

**BAKER TILLY**

**ANTI CORRUPTION AND ANTI FRAUD POLICY**

## **BAKER TILLY ANTI-CORRUPTION AND ANTI-FRAUD POLICY**

### **1. PURPOSE**

Baker Tilly is committed to conducting its business in accordance with all applicable laws, rules and regulations and the highest ethical standards, and this commitment is embodied in its system..

The purpose of this Anti-Bribery and Anti-Corruption Policy is to reiterate BT's commitment to full compliance by its officers, directors, employees and agents.

For the purposes of this Policy, a "contractor", "supplier" or "third party" is defined as an entity or individual who provides, and receives payment for, services or goods related to any aspect of a BTM operation, and includes consultants and subcontractors.

### **2. SCOPE**

This Policy is applicable to every employee of BT, including senior executive and financial officers, and to members of the Board of Directors. The reporting requirement of this Policy is also applicable to contractors and suppliers. This Policy is intended to supplement all applicable laws, rules, and other corporate policies. It is not intended to supplant any local laws.

### **3. DEFINITION**

Corruption is the misuse of public power for private profit, or the misuse of entrusted power for private gain. Bribery is the offer, promise, or payment of cash, gifts, or even excessive entertainment, or an inducement of any kind offered or given to a person in a position of trust to influence that person's views or conduct or to obtain an improper advantage. Bribery and corruption can take many forms, including the provision or acceptance of:

- Cash payments;
- Phony jobs or "consulting" relationships;
- Kickbacks;
- Political contributions;
- Charitable contributions;
- Social benefits; or
- Gifts, travel, hospitality, and reimbursement of expenses.

### **4. POLICY REQUIREMENTS**

BTM personnel and agents are strictly prohibited from offering, paying, promising, or authorizing:

- any payment or other thing of value;
- to any person;
- directly or indirectly through or to a third party;
- for the purpose of (i.e., in exchange for);
  - causing the person to act or fail to act in violation of a legal duty;
  - causing the person to abuse or misuse their position; or
  - securing an improper advantage, contract or concession;
- for BT or any other party. ("Improper Payment Activity")

In addition, BT books and records must correctly record both the amount and a written

description of any transaction. BT personnel must ensure that there is a reasonable relationship between the substance of a transaction and how it is described in the Company's books and records.

It is contemplated that BT will institute detailed procedures and standards related to training, due diligence, the recording of transactions, and other areas, to implement the terms of this Policy.

## **5. AUDITS**

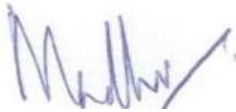
Audits of BT sites, operating units, and contractors may be conducted periodically to ensure that the requirements of this Policy and applicable procedures and guidelines are being met. Audits may be conducted internally by BT or externally by retained third parties. Audit documentation shall include performance improvement action plans.

## **6. WAIVER**

There is no permitted deviation or waiver from this Policy.

## **7. DISCIPLINE**

Any employee who violates the terms of this Policy will be subject to disciplinary action. Any employee who has direct knowledge of potential violations of this Policy but fails to report such potential violations to Company management will be subject to disciplinary action. Any employee who misleads or hinders investigators inquiring into potential violations of this Policy will be subject to disciplinary action. In all cases, disciplinary action may include termination of employment. Any third party agent who violates the terms of this Policy, who knows of and fails to report to BT management potential violations of this Policy, or who misleads investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated.



Signature: