

SUPERIOR ESSEX INC. ANTI-BRIBERY POLICY

Superior Essex Inc. is committed to acting with the highest ethical and legal standards and complying with all laws, rules and regulations that apply to our business. This commitment applies to Superior Essex Inc. and its subsidiaries and affiliated companies throughout the world (the “Company”).

This Anti-Bribery Policy describes the Company’s ethical standards which prohibit bribes and provides guidelines for complying with applicable anti-bribery laws, including but not limited to the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act 2010.

I. Overview of the Law and Company Policy

a. Overview of the Law

The United States and other countries in which we operate have laws prohibiting the offering, promising, giving, authorization, or requesting or receipt, of a bribe. These laws define bribery as the payment, directly or indirectly, of a “thing of value” with the intent to improperly influence the recipient or to obtain or retain a business or competitive advantage. A thing of value is broadly defined and includes money as well as also anything the recipient would find desirable, including (but not limited to) gift cards and other cash equivalents, gifts, travel, hospitality, lodging, charitable and political donations, business opportunities, and internships for family members. There is no minimum amount exception for bribes.

The Company is also subject to laws in the United States and other countries that specifically forbid bribes to any government official, particularly when the payment is intended to influence an official act, a decision to win or retain business, or obtain any other business advantage. “Government officials” include officers or employees of any government or any department, agency, or instrumentality thereof, any state-owned enterprise anywhere in the world, and any public international organization (such as the United Nations or World Bank), as well as political parties and elected or appointed representatives, and anyone acting on behalf of any of the foregoing. The term includes low ranking employees or employees of government-controlled entities. The term “government official” also includes political party officials or candidates for political office. It is your responsibility to understand whether someone you deal with is a government official.

b. Anti-Bribery Policy

The Company prohibits any officer, employee or representative from offering, promising, authorizing or providing a bribe, directly or indirectly—regardless of whether it involves the use of Company funds or personal or third-party funds in relation to Company business. Any demand for a bribe will be rejected. Finally, no officer, director or employee of the Company will request, agree to accept, or accept any bribe.

Violation of this Policy may result in disciplinary action, including termination of your employment, as well as criminal and civil penalties under applicable law.

c. Government Officials

The United States and other countries in which we operate have laws that specifically prohibit bribes to government officials. Remember that government officials can include even low ranking employees of governments or state-owned enterprises, as well as political party officials and candidates. It is your responsibility to understand whether someone you deal with is a government official.

The following are examples of payments which should never be made to government officials:

- A payment to improperly avoid or reduce a fine or a tax
- A payment to improperly obtain a license, a permit or any other favorable regulatory or judicial ruling
- A payment to a government inspector to ignore any violation of health and safety regulations
- A payment to influence the award of a government contract
- A payment to obtain confidential information about business opportunities or about the activities of competitors
- A payment to improperly obtain the right to open or close a facility

The Company prohibits facilitating payments, which usually are small, unofficial payments to a government official to ensure or speed the proper performance of a government official's routine, non-discretionary duties or actions. However, there may be situations in which a payment otherwise prohibited by this Policy may be made in response to an imminent threat to a person's physical health or safety. If you think you need to make such a payment, you must obtain prior written approval from the Company's Chief Financial Officer and the Legal Department, unless the circumstances make this impossible. If the situation does not allow time for prior written approval, the payment must be reported to the Company's Chief Financial Officer and the Legal Department as soon as possible thereafter.

The Company has adopted approval and reporting policies and procedures which apply to gifts, travel and entertainment for government officials that may be allowed under applicable law. Under these policies and procedures, specific approvals must be obtained in advance regarding any gift, travel or entertainment of government officials. A detailed *Summary of the Approvals and Reporting Procedures* can be obtained from the Legal Department.

As a general rule, in determining the appropriateness of any gift or entertainment of foreign government officials, please keep in mind the following:

- Gifts and entertainment for foreign government officials must be reasonable, customary and tasteful under the circumstances.
- They must be provided in good faith and for a legitimate business purpose, and not be motivated by a desire to influence the foreign official inappropriately or by any expectation of reciprocity.
- Gifts of cash or cash-equivalents (such as gift cards) to government officials are never allowed, regardless of local customs.

- Gifts and entertainment for members of a foreign official's family are never allowed.

If you have any questions about whether gifts, travel or entertainment expenses for foreign government officials are allowed, please contact the Legal Department. Remember that all expenses for gifts and entertainment payments to government officials must have advance approval by the Legal Department or the head of your business unit, and be properly recorded on the Company's books and records. They must also be reported on a quarterly basis to the Company's Chief Financial Officer and Corporate Controller.

d. Other Business Relationships

It is often customary and in the Company's best interest to exchange reasonable gifts, meals and entertainment with customers, suppliers and vendors, or to take part in programs and events that may include meals, travel or entertainment. In some international business transactions, it may be customary and lawful for business leaders in a host country to provide gifts, and returning the gifts may be an affront to the giver. However, improper gifts, travel and entertainment, even among private parties, may be prohibited under applicable law.

Gifts, meals and entertainment for customers, suppliers and vendors who are not government officials are allowed under this Policy, so long as they are reasonable, proportionate and customary under the circumstances and are exchanged in good faith, without an expectation of reciprocity, in connection with a legitimate business purpose and based on prevailing local customs, and in accordance with applicable law.

