

Sigma Global Policies

Revised January 2022

Diecast Beacon Sarl and its affiliate companies (“the Company” or “Sigma”) and its stakeholders take pride in maintaining a reputation for conducting our business with the highest integrity. Everyone at Sigma is held to the same high standards: our employees, officers, board of directors, contractors and business partners. This makes it easier for us to meet our obligations as a company and a team.

The following core policies lay down the framework and define fundamental guiding principles of equality, fairness, ethics, freedom and dignity of all stakeholders across the Company. The intent and spirit of these core policies emanates to all activities, policies, systems and processes of the Company. These policies are applicable on a global level across the organization (“Global Policies”). They apply generally to all employees, contract workers, officers and members of the Board of Directors. We also expect our agents, consultants, partners and other third parties to hold themselves to similar standards when acting on Sigma’s behalf.

Sigma operates in multiple countries, so there may be times when local laws or regulations conflict with our Global Policies. Whenever there is a conflict or a difference between a legal requirement and our Global Policies, employees and other agents should apply the stricter standard.

The Global Policies are subject to review and change at the Company’s sole discretion, with or without notice. All changes will be made with approval of the Company's Board of Directors to further enhance our credibility and integrity in this complex and challenging world.

Sincerely,

Vagner Finelli
President and CEO

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GENERAL CODE OF CONDUCT

Certain standards of behavior are expected of all employees, agents, contractors and other third parties dealing with Sigma in the performance of their duties.

No one, regardless of rank or position, may allow personal preference, inconvenience, or business pressures to compromise adherence to the standards set forth herein, nor should anyone pressure others to do so.

Employees and contractors shall maintain integrity and quality in their job performance, using their work time to the advantage of Sigma, its customers and stakeholders and always providing their best effort on the job.

Employees and contractors are responsible for reporting to the Company any situations or conditions that may jeopardize the health and safety of Sigma's employees, contractors, customers and other stakeholders. Employees and contractors must also report any violations or potential violations of applicable laws, regulations and Sigma policies. Sigma protects whistleblowers and will not tolerate any discrimination or retaliation against employees or contractors who, in good faith, report their concerns. Anyone who retaliates against an individual under such circumstances is subject to disciplinary action, up to and including termination of employment.

Employees, contractors and Company representatives shall comply with all applicable laws, regulations, standards, and policies.

Employees, contractors and Company representatives shall protect the property and assets of Sigma against loss, theft, or abuse.

Employees and contractors are expected to make decisions concerning Sigma's business based solely upon Sigma's best interests. This means that employees and contractors cannot consider whether their decisions will provide an additional benefit (or detriment) to them or an immediate family member (including parents, siblings, spouse and children) or close business associate. Thus, employees, contractors or other Company representatives may not accept gifts, entertainment or other benefits offered with the intent, or that may appear to be trying, to influence their business judgment.

Any information learned during the performance of work at Sigma that is not commonly available to the public must be kept confidential in perpetuity by the individual to the extent permitted by applicable law.

Employees, contractors and agents acting on the Company's behalf shall not make any promise, offer, or payment – direct or indirect – of anything of value to any party on behalf of Sigma in order to obtain or retain business or gain an improper benefit or advantage from any internal or

external person or agency, or that may give the appearance of seeking to obtain such benefit or advantage.

Notwithstanding the generality of the foregoing, it shall be the responsibility of Sigma's employees and contractors to, at all times, ensure that they:

- Uphold values such as trust, teamwork, mutuality, collaboration, meritocracy, objectivity, respect and human dignity in their work at Sigma including in their dealings with colleagues, reports, co-workers and third parties;
- Refrain from practicing any form of discrimination or harassment whether based on the basis of race, color, religion, sex, gender, pregnancy / maternity status, national origin, age, disability or medical condition, veteran status, genetic information, or any other status protected by law;
- Build relationships with customers, vendors and co-employees to further the good reputation of Sigma;
- Do not accept gifts or anything of value which exceeds the established nominal value as set out in the applicable local handbook policy;
- Do not accept gratuity payments or any other payments or payment equivalents from customers or vendors;
- Do not compromise Sigma's reputation of business interests as a result of act/omission;
- Comply with Sigma's policies on Non-Disclosure, Whistleblower Protection, Discrimination and Harassment-Free Environment, Ethical Business Practices, Conflict of Interest, Electronic Resources Acceptable Use and/or any other policies as adopted or revised by Sigma.

The failure by any employee(s) to comply with the terms of this Policy shall result in disciplinary action, up to and including termination of employment. Vendors, contractors or other agents that fail to comply are subject to discontinuation of services or business with the Company and any other civil and / or criminal action that may be initiated as per applicable laws.

Any questions in relation to this Policy should be directed to the Company's Chief Human Resources Officer.

