



Code of Ethics and Business Conduct

August 2015

Letter from the CEO

Dear FirstOnSite employee:

FirstOnSite is dedicated to conducting business ethically. We have an obligation to our employees, independent-contractors, shareholders, customers, suppliers, community representatives and others with whom we interact to be honest, fair and forthright in all of our business activities.

As a FirstOnSite employee, you are faced every day with a number of decisions. It is your personal responsibility to uphold FirstOnSite's high standards of business ethics in each of these situations. Although it is not possible for our Code of Ethics and Business Conduct (Code) to address every situation that may arise, by using your good judgment and experience, most of your decisions and actions are not likely to raise ethical issues. However, if you are faced with ethical issues, we hope this Code will serve as a guide to help you make the right choice. Please take the time to review our policies and to discuss any questions you may have directly with your manager or with our Ethics Officer.

The guidelines in this Code are to be followed at all levels of the organization by our directors, officers, employees, and by our independent-contractors. We rely on you to conduct our business honestly, fairly and with integrity.

Best regards,

Dave Demos, CEO

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What is the purpose of the Code?

Compliance is important because it shows an organization's commitment to working legally and ethically, which is how FirstOnSite (FOS) expects all individuals working for FOS to conduct themselves. The purpose of the Code of Ethics and Business Conduct (the "Code") is to provide a summary of our key policies and procedures. This Code is just one element of our overall effort to ensure lawful and ethical conduct. We strive to maintain a corporate culture that includes compliance with internal policies as well as federal, provincial and local laws and regulations; an open relationship between employees and managers that is conducive to good business conduct, and, above all, the integrity and good judgment of all FOS employees.

This Code applies to directors, officers and employees at all FOS locations, whether full-time or part-time. We refer to all FOS employees covered by this Code as "FOS employees" or simply "employees."

The Code also applies to independent-contractors of FOS (with necessary modifications) unless provided otherwise in the Code or in their services agreement with FOS. Such individuals shall be referred to as "independent-contractors". It should be noted that the application of the Code to independent-contractors does not in any way create an employee-employer relationship between the parties.

What is FOS's commitment?

FOS is committed to (i) preventing unethical or unlawful behavior from occurring, (ii) stopping any such behavior that may occur as soon as reasonably possible after it is discovered, and (iii) administering remedies, corrective

and administrative measures to those who engage in or allow such behavior to occur due to poor supervision or failure to act upon it when it becomes known.

FirstOnSite's Ethics Officer has ultimate responsibility for overseeing compliance with this Code and related policies and procedures. The Ethics Officer's contact information is listed in the back of this handbook.

How do I know if what I'm doing is right?

This Code is only a summary of certain FOS policies and is not intended to be a comprehensive rulebook or to address every situation you may encounter. You must at all times act with prudence and exercise good judgement in connection with your role at FOS.

If you are faced with a difficult business decision that is not addressed in the Code, ask yourself:

- Is my decision honest and fair?
- Is it in the best interest of FirstOnSite?
- To my knowledge, is it legal?
- Does it make me feel good about myself and FirstOnSite?
- Would I feel comfortable if an account of my name and actions were published in the local media?

If your answer to any one of these questions is "no," it is likely the wrong decision and you should not do it. If you are unsure how to answer these questions or have any doubts, you must immediately contact your manager, the Ethics Officer or a member of Senior Management for guidance, prior to making any decision.

How do I report wrongful conduct?

FOS has an "open door policy" that permits any employee or independent-contractor to directly present concerns, problems or complaints and to ask any questions.

FOS is committed to detecting and halting violations of law, regulations, or policy. However, it is impossible to detect all misconduct that may occur. As a result, in an effort to safeguard the reputation and integrity of FOS and of our employees and independent-contractors, we strongly encourage anyone with knowledge of suspected wrongdoing to immediately report it.

To report an issue or suspected violation of this Code, you should advise your manager as soon as possible, who will consult with the Ethics Officer. Together they will decide how to proceed.

