

To ensure orderly operations and provide the best possible work environment, Aquent expects you to follow rules of conduct that protect the interests and safety of the organization and its employees.

The reputation of Aquent has been built on providing excellent service and collaboration. Maintaining this reputation requires the active participation of every employee; everyone must be sensitive to the importance of providing courteous treatment in all working relationships.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. Aquent will take necessary and appropriate action to ensure a meaningful and healthy work environment, bearing in mind the Company's at-will employment policy.

CODE OF BUSINESS ETHICS

It is Aquent's policy to conduct its affairs in accordance with the highest ethical business practices and to comply with all applicable laws and regulations worldwide. This Employee Code of Conduct and Business Ethics (the Code) sets forth legal and ethical standards of conduct for all officers and employees of Aquent. Although it is the purpose of the Code to present a clear statement of what is expected of all Aquent employees, the Code cannot address all possible situations of concern that may arise. Accordingly, Aquent also has a number of other policies and procedures in place that provide guidance and that all Aquent employees are expected to follow.

Every employee of the Company has the duty to read, understand, and comply with this Code. Any employee who has questions about, or suspects violations of, the Code has the duty to contact his or her manager or Human Resources.

Aquent employees are expected to use good judgment and common sense in seeking to comply with this policy and to ask for advice when they are uncertain. This Code applies to Aquent and all of its subsidiaries and other business entities controlled by Aquent worldwide.

Aquent requires that all employees, directors, contractors, and agents comply with all laws, rules, and regulations applicable to Aquent wherever it does business and that all such individuals conduct themselves in a manner consistent with the highest standards of business ethics and practices. If you become aware of the violation of any law, rule, or regulation by the Company, whether by its officers, employees, or directors or any third party doing business on behalf of the Company, it is your responsibility to promptly report the matter to your manager, who shall promptly report it to Human Resources. If, for whatever reason, you do not wish to report any violations to your manager or to Human Resources, you can make a written report to the Board of Directors. Any such report should be addressed to Aquent Board of Directors, 501 Boylston Street, Suite 3101, Boston, MA 02116, U.S.A. It is important to remember that Aquent must be made aware of potential corporate misconduct before it can take corrective action.

Upon receipt of any employee complaint or concern regarding possible corporate misconduct, Aquent will conduct a prompt investigation. The investigation will be kept confidential to the extent possible and will normally involve interviews with those involved and a review of relevant materials, documents, procedures, etc. If warranted, Aquent will take prompt remedial action to correct any misconduct and prevent future misconduct.

No retaliation will be tolerated against any employee who makes a good-faith report of corporate misconduct or potential misconduct. Any attempt at retaliation will be subject to appropriate disciplinary action, up to and including termination.

While it is the Company's desire to address matters internally, nothing in this Code should discourage you from reporting any illegal activity, including any violation of securities laws; antitrust laws; environmental laws; or any other federal, state, or foreign law, rule, or regulation, to the appropriate regulatory authority. Employees and directors shall not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against an employee because he or she in good faith

reports any such violation. This Code should not be construed to prohibit you from testifying, participating, or otherwise assisting in any state or federal administrative, judicial, or legislative proceeding or investigation.

Managers and supervisors of Aquent have a duty to make certain that all employees under their supervision are advised of the current provisions of the Code and are periodically reminded of the importance of adhering to the principles set forth in it. Managers and supervisors of Aquent also have the duty to create and maintain an environment where each employee feels responsible for and comfortable with complying with this Code and reporting actual or suspected violations of it, without fear of retribution or retaliation.

All employees are also expected to review and follow the [Information Security Plan](#). Please contact Human Resources if you have any questions.

CODE OF CONDUCT

Aquent expects all employees to act in a positive manner and contribute to a productive work environment. To provide some guidance concerning unacceptable behavior, the following are examples of the types of conduct that are impermissible and are considered sufficient reasons for disciplinary action, including termination of employment. However, reasons for discipline and termination are not limited to those specifically listed below, and such reasons do not change the fact that all employees are at-will employees and that either the employee or Aquent may terminate the employment relationship at any time, with or without cause or notice. Aquent may exercise its discretion to utilize forms of discipline that are less severe than termination in certain cases. Examples of such less severe forms of discipline include verbal warnings, written warnings, and suspensions. Although one or more of these steps may be taken in connection with a particular employee, no formal order or system is necessary. Aquent may, of course, terminate an employee without following these steps whenever it determines that such action is warranted.

- Insubordination, including improper conduct toward a supervisor or refusal to perform tasks assigned by a supervisor
- Release of Aquent's confidential information or that of any of its clients
- Unauthorized removal of property from or possession of property belonging to Aquent, coworkers, clients, or anyone on Company or client property
- Altering or falsifying any timekeeping record, filling out another employee's time sheet without proper authorization, allowing someone else to fill in your time sheet, or destroying your own or another employee's time sheet
- Absence for three (3) or more consecutive workdays without notice to your immediate manager, unless a reasonable excuse is offered by you and accepted by Aquent
- Falsifying or making a material omission on an employment application or any other Company record
- Excessive, nonbusiness, unauthorized, and/or inappropriate use of the Internet
- Misusing, destroying, or damaging the property of Aquent, a client, a coworker, or a visitor
- Fighting on Company or client property
- Bringing onto Company or client property any dangerous or unauthorized materials, such as explosives, firearms, weapons, or other similar items
- Misconduct
- Unsatisfactory performance
- Absenteeism and tardiness (excluding absences covered by applicable state and federal laws)
- Violation of any Company policies