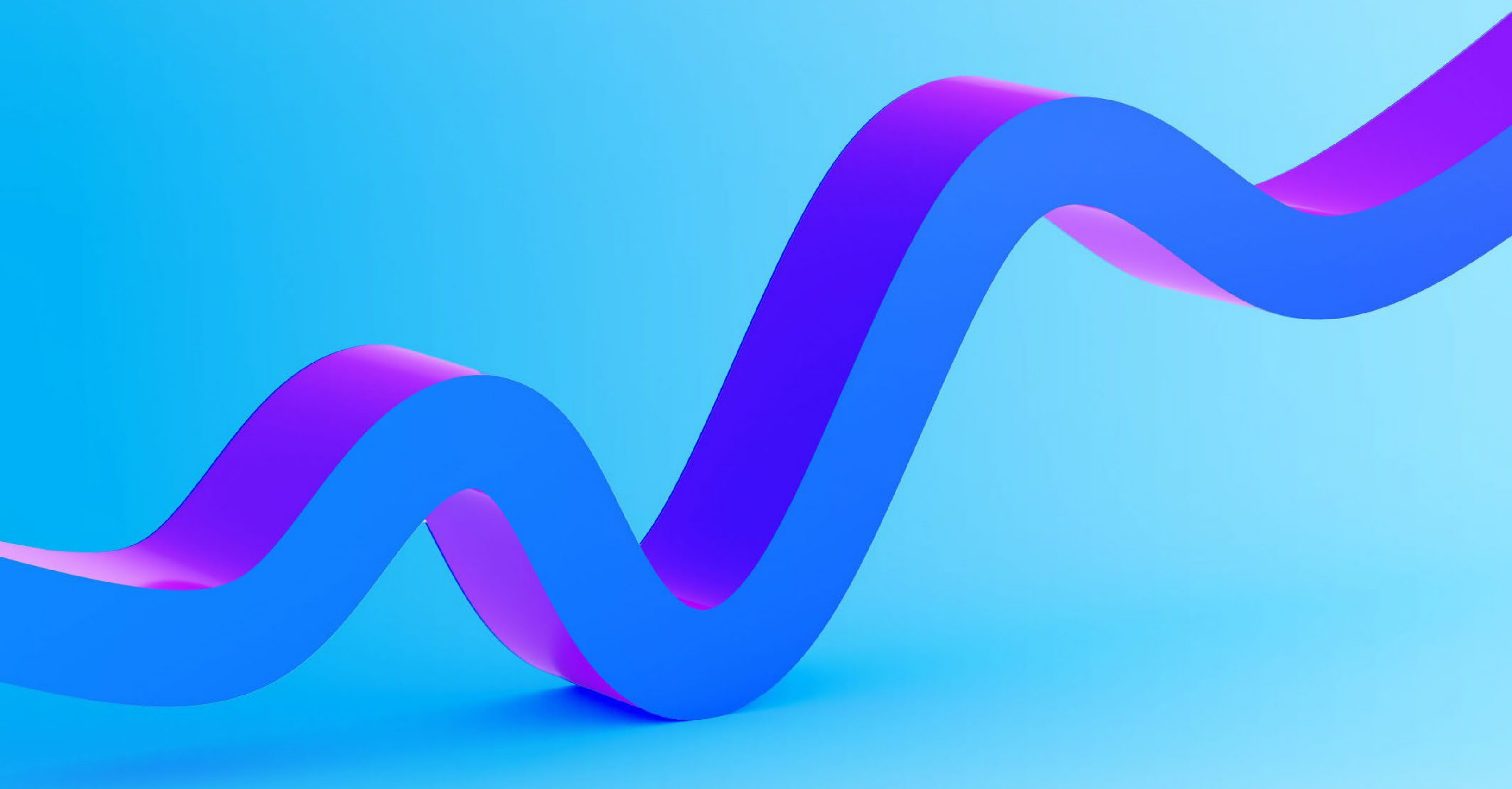
Third Party Code of Conduct



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Introduction

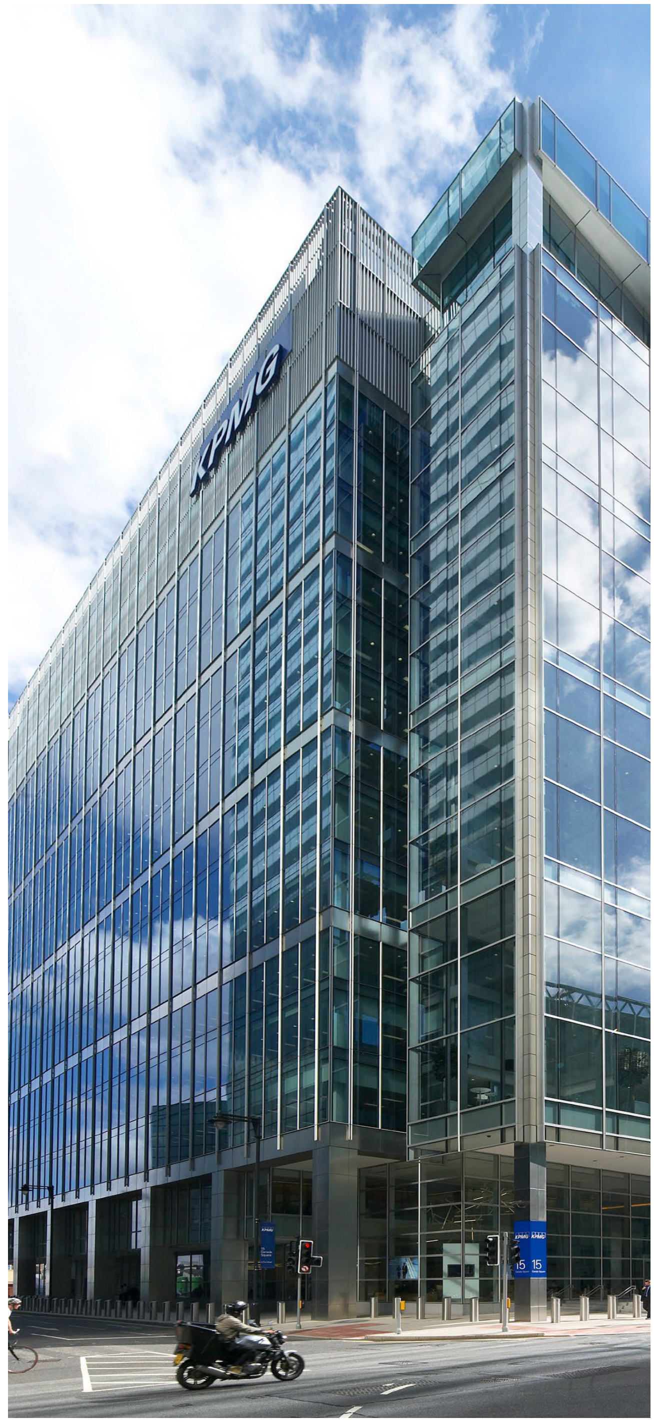
At KPMG LLP (KPMG), doing the right thing is core to who we are, and we have established a rich, proud legacy built on a strong sense of purpose and commitment to ethics, professionalism, and integrity. Accordingly, we focus on what is best for KPMG, its people, the environment, and the communities in which we live and serve.

Our people are expected to uphold an unwavering commitment to ethics, integrity, compliance with laws, regulations and professional standards and are specifically required to abide by KPMG LLP's Code of Conduct. We also expect our clients and third parties, including subcontractors, outside consultants, and suppliers to abide by the same ethical principles.

Accordingly, the KPMG Third Party Code of Conduct (TPCOC) is designed to reflect our internal Code of Conduct which promotes high legal, ethical, environmental, and human standards while providing guidance and a clear set of requirements by which third parties shall abide. This document sets forth responsible business practices and principles. KPMG expects its third parties to follow the TPCOC for as long as they are in a contractual relationship with the firm.

