Standards of Conduct
For Compliance and Integrity

Revised August 2012

What every
SYKES Employee
should know.
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**Ethical conduct** is core to the success of any business, but especially here at SYKES. Integrity is the "I" of PRIDE in Performance, SYKES' culture, and is the core of our character. Our clients trust us with their customers and that is not a responsibility we can take lightly. SYKES’ business is people intensive, and it takes good people, employees who hold themselves to the highest standards of ethical behavior, to achieve the reputation SYKES has attained in providing quality, world-class customer care.

As integral members of the SYKES team, we are all expected to accept certain responsibilities, adhere to acceptable business principles in matters of personal conduct and exhibit a high degree of personal integrity at all times. This includes respect for the rights and feelings of others, and demands that we refrain from any behavior that might be harmful to ourselves, our fellow workers or to SYKES. This applies in both our business and personal life.

SYKES employees, consequently, are encouraged to observe the highest standards of professionalism at all times and are expected to adhere to the ethical standards outlined in our global policies. This resource serves as a quick reference and outlines the guidelines expected of SYKES employees. We should all become familiar with these standards and refer to them often as they are updated from time-to-time to reflect modification and changes in the law.

If you have any questions about these standards, or your responsibilities, please contact your supervisor or your local Human Resources office. The guidelines not only assure SYKES operates in an ethical manner; they can also guide you through various situations that require the highest standard of integrity and ethical conduct. Of course, these standards cannot address every situation. Should you require counseling specific to a situation not addressed in this resource, please talk to your supervisor or Human Resources representative.

By following the letter and spirit of these standards, we can help assure that SYKES will remain a first-class company in which we will always take pride.

Sincerely,

Chuck Sykes
President and Chief Executive Officer
**Sykes Enterprises, Incorporated (SYKES)** maintains high ethical standards for business and professional conduct. All SYKES employees are expected to maintain high personal and professional standards of conduct and integrity.

The standards outlined in the SYKES Standards of Conduct For Compliance and Integrity are not entirely new. They organize, summarize, and update, into one convenient guide, policies that have been in place for years. They are a starting point - other corporate and operating location policies supplement these standards and may apply to your job.

These standards are the cornerstone of SYKES’ commitment to integrity. All employees and officers worldwide who work for SYKES are expected to adhere to these standards. SYKES is a global organization that does business all over the world. As a result, these standards are not intended to describe every law or policy that may apply to you.

It is your responsibility to be aware of the requirements. For example:

1) Employees may be subject to the laws, rules, and regulations of different countries and organizations such as the European Union;

2) SYKES is a corporation organized in the United States and U.S. law may apply even when business activities are conducted outside of the U.S. Similarly, other countries may apply their laws outside their boundaries; and,

3) In the European Union you may be covered by an agreement with an outside organization. It is your responsibility to be aware of those requirements.

All SYKES locations adhere to a common set of conduct rules and standards. Violations of rules and policies will be handled on a case-by-case basis, and discipline will be applied when warranted. The amount of discipline will depend on the type and severity of the violation and the employee's record of previous offenses (if appropriate). Depending on local laws, customs, and agreements, specific rules of conduct and disciplinary procedures may differ from location to location.

You should be aware of and familiarize yourself with the specific rules of conduct and the disciplinary process that applies at your location. Your Human Resources office will be available to assist you with any questions you may have.
SYKES Mission
Our mission is to make our clients more efficient and more profitable while improving loyalty to their company brands.

SYKES Vision
SYKES will be the Global Standard for delivering value-based customer contact management solutions tailored to the unique needs of our clients.

SYKES Culture
What sets us apart from others is not just the diversity of our skills and expertise, but the quality of employees we attract. SYKES’ people are real people - motivated, intelligent, resourceful, caring, and, most important, committed to quality service and PRIDE in performance.

PRIDE in Performance, a campaign initiated by John Sykes in 2000, helped to reunite SYKES employees with each other and their desire to pursue excellence as a team. Implemented to help develop our employees, PRIDE in Performance soon became part of the SYKES culture.

It is important that every SYKES employee embraces PRIDE in Performance and applies its principles:

- **P** - Professional in everything we do
- **R** - Respectful of the diversity, culture and ideas of others
- **I** - Integrity is the core of our character
- **D** - Dependable to others
- **E** - Excellence is your work's autograph

SYKES is in the business of serving our clients' customers with excellence...what better way to do that than with PRIDE.
This resource is provided as a quick reference to the SYKES Standards of Conduct for Compliance and Integrity.

While these standards cannot possibly address every situation, they can guide you through various situations that require the highest standard of integrity and ethical conduct.

