

# **SYKES ENTERPRISES, INCORPORATED**

## **CODE OF ETHICS**

**Amended and Restated as of December 10, 2003**

The mission of Sykes Enterprises, Incorporated and its subsidiaries (which are referred to collectively in this Code as the “Company”) is to help support our clients’ customer care management needs through our global outsourcing and consulting capabilities. Our goal is that every client will be more efficient, more profitable, and have stronger loyalty to their company brands due, in part, to the services provided by the Company. All of our officers and directors, including our Chief Executive Officer and Chief Financial Officer (who must sign an acknowledgment of this Code annually), and all of our core financial employees, including Controllers, hold important and elevated roles in corporate governance. While members of the Board of Directors and management team, they are uniquely capable and empowered to ensure that all stakeholders’ interests are appropriately balanced, protected and preserved. This Code provides principles to which these individuals, as well as all of our employees throughout the world, are expected to adhere and advocate. They embody rules regarding individual and peer responsibilities to the Company, the company’s clients, the public and other stakeholders. Violations of the Code of Ethics may subject employees to censure, suspension or termination.

Each of the officers and directors, as well as all other employees of the Company, and its subsidiaries, shall:

1. Act responsibly, in good faith, with honesty, integrity and due care, without misrepresenting material facts or allowing his or her independent judgment to be subordinate.
2. Avoid actual or apparent conflicts of interest in personal and professional relationships. A “conflict of interest” occurs when an individual’s private interest interferes in any way - or even appears to interfere - with the interests of the Company as a whole. A conflict situation can arise when an employee, officer or director takes actions or has interests that may make it difficult to perform his or her company work objectively and effectively. Conflicts of interest also arise when an employee, officer or director, or a member of his or her family, receives personal benefits as a result of his or her position in the company. In the event that anyone subject to this Code has reason to believe that he or she, or any member of his or her immediate family, may have a personal interest in a material transaction or relationship involving the Company or any of its subsidiaries, either current or proposed, that reasonably could be expected to conflict with the interests of the Company or one of its subsidiaries, he or she shall inform his or her supervisor promptly of such personal interest. In the event that such person has reason to believe that his or her supervisor, or a member of the supervisor’s immediate family, also may have a personal interest in the transaction or relationship, then such person instead shall report his or her personal interest to the General Counsel or Chief Financial Officer of the Company. All material transactions and relationships involving a potential conflict of interest for any executive officer or director of the Company must be approved in

advance by the Board of Directors of the Company, as provided below. Those involving other employees may be approved by the employee's supervisor or the General Counsel or Chief Financial Officer of the Company to whom such employee is required to report the conflict of interest, as set forth above, provided that such supervisor or officer determines that approval of the same is in the best interests of the Company.

3. Provide full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission and in other public communications made by the Company.
4. Comply with all applicable laws, rules and regulations of federal, state, provincial and local governments, and other appropriate private and public regulatory agencies, , including insider trading laws and the United States Foreign Corrupt Practices Act of 1977 (and amendments)("FCPA"). The FCPA reaches conduct occurring outside of the territorial boundaries of the United States and applies to domestic and foreign subsidiaries of the Company and to both U.S. citizens and non-U.S. citizens. Under this act:
  - The Company and its shareholders, directors, agents, officers and employees are prohibited from making or authorizing payment of either money or anything of value, directly or indirectly, to non-United States government officials, political parties or candidates for political office outside the United States to win or retain business or influence any act or decision of such officials.
  - All books, records and accounts, domestic and overseas, must accurately and fairly reflect business transactions and dispositions of the Company's assets.
  - A system of internal accounting controls must be maintained to provide adequate corporate supervision over the accounting and reporting activities at all levels.
  - Certain payments and gifts to non-United States employees whose duties are essentially ministerial or clerical may be permissible. It is often difficult to determine the legality of such payments under local law at a given location. You must consult with the Company's Corporate Counsel in Tampa before authorizing or making any such payment.
5. Advance the legitimate interests of the Company whenever the opportunity to do so arises.
6. Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing one's independent judgment to be subordinate.
7. Endeavor to deal fairly with the Company's customers, suppliers, competitors and employees. No one should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair practice.

8. Respect and maintain the confidentiality of information about the Company, and its customers and suppliers, acquired in the course of his or her work except when authorized or otherwise legally obligated to disclose. Confidential information includes all non-public information that might be of use to competitors, or harmful to the company or its customers, if disclosed. Confidential information acquired in the course of one's work may not be used for personal advantage.
9. Share knowledge and maintain skills important and relevant to specific needs.
10. Proactively promote ethical behavior as a responsible partner among peers, in the work environment and the community.
11. Protect the Company's assets and ensure their responsible and efficient use only for legitimate business purposes.

Employees, officers and directors are prohibited from (a) taking for themselves personally opportunities that are discovered through the use of corporate property, information or position; (b) using corporate property, information, or position for personal gain; and (c) competing with the Company.

In order to ensure that material transactions and relationships involving a potential conflict of interest for any executive officer or director of the Company are in the best interests of the Company, all such conflicts of interest shall be reported to the Board of Directors, and the approval of the Board of Directors must be obtained in advance for the Company to enter into any such transaction or relationship. No officer or employee of the Company may, on behalf of the Company, authorize or approve any transaction or relationship, or enter into any agreement, in which such officer or any member of his or her immediate family, may have a personal interest without such Board approval. Further, no officer or employee of the Company may, on behalf of the Company, authorize or approve any transaction or relationship, or enter into any agreement, if they are aware that an executive officer or a director of the Company, or any member of any such person's family, may have a personal interest in such transaction or relationship, without such Board approval.

Each waiver of a provision of this Code of Ethics, and each material transaction and relationship involving a conflict of interest for an executive officer or director of the Company which is approved by the Board of Directors must be disclosed to the shareholders of the Company in the periodic reports filed by the Company with the Securities and Exchange Commission, pursuant to the rules of the Commission.

Employees are encouraged to talk to supervisors, managers or other appropriate personnel when in doubt about the best course of action in a particular situation. Additionally, employees should report violations of laws, rules, regulations or this Code of Ethics to the Company's General Counsel. The Company will not allow retaliation for reports made in good faith.

**ANNUAL CERTIFICATION**

On an annual basis (each December), the Company will require the Chief Executive Officer and the Chief Financial Officer to certify that they are aware of and in compliance with this Code of Ethics.

**ANNUAL CERTIFICATION REGARDING  
CODE OF ETHICS OF SYKES ENTERPRISES, INCORPORATED**

I, \_\_\_\_\_, have read and understand the Sykes Enterprises, Incorporated Code of Ethics. Furthermore, by my signature below, I certify that I am now, and at all times in the past twelve months have been, in compliance with the Code of Ethics.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_