



# Supplier Code of Conduct

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Roland  
Berger

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## 1. Introduction

As a global strategy consultancy, Roland Berger Holding GmbH & Co. KGaA together with its affiliates<sup>1</sup> ("Roland Berger"), the only one of European origin with a strong international presence, wants to achieve outstanding results and create value for its clients, the firm, and the society we live in. The Roland Berger corporate values of entrepreneurship, excellence and empathy shape the way we work and express our understanding to strive for the highest professional standards. Corporate responsibility and sustainability are business strategies that are increasingly becoming part of the core business of Roland Berger. It is becoming more and more important to practice respectful interaction with each other and the world we live in. Therefore, all Roland Berger employees do their best to live up to these values every day. The expectation is that all Roland Berger suppliers commit to the same values. Therefore, Roland Berger has created a Supplier Code of Conduct which applies to all suppliers and their employees, agents, and subcontractors (collectively referred to as "Suppliers") that produce goods for or provide services to Roland Berger. Compliance with this Supplier Code of Conduct is expected and needs to be confirmed. This helps Roland Berger to live up to its own ambitions, meet external requirements and protect our high standards. This Supplier Code of Conduct outlines the minimum requirements that Suppliers must meet to do business with Roland Berger.

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<sup>1</sup> Affiliates within the meaning of this Supplier Code of Conduct means any legal entity that is directly or indirectly controlled by, controlling or under common control, with another legal entity, provided that "control" means ownership or control of more than a 50% interest of another legal entity or the ability to direct the decision, management, policies and/or actions of such legal entity, by ownership interests, contract or otherwise.

## **2. Compliance with the Supplier Code of Conduct**

Roland Berger has the right to ask Suppliers to confirm compliance with this Supplier Code of Conduct on a regular basis and to examine compliance by Suppliers with this Supplier Code of Conduct at any time.

Suppliers should communicate the guiding principles of this Supplier Code of Conduct to their employees, agents and throughout their supply chains. Additionally, Suppliers should self-monitor their compliance with this Supplier Code of Conduct.

If a situation arises that causes a Supplier to violate this Supplier Code of Conduct, Suppliers should immediately inform Roland Berger (see Clause 9 Reporting Concerns).

Violations of the Supplier Code of Conduct by any Supplier are taken seriously and may lead to the following, or other similar, actions: requesting the Supplier to inspect its own organization and supply chain and to present its findings; requiring a corrective action plan; terminating the business relationship with the Supplier.

### 3. Labor Practices and Human Rights

Roland Berger explicitly protects international human rights, upholds the relevant laws and regulations and takes its social responsibility seriously. Accordingly, Roland Berger expects its Suppliers to comply with all laws and regulations applicable to their business and to aspire to adhere to the standards set in the UN Global Compact and abide by the International Labor Organization (ILO) standards.

#### 3.1 Health and Safety

Roland Berger expects its Suppliers to fully comply with all applicable occupational health and safety regulations and to provide a safe and healthy work environment (incl. aspects such as safety standards, appropriate protective measures, and sufficient training). Additionally, Suppliers shall take adequate steps to prevent workplace accidents and injuries.

Suppliers who work on Roland Berger premises (along with all individuals under their responsibility), are obliged to

- (a) comply with established safe work practices, with the aim of preventing injury or harm to themselves and others,
- (b) cooperate with Roland Berger on matters pertaining to health and safety, especially following any guidance or safety instructions given on-site,
- (c) utilize any tools, equipment or materials provided by Roland Berger correctly in accordance with any instructions received,
- (d) report all health and safety concerns (accidents, injuries, illnesses) to Roland Berger immediately.

Suppliers are not entitled to claim compensation for any damages resulting from non-compliance with these obligations.

#### 3.2 Forced Labor

Suppliers shall neither employ any kind of forced labor – whether it is indentured labor, bonded labor, or prison labor – nor support or engage in any other form of slavery or human trafficking. Additionally, any form of involuntary labor through threat, fraudulent claims, force, or other coercion is prohibited. Suppliers shall take any appropriate steps to guarantee that no such form of forced labor takes place in their organization or throughout their supply chain.