The principles behind the guidelines found in SYKES Standards of Conduct are:

- We maintain high standards of professional conduct for employees both on and off the job.
- We observe and support all applicable laws and regulations concerning equal employment opportunities and do not tolerate race, color, religion, national origin, disability, gender or age discrimination as well as discrimination in any other protected classification.
- We are committed to providing a safe and healthy work environment for all employees and visitors.
- We observe all laws and regulations governing business transactions, engage in fair competitive actions, and use company funds only for legitimate and ethical purposes.
- We protect the confidential and proprietary information of our company, our clients and our clients’ customers.
- We properly use the company's and our clients’ property and respect the SYKES Technology Asset Agreement and the technology asset agreements of our clients.
- We report any suspected fraudulent activities of which we may learn or observe.
- We act with the utmost integrity and professional courtesy, providing world-class service to our clients' customers, building loyalty to our clients’ brands one customer at a time.
Personal Conduct
SYKES maintains high standards of professional conduct for employees. Since our work brings us into frequent contact with clients, prospective clients, and vendors, our personal and professional conduct reflects on SYKES as well as ourselves. In addition, your conduct both on and off the job may negatively impact the public’s opinion of our company. For this reason, any unlawful or improper conduct that may adversely affect the image, reputation, or effectiveness of the company, could form the basis for disciplinary action in accordance with local policies, rules, and regulations.

Job Duties
Every job is important to the effective functioning of the entire operation. You are expected to be reliable in your attendance and punctuality, to follow reasonable directives from your supervisor, and to give careful attention to your job duties.

It is SYKES policy to pay every employee for compensable time worked. It is each employee’s responsibility to accurately record their compensable time worked.

Descriptions of job duties are documented. Employees will have a documented performance feedback discussion on an annual basis.

Equal Employment Opportunity
SYKES observes and supports all applicable laws and regulations concerning equal employment opportunities. This means that regardless of race, color, religion, national origin, disability, gender or age, or any other protected classification, we will continue to:

- Select and employ individuals solely on the basis of ability, experience, training, intelligence, and integrity;
- Train, compensate, upgrade, transfer, downgrade or terminate individuals on the basis of need, demonstrated performance, and compliance with company policies;
- Encourage individual growth for self development and performance improvement; and
- Provide full equality for all employees through management practices and standard operational procedures.

We are committed to providing a work environment where all employees are treated with the respect and consideration they deserve. In order to maintain a pleasant, professional, and productive work environment, the company prohibits harassment in any form. Any conduct that insults the dignity of any employee, client or customer, or embarrasses the company in any way, is strictly prohibited.
Drugs and Alcohol

SYKES expects employees to report to work in a state of mind and physical condition that will allow them to perform their assigned duties in a competent and safe manner. For this reason, SYKES prohibits the misuse of drugs and alcohol while on company premises. Conduct such as:

- The illegal possession, manufacture, distribution, transportation, use, sale, purchase or transfer of controlled substances or illegal drugs, and/or
- The use of, or being impaired by, alcohol, while on company premises or on company business can result in disciplinary action up to and including termination, and (if applicable by local laws) criminal prosecution.

Safety and Security

SYKES is committed to providing a safe and healthy work environment for all employees and visitors. The company has put into place various safety procedures and controls to facilitate safety and minimize risks. Your safety is the primary concern of SYKES, and your involvement at all levels is critical for success.

Workplace injury and illness losses are needless, costly, and preventable. Common sense and personal interest in safety are still the greatest guarantees of your safety at work, on the road, and at home. We take your safety seriously and any violation of safety rules will be considered cause for disciplinary action up to and including termination.

The cooperation of every employee is necessary to make our environment a safe and enjoyable place to work. Help yourself and others by reporting unsafe conditions or hazards immediately to your supervisor or to a member of Human Resources. It is SYKES’ intent to follow all laws and regulations regarding safety in the workplace.

Violent behavior or the threat of violent behavior in the workplace will not be tolerated. Managers will require any employee who threatens violence, by word or deed, to leave SYKES premises or SYKES client premises until a review can occur. Consistent with applicable law, there is a prohibition against bringing weapons on SYKES premises or SYKES client premises, including parking lots, leased buildings, and recreation areas.

Report security incidents or abuse to your local Human Resources office or the security office.
Media Relations

On occasion, members of the media may contact SYKES employees, including family and friends, for interviews regarding company news releases or other newsworthy events. It is important that SYKES provides a unified front to the media, releasing a single and consistent message. SYKES policy is to identify one spokesperson for any such media event.

Should you have any questions about this policy, or if the media contacts you directly, please contact your local Human Resources Office and/or the Office of Public and Media Relations at (813) 233-2132.

