levels of productivity and lower employee morale. Put simply, it is unethical and against CGI's values.

Individuals and companies can face civil and criminal charges resulting in large fines, imprisonment, and suspension or debarment from government contract processes. Failure to comply puts member-partners, their colleagues, and CGI at risk. This could have a very serious impact on member-partners, and CGI's business and reputation.

Key principles

3.1. Bribes must not be offered or accepted

CGI prohibits the offering, giving, receiving, or soliciting of any item of value to improperly influence the actions of a person in order to obtain or retain business or an unfair advantage in the conduct of business; or to induce or reward improper conduct. "Items of value" can include:

- i. payments of money;
- ii. extension of credit or loans;
- iii. travel and accommodations expenses;
- iv. gifts, meals, and entertainment;

- v. political contributions and charitable donations;
- vi. free use of company services, facilities or property;
- vii. favors that are of value to a recipient (e.g., offering a job to a member-partner of a person's family); or
- viii. anything else of value.

Bribery and corruption can take many forms. Red flags can include cash payments or gifts to individuals or family member-partners; inflated commissions; inflated invoices; fake consultancy agreements; unauthorized rebates; political or charitable donations; and excessive payment of travel expenses for inappropriate non-business related travel. In some cases, simply offering an inducement is unlawful, even if not accepted. This Policy is intended to help you understand how to apply this prohibition in our business. It explores the areas identified above in more depth.

3.2. Understanding CGI Policies and Identifying Risks

The first step in compliance is to understand our Code of Ethics, including this Policy, and how it impacts your responsibilities on a day-to-day basis. Knowing what steps to take to prevent risk and to ensure the proper handling of any issues relating to bribery and corruption is essential to compliance.

3.3. Respond

CGI will assess bribery and corruption risks on an ongoing basis within each Strategic Business Unit. CGI will implement mitigation plans and training programs as part of its system of internal controls. CGI will also monitor compliance at the local level to ensure that this Policy is being followed by all member-partners. You should always complete all required training and cooperate with ongoing monitoring.

3.4. Document and Report

All documentation of financial transactions must be accurate and complete. You should always document your transactions in compliance with the Code of Ethics, and report any issues arising under this Policy that you become aware of as required by CGI's Ethics Reporting Policy. Questions under this Policy can be addressed to ethics@cgi.com.

Areas of Focus

CGI has established procedures and guidelines to translate this Policy and our principles into practice. This section outlines the general requirements and procedures for the following risk areas:

A. Gifts

POLICY

Though gifts are recognized as appropriate ways of developing business relationships and promoting the CGI brand, we must ensure that the offering, solicitation and receipt of gifts does not give rise to even an appearance of impropriety. Particular vigilance must be exercised where gifts are extended to Government Officials.

All gifts offered by CGI must:

- i. be permitted under local law and the Anti-Corruption Laws and conform to generally accepted local customs;
- ii. have a clear business purpose which is directly related to CGI's commercial objectives;

- iii. be reasonable in value and not appear lavish or extravagant; and
- iv. not be intended to create any obligation on behalf of the recipient or to result in CGI receiving any favour or advantage in return.

Typically, small gifts containing the CGI logo (such as coffee mugs, t-shirts, pens, and the like) offered sporadically to persons at CGI promotional events (such as trade shows) will not violate this Policy as long as they are not excessive.

A chart attached as **Appendix A** to this Policy provides limits on gifts to Government Officials allowed under the laws of various jurisdictions. All member-partners must adhere to these limits when offering gifts to Government Officials. When dealing with private parties, these limits should also be used as guidelines for determining if the value of a gift is reasonable. You should consult with the CGI Legal Department if you have any questions related to offering any gifts to Government Officials to ensure that they comply with local laws and the Anti-Corruption Laws. You can also direct inquiries to ethics@cgi.com.

FULL TRANSPARENCY REQUIRED

If offering or accepting a gift meets these standards, it must be made or accepted in a fully transparent way. Gifts which are excessive, frequent, or intended to create an obligation on the part of the recipient are strictly prohibited.

HOW WE ENSURE COMPLIANCE

No reimbursement or payment for any gifts offered by a CGI member-partner that otherwise comply with this Policy will be made without adequate approvals in compliance with the Operations Management Framework and supporting documentation / receipts.