DISCRIMINATION AND HARASSMENT-FREE ENVIRONMENT

Sigma is an equal employment opportunity company and is committed to creating and maintaining a work environment free of violence, discrimination, harassment, victimization, exploitation, and intimidation. Any discrimination or harassment based on race, gender, religion, sex, disability, age or any other status protected by law is prohibited and is a violation of Company policy.

It is Sigma's global policy that employees and contractors have the right to be free from discrimination and harassment on the job from co-workers, managers, contractors and others. Harassment by an executive, manager, employee, contractor or visitor, in any form, is prohibited.

Harassment as defined in this Policy as unwelcome verbal, visual or physical conduct, based on an individual's characteristics, status, or conditions, creating an intimidating, offensive, or hostile work environment that interferes with work performance. Harassment can be verbal (including slurs, jokes, insults, epithets, gestures or teasing), graphic (including offensive posters, symbols, cartoons, drawings, computer displays, or e-mails) or physical conduct (including physically threatening another, blocking someone's way, etc.) that denigrates or shows hostility or aversion towards an individual. Such conduct violates this Policy, even if it is not unlawful. Because it is difficult to define unlawful harassment, employees and contractors are expected to behave at all times in a professional and respectful manner.

Sexual Harassment

Sexual harassment at Sigma is expressly prohibited. Any employee or contractor of Sigma who is found to have violated this Policy will be subjected to appropriate disciplinary action, up to and including, termination of employment or discontinuation of services. Every employee and contractor working at Sigma shall take reasonable steps to prevent sexual harassment at Sigma and shall also assist Sigma in its efforts against sexual harassment.

Sexual harassment is a form of sex discrimination and is unlawful everywhere where Sigma does business, including the United States' and Mexico's federal and state laws, and the laws of India. The definition of sexual harassment differs slightly in different countries but there are common themes. In general, sexual harassment means any harassment or unwanted conduct based on someone's sex (including that individual's pregnancy, childbirth, breastfeeding, or medical conditions relating to pregnancy, childbirth or breastfeeding), sexual orientation or gender (including that individual's gender identity and gender expression) and regardless of the harasser's sex or gender, as well as any unwelcome sexual advances or requests for sexual favors or any other unwanted conduct of a sexual nature, when any of the following is true:

- Such conduct has the purpose or effect of violating that person's dignity, unreasonably interfering with an individual's work performance or creating an intimidating, hostile, degrading or offensive work environment, even if the complaining individual is not the target of the sexual harassment;

- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

Although it is not easy to define precisely what sexual harassment is, examples of prohibited behavior may include unwelcome sexual advances, requests for sexual favors, unwelcome or offensive touching and/or other verbal visual or physical conduct of a sexual nature. The following acts/incidents are/shall be considered as sexual harassment prohibited under this Policy:

- Unwelcome sexual contacts, advances, demands or requests for sexual favors, and verbal or physical conduct of a sexual nature made implicitly or explicitly;
- Unwelcome sexual advances involving verbal, non-verbal and/or physical conduct such as lewd comments, sexually colored remarks or jokes, letters, phone calls or e-mails, SMSs, gestures, exhibition of pornography, lurid stares, physical contact or molestation, stalking, sounds or display of pictures, signs, verbal, non-verbal, textual, graphic, electronic or any other kind of communication which is of a derogatory nature which has the purpose and/or effect of interfering with an one's performance or of creating an intimidating, hostile, or offensive environment;
- When persons use, with a sexual purpose, the body or any part of it or any object as an extension of the body in relation to another person without the latter's consent or against that person;
- Threats made of adverse consequences to a person's physical well-being or employment in case of non-submission to the sexual demands made;
- Deliberately creating a hostile or humiliating working environment in a manner that is sexually discriminatory or the person has reasonable grounds to believe that one's objection would disadvantage them in connection with their employment or work including recruiting or promotion.

The incidents/acts set forth above are only indicative in nature and do not present an exhaustive list on the subject. Employees can contractors should also consult the harassment policy in the handbook applicable to their location for additional information or guidelines.

Reporting Procedure

No individual working at Sigma should ever feel obligated to tolerate harassment in any form. Sigma will take all steps necessary to eliminate unlawful harassment in the workplace. There may be situations, however, where an individual's conduct does not rise to the level of harassment as contemplated by this Policy. In these circumstances, the best approach may be to discuss the issue with the individual involved. Individuals also may speak with their manager or Human Resources, if preferred.



Any individual who believes he or she is being harassed as defined in this Policy or believes that he or she has witnessed harassment by anyone, including a manager, co-worker, employee, contractor, vendor, customer or visitor should immediately report the matter to a manager or Human Resources, any committee constituted to redress such complaints, or through any other avenue provided in the local handbook. Sigma will promptly investigate all allegations of harassment as confidentially as possible and will take appropriate corrective action when warranted. Any employee or agent who is determined, after such an investigation, to have engaged in harassment in violation of this Policy, will be subject to appropriate disciplinary action, up to and including termination of employment or discontinuation of services. Furthermore, retaliation in any form against an individual who exercises his or her right to make a legitimate complaint under this Policy or who cooperates in the investigation of such reports in accordance with this Policy is strictly prohibited and will be cause for appropriate disciplinary action, including termination of employment or discontinuation of services.

