



Supplier Code of Conduct

This Supplier Code of Conduct ("Code") applies to all suppliers that produce goods or provide services for PricewaterhouseCoopers LLP ("PwC") or any of its subsidiaries, divisions, affiliates or agents.

While PwC recognizes that there are different legal and cultural environments in which suppliers operate throughout the world, this Code sets forth the basic requirements that suppliers must meet in order to do business with PwC.

This Code also provides the foundation for PwC's ongoing evaluation of a supplier's employment practices and environmental compliance. As a signatory to the United Nations Global Compact, PwC is committed to the 10 Principles that are the foundation of the Compact. These same principles also guide our Supplier Code of Conduct.

Additionally, suppliers that produce goods for, and/or provide services to PwC shall operate in full compliance with the laws of their respective countries and with all other applicable laws, rules and regulations. Suppliers are expected to drive similar corporate responsibility commitments from organizations comprising their own supply chain.

The Environment

PwC expects its suppliers and their subcontractors (i.e. businesses that comprise PwC's supply chain) to implement policies that support a sustainable environment, ranging from conserving the use of natural resources, where feasible, to minimizing risks to the environment.

Discrimination

Suppliers shall employ workers on the basis of their ability to do the job, not on the basis of their personal characteristics or beliefs. As such, PwC expects suppliers to employ workers without regard to race, color, gender, nationality, religion, age, disability, familial or marital status, or sexual orientation or any other category protected by the law of the jurisdiction in which the supplier operates.

Forced and Child Labor

Suppliers shall not use any involuntary labor of any kind, such as prison, indentured or forced labor.

Suppliers shall also employ only workers who meet the applicable minimum legal age requirement or are at least 15 years of age, whichever is greater. Suppliers must also comply with all other applicable child labor laws.

Wages and Hours

Suppliers shall set working hours, wages and overtime pay in compliance with all applicable laws. Workers shall be paid at least the minimum legal wage or a wage that meets local industry standards, whichever is

greater. While it is understood that overtime may be required, suppliers shall carry out operations in ways that limit overtime to a level that ensures humane and productive working conditions.

Working Conditions

Suppliers must provide all workers with a safe and healthy environment. Suppliers shall comply with all applicable laws and regulations regarding working conditions.

Suppliers shall not use corporal punishment or any other form of physical or psychological coercion.

Suppliers must provide working areas that are sufficiently lighted and ventilated, aisles that are accessible, machinery that is well maintained, and hazardous materials must be sensibly stored and disposed of. Suppliers providing housing for workers must keep these facilities clean and safe.

Freedom of Association

Suppliers must not unlawfully or unduly interfere with workers who wish to lawfully and peacefully associate, organize or bargain collectively.

Compliance

As a condition of doing business with PwC, each and every supplier must comply with this Code.

If PwC determines that any supplier has violated this Code, PwC may either terminate current production and its business relationship or require the supplier to implement a corrective action plan. If corrective action is advised, but not taken, PwC will suspend placement of future orders and shall terminate its business relationship.