#### 3.3 Discrimination and Harassment

Roland Berger is fully committed to offering equal employment opportunities and to promoting diverse, open, and respectful workplaces free from unlawful discrimination and harassment. Roland Berger expects its Suppliers to aspire to the same goals. Suppliers shall not engage in or tolerate in their supply chains any form of unlawful discrimination. Suppliers must not engage in or tolerate in their supply chains any discrimination based on race, color, sex (such as women's rights), gender identity or

expression, pregnancy, religion, national origin (such as indigenous origin), citizenship, ancestry, age, disability, marital status, sexual orientation, political affiliation, union membership, veteran status, or other protected characteristics. One form of prohibited unequal treatment specifically comprises unequal compensation for equal work. Additionally, Suppliers shall not tolerate any form of workplace harassment – such as verbal comments and physical advances – including sexual harassment, retaliation for reporting of harassment or threats of harassment.

### 3.4 Wages, Benefits and Working Hours

Suppliers shall comply with all applicable national laws and regulations regarding wages, benefits and working hours for its entire workforce. Suppliers must compensate employees at least with the applicable minimum wage and provide the required benefits. In addition, Suppliers shall observe the legally mandated breaks and rest periods to prevent excessive physical and mental fatigue. Working hours should not exceed weekly working limits established by local law.

### 3.5 Child Labor

Suppliers shall not use any form of child labor and are prohibited from engaging workers under the respective national legal age of employment. Where employment of workers under the age of 18 is legally permitted and the minimum legal age of employment is not defined by law, the minimum age of employees should be 15 years of age. Suppliers shall observe all legal requirements, particularly those affecting education and compensation and shall engage in strictly protecting their workers from all forms of slavery, prostitution and pornography, drug-related work and work that might harm health, safety, and morals of children.

### 3.6 Freedom of Association and right to collective bargaining

Suppliers should respect and recognize the legal rights of workers to organize and join associations. Organizing or joining an association may not be used as reasons for discrimination or reprisals by Suppliers, and workers should not be hindered or intimidated in doing so. Suppliers guarantee that associations may operate freely and in accordance with local law. Additionally, Suppliers shall foster a culture of open communication between individuals and management without threat of intimidation, retaliation, or harassment. Furthermore, Suppliers shall adhere to the International Labour Organization (ILO) standards regarding the right to collective bargaining, ensuring that workers can negotiate their terms of employment collectively.

### 3.7 Usage of Security Guards

Roland Berger expects Suppliers to ensure that service providers, e.g. private or public security guards, adhere to human rights standards. If it cannot be guaranteed that workers are not subject to torture and other inhumane treatments, injuries, and infringements of their association rights, Roland Berger expects Suppliers not to engage with these providers.

## 4. Environmental Protection

Roland Berger understands that the next few years demand a fundamental transformation of society – companies, public institutions, organizations, and individuals must raise the bar on sustainability. The challenge goes beyond climate change. Biodiversity is in steep decline and there is growing concern about the unsustainable use of resources such as water. A shift towards a long-term, circular approach is needed within the next few years to create a sustainable future for coming generations.

Hence, Roland Berger expects its Suppliers to comply with all applicable environmental laws, regulations, and standards. Roland Berger holds itself accountable for doing more than this and wants to raise the bar collectively with Suppliers. Roland Berger thus formulates additional requirements for Suppliers in order to limit our common impact and preserve life on Earth.

As a foundation, Suppliers must establish an effective system to continuously detect and eliminate potential threats to the environment.

### 4.1 Harmful Environmental Actions

Suppliers' business operations must not cause harmful soil contamination, water pollution, air pollution, noise emissions, or excessive water consumption. This applies in particular, but not exclusively, where biodiversity, general health, food supply, and access to drinking water or sanitary facilities are significantly and negatively affected by it. Additionally, Suppliers are prohibited from engaging in unlawful evictions or deprivation of natural resources and property that any person uses to secure their livelihood.

### 4.2 Emission Transparency

Roland Berger encourages all Suppliers to define an emission reduction target, ideally with the Science-Based Targets initiative (SBTi). Furthermore, Suppliers should be able to report the emissions of the goods and services delivered to Roland Berger. Roland Berger encourages suppliers to disclose their greenhouse gas emissions in general to the public or via dedicated platforms, e.g. the Carbon Disclosure Project (CDP).

