

GTT WHISTLEBLOWER INFORMATION

GTT STANDARDS

GTT holds itself and its representatives to high standards of business and ethics in the conduct of their duties and responsibilities. Whether you are an employee, an officer or director, or someone who does business with us, we ask that you bring to light good faith concerns regarding GTT's business practices, including:

- Suspected violations of our Code of Business Conduct and Ethics.
- Suspected violations of any other Company policies or procedures.
- Questionable accounting, violations of internal accounting controls, or any other auditing or financial matters, or the reporting of fraudulent financial information.
- Other suspected violations of law or fraudulent activities.

GTT'S REPORTING AVENUES

If you believe that any Violation or Fraudulent Auditing and Accounting Activity has occurred or is occurring, we encourage you to promptly take one or more of the following actions:

1. Discuss the situation with your manager.
2. If you are uncomfortable speaking with your manager or believe your manager has not properly handled your concern or is involved in the Violation or Fraudulent Auditing and Accounting Activity, contact HR, Legal, the Chief Accounting Officer, or the Chief Financial Officer.
3. If you do not believe your concern is being adequately addressed, or you are not comfortable speaking with one of the above-noted contacts, report your concern using one of the methods listed below, through which you may choose to identify yourself or remain anonymous:

By mail **GTT Communications, Inc.**
Attn: General Counsel
4201 Wilson Blvd
Suite #504, North Tower
Arlington, VA, 22203

Online **www.safecall.co.uk/report**; or

By email Wayne Rehberger, the Chair of the Audit Committee, directly at **gtauditcommitteechair@gmail.com**;
or via our ethics or reporting hotline **by telephone** at the following **toll-free** telephone numbers:

CONTACT NUMBERS

Country	Free Phone Number
Australia	1 800 312928
Austria	00 800 7233 2255
Belgium	00 800 7233 2255
Brazil	0 800 892 1750
Bulgaria	00 800 7233 2255
Canada	1 877 59 98073
Czech	00 800 7233 2255
Denmark	00 800 80 25 41 90
Finland	990 800 7233 2255 (Telia) / 999 800 7233 2255 (Elisa)
France	00 800 7233 2255
Germany	00 800 7233 2255
Hong Kong	3077 5524
Hungary	00 800 7233 2255
India	000 800 4401256
Ireland	1 800 812740
Italy	00 800 7233 2255
Netherlands	00 800 7233 2255
Poland	00 800 7233 2255
Romania	0372 741 942
Russia	810 800 7233 2255
Slovakia	0 800 004 996
Spain	00 800 7233 2255
Sweden	0850 252 122
Switzerland	00 800 7233 2255
Turkey	00 800 4488 20729
United Kingdom	0 800 915 1571
United States	1 866 901 3295

Disclaimer

None of these avenues are intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred.

Information disclosed during the course of the investigation will, to the extent practical and appropriate, remain confidential, except as may be reasonably necessary under the circumstances to facilitate the investigation, take remedial action, or comply with applicable law.

GTT strictly prohibits and does not tolerate unlawful retaliation against any employee, officer or independent contractor for reporting a suspected violation. All forms of unlawful retaliation are prohibited.