Superior Essex Inc. Supplier Code of Conduct (Last Updated May 2015)

Superior Essex Inc. and its subsidiaries and affiliated companies (the "Company") are committed to conducting business with the highest ethical and legal standards, respecting the rights of all individuals and the environment. As contained in our *Code of Ethics*, it is the responsibility of our entire workforce – our employees, directors and officers worldwide – to commit to complying with not only the letter of all applicable law, but also the spirit and the intent that inform it. We also expect all of our suppliers to share this same commitment.

The following standards establish the minimum requirements for doing business with the Company. We strongly encourage each supplier, vendor, contractor, consultant, agent and any other provider of goods or services who does, or seeks to do, business with the Company (each, a "Supplier") to meet or exceed these standards in activities that relate directly or indirectly to the Company, just as we require and expect each of our own employees, directors and officers to honor their commitment to these standards.

<u>Commitment to Law</u>. Supplier will operate in compliance with all applicable international and local laws, rules and regulations that apply to the manufacture, sale or distribution of goods and services provided to or on behalf of the Company.

<u>Non-Harrassment and Non-Discrimination</u>. Supplier will maintain policies which prohibit unlawful workplace harassment and discrimination on the basis of race, religion, gender, color, national origin, pregnancy, age, disability, veteran status or other protected status under applicable law.

<u>Compensation and Work Hours</u>. Supplier will comply with all applicable wage and hour laws and regulations, including those related to regular work, minimum wages, overtime, regulations on the number of hours worked, and will provide legally mandated benefits. Supplier will not require employees to work more than any limits on regular and overtime hours allowed by any applicable law.

<u>Forced Labor and Child Labor</u>. Supplier will not use forced or involuntary labor, including prison, bonded, indentured, human-trafficked or otherwise. Supplier will not use child labor in any of its operations.

<u>Workplace Safety</u>. Supplier must provide safe, hygienic, healthy and humane working conditions for all employees. Adequate measures, systems, protections and training must be implemented to prevent harm to employees' health, safety and well-being. Supplier's employees shall perform their duties that directly or indirectly relate to the Company free from the influence of illegal drugs or alcohol.

<u>Environmental Protection</u>. Supplier should strive to minimize waste and emissions to the air, ground and water, and will adhere to applicable environmental laws and regulations.

<u>Unfair Competition and Anti-Corruption</u>. Suppliers must operate with high ethical standards and should not be involved in any corruption, extortion, bribery, fraud, false declarations, counterfeiting, insider trading, or acts of unfair competition.

<u>Conflicts of Interest</u>. The Company's Conflicts of Interest Policy requires all of our employees to avoid and to report even the appearance of a conflict with the interests of the Company. Suppliers are expected to avoid contributing to and to disclose to the Company any actual conflict or any situation that may appear as a conflict of interest, including disclosing to the Company if the Company has an interest of any kind in the Supplier's business or other kind of economic ties with the Supplier.

<u>Confidentiality</u>. Supplier shall protect the confidentiality of any proprietary and confidential information provided by the Company in accordance with any executed nondisclosure agreement, and, in the absence of such agreement, with at least the same degree of care (but no less than a reasonable degree of care) as it uses to protect the confidentiality of its own proprietary and confidential information of like kind.