### 4.3 Decarbonization of Supply Chains, Products and Services

Suppliers shall actively work towards reducing their scope 1, 2, and 3 emissions. This can include the usage of renewable electricity for operations as well as improving overall energy efficiency and reducing the emissions in the upstream supply chain. Roland Berger expects Suppliers to avoid the usage of flights when visiting a Roland Berger office and encourages the usage of public transport as available.

## 4.4 The Importance of Biodiversity and Circular Economy

Suppliers must respect the preservation of biodiversity, both within their own operational control and also along their supply chains. This includes, but is not limited to, sustainable land use practices, no usage of illegal pesticides, and sustainable resource management. Suppliers shall implement recycling approaches for their supply chain and work towards a circular economy. All products delivered to Roland Berger shall be in the least possible packaging. Furthermore, the Supplier must not use any illegal chemicals and must follow the regulatory process to manage chemicals.

## 4.5 Energy Efficiency

The efficient use of energy and the renewable generation of energy are key to decarbonizing our economy. Therefore, Roland Berger expects all Suppliers to set energy efficiency targets and transparently report their energy consumption figures, for example, in an annual CDP disclosure. Furthermore, Roland Berger encourages Suppliers to establish a renewable electricity target to support a low-carbon electricity future.

## 4.6 Waste Prevention

Effective management of materials is a crucial element in reducing emissions caused by overproduction and excessive waste. Roland Berger encourages all Suppliers to implement waste prevention measures in their operations. Additionally, Roland Berger is open to receiving unpackaged goods to minimize waste or to collaboratively explore ways to reduce waste.



## 5. Business Practices and Ethics

Roland Berger is committed to maintain the highest ethical standards for the conduct of our business and to vigorously enforce the integrity of our business practices wherever we operate throughout the world. Therefore, Roland Berger also expects Suppliers to reject illegal business practices and to play an active role in combatting them. This includes conducting business in compliance with the law, as well as with economic sanction and other restrictions.

### 5.1 Anti-Bribery and Corruption

Roland Berger is committed to combat any form of corruption, including extortion and bribery. Therefore, it is expected that Suppliers fully comply with all applicable anti-corruption laws and regulations. Any form of bribery and corruption is strictly prohibited, and Suppliers shall not engage in any form of corruption. Suppliers shall take any appropriate steps in preventing and combating corruption. Any appearance of influence on business decisions shall be avoided.

### 5.2 Anti-Money Laundering and Terrorism Financing

Roland Berger does not tolerate any business transaction or activity that would directly or indirectly support criminal acts or violate anti-money laundering or terrorism financing laws. Roland Berger requires its Suppliers to comply with all relevant laws and regulations and to have adequate controls in place to prevent such illegal activities from occurring.

### 5.3 Insider Trading

Insider trading is strictly prohibited. Suppliers shall not use their knowledge of insider information acquired by virtue of their relationship with Roland Berger to purchase or sell insider securities of their own or any third party's account. Suppliers and their employees shall make themselves familiar with applicable rules and regulations.

### 5.4 Gifts

Suppliers shall not accept or give any fees, kickbacks, provisions, gifts, entertainment, or anything of value notwithstanding cultural or local traditions with the purpose of obtaining an improper influence on decisions or advantages or that appear improper in general for the Supplier, Roland Berger or any third party.

## 5.5 Confidentiality

Suppliers shall treat all kinds of non-public information they obtain or create in connection with activities related to Roland Berger as strictly confidential. They shall always keep proprietary and confidential information secure. Supplier shall not make public that Roland Berger is Supplier's client without first obtaining Roland Berger's written approval.

## 5.6 Conflicts of Interest

Considering the legal and reputational risks arising from potential conflicts of interest, Suppliers shall declare any conflicts of interest upon discovery to Roland Berger.

## 5.7 Freedom of Competition

Suppliers must comply with all applicable competition / antitrust laws in force. Suppliers shall refrain from, assess the risk of, and take appropriate action to detect any type of anti-competitive behavior, including but not limited to, entering into discussions or agreements with competitors regarding price fixing, sharing of commercially sensitive information or other similar activities. If Suppliers are in a dominant market position, this position must not be abused. Each supplier must ensure that they do not engage in any activity that unlawfully restrains or impacts competition with respect to any proposed or current business relationship with Roland Berger.