If you are uncomfortable reporting the conduct to your manager or do not receive a satisfactory response in a timely manner, contact the Ethics Officer personally.

All questions and reports of known or suspected violations of the law or this Code will be treated with sensitivity and discretion. However, please keep in mind that in some circumstances, it may be more difficult or impossible for FOS to thoroughly investigate reports that are made anonymously. If requested, we will protect your confidentiality to the maximum extent allowed by law and by FOS's need to investigate your concern.

What is FOS's retaliation policy?

FOS strictly prohibits retaliation against an employee or independent-contractor who, in good faith, seeks help or reports known or suspected violations of this Code or the

law. Retaliation includes any form of penalty or adverse employment consequence, including discharge, suspension, demotion or transfer, harassment or discrimination. Without limiting FOS's right to any recourse or remedy, acts of retaliation against an employee or independent-contractor will be subject to corrective action, up to and including immediate termination of employment for cause.

How do I identify a conflict of interest?

A conflict of interest may occur when your private interest interferes or appears to interfere with the interests of FOS. You must avoid any private interest that influences your ability to act in the best interests of FOS, makes it difficult to perform your work objectively and effectively, or gives the appearance that you have a conflict.

Any actual or potential private interest or outside relationship that could cause a conflict of interest should be reported to your manager or the Ethics Officer. The following are examples of situations that could lead to possible conflicts of interest:

- Outside employment;
- Owning a company that performs work for FOS;
- Owning a company that competes with one of FOS's lines of business;
- Receipt of improper personal benefits.

These are just examples of conflicts of interest, and they are not the only possible conflicts. You are responsible for recognizing any other potential conflicts of interest.

Without limiting FOS's right to any recourse or remedy, if a conflict of interest is discovered, it could lead to corrective

action, up to and including immediate termination of employment for cause.

Is it ok to give and receive gifts and entertainment?

In certain situations, giving and receiving gifts and entertainment is an accepted business practice. Appropriate business gifts and entertainment are designed to build relationships and understanding among business associates. However, gifts and entertainment should not compromise or appear to compromise your ability to make objective and fair business decisions. It is your responsibility to use good judgment in this area.

As a general rule, gifts or entertainment may be given to or received from customers or suppliers only if they are reasonable, legal and would not be viewed as an inducement to or reward for any particular business decision. Additionally, all authorized gifts and entertainment expenses must be properly accounted for on expense reports. The following specific examples may be helpful.

- You may occasionally accept or give meals, refreshments or other entertainment if the items are of reasonable value and the purpose of the meeting or attendance at the event is business related.
- Entertainment of reasonable value may include food and tickets for sporting and cultural events if they are generally offered to other customers, suppliers or vendors.
- You may accept or give advertising or promotional materials of nominal value.
- Any gift over \$300 requires approval from a Branch Manager or Director level,

You should refuse or return a gift that is beyond these permissible guidelines. For instance, you should never accept:

- Gifts of cash or its equivalent (e.g. stock, bonds or other negotiable instruments);
- Any business courtesy given in an attempt to motivate you to do anything that is prohibited by law, regulation, or FOS policy.

And, of course, you should never give a gift or provide a service of a type that you yourself could not accept. If you have any questions about whether it is permissible to accept a gift or something of value, contact your manager or the Ethics Officer for guidance.

Note: Under no circumstances may gifts or entertainment be offered to or exchanged with any employee who works for the federal, provincial or local government or any municipal authority.

What are appropriate uses of Company assets and resources?

You must protect FOS assets and ensure their efficient use for legitimate business purposes only. The use of FOS funds or assets for personal purposes or for any unlawful or improper purpose is prohibited. Theft, carelessness and waste have a direct impact on the Company's profitability.

To ensure the protection and proper use of FOS assets, you must, without limitation:

- Exercise reasonable care to prevent theft, damage or misuse of FOS property.
- Promptly report the actual or suspected theft, damage or misuse of FOS property.