Safeguards

Sigma shall use its best efforts to prevent discrimination or retaliation against any person who has alleged in good faith that any person has violated a provision of this Policy or who has initiated or participated in an investigation under this Policy.

Any questions regarding this Policy should be directed to the Company's Chief Human Resources Officer.

ETHICAL BUSINESS PRACTICES

At Sigma, we are committed to winning business through honest competition in the marketplace. We abide by the letter and spirit of all applicable Indian, Mexican, U.S. and other laws in conducting our business, and we adhere to the highest ethical standards. The rules set out in this Policy are of utmost importance to Sigma and its business partners, and are essential to our ability to conduct our business in accordance with applicable laws and our values. We expect all of our employees, agents, contractors and consultants to adhere to these rules in carrying out their duties for Sigma.

Sigma prohibits any form of bribery. Employees, contractors and other agents must not authorize or make any promise, offer, gift or payment – direct or indirect – of anything of value or other gratification in order to obtain an improper benefit or advantage from a customer, potential customer, business partner, or any federal, state, local or non- government official. Indeed, employees, contractors and other agents must not make any offer or payment that has the appearance of trying to influence the decision making of these parties. The specific rules and procedures set forth in this Policy are designed to assist employees, contractors and other agents in following this directive.

Direct questions to an executive of your local management or the Chief Human Resources Officer before acting.

SECTION 1: IMPROPER PAYMENTS PROHIBITED

Sigma complies with India's Prevention of Corruption Act, 1988 (including any amendments thereto) and the United States Foreign Corrupt Practices Act of 1977 ("FCPA"), the Mexican Criminal Code, the Mexican *Ley General de Responsabilidades Administrativas*, and other parts of Mexico's Anticorruption System, the [United Kingdom Bribery Act 2010 \("UK Bribery Act"\)](#), in addition to any other anti-bribery laws/regulations operative in these countries and other jurisdictions in which we do business. These laws generally prohibit and penalize authorizing, offering, promising, or paying **anything of value** or other **gratification** (including meals, entertainment and gifts), directly or indirectly, to any domestic or foreign Government Official (as defined below), including employees/directors of state-owned enterprises, for any purpose, including without limitation, the purpose of causing the Government Official to misuse his or her office to obtain or retain business or gain an improper advantage. Other applicable U.S., Mexican, and Indian, and other country's laws prohibit similar conduct with respect to private parties.

Accordingly, this Policy prohibits **any promise, offer, gift, or payment – direct or indirect – of anything of value** (including cash or cash equivalents such as cheques, gifts cards / certificates, vouchers, loans, gifts, meals, travel or entertainment / hospitality, employment offers or promises of future employment to an individual or any of his / her relatives, political or charitable donations, favorable terms on a product or service or product discounts) or other advantage or gratification to any party (including customers, potential customers, business partners, agents,

or government official of any kind) in order to obtain an improper business benefit or advantage. This Policy also prohibits all offers, promises, gifts and payments that might even appear to be intended to cause any party to confer an improper benefit or advantage upon Sigma. To carry out this prohibition, employees and agents may not offer, promise, give or pay anything of value to any party, subject to narrow exceptions set forth below for customary, token gifts authorized by either written U.S., Mexican, Indian or other applicable law, and certain expenses necessary for legitimate business purposes such as facility visits, customer meals and entertainment in the ordinary course of business if and to the extent such expenses are lawful.

The term “Government Official” is broadly defined under this Policy, and includes employees of any branch of federal, state, local or foreign government, including tax officials and government inspectors; employees or officers of state-owned or controlled commercial enterprises; police officers or members of the armed forces of any country; candidates for public office; political parties and officials of political parties; or employees or officers of international organizations such as the World Bank. This definition also includes family members and business associates of any of the foregoing Government Officials. Notwithstanding the generality of the foregoing, the term “Government Official” used herein, is deemed to include and not limit the definition of the term “public servant” as set forth in Section 2 (c) of India’s Prevention of Corruption Act, 1988, and thus includes without limitation any person in the service or pay of the Government or remunerated by the Government by fees or commission for the performance of any public duty; any person in the service or pay of a local authority; any arbitrator or other person to whom any cause or matter has been referred for decision or report by a court of justice or by a competent public authority; any person who holds an office by virtue of which he is authorized or required to perform any public duty; any person who is an office-bearer or an employee of an educational, scientific, social, cultural or other institution, in whatever manner established, receiving or having received any financial assistance from the federal/central Government or any state Government, or local or other public authority, etc.