RED FLAGS

Examples of common “red flags” that could indicate bribery or corruption include the following:

- i. Gifts that would be illegal under local or Anti-Corruption Laws;
- ii. Gifts to or from parties engaged in a public tender or competitive bidding process;
- iii. Any gift of cash or cash equivalents, or securities;
- iv. Any gift where something is expected in return;
- v. Any gift that appears excessive based on common sense standards or local custom;
- vi. Any gift that is paid for personally.

B. Hospitality, travel, entertainment and meals

POLICY

As with gifts, providing hospitality, travel, entertainment, and meals (collectively, “Hospitality”) to any person may be a violation of the law if they are excessive, unreasonable, or do not have a valid business purpose. The same principle applies to soliciting or receiving Hospitality from existing or potential clients. CGI prohibits payment or reimbursement of expenses for any person to attend site visits or other CGI business events unless the expenses are reasonable, reflect actual costs incurred, directly relate to CGI business, and are permissible under local law and custom. CGI discourages the providing of Hospitality to the family member-partners or guests of clients unless a clear business purpose for the Hospitality can be demonstrated.

HOSPITALITY OFFERED BY OR TO CGI MEMBER-PARTNERS

All Hospitality offered by or to CGI member-partners must meet these requirements:

- i. The Hospitality must be permitted under local law and the Anti-Corruption Laws and conform to generally accepted local customs;
- ii. The host offering the Hospitality must be present;
- iii. The purpose is to hold a genuine business discussion or foster better business relations and do not develop any form of obligation;
- iv. The Hospitality is openly offered and not solicited; and
- v. The Hospitality is not frequent or excessive, and is reasonable in value, so as to not raise questions of impropriety.

As with gifts, the chart in **Appendix A** identifies permissible limits on Hospitality for Government Officials in specific jurisdictions. All member-partners must adhere to these guidelines when providing Hospitality to Government Officials. When dealing with private parties, these limits should also be used as guidelines for determining if the value of any Hospitality is reasonable.

FULL TRANSPARENCY REQUIRED

If offering or receiving Hospitality meets these standards, it must be made or accepted in a fully transparent way. Hospitality which is excessive, frequent, or intended to create an obligation on the part of the recipient is strictly prohibited.

HOW WE ENSURE COMPLIANCE

Approval for the payment or reimbursement of bona fide and actual Hospitality expenses for clients, potential clients, and Government Officials must be obtained from the CGI Legal Department prior to offering such a payment or reimbursement. All travel expenses must comply with the CGI Travel Policy. Expenses related to Hospitality offered by CGI must be submitted and approved in accordance with CGI expense reporting guidelines so that the expenses are properly categorized and auditable.

RED FLAGS

Examples of common “red flags” that could indicate bribery or corruption include the following:

- i. Hospitality expenses for persons for which there is not a legitimate business purpose;
- ii. Hospitality expenses for family member-partners of any person;
- iii. Hospitality expenses submitted on behalf of non-CGI member-partners (as opposed to being paid by CGI directly);
- iv. Payment for flights and accommodations for potential or existing CGI clients to meet with CGI representatives when the CGI representatives could just as easily have met with the clients at the client’s site;
- v. Use of travel agencies not approved by CGI for arranging or paying for Hospitality of Government Officials.

C. Third parties

POLICY

Most Anti-Corruption Laws impose liability on companies which become involved in direct or indirect bribery. This means that CGI may incur liability where a Third Party engaged to represent or provide a service to, or on behalf of, CGI makes an improper payment or otherwise engages in improper conduct in the course of its work for CGI. This exposure may arise notwithstanding that the payment or conduct in question is prohibited by CGI and/or that CGI had no knowledge of this payment. All CGI dealings with Third Parties must be carried out with the highest degree of integrity, visibility, and in compliance with all relevant laws and regulations.

HOW WE ENSURE COMPLIANCE

Professional integrity is a prerequisite for the selection and retention of Third Parties by CGI. Prior to the retention of any Third Party, the CGI member-partner responsible for such retention must ensure that **appropriate due diligence** is conducted on such Third Party and any compliance "red flags" that are identified are properly addressed. In certain circumstances, Third Parties will receive compliance training, and all Third Parties are subject to CGI's monitoring requirements and audit to ensure compliance with Anti-Corruption Laws and this Policy. Contracts with Third Parties must, where appropriate, contain appropriate terms to mitigate corruption risks.