Second Jobs

If you have a second job, it cannot be with a competitor, supplier, or customer of SYKES. Performing services for, or serving as a consultant or director of an organization that performs services for SYKES, that competes with SYKES, or that supplies goods or services to SYKES raises a question of a possible conflict of interest. No such relationships are permitted without the approval of the company.

Conflict Of Interest

SYKES expects you to exercise the highest degree of professional business ethics and integrity in all actions that you undertake on behalf of the company. You should observe all laws and regulations governing business transactions, engage in fair competitive actions, and use company funds only for legitimate and ethical purposes.

You must avoid illegal acts and the violation of any governmental law or regulation in the course of performing your job, and avoid incurring even the appearance of impropriety (either financial or personal) that might affect or appear to affect your judgment in dealing on the company's behalf with clients, suppliers, or individuals.

Where there is any question about a possible conflict, the situation should be disclosed in writing or by telephone to your local Human Resources Representative. A conflict of interest may arise in the following areas:

- Holding a direct or indirect financial interest as owner, officer, stockholder, partner, joint venture, guarantor, or director in a firm which provides services or supplies materials or equipment to SYKES, or which is in competition with SYKES, or to which SYKES makes sales, provides services or makes loans, or where the individual engages in direction or operation of such a firm.

- Speculating or dealing in equipment, supplies, materials, or property purchased by SYKES, or dealing for his/her own account in products supported by SYKES.
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- Borrowing money from suppliers or clients or from individuals or firms with whom SYKES does business.
- Accepting gifts or favors, being entertained, or accepting other personal obligations, which are substantial for him/herself or a family member from clients and/or suppliers.
- This does not apply to acceptance of gifts of a nominal (less than $25.00 USD, or local equivalent) value, or reasonable personal entertainment. However, you must be careful that continuation of such does not gradually build up into perceived obligation.
- Acquiring by purchase or lease an interest in real estate in which it is known that SYKES has interest or which may improve in value because of SYKES interest in adjoining property.
- Misusing information to which you have access by reason of your position, such as:
  - disclosing confidential information to competitors or others outside the business (e.g., technical, financial information, trade secrets, etc.), or
  - using such information for personal use (e.g., trading securities, etc.).

Because of federal antitrust laws, due care must be exercised in any contact with competitors. Any employee having information or knowledge of any prohibited act, past or present, will report such promptly through the SYKES Anti-Fraud Hotline.

Foreign Corrupt Practices Act (FCPA) and UK Bribery Act (UKBA)

Pursuant to the Foreign Corrupt Practices Act of 1977 and the UK Bribery Act of 2010, it is unlawful to:

- Use corporate or subsidiary funds or assets, either directly or indirectly, or authorize their use, for:
  - Any improper or unlawful purpose, such as paying or offering to pay anything of value to a foreign official, political party, third party intermediary or private party for the purpose of exerting influence in obtaining or retaining business when such payment is illegal in the U.S., UK or other foreign jurisdiction;
  - Payment of bribes or kickbacks to obtain privileges, concessions, special benefits or other improper advantage; or the support of any political party or candidate except as permitted by local written law.

The following actions are also prohibited:

- Accepting payment or anything of value whether characterized as a bribe, kickback, or otherwise, and whether intended to be for SYKES or personal use, if payment and/or receipt of such is illegal, or is designed to cause you to grant a privilege, benefit, concession, or other improper advantage to the payer.
- Establishing for any purpose, an undisclosed or unrecorded fund or asset of SYKES or any of its subsidiaries.
- Failure of an employee to report any suspected breach of the FCPA or UKBA to their line manager or to the Anti-Fraud Hotline.
- Under the FCPA and UKBA, the company must maintain books, records, accounts and controls so that:
  - All transactions have management’s general or specific authorization;
  - Transactions are recorded in conformity with Generally Accepted Accounting Principles (GAAP) and assets are accounted for (even petty cash);
  - Access to assets is only in accordance with management’s authorization; and
  - Recorded assets are reviewed periodically for conformance to existing/actual assets.

A company can violate the Record Keeping provisions of FCPA and UKBA if a foreign subsidiary creates false records to conceal a corrupt payment and the company subsequently incorporates the subsidiary’s information into its books and records.

Violators of the FCPA face serious criminal penalties:
- Fines up to $2,000,000 for companies (officers, directors, or agent of the company may face imprisonment).
- Fines up to $100,000 per violation for individuals (cannot be reimbursed by the company), plus up to five years in prison.
- Under the Alternative Fines Act: penalties can result in fines up to twice the gain or loss from the offense.