Applicable laws prohibit us from doing indirectly what we cannot do directly. Consistent with these laws, this Policy also prohibits all **indirect** payments. This means that employees, contractors and agents cannot give, offer, pay, or promise any gratification and/or anything of value to another person if known or even suspected that the recipient will provide some or all of that value/gratification to another person, including a Government Official, in order to procure an improper advantage for Sigma. Thus, if a Government Official seeks an improper payment or gift, employees and agents may not give that payment or gift to another person whom intends or is suspected to pass the payment or gift to a Government Official. Similarly, employees, contractors and agents may not retain a consultant or other third party if known or suspected that the consultant will pay any part of its fee to a Government Official.

SECTION 2: GIFTS AND ENTERTAINMENT

Sigma competes for and earns business loyalty through the quality of its personnel, products and services, not with gifts or lavish entertainment. However, to the extent allowed by applicable law, Sigma permits non-lavish gifts under limited circumstances described below. In certain

limited circumstances, also described below, modest business meals and payment of travel expenses may be permitted. In tandem with this general Policy, Sigma generally prohibits all gifts to and entertainment of Government Officials. There are two very narrow exceptions in India, one authorized by the written laws of India, and the other designed to permit payment of certain bona fide business expenses that may arise in connection with facility visits. This Policy sets out guidelines on the exchange of gifts, meals and entertainment for reference and convenience.

If a gift (as defined below) involves a Government Official (as broadly defined above), employees, contractors and agents must take particular care to follow the policies and procedures outlined here. Failure to do so may result in disciplinary action, up to and including termination of employment or discontinuation of services. It may even carry severe civil or criminal consequences for employees and agents and for Sigma.

What are Gifts and Entertainment?

A gift is anything of value, including cash, gift certificates, favors, services, and promises or any other gratification to do something in the future, that the employee or agent—or anyone acting on their behalf, including anyone in the family, household or with whom the employee or agent has have a close personal relationship—either gives or receives. Gifts purchased in whole or part with one's own money are covered by this Policy. For further clarity, please note that the expression "gift" includes free transport, boarding, lodging or other service or any other pecuniary advantage.

Entertainment includes travel, hotel accommodations, meals and cultural or sporting events that employees, contractors and other agents attend with the recipient. Unless employees, contractors and other agents attend an event with the customer or business provider, the tickets to the event are not entertainment, but are gifts.

Are Gifts and Entertainment Ever Appropriate?

The following gifts/entertainment should never be directly/indirectly offered, given, provided or accepted by any Sigma employee, contractor, agent or representative, or family member of an Sigma employee, contractor, agent or representative:

1. a cash gift or cash equivalent such as a gift card;
2. a gift or entertainment that is inconsistent with customary business practices;
3. anything that may be construed as a bribe, a payoff or kickback, or as otherwise intended to inappropriately influence a business decision; and
4. anything that violates any laws, or regulations, or any policies of Sigma or the entities with whom we are dealing.

Gifts are **NEVER** permissible if they could be reasonably interpreted as intended to influence or reward the recipient. Gifts that could influence or appear to influence the professional judgment of the recipient are *never* appropriate and may incur criminal or civil penalties for the employee, contractor or agent and for Sigma.

Styles of entertainment that are likely to compromise Sigma's reputation as a non-discriminatory company are always inappropriate. For instance, adult entertainment venues are never appropriate. Employees and agents should never offer entertainment as a means of influencing another person's decision.

Offering and Giving Gifts to Government Officials

Sigma generally prohibits giving gifts to Government Officials, directly or indirectly. However, small token gifts may be appropriate if they are (i) unsolicited, (ii) not cash, cash equivalents or usable as cash (for example, a gift certificate is not acceptable) (iii) fall within the normal routine and acceptable category such as routine *baksheesh sweet box* paid/given to the recipient or made on Indian festivals such as *Holi/Diwali* and (iv) do not exceed a specific amount defined by Sigma as set forth in the local handbook. Notwithstanding the generality of the foregoing, no gift/entertainment, however small, may be given/provided under any circumstances for the improper purpose of causing the Government Official to misuse his or her office to obtain or retain business or gain an improper advantage.

Giving Gifts to Government Officials in order to induce them to confer a service or advantage on Sigma, or as a reward for having conferred such a service or advantage, is *outright prohibited under this Policy and in accordance with applicable laws. If employees, contractors and other agents ever wish to give a token gift described above that falls within the normal routine and acceptable category, employees and agents must obtain prior written approval from the highest local executive member, or another member of the executive team for the Company.*

No individual recipient may receive payments that may be considered to be illegal gratification under applicable US, Mexico, India, or other applicable country laws. The following are specifically prohibited: (i) taking gratification by corrupt or illegal means, to influence a Government Official, (ii) taking gratification for exercise of personal influence with Government Official, (iii) Obtaining a valuable thing from a Government Official, without consideration from person concerned in proceeding or business transacted by such Government Official, (iv) abetting any of the aforesaid acts. Any questions/clarifications in this regard must be raised/sought from and approved in advance, in writing by the highest ranking executive at the local, or another member of the executive team for the Company.