CGI's approach to retaining, training and monitoring Third Parties is "risk-based", which takes into account a number of factors, including the corruption risk in the country in which the Third Party conducts its activities for CGI, the nature of CGI's relationship with the Third Party, the reputation and notoriety of the Third Party and the value and prospects of CGI's relationship with the Third Party. In higher risk situations, enhanced due diligence, training and monitoring, including the Third Party's agreement to comply with **CGI's Third-Party Code of Ethics**, will be required in accordance with procedures and protocols to be issued by the CGI Legal Department.

RED FLAGS

Examples of common "red flags" that could indicate bribery or corruption include the following:

- i. Any commission to third-party representatives or consultants;
- ii. Third-party "consulting agreements" that include only vaguely described services;
- iii. Family, business, or other "special" ties with government or political officials;
- iv. Reputation for violating local law or company policy;
- v. Negative press, rumors, allegations or sanctions;
- vi. Requests from government officials or clients to engage or hire specific third parties;
- vii. Lack of credentials for the nature of the work being performed by the third party;
- viii. Request to make payment to an entity located in an off-shore tax haven;
- ix. Lack of an office or established place of business, or a shell-company incorporated in an offshore jurisdiction;
- x. Requests for payment of non-contracted amounts, or lack of documentation for services performed;
- xi. Convoluted or complex payment requests (such as payments to third parties or to accounts in other countries, requests for payments in cash, payments without invoices or complete receipts, or requests for up-front payments);

- xii. Refusal to provide reasonable information requested or discovery of information inconsistent with what was previously disclosed;
- xiii. Requests for political or charitable contributions or other favors as a way of influencing official action;
- xiv. Requests for specific sums of money to “fix” problems or “make them go away.”

D. Facilitation payments

POLICY

“**Facilitation Payments**” are payments made to secure, facilitate or speed-up routine, non-discretionary government actions (e.g. payments for speeding up customs clearance, loading and unloading cargo or scheduling government inspections or issuing government licenses or port documentation). **CGI regards Facilitation Payments to be a form of corruption and strictly prohibits them.**

HOW WE ENSURE COMPLIANCE

CGI member-partners who are requested to make a facilitation payment should make a report to ethics@cgi.com immediately. In addition, any CGI member-partner that makes a payment that could reasonably be misunderstood as a Facilitation Payment should make a report to ethics@cgi.com and ensure that the payment transaction is completely and accurately documented in CGI’s books and records.

RED FLAGS

Examples of common “red flags” that could indicate bribery or corruption include the following:

- i. Payments to obtain permits, licenses, or work orders to which you are already entitled;
- ii. Payments to receive police protection or mail pickup/delivery;
- iii. Payments to receive phone service or water/power supply;
- iv. Payments to schedule inspections or transit of goods across border controls.

E. Anti-money laundering

Money laundering is the process by which one conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate. Use by CGI of proceeds tainted by illegality can give rise to liability in the countries in which CGI operates. CGI member-partners should make a report pursuant to the Ethics Reporting Policy or to ethics@cgi.com if they become aware of suspicious circumstances leading them to believe that any transaction might involve the payment or the receipt of proceeds of any unlawful activity.

RED FLAGS

Examples of common “red flags” that could indicate money laundering include the following:

- i. Refusal to disclose the source of funds or the beneficial ownership of funds;
- ii. Uncertain qualifications of a participant for a proposed transaction; for example, if the principal business of such participant appears to be unrelated to such transaction;
- iii. Cash payments;
- iv. Payments to and from tax haven jurisdictions;

- v. Complicated payment and transaction structures, including the use of multiple parties in transactions where payments and shipments are made to or from third parties which are not parties to the underlying contract;
- vi. Criminal connections of transaction participants.

Training and Monitoring

In furtherance of CGI's commitment to compliance with the law, this Anti-Corruption Policy is communicated to all CGI directors, officers, member-partners and Third Parties, and is available on the CGI enterprise portal.

Responsibility for compliance with this Policy, including the duty to seek guidance when in doubt, rests with the member-partners or relevant Third Parties.

CGI will provide regular training on this Policy. When necessary, specialized training will be provided to member-partners, directors and/or officers with significant compliance responsibilities or in high risk functions.

CGI will audit and monitor compliance with this Policy on an ongoing basis.