- Use FOS's telephone system, other electronic communication services, written materials and other property primarily for business purposes and in a manner that does not reflect negatively on FOS or its customers.
- Safeguard all electronic programs, data, communications and written materials from inadvertent access by others.
- Never download and/or save FOS documents or information onto your personal computer or storage systems or to the computers or storage systems of any third party without first obtaining permission from a senior manager.
- Use FOS property only for legitimate business purposes, as authorized, and in connection with your job responsibilities.

What are appropriate uses of information and technology resources?

FOS's information and technology resources (e.g., e-mail, computers, computer applications, networks, Internet, Intranet, facsimile, PDAs, cell phones, wireless communications devices, telephone, voice mail systems) are Company property and are provided to employees for FOS business use. Use of FOS's telephone system or other electronic communication services or resources for personal or non-Company business must be occasional and kept to a minimum. FOS's telephone system and other electronic communication services or resources may not be used for inappropriate purposes such as hacking, pirating software, disclosing confidential information of FOS or third parties, sending inappropriate e-mail, accessing inappropriate web sites (such as those advocating, for example, hate or violence, containing sexually explicit material, or promoting illegal activities), or

in any way that violates the letter or spirit of FOS policies or reflects negatively on FOS.

All information, data, messages, attachments, and other information created, communicated or stored using FOS information technology resources are the property of FOS. FOS reserves the right, without notice and in its sole discretion, to access, inspect, review, store, delete, copy and/or monitor any information, data, messages, attachments or other information communicated or stored through the use of its information and technology resources, including business or personal e-mails or other electronic messages, the whole in accordance with applicable law. Additionally, FOS reserves the right, without notice, and in its sole discretion to disclose any such information or to otherwise give access to such information to law enforcement or other third parties, in accordance with applicable law. As a result, you should have no **expectation of privacy** with regard to any information, data, message, file, document or other information that you create, send, receive, or store using FOS information technology resources, whether for business or personal use.

Your use of FOS phones, fax numbers and e-mail while an employee is conditioned upon your agreement to adhere to these rules, even after your employment with FOS may have ended. These systems are for FOS business use and are not to be used by employees or others for personal matters or for non-Company business (other than incidental use while an FOS employee).

Additionally, unauthorized duplication of copyrighted computer software violates the law and is contrary to FOS standards of conduct and is not permitted.

What is FOS's travel reimbursement policy?

We recognize that, for many employees, travel expenses are incurred to further FOS business objectives. FirstOnSite's policy regarding travel related expenses is to reimburse employees for incurred expenses that are deemed to be reasonable, ordinary and necessary business-related costs. Moreover, they must be supported with appropriate receipts.

How must I handle confidential information?

FOS has and will continue to develop, compile and own certain confidential information that has great value in its business. It is essential that you:

- Protect FOS confidential information at all times and use it only for appropriate, authorized purposes;
- Do not disclose FOS confidential information to any person who is not an employee of FOS unless you are authorized or required by law to do so;
- Do not use, divulge, diffuse, sell, transfer, give, publish, circulate or otherwise distribute FOS confidential information for your personal benefit;
- Do not allow others to misappropriate FOS confidential information.

You must protect sensitive, private or confidential information of those with whom FOS conducts business just as carefully as you protect our own.

The obligations described above with regard to confidential information survive at all times the termination of employment or services (as the case may be), for any reason.

What are appropriate political contributions and activities?

FOS assets, including premises, equipment, funds, physical assets, and even the FirstOnSite name and our employees' work time may not be used for or contributed to any political candidate, political action committee, party or ballot measure without the prior written permission of FOS's CEO.

FOS employees may participate in any political activities of their choice on an individual basis, with their own money and on their own time.

How must I keep company records?

Accurate and reliable records are crucial to our business. Our records are the basis of financial reports and other disclosures and are the source of essential data that guides our business decision-making and strategic planning. FOS records include sales and booking information, payroll, timecards, employee records, travel and expense reports, e-mails, accounting and financial data, time and materials billing, electronic data files and all other records maintained in the ordinary course of our business.

All FOS records must be complete, accurate and reliable in all material respects. There is never a valid reason to make false or misleading reports or entries, or to fail to record funds, payments, or receipts. FOS will not condone or authorize such reports or entries. Please approach your manager or the Ethics Officer with any questions regarding Company records.

