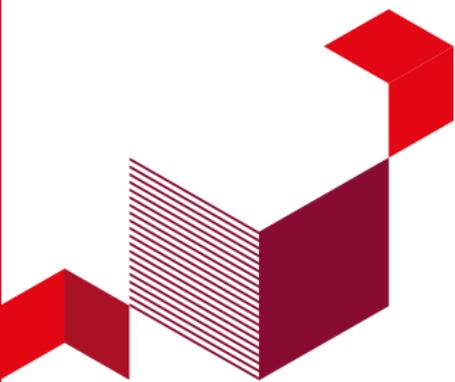


BearingPoint®

BearingPoint Supplier Code of Conduct





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1. Introduction

The business of BearingPoint is based upon the trust which clients, shareholders, employees and public opinion have in the performance and integrity of the BearingPoint group.

To protect this trust, BearingPoint wants to contract with business partners who share our corporate values and conduct business in an ethical manner.

This Supplier Code of Conduct (the “Code”) sets out the minimum standards that BearingPoint expects its Suppliers to comply with. This Code should be read in conjunction with contractual arrangements signed with Supplier as well as the international and local laws and regulations applicable in the countries where Supplier operates. If compliance with any provision of the Code would result in a legal or regulatory violation, Suppliers must follow the law or rule. Where the Code and a Supplier agreement conflict, the Supplier agreement prevails. Otherwise failure to comply with this Code may result in discontinuance of the business relationship.

2. Scope

A Supplier is any third party, firm or individual that provides a product or service to BearingPoint. The following persons, entities and organizations (collectively referred to as Suppliers) are covered by the Supplier Code of Conduct and thereby subject to its provisions:

- Suppliers, vendors, consultants, agents, contractors, sub-contractors, advisors, temporary workers, and any third party working on behalf of BearingPoint
- The owners, officers, directors, employees, consultants, affiliates, contractors and subcontractors of these organizations and entities.

3. Respect for People, Human Rights and Appropriate Working Conditions

BearingPoint believes that employees are one of the most valuable assets a company can have. A safe and healthy workplace environment which fosters respect and inclusiveness ensures their well-being.

3.1 Safe and Healthy Work Environment

BearingPoint expects employees at our Suppliers to be provided with a safe and healthy workplace in compliance with international standards and national laws. The Supplier shall prevent workers' exposure to potential safety hazards.

3.2 Non-Discrimination

BearingPoint encourages an inclusive and supportive working environment free from harassment and intimidation, where all employees are valued and empowered to succeed. All of BearingPoint's Suppliers must commit to creating a fair work environment and to abide by all applicable local laws concerning discrimination in hiring and employment practices.

3.3 Child or Forced Labor

BearingPoint will not use involuntary labor, bonded or forced labor or let anyone do so on our behalf. Any use of child labor by Suppliers must comply with internationally recognized standards such as the guidelines of UNICEF, and the International Labor Organization, as well as local legislation.

3.4 Freedom of Association

BearingPoint expects its Suppliers to respect and uphold their employee's freedom of association involving trade unions or similar external representative organizations, the right to collective

bargaining in accordance with applicable laws and regulations, as well as the right for employees to elect not to join a trade union or other representative body.

4.1 Bribery and Corruption

BearingPoint does not tolerate bribery or corruption in any form and expects its Suppliers to uphold the highest standards of business ethics, to respect local laws and regulations and not to engage in any form of corruption, bribery, fraud, facilitation payments, or extortion. Suppliers are required to comply with the U.S. Foreign Corrupt Practices Act, the UK Bribery Act and all applicable international and national anti-bribery laws.

4. Ethics and Business Integrity

4.2 Business Gifts and Entertainment

The provision of business courtesies can be misinterpreted or suggest the appearance of an improper exchange. Suppliers should use discretion and care to ensure that any business courtesy (i.e., gifts or meals) offered to or received by any BearingPoint employee is in the ordinary and proper course of business and could not reasonably be construed as a bribe or improper inducement.

4.3 Prevention of Money Laundering, Terrorist Financing, Sanctions breaches of Illegal Activities

BearingPoint will not tolerate its Suppliers engaging in, supporting or condoning any activity in connection with BearingPoint which infringes or circumvents applicable laws against money laundering or terror financing, applicable sanctions or which otherwise could be interpreted as illegal activity in any location on its behalf.

4.4 Fair Competition

BearingPoint strictly prohibits anti-competitive agreements or conduct, including, amongst others, fixing prices, restricting the supply of goods or services, bid rigging and market sharing. We require our Suppliers to be committed to free and fair competition and to abide by relevant competition laws and regulations.

Antitrust or competition laws vary from country to country, but generally, such laws prohibit agreements or actions that unreasonably restrain trade, are deceptive or misleading, or unreasonably reduce competition.

4.5 Confidential Information & Privacy

BearingPoint is dedicated to protecting confidential and personal information. Suppliers must strictly limit and safeguard the confidential information belonging to BearingPoint and any third party, including any information created, received or learned by Supplier whilst engaged for or on behalf of third parties. More generally Suppliers are expected to comply with all applicable laws and regulations governing the protection, use and disclosure of BearingPoint proprietary, confidential, and personal information.

4.6 Conflict of Interest

BearingPoint expects Suppliers to immediately disclose all actual or potential conflicts of interest (e.g. personal relations of Supplier management or representatives to BearingPoint management or to involved BearingPoint staff, participation or economic relations between Suppliers and BearingPoint management or involved BearingPoint staff, including representatives working on behalf of BearingPoint), as well as situations where there is the appearance of a conflict of interest, due to either business or personal relationships with other Supplier, business associate, or competitors of

5. Environmental and Social Sustainability

BearingPoint, or with other BearingPoint employees.

Supplier is encouraged to develop and implement internal programs designed to foster a culture of sustainability.

Supplier is expected to operate in compliance with all applicable laws and regulations addressing environmental protection. Supplier should conduct operations in a manner that protects the environment by making reasonable efforts to meet industry best practices and standards with respect to the reduction of energy use, greenhouse gas emissions, waste and water use. Supplier must also ensure that potential impacts to community health, safety and security – such as accidents, impacts on natural resources, exposure to pollution or other community issues – that may arise from business operations are appropriately mitigated and managed.

6. Reporting Concerns and Raising Questions

The standards of conduct described in this BearingPoint Supplier Code of Conduct are critical to the ongoing success of BearingPoint's relationship with its Suppliers.

Should you have any questions or concerns about compliance or ethical issues, or need to report illegal or unethical activities, please contact your BearingPoint representative and send an email to **BPt-FMCompliance@bearingpoint.com**.

BearingPoint®

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