Violators of the UKBA face serious criminal penalties:
- Fines for companies and individuals with a maximum fine of £5,000 per summary offense increasing to unlimited fines for an individual found guilty on indictment.
- Imprisonment of an individual up to 12 months per summary offense increasing to up to 10 years for an individual found guilty on indictment.
- Senior directors and officers of a company found guilty of a bribery offense may also be subject to fines and imprisonment.

Violators of the FCPA also face significant civil fines of $10,000 per violation for companies and individuals (officers, directors, employees, agent of the company, or stockholder acting on behalf of the company).

Violation of the FCPA or UKBA may result in disciplinary action up to and including termination.
Antiboycott Laws

U.S. antiboycott laws prohibit U.S. companies and their subsidiaries from participating in or cooperating with any international boycott unless the boycott has been approved by the U.S. government. One important boycott that is not supported by the U.S. government is a boycott of Israel enforced by certain member countries of the Arab League.

Because SYKES is a U.S. based company, all SYKES operations worldwide must comply with U.S. laws pertaining to boycotts. These laws prohibit actions or agreements to take action that could be considered to support or further an illegal boycott, such as:

- refusing to do business with, or agreeing not to do business with, other persons or companies (because of their nationality, for example);
- furnishing information about affiliations, business relationships or transactions in or with a boycotted country (Israel, for example) or with any person or company believed to be blacklisted;
- entering into agreements or letters of credit that contain prohibited boycott provisions; or
- discriminating in employment practices (because of race, religion or nationality, for example).

SYKES is required to report any request to take action or provide information that would violate these prohibitions. A boycott request is any request (whether written or oral) to supply information, take action, or refrain from any action that could be considered to support a prohibited boycott. Boycott requests can be subtle and indirect, so be alert for questions such as whether SYKES conducts business in Israel or imports goods or services from Israel.

U.S. Embargoes and Sanctions

SYKES is required to comply with U.S. economic embargoes and sanctions that restrict SYKES from doing business with certain countries, groups and individuals, including organizations associated with terrorist activity and narcotics trafficking. Unless expressly permitted by the U.S. Treasury Department’s Office of Foreign Assets Control, economic sanctions prohibit doing business of any kind with targeted governments and organizations, as well as individuals and entities that act on their behalf.

SYKES and its subsidiaries may not approve or facilitate transactions by a third party that SYKES or its subsidiaries could not do directly. Prior to selling or attempting to transact business in a new country, you must review the matter with the SYKES General Counsel to ensure compliance with U.S. embargoes and sanctions.
Insider Stock Trading

Because stock of SYKES is publicly traded, there are certain important restrictions and limitations imposed on you under federal securities laws. Any violation of these restrictions may subject the company and you (where permitted by law) to serious criminal and civil liabilities and sanctions, including possible criminal fines. Such action would also severely damage the company's reputation and business relationships.

There are no exceptions for transactions that may be necessary or justifiable for independent reasons (such as the need to raise money for an emergency expenditure).

If you become aware of any material information relating to the company which has not yet been made available to the public by press release or otherwise for at least two full business days, you and your family members and relatives are strictly prohibited from buying or selling SYKES shares, or directly or indirectly disclosing such information to any other person who may trade in SYKES shares.

You should assume that any information, positive or negative, that might affect the company's stock price or otherwise might be of significance to an investor in determining whether to purchase, sell, or hold SYKES stock would be "material".

Examples include:

- A potential new contract, customer, or supplier (or loss of an existing contract, customer or supplier),
- Important new product developments,
- Significant threatened litigation,
- A potential acquisition or disposition of a business,
- A potential refinancing transaction or an important financing transaction,
- Internal financial or budget information that departs in any way from what the stock market would expect.

Also, because serious problems could be caused by an unauthorized disclosure of internal information about the company, you should not discuss internal company matters or developments with anyone outside of the company, except as required in your performance of regular employment duties.

If you have any doubts as to your responsibilities under this policy statement, please seek clarification and guidance from SYKES General Counsel.
Non-Disclosure and Confidentiality

The SYKES confidentiality policy does not allow you to discuss internal company matters or developments with anyone outside of the company, except as required within regular employment duties. Similarly, you should not discuss company affairs in public areas (such as restaurants and elevators) where your conversation may be overheard.

During your term of employment, you will be placed in a position by SYKES to become acquainted with confidential information and materials regarding SYKES and its clients. Confidential information and materials include, but are not limited to, all information belonging to SYKES or SYKES clients relating to their respective services and products, customers, business methods, strategies and practices, internal operations, pricing and billing, financial data, costs, personnel information, customer and supplier contacts, sales lists, technology, software, computer programs, computer systems, inventions, developments, trade secrets of every kind, Personal Identifiable Information (PII), information designated by SYKES or any of its clients as confidential, and all other information or documents that might reasonably be deemed confidential.