How do we ensure accuracy of financial reports and public communications?

Applicable law and our policies require the prompt disclosure of accurate and complete information regarding FOS business, financial condition, and results of operations. Inaccurate, incomplete or untimely reporting is not tolerated and can severely damage FirstOnSite and result in legal liability.

Examples of things that should be reported include, without limitation:

- Financial results that seem inconsistent with the performance of underlying business transactions;
- Inaccurate Company records, such as overstated expense reports, or erroneous time sheets or invoices;
- Transactions that do not seem to have a proper business purpose;
- Requests to circumvent ordinary review and approval procedures.

The FOS Finance department has responsibility for ensuring the Company's financial and accounting practices support financial disclosures that are complete, fair, accurate, timely and understandable. Finance employees must understand and comply with generally accepted accounting principles and all standards, laws and regulations for accounting and financial reporting of transactions, estimates and forecasts.

How should I manage my relationship with suppliers?

FOS deals fairly and honestly with its suppliers. This means that our relationships with suppliers are based on price, quality, service and reputation. Purchase

agreements should be documented and clearly identify the services or products to be provided, the basis for earning and timing of payment, and the applicable rate or fee. The amount of payment must be commensurate with the services or products provided. Employees dealing with suppliers should carefully guard their objectivity. Specifically, you should not accept or solicit any personal benefit from a supplier or potential supplier that might compromise your objective assessment of the supplier's products, services, and prices.

How should I manage my relationship with customers?

Our business success depends upon our ability to foster lasting customer relationships. FOS is committed to dealing with customers fairly, honestly and with integrity. You should keep the following specific guidelines in mind when dealing with customers:

- Information we supply to customers should be current, accurate and truthful to the best of our knowledge.
- You should not deliberately misrepresent information to customers.
- You should not refuse to service a customer simply because the customer is receiving services from a competitor.
- Customer entertainment should not exceed reasonable and customary business practice.
- You should not provide entertainment or other benefits that could be viewed as an inducement to or a reward for customer purchase decisions.
- Any promises or arrangements regarding discounts, credits, rebates and other price adjustments must be promptly communicated to FOS sales and finance management personnel.

How does FOS manage competition laws and relationships with competitors?

Competition laws are designed to protect consumers and competitors against unfair business practices and to promote and preserve competition. FOS's policy is to compete vigorously and ethically while complying with competition laws in all jurisdictions in which we conduct business.

FOS is committed to free and open competition in the marketplace. Therefore, you should avoid actions that reasonably could be construed as being anti-competitive, monopolistic or otherwise contrary to laws governing competitive practices in the marketplace, including applicable competition laws. You should not obtain or give competitive information by unethical, unlawful or illegal means. You must refrain from using any confidential information belonging to any former employers, and such information must never be brought to FOS or provided to other FOS employees.

You are expected to deal fairly with fellow employees, independent-contractors and with FOS customers, suppliers, competitors and other third parties. You may not take unfair advantage of anyone through manipulation, abuse of privileged information, misrepresentation or any other unfair practice.

Further, it is improper to make false or deceptive statements concerning a competitor company. If you are in a position to speak on behalf of FOS, you must ensure that your statements are based upon current, accurate data, and should refrain from commenting on another company's business reputation or financial or legal situation.

What is our business conduct relative to environmental, health and safety?

FOS is committed to providing a safe and healthy working environment for employees and to avoiding adverse impact and injury to the environment and the communities in which we do business. If you have a concern about unsafe conditions or tasks that present a risk of injury to you or anyone else, please report these concerns immediately to your manager or the Ethics Officer.

You must comply with all applicable environmental, health, and safety laws, regulations and FOS standards. Failure to comply with local, provincial, and federal laws and regulations can result in civil and criminal liability against you and FOS, as well as you may be subject to corrective action by FOS, up to and including immediate termination of employment for cause.

