

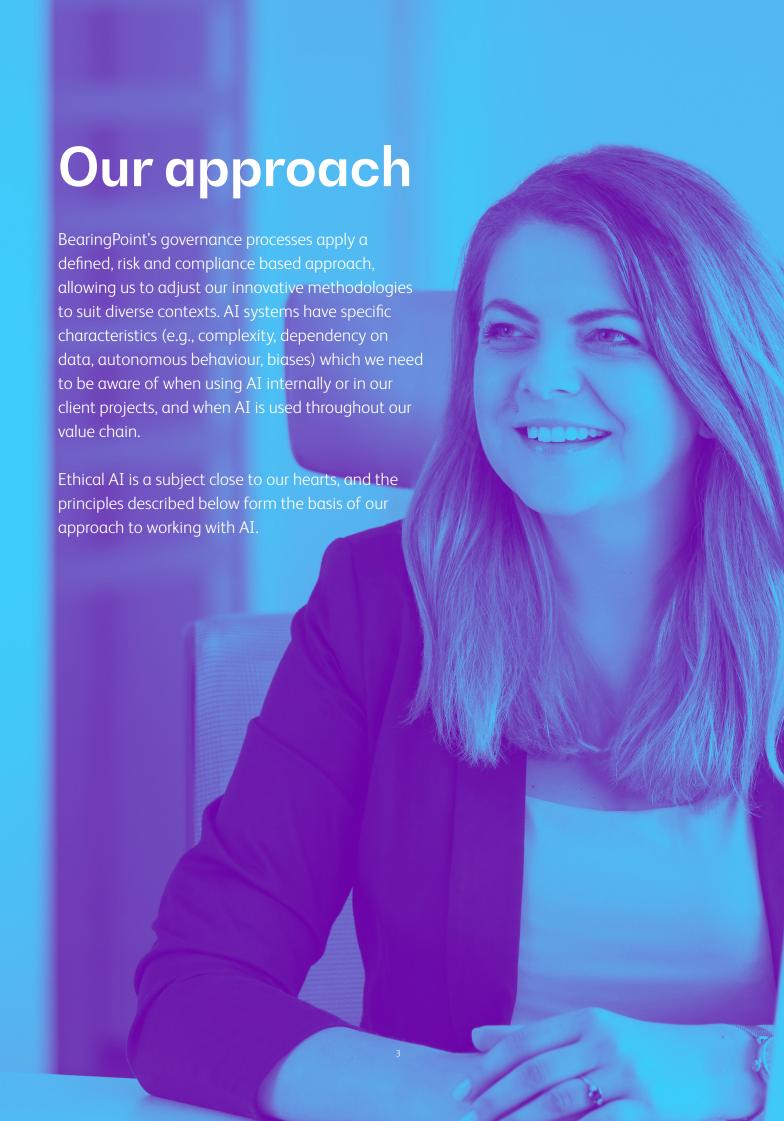
### Introduction

In the dynamic landscape of today's world, the significance of Artificial Intelligence (AI) cannot be understated. It's rapid evolution and expansive presence across all facets of life underscores the pivotal role it plays in shaping our future.

As we at BearingPoint navigate this era of transformative change and potential activation for ourselves and our clients, we want to reiterate our unwavering commitment to harnessing AI responsibly in alignment with our core values and purpose. Our highly innovative AI initiatives are founded on principles that honour fairness, safeguard privacy, foster innovation and enhance efficiency. We must be sensitive to the environmental consequences of using AI and seek to use AI in ways that benefit society and the planet in line with our sustainability goals and approaches.

Together we will shape a future where AI is not merely a tool but a powerful force for positive change, enriching lives and propelling industries forward.

This document sets out the principles we apply when designing, integrating and using AI systems at BearingPoint for both internal purposes and as part of our client offering.