The following guidelines are designed to help you avoid any improper or illegal exchange of gifts, travel and entertainment among private parties:

- Any gift motivated by a desire to influence you to act in a particular manner with regard to Superior Essex business is a bribe and should never be accepted, regardless of value. Similarly, you must never offer, promise, authorize or make, directly or indirectly, a payment or gift to obtain, retain or direct business.
- Cash, cash equivalents or stock should never be accepted or given as a gift.
- Use common sense in considering the value or the frequency of any gifts. Be sensitive to our customers' and suppliers' own rules on receiving gifts and entertainment.
- Normal business entertainment such as lunch, dinner, theater, a sporting event and the like is appropriate if it is reasonable in nature, is provided for the purpose of holding business discussions or fostering better business relations, and has required business unit or department approvals, and complies with the Company's travel and entertainment reimbursement policies. However, it is not appropriate to accept an offer from, or make an offer to, a customer, supplier or other outside party to pay for hotel or travel expenses for entertainment, personal use or sponsored events.
- Payment for travel expenses solely for business purposes may be acceptable, but only if approved by the head of your business unit or corporate function.

If you have any concerns about the value or the frequency of any gift from or to a non-government official, you should either return it at once or discuss with your manager whether it can be used by the Company, contributed to charity or distributed or shared within the

Company. You should inform your manager when you have any question about whether a gift could be perceived as a conflict of interest, even if you don't believe it otherwise violates our Policy.

e. Charitable Contributions

Because charitable contributions can raise concerns under certain circumstances, all charitable contributions to organizations outside the United States must be approved in advance by the head of your business unit and must otherwise comply with the Company's approval and reporting policies and procedures.

f. Political Contributions

Because political contributions can raise concerns under certain circumstances, all political contributions must be approved in advance by the Legal Department and must otherwise comply with the Company's approval and reporting policies and procedures.

II. Company Intermediaries

The Company's commitment to ethics and ban on bribes applies to third parties acting on behalf of the Company such as sales agents, distributors, consultants and other contractors. You cannot use others to do something indirectly that you are not allowed to do directly under this Policy. Under certain circumstances the Company and its employee can face liability based on the improper conduct of intermediaries if we participate in or approve of an intermediary's improper conduct or are aware of a high probability that an intermediary's actions on the Company's behalf may violate anti-bribery laws. The Company therefore must take steps to ensure that only qualified and trustworthy intermediaries are engaged to work on our behalf.

a. Screening Requirements for Third-party Payments

To avoid potential issues, it is important that employees carefully review and gather information regarding sales agents and distributors, consultants and other contractors prior to transacting any business with them. Employees should follow Company guidelines for gathering information regarding potential sales agents, distributors and consultants prior to entering into a contractual relationship with them. These guidelines may include gathering information regarding the beneficial ownership of the intermediaries, determining if there are any personal or professional ties to a government or government official, verifying information and obtaining references, providing them with a copy of this Policy and the Superior Essex Inc. *Supplier Code of Conduct* and ensuring that written agreements with them contain anti-bribery compliance provisions. All invoices submitted by the intermediaries should be reviewed carefully for warning signs before payment.

b. Red Flag Indicators

The Company has developed a high risk profile to screen for potential issues with intermediaries. There are certain "Red Flags" that indicate the transaction or relationship should be scrutinized:

- Intermediary has family or business ties with a government official
- Intermediary insists on nondisclosure of their relationship with the Company
- Intermediary is recommended by a government official
- Relationship involves excessive commissions compared to going rate
- Unusual payment patterns or financial arrangements
- Intermediary asks for payment in third countries or by unorthodox or convoluted means
- Over-invoicing or undocumented expenses
- Last-minute requests for more money
- Payment is being made in a country with a widespread history of corruption or prone to bribery
- Intermediary requests checks to be made out to “bearer” or “cash” or requests payment to be made in cash or some other anonymous form
- Intermediary makes unusual requests, such as requests to backdate or alter invoices
- Intermediary’s business seems to lack sufficient staff to perform services offered
- Intermediary has a bad reputation in the business community
- Intermediary resists certifying compliance with applicable anti-bribery laws.
- A request is made for a charitable contribution where there is a potential tie to a government official

Employees involved in international transactions should know the elements of the high risk profile and use them to help identify anti-bribery issues. When “Red Flag” indicators are raised, you have a duty to investigate all suspicious circumstances and inform the Legal Department for further guidance on how to proceed.

c. Approval of Contracts

The review and approval of contracts with distributors, sales agents and other intermediaries must comply with the Company’s Contract Review Policy.

For More Information

If you have a question about this Policy, its application to a particular situation, or if you believe there has been a potential violation of the Policy, please contact General Counsel at compliance@spsx.com or +1 (770) 657-6485. Alternatively, you may use the Company’s Anonymous Reporting System to raise any issue or concern anonymously. Any employee who knows or suspects that this Policy may have been violated has an obligation to speak up and report the concern as soon as possible. You should feel comfortable discussing and reporting legitimate concerns without fear of retaliation. Employees who, in good faith, report suspected legal or Policy violations, who participate in an investigation related to potential misconduct, or who refuse to violate this Policy, will not suffer any adverse consequence for doing so.