KPMG, through KPMG International, is a proud signatory to the United Nations Global Compact (UNGC), a principles-based initiative that aims to influence the creation of a more sustainable and inclusive global economy. KPMG is committed to the UNGC's foundational 10 principles, and they are reflected in the TPCOC.

To learn more about KPMG's environmental, social and governance (ESG) initiatives, please see our Impact Plan.



Reservation of Rights. Nothing in this TPCOC, any of KPMG's policies, or any agreements you may have with KPMG, prohibits you from (i) making truthful statements or disclosing information as may be required by applicable law or regulation, or pursuant to the valid order of a court of competent jurisdiction or an authorized government agency, (ii) cooperating with or participating in any investigation by a governmental agency, (iii) reporting your reasonable belief of possible violations of federal, state or local law or regulation to or filing a charge with any governmental agency or entity (including, but not limited to, the Department of Justice, the Securities and Exchange Commission, or the Equal Employment Opportunity Commission), or making other disclosures that are protected under the whistleblower provisions of federal, state or local law or regulation and the prior authorization of, or notification to, KPMG is not needed to make any such reports or disclosures.

Applicability

The TPCOC applies to all third parties of KPMG (Third Party or Third Parties). A Third Party is defined as any person or organization, inclusive of its personnel, that: (i) contracts with KPMG to provide goods or services to KPMG; (ii) contracts with KPMG to provide goods or services to KPMG's clients; or (iii) has entered into a business relationship with KPMG to establish a strategic alliance partnership.

Monitoring

KPMG expects all Third Parties to actively self-monitor their and their employees' day-to-day compliance with the KPMG TPCOC. KPMG may also conduct periodic compliance assessments to ensure Third Parties continue to maintain compliance with the TPCOC.

Principles

Overview

Third Parties are required to fully comply with the TPCOC and all laws and regulations applicable to them. When provisions of a Third Party's contract with KPMG are more stringent than the provisions hereof, the Third Party must comply with the more stringent obligations of its contract with KPMG, except as otherwise set forth under Reservation of Rights. The TPCOC does not replace or supersede more stringent contractual obligations KPMG may have with Third Parties.

Third Parties should develop and enforce policies and processes to comply with the standards set forth by the TPCOC, as well as promote the same within their own third party relationships.

Any significant deviations from or violations of the TPCOC must be reported to KPMG upon discovery. To ensure that our personnel and Third Parties can report violations without any fear of retaliation or discrimination, anonymous reporting is available (see Section Reporting Violations).

Any violation of the TPCOC may result in any of the following: (i) requesting that the Third Party, at its own cost, audit its own organization or its associated subcontractor and to report on the extent of the violation; (ii) recommending or requiring corrective action plans; (iii) removal of the Third Party from preferred supplier lists; or (iv) contractual termination.

Human rights

Humane Treatment: Third Parties shall treat all workers with respect and dignity and not subject them to demeaning conditions.

Harassment: Third Parties must champion an inclusive and collaborative culture that is free from discrimination and harassment, including sexual harassment, threats of harassment, or retaliation for reporting harassment.

Human Trafficking: Third Parties must not engage in or support human trafficking or modern slavery, including forced, bonded, or involuntary labor.

Labor

Forced Labor: Third Parties must not use forced or involuntary labor nor demand work/service from an individual under threat or coercion. Third Parties must not withhold or destroy, conceal, confiscate, or deny access to workers' identity or immigration documents, such as passports or drivers' licenses, regardless of issuing authority. Third Parties must not require non-professional migrant workers to bear any costs or fees associated with their recruitment, travel, or migration processing.

Child Labor: Third Parties must not exploit any workers under the minimum legal working age. Employment of workers under the age of 18 must not interfere with their required education and must not, by the nature of the work or the circumstances in which it is carried out, be likely to harm the child's health, safety, or morals. Additionally, Third Parties must comply with all other child labor laws in the jurisdictions in which they operate.

Discrimination: Third Parties must foster a culture that seeks to promote equal opportunity for all. Third Parties must not tolerate discrimination based on gender, race, religion, age, disability, gender identity, sexual orientation, or any additional categories protected by local law. Job candidates and employees are expected to be evaluated based on their ability to perform the job.