Reporting of Suspected Violations

Subject to applicable law, any suspected breaches of this Policy which directly or indirectly affect CGI's business must be reported consistent with CGI's Ethics Reporting Policy. The process in place protects the incident reporter and ensures the confidentiality of the report. There will be no retaliation for making a report.

For more information, please refer to CGI's Ethics Reporting Policy available on our enterprise portal.

Consequences of Misconduct

The consequences of violating applicable Anti-Corruption Laws are potentially very serious for CGI and individual member-partners. CGI will vigorously enforce compliance with this Policy. Violations may result in disciplinary action, including in serious cases, termination of employment. Violations may also result in criminal and civil exposure for CGI and any individuals involved, including imprisonment, fines and damages actions, and can cause significant damage to CGI's reputation in the market place. CGI may also face suspension and disbarment from public sector contracts as a result of violations by CGI member-partners.

Third Parties who breach the CGI Third Party Code of Ethics may also be subject to prosecution and severe penalties, including the termination of their contract with CGI.

Questions about this Policy

Questions about the application of this Policy to specific circumstances can be directed to ethics@cgi.com. Questions can also be directed to your local CGI Legal Department or Human Resources representative.



APPENDIX A

Appendix A

Limits on Permissible Gifts and Hospitalitys for Government Officials

The following table sets forth guidelines contained in applicable local law for permissible limits on Gifts and Hospitalitys being offered or made by CGI member-partners to Government Officials in select jurisdictions where CGI operates its business:

Country	Limit for Gifts	Limits for Hospitality
Australia	AUD 38 (approximately CAD 30)	AUD 125 (approximately CAD 100)
Austria	requires opinion of local counsel, except for items of symbolic value, such as pens, calendars and other items with the Company logo	requires opinion of local counsel
Brazil	BRL 100 (CAD 55)	BRL 100 (approximately CAD 55) recommended
Canada	CAD 24	CAD 47 breakfast; CAD 70 lunch; CAD 95 dinner; CAD 29 refreshments
China	RMB 200 (approximately CAD 29)	RMB 515 (approximately CAD 75)
France	EUR 21 (approximately CAD 30)	EUR 65 (approximately CAD 100)
Germany	items of symbolic value EUR 35 (approximately CAD 50), such as pens, calendars and other items with the Company logo	EUR 65 (approximately CAD 100), opinion of local counsel recommended
India	INR 1,000 (approximately CAD 22)	INR 1,000 (approximately CAD 22) recommended
Ireland	EUR 30 (approximately CAD 42)	EUR 100 (approximately CAD 141)
Japan	requires opinion of local counsel, except gift items distributed widely for commemorative purposes, and commemorative gifts at a buffet party where more than 20 guests are in attendance	requires opinion of local counsel, except refreshments at Company premises, e.g., cup of coffee
Netherlands	EUR 50 (approximately CAD 70), with prior approval of recipient's supervisor	meals not permissible, except as part of a seminar, fair or similar event with prior approval of recipient's supervisor
New Zealand	NZD 30 (approximately CAD 19)	NZD 80 (approximately CAD 52)*
Philippines	gifts, such as Company souvenirs of minor value, e.g., PHP 1,500 (approximately CAD 30)	PHP 1,500 (approximately CAD 30)
Poland	Requires opinion of local counsel, except for small Company souvenirs of minor value, e.g., pen	PLN 240 (approximately CAD 100)
Russia	RUB 500 (approximately CAD 20)	RUB 2,500 (approximately CAD 100)
Singapore	requires opinion of local counsel, except for items of symbolic value, such as pens, calendars and other items with the Company logo	requires opinion of local counsel, except for modest working lunch/refreshments at Company premises
South Africa	ZAR 350 (approximately CAD 44)	ZAR 815 (approximately CAD 75)
Spain	EUR 21 (approximately CAD 30)	EUR 65 (approximately CAD 100)
United Kingdom	requires opinion of CGI Legal Department	requires opinion of CGI Legal Department
United States	Requires opinion of CGI Legal Department	requires opinion of CGI Legal Department



Insights you can act on

Founded in 1976, CGI is among the largest IT and business consulting services firms in the world.

We are insights-driven and outcomes-based to help accelerate returns on your investments. Across hundreds of locations worldwide, we provide comprehensive, scalable and sustainable IT and business consulting services that are informed globally and delivered locally.

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