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GUIDANCESW\miguel.delacruz

## 2014 Q4 - Quarterly Code of Business Conduct Certification

### Code of Business Conduct (Sign Off Certification)

It is the policy of Guidance Software to ensure that its employees are conducting themselves in such a manner that is fair, reasonable and honest in relation to sales transactions and general business conduct. We recognize that employees may encounter situations in the course of their general business practice that call upon them to make an ethical judgment. It is our guiding principle that all Guidance Software employees shall deal with suppliers, customers and other persons doing or seeking to do business with Guidance Software in a manner that excludes considerations of personal advantage.

With this guiding principle in mind, Guidance Software supports actions of employees when they are within the following boundaries:

- Avoid actions which can be perceived as improper or unfair in dealing with customers, suppliers and any other person or entity including but not limited to discrimination, unfair treatment of employees/customers and predatory employment practices.
- Extending or receiving common courtesies such as business meals, which is usually associated with accepted business practice in dealings with a customer, supplier or other non-governmental person(s) or entity, is acceptable. However, in any such dealings, employees of Guidance Software should not request, accept, offer to give or give anything of significant value with the express or implied purpose, or the result of which is to influence the bona fide business relationships between Guidance Software and such person(s) or entity.
- Extending or receiving occasional gifts having a maximum retail value of \$250 as a gesture of goodwill is acceptable. Gifts in the form of cash payments, services, or pleasure trips for an employee or their family members are not allowed, regardless of amount. Gifts in the form of tickets to sporting events and other forms of entertainment are not subject to the \$250 limit. All entertainment with a value in excess of \$250 requires notification to the Division Executive in charge of the relevant operating unit.

In addition, I have no knowledge of the following:

- Any transaction, whether I was involved or not, where a side letter or verbal agreement was made that was either in conflict or in addition to the terms of the Agreement with the customer.
- Any transaction that purposely was meant to circumvent my understanding of the accounting pronouncement SOP 97-2 (software revenue recognition).
- Any transaction that would be considered "Stuffing of the Channel"
- Any transactions where gifts, either cash or other compensation, was distributed or promised in order to close a transaction.
- Any violation of the Foreign Corrupt Practices Act by Guidance Software, any of its authorized resellers, or anyone acting on their behalf.

**Notwithstanding anything contained herein, if I was involved in sales to governmental agencies, I did not extend nor receive any benefit to any representative of such agencies.**

If I am aware of any violations of the above, or if there is something that I feel management should be made aware of, I acknowledge that I have the option to either write it below, or contact Human Resources and file a formal acknowledgement or report in a confidential and anonymous manner by calling EthicsPoint (800) 677-5729 or by filling in an online form located at:

[https://secure.ethicspoint.com/domain/en/report\\_custom.asp?clientid=149963](https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=149963)

## Questions

1. Please Select the appropriate response below:

I acknowledge that I know of no violations of Guidance Software's Code of Business Conduct, whether I was involved or not.

I am aware of a possible violation of Guidance Software's Code of Business Conduct. I understand that I have the option to provide details in the below comment area, contact Human Resources or EthicsPoint.

2. Please provide any comments, concerns or questions in the following provided space.

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