Facility Visits

Customers, suppliers, and government regulators may from time to time need to visit our facilities for legitimate business reasons. For example, customers may wish to see demonstrations of our products, or to receive training in their use. Suppliers may need to see our facilities in order to meet our specifications. Regulators, such as tax or customs officials or safety inspectors, may need to conduct audits or inspections of our facilities. Ordinarily, these parties will pay their own travel, lodging, and meal expenses, if any, in connection with such facility visits. However, a member of Sigma's executive team may authorize limited, reasonable expenses directly connected with such facility visits, provided that:

- no expenses towards such visits (including travel/lodging) shall be borne by or on behalf of Sigma for any Government Official, either directly or indirectly, unless and to the extent such expenses are directly related to the legitimate business purposes described above, are permitted by applicable laws/regulations/established and legally accepted industrial practice, and approved in advance by a member of the Sigma executive team or the Board;
- the payment of the expenses complies with applicable laws (and has been confirmed by local counsel as such), complies with the policies of the recipient's employer, and is fully disclosed to and approved by such employer;
- in case of expenses to be met for persons other than the Government Officials, the payment of the expenses is approved in advance, in writing by a member of the Sigma executive team;
- Sigma pays the suppliers directly for their services (*e.g.*, hotel rooms, travel, restaurants), rather than reimbursing the visitors;
- no cash payments or *per diems* are paid; and
- all payments in kind and/or cash are recorded completely and accurately in the Entertainment ledger described below.

Recording Gifts and Entertainment

All gifts and entertainment (however small), if at all given, must be accurately and completely recorded in Sigma's books and records and supported by appropriate documentation approved pursuant to applicable Company policies and procedures. The Controller will maintain a ledger with entries recording each gift and entertainment supported by appropriated documentation approved pursuant to applicable Company policies and procedures.

Questions regarding whether a particular payment or gift or item of entertainment violates this Policy are to be directed to any member of the Sigma executive team.

SECTION 3: THIRD PARTY CONTRACTORS; RECORD KEEPING AND REIMBURSEMENTS

Contracts with third party contractors and business providers who represent Sigma in dealings with Government Officials

Contracts generally should provide fixed compensation for specific, identified tasks, and payments to business providers and contractors must be paid in accordance with the terms of their contracts. Contracts that provide for payments to parties other than the contracting party, or payments to countries other than the home country of the contracting party, are not acceptable. All contracts with third parties who represent Sigma in dealings with Government Officials must require the third party to:

- certify that it has read and will comply with all Sigma policies, including the Code of Conduct and this Policy on Ethical Business Practices;

- comply with the FCPA, Mexican Anti-corruption System Laws, the Indian Prevention of Corruption Act 1988, UK Bribery Act and any other applicable anti-corruption laws and regulations;
- certify that none of its employees or officers or shareholders is a Government Official;
- certify annually that it has not made any offers, payments, or gifts of payments of anything of value to any Government Official;
- refrain from retaining any subcontractors in connection for its work with Sigma, unless it obtains Sigma's advance written approval;
- maintain accurate books and records;
- allow Sigma to inspect its books and records; and
- cooperate fully in any investigation that Sigma may in good faith initiate.

Before entering into a contract with any third party who will represent Sigma in relation to its dealings with Government Officials, Sigma will conduct and document a thorough background check, known as due diligence. As part of this diligence, Sigma will document the commercial reasonableness of the third party's remuneration in relation to the tasks to be performed under the contract. Sigma will also verify, at a minimum, that the third party:

- has the capability to perform the specified tasks;
- has a reputation for honesty, quality, and integrity in the business community;
- does not have any business or family connections to any Government Official; and
- has not been the subject of any litigation, government investigation or enforcement action, or press accounts involving allegations of fraud, bribery, or similar misconduct.

If, during the course of employment or engagement by Sigma, employees and agents are presented with a contract or encounter a situation that does not comply with these rules, they should contact a member of the Company's executive team.

What type of records must be kept?

Sigma will accurately record information regarding all payments made to third party contractors in reasonable detail, including the amount of the payment, the recipient, and the purpose for the expenditure. This means employees, contractors and agents must ensure that Sigma has accurate and timely information with respect to the amount and ultimate recipient of contract payments, commissions, and other payments. Employees, contractors and agents must also document the purpose and maintain all necessary approval for the transaction. Records must be complete and truthful and financial accounting recorded in accordance with Generally Accepted Accounting Principles (GAAP).

Any Sigma employee or other representative who creates a false or misleading entry, or fails to disclose payments or assets will be subject to immediate disciplinary action, up to and including termination of employment or discontinuation of services. If employees, contractors or other agents learn of any false or misleading entries, or unrecorded payments, they should report in writing it immediately to a member of the Company's executive team.

Restrictions on reimbursements and use of cash

Sigma will only pay reimbursements to third party contractors for goods, services, or other expenditures that are fully and properly supported by third party invoices or receipts. With the exception of normal and customary petty cash requirements, cash transactions in connection with the Company's business should comply with US and other applicable law. Cash may never be provided to a Government Official/office except where the official payments are required to be paid by cash or in the case of emergency requirements as determined by Sigma.