## We only use Al in a controlled way

AI systems create great potential for innovation and increased efficiency. It is important that the AI systems that we use align with BearingPoint's values. AI systems that are deployed in our organization undergo extensive reviews to ensure they meet our functional, technical, organizational and legal standards.

# Our people are appropriately trained

As AI increasingly becomes an important part of our everyday lives, our whole organisation needs to be aware of the potential risks surrounding AI use throughout the lifecycle of AI development and use. Therefore, we place great emphasis on ensuring that our people are trained appropriately on the technical, legal, and practical issues and risks associated with AI.

This allows us to follow a strategy of risk-based decision making, while observing our regulatory obligations.

Guidelines are communicated on our intranet.

# We work closely with clients and partners

Cooperation with our clients and partners is the core of our business. It is of the utmost importance to us that we are always transparent in the use and development of AI systems when driving innovation and transformation jointly.

# We have clear governance and oversight of how Al is used across BearingPoint

In order to ensure that the principles described in this document are upheld across BearingPoint, we have established a dedicated team which aims to ensure that we are able to optimise our use and development of AI Systems, while ensuring a consistent approach is taken firmwide in line with our existing data governance processes.

# We follow responsible ways of working

The pillars described below form the basis of how we work with AI at BearingPoint:

### Fair AI and data usage

BearingPoint is committed to developing systems and tools that use reliable data, that are fair and avoid discrimination on the grounds of race, gender, age and other protected characteristics. Although bias can never by fully eliminated, by using the right techniques and the right data, bias can be minimised.

While using data, we observe all applicable statutory requirements and comply with privacy laws. BearingPoint has established data governance processes, which are designed to protect the security of both BearingPoint's, and its clients', data. Data security is a crucial consideration for us when we plan our projects, from the initial design phases onwards.

### **Development of trustworthy AI Systems**

BearingPoint follows best practices when developing and using AI systems in accordance with the general principles of trustworthy AI. Focusing on the robustness, accuracy and reliability of AI systems allows us to produce trustworthy technology. It remains at the forefront of our minds that AI Systems should be developed and used as tools that serve people, and they should always be appropriately controlled and overseen by humans.

To ensure this, we are committed to following applicable laws and properly documenting all our development activities, as well as datasets, tools, and methods employed in our projects, in line with our regulatory requirements and contractual obligations.

### **Transparency**

When it comes to using or developing AI systems, transparency is of paramount importance to us. We know that AI systems are not perfect, they have their limitations, and their outputs are not always accurate. This makes it even more important that we clearly understand, and explain, what these limitations are, and that we are transparent about the functionalities of the AI systems we use and develop in our projects. We also need to ensure that AI systems are overseen/monitored appropriately, and in many cases that role should be performed by a natural person that fully understands the AI, its decision-making process and its capabilities, as well as its limitations

### Social and environmental wellbeing

AI systems created or made available by BearingPoint should be aligned with BearingPoint's values/purpose and should not have a detrimental impact on human behaviour or society.

Sustainability goals should not be undermined by an exponential growth of AI's energy consumption.



### Conclusion

AI systems are evolving rapidly. BearingPoint is committed to ensuring that its approach to using AI responsibly, and in accordance with ethical standards, will continue to develop to keep pace with technological advancements. Together with our clients and partners, we are more than business and well positioned to match that pace.

This Guide should be read in conjunction with:

BearingPoint's Code of Business Ethics
Standards of Business Conduct EN.pdf (bearingpoint.com)

### **BearingPoint**®

### **About BearingPoint**

BearingPoint is an independent management and technology consultancy with European roots and a global reach. The company operates in three units: Consulting, Solutions and Ventures. Consulting covers the advisory business; Solutions provides the tools for successful digital transformation, regulatory technology and advanced analytics; Ventures drives the financing and development of start-ups. BearingPoint's clients include many of the world's leading companies and organizations. The firm has a global consulting network with more than 10,000 people and supports clients in over 75 countries, engaging with them to achieve measurable and sustainable success.

For more information, please visit: www.bearingpoint.com