Wages, Working Hours and Other Conditions: Third Parties must meet applicable standards regarding working conditions across its entire workforce, including, without limitation, laws, regulations, and standards relating to the payment of the minimum legal wage or a wage that meets local industry standards, whichever is greater; the observation of legally mandated break and rest periods; and the health and safety of the workers in the workplace.

Freedom of Association and Non-Retaliation: Third Parties must nurture an environment where business standards are clearly understood and there are clear channels for individuals to communicate openly with management without detriment or threat of retaliation, intimidation, or harassment. Additionally, Third Parties must respect the legal rights of workers to freedom of association and not hinder the rights of workers to legally organize and join associations.

Health and Safety: In addition to meeting minimum legal requirements for working conditions, Third Parties are expected to provide a safe, secure, healthy, drug-free work environment (e.g., clean facilities, properly maintained equipment, sufficiently lighted and ventilated facilities) and take necessary precautions to prevent accidents and injury.

Grievance procedures: Third Parties must provide employees with effective grievance procedures for raising workplace concerns to the attention of management for appropriate resolution. This includes concerns involving harassment and discrimination. Workers must be given a safe environment to provide their grievances and feedback. Third Parties must review these reporting procedures periodically. The grievance procedures must include the option to report anonymously where appropriate. Workers and/or their representatives must be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. Third Parties must periodically provide workers with information and training on all grievance procedures. All forms of retaliation against workers for raising a workplace concern are strictly prohibited.

Environment

Resource Conservation and Climate Protection: Third Parties should seek to improve resource efficiency and reduce resource consumption of raw materials, energy, water, and fuel. Third Parties are expected to make reasonable efforts to eliminate or reduce levels of waste (both solid and wastewater) generated and to increase landfill diversion, reuse, and recycling. Third Parties are encouraged to develop and use environmentally focused innovations and practices that reduce environmental impacts.

Emissions and Waste Reduction: Third Parties should take steps to minimize emissions of greenhouse gases and of toxic and hazardous pollutants. Third Parties are expected to measure and report greenhouse gas emissions (GHG) and to set a science-based GHG reduction target.

Supplier diversity

KPMG and our third parties' procurement decisions have economic and social impacts; thus, KPMG compels our third parties to join us in our vision of diversity and equality by committing to making positive, sustainable change in our communities and societies. Third parties should reflect the diversity of their markets, clients, and communities, with a strategy designed to elevate businesses that are innovative, competitive, qualified, and certified as minority owned, women-owned, disability-owned, veteran and service-disabled-veteran-owned, and lesbian, gay, bisexual, transgender, queer-owned. KPMG expects our third parties to have equivalent policies and strategies to promote diversity, equity, and inclusion in their supply chains and agree to make reasonable efforts to include diverse business in their strategic sourcing process.

Integrity, ethics and anti-corruption

Business Integrity: Third Parties must not engage in any illegal or unethical behavior. Third Parties are expected to uphold standards of fair business practices and exercise sound business judgment. Third Parties must endeavor to maintain their own confidential process to enable employees and contractors to report incidents of unethical behavior.

Corruption, Bribery, and other Financial Crimes: Third Parties must foster a culture committed to conducting business fairly, ethically, and avoiding even the slightest perception that an improper payment or other inducement or abuse of entrusted power was performed to obtain a business advantage. Third Parties also are expected to maintain compliance with the US Foreign Corrupt Practices Act ("FCPA") and other anti-corruption laws, where applicable.

Third Parties must use reasonable practices to prevent bribery in all forms and shall support efforts to fight corruption. Third Parties must not engage in or assist any other third party in corrupt dealings, including any money laundering, terrorist financing, or other financial crime activities.

Fair Competition and Improper Advantage: Third Parties are expected not to thwart competition through fixing of pricing terms, conspiring with other parties to divide markets, territories, or customers, and undermining the bidding process through collusive or deceptive methods, etc.