SECTION 4: DUTY TO COME FORWARD

Sigma requires its employees, contractors and other agents to report any actual or apparent violations of this Policy or of the law so that they can be investigated and dealt with appropriately. In this regard, employees, contractors and agents should notify a member of the Company's executive team of any doubts as soon as possible. Sigma protects whistleblowers and does not tolerate any form of retaliation against any employee, contractor, agent or business partner who reports any potential violation of this Policy or of any applicable law or regulation.

CONFLICTS OF INTEREST

Employees, contractors and others covered by this Policy should not engage in any activities which may create a conflict of interest or might appear to conflict with the employee's/individual's responsibilities and obligations at Sigma. All covered individuals should adhere to the following:

- Individuals must never allow themselves to be placed in a position where their personal interests are in conflict (or could be in conflict) with the interests or business of the Company.
- Individuals must avoid any situation or activity that compromises, or may compromise, their judgment or ability to act in the best interest of the Company.
- Individuals must be conscientious and scrupulous in their handling of funds and property belonging to the Company and must always avoid any form of financial impropriety.
- Individuals must not use, or permit the use of, Company property or resources for anything other than approved Company business or activities.
- During the course of their employment at Sigma, employees are prohibited from, in any manner, working for or providing consultation to Sigma's competitors or engaging in any activity that competes with Sigma's business interests. Should any employee wish to undertake any such work, prior written approval of Sigma must be obtained by Human Resources.
- Individuals must not engage in any activity (at work or home) that may hurt or may have the potential to hurt the Company's reputation or good name. Individuals have a duty to provide prior notice to Sigma in the event the individual has or is likely to have a materially direct or indirect financial interest, in any company that does direct business with Sigma.
- No individual shall take, offer, give or receive bribes/kickbacks or other gratification/benefit (whether monetary or otherwise) from or to Sigma's contractors, subcontractors, consultants, vendors, suppliers, competitors, or customers with a view to gain a business/personal advantage. Similarly, individuals are prohibited from engaging in such acts with third parties including any Government Officials.
- To the extent possible, individuals shall avoid conducting Sigma's business with family members or friends. Individuals are prohibited from taking any action that benefits an individual's family member(s), personal friend(s) and/or conflicts with the individuals' duties/responsibilities at Sigma.
- Individuals shall not engage in any conduct/activity that may be or may even be construed to be a dereliction of duty or misuse of the corporate opportunities available to individuals by their association with Sigma.

Disclosure of Potential Conflicts:

Individuals must promptly disclose to the Company material information regarding any relationship, ownership or business interest, whether direct or indirect, that the individual or a

member of his/her immediate family (including parents, siblings, spouse and children) has with any person, or in any business or enterprise, that:

- Competes with the Company; or
- Purchases or sells, or seeks to purchase or sell, goods or services to or from the Company; or
- Provides services to the Company in any form.

Upon disclosure of the information described above, the Company will take appropriate steps to protect itself against any actual or potential conflict of interest. Such steps may include, but not be limited to, the following:

- Requiring the individual to refrain from being involved in any decisions made by the Company regarding its dealings with such person, business or enterprise; or
- Requiring the individual to refrain from being involved in any dealings on behalf of the Company with such person, business or enterprise; or
- Requiring the individual to dispose of his/her interest in such business or enterprise if he/she wishes to remain in the Company's employment.

Violation of this Policy will lead to disciplinary action, up to and including, termination of employment or other relationship with the Company. Any questions in relation to this Policy should be directed to the Company CHRO.

PROTECTION OF COMPANY AND CUSTOMER INFORMATION AND INTELLECTUAL PROPERTY

Company Information and Intellectual Property

The protection of confidential business information and trade secrets is vital to the interests and success of Sigma. Examples of Company confidential information include, but are not limited to, the following:

customer lists, financial information, pending projects or proposals, pricing/costing and other employee compensation data; any data or information relating to business information, strategies, list of present or potential clients/customers, equipment, software, designs, marketing plans, pricing information, processes, ideas, inventions (whether patentable or not), schematics and other technical business, models, design, product drawings (such as 2-D drawings or 3-D models) performance specifications, concepts, progress reports and the like employed by Sigma in the operation and development of its business or otherwise.

Such confidential information may be in writing, or presented electronically, orally or visually, in readable form whether on USB flash drives, memory cards, cloud-based media or in any form whatsoever, and stored in any medium.

In the course of their work or relationship with the Company, employees, contractors and agents may acquire or have access to confidential information, and it is a condition of employment or work that employees, contractors and agents treat this as the property of Sigma (or relevant customer) and refrain from disclosing it to any unauthorized person(s) under any circumstances without Sigma's prior written permission. Employees, contractors and agents shall not disclose, part with possession of, or remove confidential information, now or at any time in future, whether during employment or thereafter at any time, to any person(s) (except to those authorized by Sigma).