You have a responsibility to promptly report any known or suspected violations of environmental laws or any events that may result in a discharge or emission of hazardous materials. You must contact your manager if you have any questions about the laws, regulations and policies that apply to you and those whom you may manage.

You should strive to conserve resources and reduce waste and emissions through recycling and other energy conservation measures.

Are there any other laws and regulations with which we must comply?

Obedying the law, both in letter and in spirit, is the foundation on which FOS's ethical standards are based.

You have an obligation to comply with federal and provincial law as well as the laws of the local jurisdictions in which FOS operates or conducts work. It is impossible to outline all the laws and regulations in this Code.

FOS will not tolerate any activity that violates any laws, rules or regulations applicable to FOS or its employees or representatives and independent-contractors. This includes, but is not limited to, laws covering bribery and kickbacks, copyrights, trademarks and trade secrets, information privacy, offering or receiving gratuities, environmental hazards, unlawful employment discrimination or harassment, health and safety, false or misleading financial information or misuse of corporate assets. You are expected to understand and comply with all laws, rules and regulations that apply to your position. If any doubt exists about whether a course of action is lawful, you should seek advice immediately from your manager or the Ethics Officer.

How will FOS enforce the Code?

Employees who violate the Code will be subject to appropriate corrective action, which may include internal disciplinary action or termination of employment. This determination will be based upon the facts and circumstances of each particular situation.

FOS expects all employees to cooperate in internal investigations of misconduct and unethical behavior. Employees who violate the law or this Code may expose themselves to substantial civil damages, criminal fines and prison terms. FOS may also face substantial fines and penalties and may incur damage to its reputation and standing in the community.

Summary Notes

The Code of Ethics and Business Conduct contains general guidelines for conducting FOS business consistent with sound business ethics. If you have any questions about these guidelines, or how this Code should be followed in a particular case, please contact your manager or the Ethics Officer.

As an FOS employee you are expected, regardless of your level or location, to adhere to these standards. You are individually and separately responsible for your actions and omissions. Conduct that violates the law or this Code cannot be justified by claiming that it was ordered by a manager or someone in a senior leadership position. If you are asked to engage in suspect conduct by someone in a leadership position, it is your duty and responsibility to contact senior management or the Ethics Officer. If you engage in conduct prohibited by the law or this Code, you will be deemed to have acted outside the scope of your employment. Such conduct may subject you to corrective action, including possible termination of employment and/or criminal prosecution.

Note: This Code and the matters contained herein do not alter FirstOnSite's employment policies under which either FirstOnSite or the employee may terminate the employment relationship at any time, with or without notice.

Ethics Officer Contact Information

If you have any questions about this Code or if you would like to make a report, you may do so by contacting your manager or the Ethics Officer. If requested, your question or concern will be kept confidential to the fullest extent possible.

FirstOnSite Ethics Officer:

Name: Craig Sampson
Email: csampson@firstonsite.ca
Address: 39 Gurholt Drive
Dartmouth, N.S. B3B 1J8
Office: 902-434-7199
Cell: 902-830-2308

Code of Ethics and Business Conduct Acknowledgement

I have read and reviewed the contents of this document. I have been given the opportunity to seek clarification where needed. I further acknowledge that I have been given a copy of the Code of Ethics and Business Conduct Handbook.

For Quebec Employees only: Moreover, I confirm that I have expressly requested that the Code of Ethics and Business Conduct and its Acknowledgment be provided to me in English. Je confirme avoir expressement demande que le Code d'éthique et de conduite et le présent formulaire me soit remis en anglais.

For Quebec only: Kindly note, that pursuant to Quebec laws, the Code will need to be translated into French. Upon request, we would be happy to provide you with a French translation of same.

I hereby declare that I am responsible for understanding, complying with and implementing the Code as it applies to my position and area of responsibility. I understand that I must also comply with the policies and rules governing my individual workplace or job function.

I hereby accept and assume such liability as a continuing condition of my employment and acknowledge that any breach of the Code may result in the termination of my employment with FOS.

Employee Name (print)

Date

Employee Signature

Branch/Department

Manager