Supplier Code of Conduct

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

While PwC LLP 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 LLP.

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

Additionally, suppliers that produce goods for, and/or provide services to PwC LLP 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.

Sustainability and the Environment

PwC LLP expects its suppliers and their subcontractors (i.e., businesses that comprise PwC LLP'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.

Equal Employment Opportunity and Affirmative Action

PwC LLP is a U.S. federal government contractor subject to certain equal employment and affirmative action obligations under Executive Order 11246, Section 503 of the Rehabilitation Act, as amended, the Vietnam Era Veterans' Readjustment and Assistance Act, as amended, and the implementing regulations at Title 41, Part 60 of the Code of Federal Regulations. Please find the PwC Equal Opportunity and Affirmative Action Policy Summary, attached hereto as an Addendum to the Code.

Suppliers shall assist and cooperate in our continuing efforts to (1) provide equal employment opportunity to all applicants and employees regardless of race, color, religion, sex, national origin, age, disability, marital status, veteran status, sexual orientation, genetic information or any other protected class or characteristic under applicable law; (2) enforce our policies prohibiting discrimination against applicants and employees based on race, color, religion, sex, national origin, age, disability, marital status, veteran status, sexual orientation, genetic information or any other protected class or characteristic under applicable law and our policies prohibiting retaliation; and (3) provide reasonable accommodations to all applicants and qualified individuals with disabilities.

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 fifteen (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 sufficiently lighted and ventilated, aisles accessible, machinery maintained, and hazardous materials sensibly stored and disposed of. Suppliers providing housing for workers must keep these facilities clean and safe.

Freedom of Association

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

Monitoring and Enforcement

As a condition of doing business with PwC LLP, each and every supplier must comply with this Code. PwC LLP will continue to develop monitoring systems to assess and confirm compliance.

If PwC LLP determines that any Supplier has violated this Code, PwC LLP 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 LLP will suspend placement of future orders and shall terminate current production and its business relationship.

Addendum to the Code

PwC Equal Opportunity and Affirmative Action Policy Summary

At the PricewaterhouseCoopers network of firms, which includes PwC LLP, we believe high standards of ethics and compliance are critical to the success of our business. They protect our clients, our people and our firm, and enable us to deliver the highest quality service in everything we do. A Global Code of Conduct: Doing the right thing - the PwC way, provides a set of standards that describe the behavior expected of our partners, principals and staff.

PwC LLP's ethics and compliance program links ethics to key compliance areas, such as independence, privacy and client confidentiality, anti-corruption, anti-money laundering, anti-trust/anti-competition, insider trading, anti-discrimination, anti-harassment, non-retaliation, affirmative action, equal employment opportunity and professional licensing. The principal goals of PwC LLP's Ethics & Compliance ("E&C") Office are to advance and foster integrity-based decision-making and conduct, reinforce personal responsibility and promote and monitor compliance with external laws and regulations, as well as internal policies and procedures.

Specific elements of E&C's equal employment opportunity and affirmative action programs include the following:

- The E&C Sr. Manager of Affirmative Action and Equal Employment Opportunity Compliance is responsible for this policy and program.

- As a government contractor at federal, state and local levels, PwC LLP maintains both affirmative action programs and standards that demonstrate PwC LLP's commitment to the principle of equal opportunity employment.

- PwC LLP protects the employment opportunities of individuals who are members of particular groups protected under applicable federal, state or local laws (including race; color; religion; national origin; sex; age; disability; sexual orientation; gender identity or expression; genetic predisposition or carrier status; veteran, marital, or citizenship status; or any other status protected by law) and bases its personnel decisions (i.e., hiring, training, promotions, transfers, terminations, working conditions, compensation, and all other terms, conditions, and privileges of employment) on individual merit and capabilities.

- To achieve a condition of equal opportunity in every phase of employment, PwC LLP supports a policy of affirmative action in the employment of women, qualified individuals with disabilities, members of any race and/or ethnicity, and protected classes of veterans, as designated by federal, state and local regulations.

- PwC LLP emphasizes that sexual harassment, as well as harassment based on any other legally protected status, will not be tolerated. Sexual harassment in particular consists of unwelcome advances, requests for sexual favors, and/or other verbal, visual or physical conduct of a sexual nature where:

  - Submission to such conduct is made, explicitly or implicitly, a term or condition of employment;

  - Submission to or rejection of such conduct by an individual is used as the basis for employment; or

  - The conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

PwC LLP expects that all PwC LLP personnel will act responsibly to establish and maintain a working environment that is free of sexual and all other types of unlawful discrimination, harassment, and retaliation.

- PwC LLP will also make every effort to provide reasonable accommodations to applicants and to allow qualified individuals with disabilities to perform the essential functions of their positions.

- Employees and applicants will not be subjected to harassment, intimidation, threats, coercion, or discrimination for engaging in protected activities such as: (1) filing a complaint; (2) assisting or participating in an investigation, compliance evaluation, hearing, or any other activity related to the administration of Section 503, Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, ("VEVRAA") or any other Federal, State, or local law requiring equal opportunity for individuals with disabilities or covered veterans; (3) opposing any act or practice made unlawful by such laws; or (4) exercising any other right protected by such laws.

- Disabled individuals as defined by the Americans with Disabilities Act ("ADA") or the Rehabilitation Act or covered veterans that qualify for consideration under any of PwC LLP's affirmative action programs, may voluntarily self-identify at any time during the tenure of their employment. Refusal to provide this information will not subject any individual to adverse treatment by PwC LLP. Any such information provided will be kept in confidence to the extent possible, except that (1) supervisors, human resources, partners and/principals may be informed regarding restrictions on the work or duties of individuals with disabilities, and regarding necessary accommodations; (2) first aid and safety personnel may be informed, when and to the extent appropriate, if conditions might require emergency treatment; and (3) government officials engaged in enforcing applicable laws may be informed. The information provided will be used only in ways that are not inconsistent with VEVRAA, ADA and other applicable laws.

Supplier Gifts & Entertainment

Overview

PwC's Supplier Gifts & Entertainment policy provides guidelines by which US Procurement staff will conduct business and social relationships with current and prospective suppliers. This policy is premised on the belief that we, as a Firm involved in advising on and evaluating proper business conduct by our clients, must conduct ourselves in exemplary fashion in our own business practices and dealings.

Guidelines

We expect that our relationship will be on a professional level consistent with good business practice. Accordingly, we discourage our staff from accepting extravagant gifts or invitations for high demand/high priced entertainment from suppliers. We recognize that an occasional meal or round of golf can serve a business purpose and can be reciprocated by PwC. Advertising novelties of nominal value with your company's logo may also be accepted from time to time. However, gifts of more than nominal value should not be offered and will be returned. Similarly, invitations to overly lavish events or activities should not be offered and will be declined.