Employees, contractors and agents are hereby prohibited from using, for their own purpose or for any purpose other than for Sigma's purposes, any private, confidential or secret information, know-how, writings, records, notes, letters, drawings, plans or any other data belonging to Sigma, which may have been obtained or come across by virtue of employment or other relationship with Sigma.

Further, all copyrights, works, inventions, trademarks, trade secrets, innovations, improvements, developments, methods, know-how, designs, analyses, drawings, reports, and all similar or related information which relate to the actual or anticipated business, research and development or existing or anticipated future products, processes, or services of the Company and which are conceived, developed or made by an employee or contractor in the course of his/her employment/engagement or on the Company's time or property, whether acting alone or in conjunction with others are deemed work product or are works "made-for-hire" and belong to the Company. Individuals are required to promptly disclose all such work product to the Company, and perform all actions reasonably requested by Sigma (whether during the term of

employment or thereafter) to establish and confirm such ownership at the Company's expense (including, without limitation, assignments, consents, powers of attorney and other instruments). However, inventions that an employee or contractor develops entirely on his/her own time without using Company equipment, supplies, facilities are generally not subject to this Policy.

Customer and Third Parties Confidential Information

Confidential information about customers' business that Sigma obtains in the course of doing business is similarly protected under this Policy. Employees, contractors and agents are hereby prohibited from using, for their own purpose or for any purpose other than for Sigma's purposes, any private, confidential or secret information, know-how, writings, records, notes, letters, drawings, plans or any other data belonging to Sigma's customers or business partners, which may have been obtained or come across by virtue of employment or other relationship with Sigma.

Sigma further complies with the International Traffic in Arms Regulations (ITAR) when applicable. ITAR is the US law that controls the manufacture, sale, and distribution of defense and space-related articles and services as defined in the United States Munitions List (USML). In addition to military hardware, ITAR also restricts the plans, diagrams, photos, and other documentation used to build ITAR-controlled military gear, referred to as "technical data". Such technical data to which Sigma may have access to in its business is considered confidential information under this Policy. Sigma also takes required steps to prohibit foreign nationals from obtaining access to such technical data and other required compliance steps.

Sigma also respects the confidential business information of other companies, including its competitors. Employees, contractors or other agents of Sigma should not solicit or otherwise improperly obtain or use in the course of their employment or services at Sigma any confidential information belonging to a competitor or other company.

Violation of this Policy may lead to disciplinary action, up to and including termination of employment or other relationship with the Company.

WHISTLEBLOWER PROTECTION

Sigma is committed to the highest possible standards of ethical, moral and legal business conduct. In line with this commitment, this Whistleblower Protection Policy provides an avenue for employees and contractors in all jurisdictions to raise concerns, if and as they appear, and reassurance that employees will be protected from reprisals or victimization for whistle blowing in good faith.

All Sigma employees and contractors are eligible to report potential violations of policy or law under this Policy in the manner stated herein. However, this Policy neither releases Sigma employees from their duty of confidentiality in the course of their work at Sigma nor should the provisions of this Policy be misused by the employees or contractors for taking up a personal grievance.

The Policy is intended to cover serious concerns that could have a large impact on Sigma, such as actions that:

- are unlawful;
- may lead to incorrect financial reporting;
- are not in line with Sigma's Policy on ethical business practices or are otherwise inconsistent with ethical, moral and legal business conduct becoming of a responsible corporation; and
- otherwise amount to serious improper conduct by Sigma and/or its employees or contractors.

Employees should also consult their local handbook Whistleblower Policy for additional guidance.

DEFINITIONS:

The definitions of some of the key terms used in this Whistleblower Policy are given below:

"Complainant" means any individual making a Disclosure under this Policy.

"Disclosure" means any communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity in relation to Sigma and/or its employees or contractors including, without limitation, any activity that is opposed to tenets of this Policy.

"Subject" means a person against or in relation to whom a Disclosure has been made or evidence gathered during the course of an investigation.

"Whistle Blowing" – means disclosing or demonstrating information in good faith by the Complainant that may evidence unethical or improper activity in Sigma and/or its employees or contractors including, without limitation, any activity that is opposed to tenets of this Policy.

Reporting Procedure:

Disclosures made by the Complainant relating to financial reporting, unethical or illegal conduct or concerning improper conduct should be reported through one of the following routes:

- via confidential email to complianceandethicshotline@sigma.com
- to the highest level Sigma executive at the local site; or
- to Sigma's Chief Financial Officer (CFO).

Employment-related Disclosures should continue to be reported through Human Resources or any other member of management or routes as provided by Sigma local policies.

Investigation:

The Disclosures reported under this Policy will be thoroughly reviewed and/or investigated by the appropriate designee of the Company, who will review or investigate/oversee the investigation.