## **6. Data Protection and IT-Security**

Suppliers shall comply with all applicable data protection and privacy laws and regulations. Roland Berger expects Suppliers to maintain Roland Berger's records, data, and information accurately and to retain them in accordance with the legal requirements. Additionally, Suppliers shall exercise good judgment and use appropriate standards when creating records and other documents (such as e-mail). Suppliers are required to take appropriate security measures to ensure any data from Roland Berger that is processed by Suppliers, is adequately protected against cyberthreats such as destruction, theft, unauthorized access, unlawful disclosure, or other misuse. In the event of a security incident, Suppliers must inform Roland Berger immediately.

## **7. Protection of Assets and Intellectual Property**

Suppliers shall safeguard the tangible and intangible assets of Roland Berger and their clients, suppliers and distributors that are under their control. Further, Suppliers are expected to use Roland Berger's physical and intellectual assets responsibly and in line with the business objectives as well as local practices and laws. In this regard Suppliers commit to respect all IP rights belonging to Roland Berger as well as to any third parties, in particular trademarks, patents, designs, domain names and copyrights as well as know-how and trade secrets and to comply with applicable intellectual property and not to pursue any plagiarism activities.

Suppliers are prohibited from using any of Roland Berger's intellectual property including trademarks, patents, designs, domain names or copyrights without written permission.

## 8. Use of Systems based on Artificial Intelligence

As part of our commitment to ethical and legal practices, we require our Suppliers to adhere to the following principles regarding the use of Artificial Intelligence (AI) when performing services for Roland Berger. These principles reflect core aspects of Roland Berger's AI Policy (which can be viewed upon demand, subject to the confidentiality obligations outlined above).

First and foremost, compliance with applicable laws (e.g., the EU AI Act) and regulations, including those related to intellectual property, data protection, and confidentiality, is paramount. When working for RB, Suppliers must refrain from utilizing, designing, or deploying AI systems that manipulate behavior, exploit vulnerabilities, or implement social scoring based on personal traits. It is essential that all affected parties are informed when AI is employed in any capacity, ensuring transparency in operations. Additionally, Suppliers have to make sure that the data used in AI systems is correct, fair and non-discriminatory, e.g., by verifying that it does not favor specific demographics.

It is crucial for Suppliers to manage the use of AI systems for RB proactively, assessing potential risks to liability and reputation. Lastly, Roland Berger expects Suppliers to engage in regular AI literacy training as applicable to stay informed about best practices and developments in the field. By adhering to these principles, we can ensure a responsible and ethical approach to AI usage across our supply chain.

## 9. Management System

Suppliers are expected to have in place the appropriate management system to ensure

- (a) compliance with applicable laws and regulatory requirements in the jurisdiction in which they operate, and client requirements related to the Supplier's operations and products;
- (b) conformance with the precepts of this Supplier Code of Conduct; and
- (c) identification and mitigation of operational risks related to this Supplier Code of Conduct.

The management system should facilitate continuous improvement. Roland Berger understands that the design of such a management system will have to be scaled to the particularities of the Supplier's business.

## 10. Reporting Concerns

Questionable behavior, actual or suspected violations of the Supplier Code of Conduct by a Supplier should be reported to your primary Roland Berger contact.

Should that not be possible or adequate, you can raise the concern to our Compliance Team via email ([compliance@rolandberger.com](mailto:compliance@rolandberger.com)) or via the Whistleblowing Tool (<https://www.bkms-system.net/rolandberger>), our anonymous reporting platform. If you raise an issue and you do not believe the issue has been properly addressed, you may bring it to the attention of another appropriate contact.

Roland Berger will maintain confidentiality to the extent possible and will not tolerate any retaliation taken against any individual who has, in good faith, sought out advice or reported questionable behavior or a possible violation of this Supplier Code of Conduct.

## 11. Legal Disclaimer

Roland Berger reserves the right to unilaterally adapt this Supplier Code of Conduct periodically as it deems necessary according to the business and legal requirements. A Supplier's contract with Roland Berger may contain provisions addressing some of the same issues. Nothing in this Suppliers Code of Conduct is meant to supersede more stringent provisions in any particular contract. To the extent that there is a conflict between this Supplier Code of Conduct and any applicable law or provision, the applicable law shall apply.

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