Gifts, Entertainment, Hospitality and other Inducements: Third Parties must not solicit, offer, accept or promise to pay for or provide any gifts, entertainment, hospitality, or other inducements where there is reason to believe, or a reasonable and informed Third Party would likely conclude, that there may be intent to improperly influence decisions or impair objectivity related to its business dealings.

Third Parties must not solicit, offer, promise, give, or accept money, gifts or anything of value, including non-monetary value (e.g., job offers, venue tickets, kickbacks, facilitation payments, etc.) to a Public Official. Public Official is defined as a federal, state, local or foreign elected, appointed, or other official or employee (including but not limited to, career civil servants and public university professors) at any level of government within any branch of government or any form of government organization, including but not limited to, departments, agencies, commissions, boards, authorities, public funds or any other governmental or quasi-governmental entities.

Confidentiality/Privacy: Except as otherwise set forth under Reservation of Rights, Third Parties must abide by their obligations relating to protection, collection, and proper handling of confidential and personal information as outlined in the governing agreement. Third Parties must protect personal data and confidential information against unauthorized and unlawful use, disclosure, access, loss, alteration, damage, and destruction.

Conflict of Interest: Third Parties must not allow bias, conflict of interest, or inappropriate influence of others to override its professional judgments and responsibilities. Third Parties must voluntarily declare all potential conflicts of interest to their respective Third Party Relationship Owner at KPMG or via the Hotline (see Section Reporting Violations). Conflicts may arise inadvertently due to either business or personal relationships with clients, other third parties, business associates, competitors of KPMG, or with KPMG employees. Examples of situations that could create conflicts of interest include, but are not limited to, improper advantages gained by action or information learned through a relationship with KPMG, business opportunities that belong to KPMG, favors that the Third Party, a worker, or a family member receives through a relationship with KPMG, etc.)

Insider Trading: Third Parties must adhere to all applicable insider trading laws, including, but not limited to, information obtained during a client or other business engagement. Related to any material non-public information about which they become aware during the execution of services, Third Parties must not trade in any related securities or instruments nor inappropriately disclose any such material non-public information including earnings forecasts, anticipated mergers and acquisitions, regulatory approvals, or key personnel changes. Inside information does not have to come from KPMG. No matter the source of the information, Third Parties may not trade on, share, or otherwise use inside information for personal or enterprise gain.

Intellectual Property: Third Parties must respect the intellectual property (the skills, knowledge, and experience of personnel) rights of KPMG and others. Respecting others' intellectual property means not using patented, trademarked, copyrighted, or other proprietary materials (e.g., graphics or literature) outside their terms of use, always citing references appropriately, and verifying at beginning stages of significant product development or other projects that there is no infringement on someone else's patent, trademark, copyright, or other intellectual property rights.

Social Media: Third Parties must refrain from disrespectful, unprofessional, harassing, defamatory, and discriminatory activity on social media platforms. Third Parties must not act or speak on behalf of KPMG, represent themselves as KPMG, or express any views attributable to KPMG unless expressly authorized to do so by KPMG.

Reporting violations

For any concerns, potential violations, or deviations from the expected principles described above, please contact the Third Party Relationship Owner, unless implicated in the potential wrongdoing, or the KPMG LLP Ethics and Compliance Hotline (Hotline).

We expect that Third Parties will not retaliate against anyone who makes a good faith report of a violation of KPMG's Third-Party Code of Conduct, policies, or the law, either to the Third Party or to KPMG. Acting in good faith means that the report is made sincerely and honestly; it does not matter whether it is substantiated.

The Hotline is confidential and, if desired, an anonymous reporting mechanism that facilitates the reporting of possible illegal, unethical, or improper conduct.

The Hotline is available 24 hours a day, seven days a week, to KPMG's Third Parties. To contact the Ethics and Compliance Hotline, visit kpmgethics.com or call 1-877-576-4033.

Additionally, concerns about human trafficking may be raised to the U.S. government's Global Human Trafficking Hotline (1–844–888–FREE) or help@befree.org.

kpmg.com/socialmedia