SAFEGUARDS:

Harassment, victimization, or unfair treatment against the Complainant will not be tolerated by virtue of his/her having reported a Disclosure under this Policy. Sigma condemns any kind of discrimination, harassment, victimization or any other unfair employment practice taken against the Complainant. Retaliation or threats of retaliation against Complainant who makes a disclosure or employees or contractors who participate in an investigation will not be tolerated. Keep in mind that making a Disclosure that is false or malicious is a violation of this Policy. Every effort will be made to protect the Complainant's identity to the extent possible and permitted under the law.

DECISIONS:

If an investigation leads the Company to conclude that an improper or unethical act has been committed, the Company shall take such disciplinary or corrective action as the Company deems appropriate and which is in line with the relevant laws applicable to the individuals working at Sigma.

ELECTRONIC RESOURCES ACCEPTABLE USE

Inappropriate use of electronic resources including computers, cell phones or other handheld devices, networks, electronic mail services, and electronic information sources that are owned by or leased to Sigma exposes the Company to risks including virus attacks, compromise of network systems/services, and legal issues, etc. This Policy is committed to protecting the Company's employees, contractors, partners, and the Company itself from illegal or damaging actions by individuals, whether committed knowingly, unknowingly, intentionally, or unintentionally.

This Policy applies to Sigma's employees, contractors, consultants and any individuals who use/can use electronic resources at Sigma ("Users"), which resources include computers, cell phones, smart or hand-held devices, networks, electronic mail services and electronic information sources that are owned or leased by the Company ("Electronic Resources").

Users are expected to adhere to the following guidelines and requirements:

- The Company requires electronic resources be secured by a password or pin and recommends highly sensitive or valuable information be encrypted.
- For security and network maintenance purposes, authorized individuals within the Company may monitor Electronic Resources including equipment, systems, and network traffic, including but not limited to email, social media posting, texting, screen shots, photographs, or other transmissions or use, at any time without any prior notice.
- The Company reserves the right to audit Electronic Resources on a periodic basis & implement all appropriate actions based on the findings of the audits. All Users should keep passwords secure and do not share accounts or passwords. Authorized Users are responsible for the security of their passwords and accounts. Passwords should be changed at least once every three months and the system may prompt to do so.
- All PCs, smart or hand-held devices, laptops and workstations should be secured with a password protected screensaver with the automatic activation feature set at 10 minutes or less, or by logging-off the computer.
- All hosts used by Users that are connected to the Sigma Internet/Intranet/Extranet or any other similar systems, whether owned by the User or Sigma, shall be required to continually run approved virus-scanning software with a current virus database (unless overridden by departmental or group policy approved by Sigma in writing). Under no circumstances is a User of Electronic Resources at Sigma authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing systems owned or leased by Sigma.
- Users should use Sigma internet services including for email, social media or any other communication purposes in a safe and responsible manner in accordance with all applicable IT and HR policies of Sigma and otherwise in compliance with all applicable laws.
- Users are prohibited from interfering with, disrupting or engaging in unauthorized use of Sigma's Electronic Resources.

Notwithstanding the generality of the foregoing, Users shall, at all times, ensure that:

- a. Users do not use Sigma's Electronic Resources for private business or commercial activities;
- b. Users do not engage in unauthorized use of Sigma's name or any other use which is not connected with the operations or business of Sigma on any computer or other device;
- c. Users shall not use Sigma's Electronic Resources to transmit or record, distribute or store material that is inappropriate, obscene, defamatory, libelous, threatening, abusive, violent or hateful, or otherwise violates Company policies. Users are prohibited from using Sigma's Electronic Resources to view, store, distribute, or transmit or record pornographic and/or discriminatory material;
- d. Users shall not use Sigma's Resources or any computer or device to transmit or record or distribute material containing fraudulent offers/promises for goods or services or any advertisement/promotional material that contain false, deceptive or misleading statements, claims or representations relating to Sigma or any of its employees or contractors;
- e. Users shall not use any Electronic Resources to transmit or record, distribute, or store material that may be harmful to or has the potential to interfere with Sigma's or a third party's networks, systems, services, or websites. Prohibited or harmful content includes but is not limited to viruses, worms, password cracking programs or Trojan Horses;
- f. Users shall not access, possess, distribute or retain confidential electronic information either belonging to Sigma or a third party unless they are authorized to do so. Confidential information for purposes of this clause includes but is not limited to client lists, forecasts, sales figures, etc.;
- g. Users shall not use or even attempt to use the computer accounts of others without proper authorization;
- h. Users shall not engage in any activity that may lead to misrepresentation of the identity of a person including the sender of an email etc. Further, deletion/alteration of the content of an electronic message originating from another person or computer with the intent to deceive, intercept or attempt to intercept a communication is strictly prohibited. Users shall exercise good judgment in verifying email sources and not clicking on links in emails, to avoid potential security breaches and phishing scams

Violation of this Policy will lead to disciplinary action, up to and including termination of employment or other relationship with the Company. Any questions in relation to this Policy should be directed to the Chief Human Resources Officer (CHRO) or Department of Information Technology.