You may use such confidential information and materials only during your term of employment and solely for the purpose of such employment, and this right expires upon your resignation or discharge for any reason.

You must not:

- use this information for your own benefit or for the benefit of any other person except as specifically authorized in writing in advance by all owners of such information and materials.
- divulge to any person for any reason any such information and materials related to the business of SYKES, any of its clients or their customers, clients and affiliates, both at any time during the term of your employment and indefinitely after you leave SYKES (or for the maximum time period allowed under applicable law).
- make any disparaging remarks in a public forum about the company or any of its clients or customers.

You will take any and all reasonable actions, including those requested by SYKES or its clients, to prevent such disclosure and preserve the security of confidential information and materials.
SYKES and Client Technology Assets

During the term of your employment, you will be exposed to some or all of SYKES and its clients’ technology assets and infrastructure. Technology assets include, but are not limited to, hardware, software and physical storage components, telephones, voice mail, the Internet, the Intranet, electronic mail (e-mail), and include instant communications programs and services and any and all instant messaging products/chat systems currently in use or added by SYKES from time-to-time. These resources are the sole property of SYKES, or its clients, and may only be used for authorized purposes to assist in the daily performance of your job, and are not intended for private personal communications.

They are to be used in a professional, ethical, and lawful manner. Use of these assets may be reviewed, monitored, and/or recorded at any time by the company for compliance with policies, standards, and quality control purposes, or as required by law. There should be no expectation of privacy of any kind related to the use of company technology assets. By using these assets you waive any right of privacy in anything you create, store, send, or receive through any technology asset medium and consent to monitoring of your use of SYKES and its clients technology assets by SYKES.

You are expected to use good judgment and common sense when accessing company technology assets. If you have any questions about the appropriateness or usage of SYKES or its clients’ technology assets, you should seek the advice of your supervisor.

SYKES Intranet and Internet Utilization

The Intranet and Internet are two of the many communication tools that can be utilized to effectively support the business needs of SYKES employees. They facilitate communication and knowledge distribution.

Employees using the Intranet and Internet are subject to the same laws and company standards of conduct and professionalism as any other business activity, and use of the Intranet and Internet is governed by the same terms and conditions that appear in the SYKES Technology Assets Agreement.

SYKES reserves the right to review, monitor, and/or log Intranet and Internet utilization activity. Therefore, users should exercise discretion when accessing the Intranet and Internet.
Software on Company Computers

Only properly licensed software can be installed and used on company computers and related equipment. No software is to be installed until a proper license is purchased and assigned to a specific computer. No unlicensed software can be downloaded at any time. Only authorized SYKES personnel may perform software installations.

SYKES considers software piracy a serious violation of company policy and does not condone or tolerate the use of unlicensed software on any company equipment. Any misuse of software or violations of copyright laws must be immediately reported to the local systems administrator or corporate help desk.

Anti-Fraud Reporting

A U.S. federal law requires all U.S. publicly traded companies to establish a procedure for employees to report, on a confidential and anonymous basis if desired, fraud in accounting, internal accounting controls, and auditing. In response to this law, SYKES has established an Anti-Fraud Program to address any employee concerns regarding financial reporting.

An employee with a good faith concern related to financial reporting should report that concern, in writing if possible, to their supervisor or to the Human Resources office. Employees are encouraged to sign such reports so that follow-up questions may be directed to the employee if necessary during the investigation. The company will treat all complaints and reports confidentially.

All such reports, no matter how received, will be reviewed by SYKES’ chief compliance officer who will determine what, if any, action is required to be taken. The results of all actions taken or not taken on all complaints will be submitted to the Audit Committee of SYKES Board of Directors for review. Employees submitting written, signed reports will be notified of the results of the investigation.

SYKES may or may not determine that the employee’s complaint is valid, but SYKES will not retaliate, nor will SYKES allow any employee to retaliate, against the person who makes a complaint in good faith. Should the employee believe that he/she has been discriminated against because he/she made a complaint, the employee should immediately report the believed discrimination, in writing, to the Human Resources office.

The SYKES Anti-Fraud Program enables you to report matters involving these and other types of fraud anonymously to a third-party hotline service. In cases where anonymity is warranted or just desired, call the SYKES third-party Anti-Fraud Hotline anonymously at:-

(888) 337-7515  U.S. & Canada
(770) 582-5218  International Line - Language Translation Available