



GLOBAL POLICIES

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GENERAL CODE OF CONDUCT



OVERVIEW

Certain standards of behavior are expected of all employees, agents, contractors and other third parties dealing with Sigma.

No one may allow personal preference, inconvenience, or business pressures to compromise adherence to the Policy standards, nor should anyone pressure others to do so.

Employees and contractors are responsible for reporting 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.

The failure by any employee(s) to comply with the Policy shall result in disciplinary action, including termination. 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.

DISCRIMINATION AND HARASSMENT-FREE ENVIRONMENT



EQUAL OPPORTUNITY EMPLOYER

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.

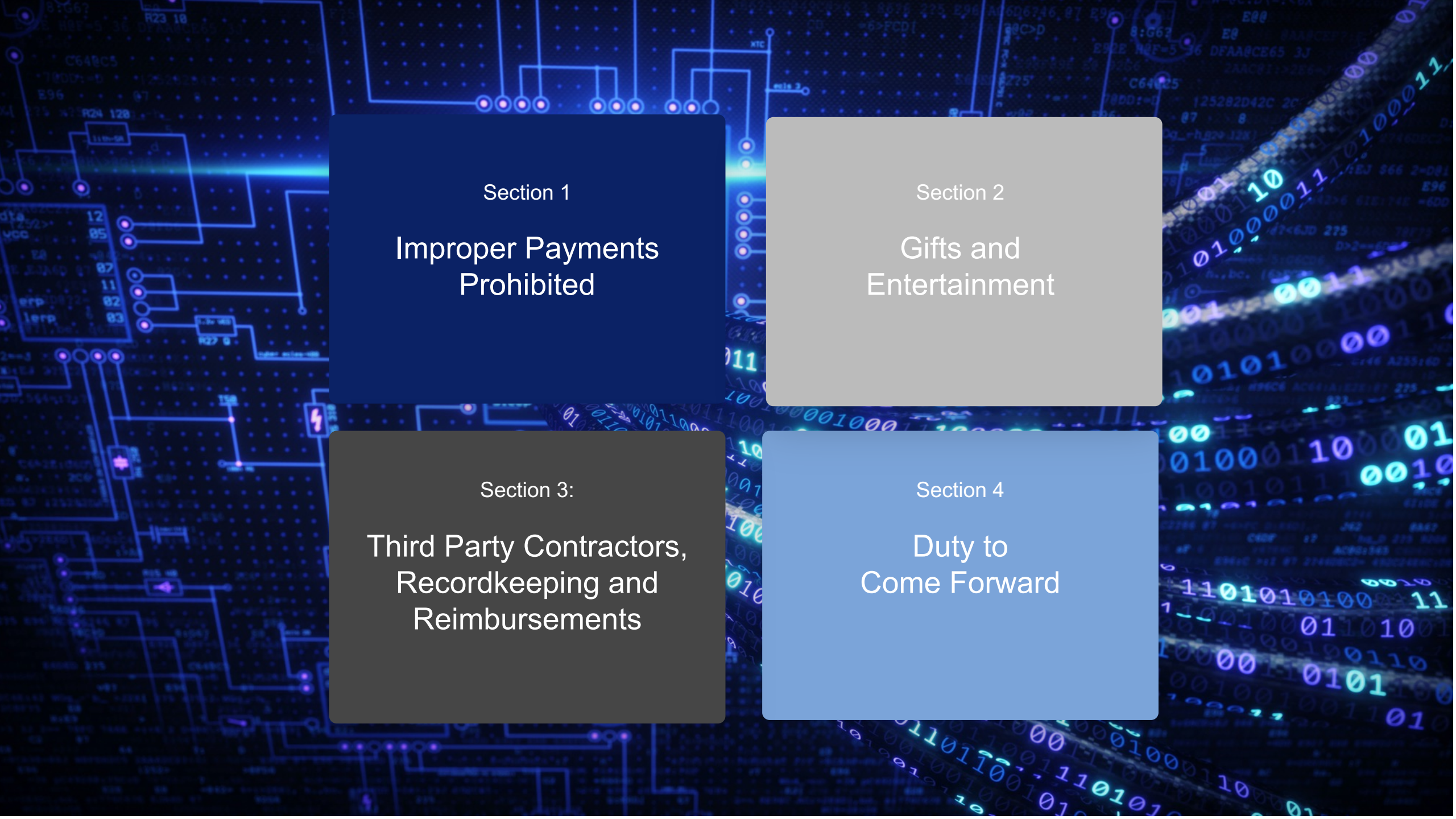
SEXUAL HARASSMENT EXPRESSLY PROHIBITED

Anyone violating
this Policy is subject
to disciplinary
action, including
termination

Every employee and contractor shall take reasonable steps to prevent sexual harassment and shall assist Sigma in its efforts against sexual harassment

ETHICAL BUSINESS PRACTICES





Section 1

Improper Payments Prohibited

Section 2

Gifts and Entertainment

Section 3:


Third Party Contractors, Recordkeeping and Reimbursements

Section 4

Duty to Come Forward

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.

PROTECTION OF COMPANY INFORMATION AND INTELLECTUAL PROPERTY






The protection of confidential business information and trade secrets is vital to the interests and success of Sigma.



Employees, contractors and agents are prohibited from using, for any purpose other than for Sigma's, any private, confidential or secret information

WHISTLEBLOWER PROTECTION



The background of the slide is a textured, light blue-grey surface resembling crumpled paper. Overlaid on this is a series of overlapping, stylized silhouettes of human heads in profile, facing right. The silhouettes are cut out of the crumpled paper texture. In the center-right, one of these silhouettes is filled with a dark, textured material, and a small black whistle is positioned at its mouth, as if it is blowing into it.

Sigma's 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.

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.

ELECTRONIC RESOURCES ACCEPTABLE USE



Inappropriate use of electronic resources 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.