



# Code of Ethics & Business Conduct





# The Sigma Difference

We are a company that our customers trust day in and day out to deliver high-quality, precision parts that are on-spec and on time.

## Table of Contents

Introduction .....	3
What Does Sigma Stand For? .....	4
Seeking Help .....	5
No Retaliation .....	6
Health and Safety in the Workplace.....	7
Environmental Protection .....	8
Workplace Violence and Substance Abuse .....	9
Nondiscrimination and Human Rights .....	10
Anti-Harassment .....	11
Sexual Harassment .....	12
Antitrust and Fair Competition .....	13
Quality Products and Services .....	14
Gifts, Entertainment, Anti-Bribery, and Corruption .....	15
Political Action and Lobbying .....	17
Employee Privacy .....	18
International Trade Controls .....	19
Protecting Company Assets .....	20
Cyber Risk and Responsible Communication .....	21
Confidential Information and Intellectual Property .....	23
Conflicts of Interest .....	24
Everyone's Responsibility .....	26
Receipt and Acknowledgment .....	27

# Introduction

Established in 1982, Sigma Engineered Solutions has grown from one plant in India to 17 plants across the globe.

During this time, Sigma Engineered Solutions has evolved from a supplier of niche low-voltage electrical products to a global solutions provider of highly engineered castings, machined components, and precision metal stampings. With growth, this Code of Ethics and Business Conduct was constructed to give all employees, officers, board of directors, contractors, and business partners a baseline of the expectations that Sigma has when conducting business anywhere in the world.

The Code of Conduct may not definitively answer every ethical or legal question or describe every situation we may encounter in our daily work activities, it provides helpful direction in most cases. When in doubt, stop and think. Use your best judgement to make the right decision and always reach out to Human Resources for guidance and support.



## Understanding Our Code

The following themes to help you appear throughout the Code:

- **Seek** help, guidance, or interpretation of difficult ethical and legal questions
- **Report** suspected unethical or unlawful conduct through appropriate channels
- **Act** promptly when there is evidence of wrongdoing
- **Avoid** even the appearance of impropriety

All Sigma employees, officers, board of directors, contractors, consultants, agents and business partners are expected to act ethically and with sound, reasoned judgment, even in the absence of a specific law or regulation or policy guidance from Sigma. Sigma operates in multiple countries, so there may be times when local laws or regulations conflict with our Code of Conduct. Whenever there is a conflict or a difference between a legal requirement and our Code of Conduct, employees and other agents should apply the stricter standard.

The Code of Ethics and Business Conduct is 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.

# What Does Sigma Stand For?

## We are a company of action.

A company that doesn't stand still or settle for the status quo. True to our name, we create value through the sum of world-class engineering, state-of-the-art manufacturing, first-time-right quality, and superior customer service across the globe. We are driven by a desire to continually improve and innovate, creating custom designed and precision-made solutions, and then working to make them even better. And we do this with the sense of urgency that you would expect of an experienced, trusted partner.



## OUR VISION

To be the global partner of choice by exceeding customer expectations

## OUR MISSION

To create value for our customers as a trusted partner by delivering world class product solutions

## AT SIGMA WE VALUE PEOPLE WHO

- have exemplary **honesty** and **integrity**
- are **customer focused**
- strive for **continuous improvement** in all they do
- are **courageous** and **trustworthy**
- are committed to **teamwork**
- are **socially** and environmentally **responsible**
- **act proactively** in the best interest of all stakeholders



# Seeking Help

Everyone should feel comfortable reporting any situation that raises legal or ethical concerns to the appropriate level of the Sigma organization.

Generally, a good starting point is your supervisor or manager, as in many cases, they are likely to have training, insight, or experience in the matter or what resource would be most appropriate to address your specific concerns.

Sigma takes all reports seriously and will promptly and thoroughly investigate any complaint, information, or knowledge of concerns. Furthermore, Sigma will respond to all questions and evaluate to determine if an investigation is necessary.

*All information you share will remain private except as needed to conduct a full and fair investigation.*

Options for reporting legal or ethical issues are:

- Your supervisor
- The designated contact under a specific policy or procedure
- Your Human Resources representative,
- The Sigma/Navex reporting portal:
- Online: [sigmaengineered.ethicspoint.com](https://sigmaengineered.ethicspoint.com)
- Phone (Toll Free):
  - **US** – 844-539-2241
  - **India** – 000-117  
then dial 844-539-2241
  - **Mexico** – 800-288-2872  
then dial 844-539-2241
- If you are a Director, report to the Chairman of the Board of Directors, or the Chief Executive Officer



# No Retaliation

The continued success of Sigma depends on the open communication of concerns by all without fear of retaliation.

Sigma takes all allegations of misconduct seriously and prohibits retaliation against, or the victimization of, anyone raising a concern in good faith.

Cooperation with company inquiries is essential to ensure a fair and impartial finding and mandatory for employees. No employee will be retaliated against for cooperating with an ethics or compliance inquiry.

Anyone who retaliates against an individual who discloses legal or ethical concerns is subject to disciplinary action, up to and including termination of employment.



# Health and Safety in the Workplace

We believe all work-related injuries and illnesses are preventable, and we are committed to maintaining our facilities as safe and healthy places.



You should always speak out if:

- Someone asks you to perform a task you believe is unsafe or for which you lack the proper knowledge, tools, or protective equipment.
- You see someone performing a task in an unsafe manner or failing to use required personal protective equipment.
- You observe or anticipate an unsafe condition in the workplace.
- You suspect a vehicle or piece of equipment in the workplace is not operating as intended and may be unsafe.

Report any incident, injury, or illness occurring in or related to the workplace as soon as possible to the appropriate supervisor and as described in your site's procedures. You may also give voice to a safety concern or issue by contacting the site's Safety team or management.

It is the responsibility of all directors, officers, and employees of Sigma to achieve a safe and injury-free workplace.

# Environmental Protection

We are committed to taking our environmental stewardship and responsible sourcing seriously and continually seek to improve the impact of our operations.

All Sigma operations should operate in an environmentally responsible way and focus on reducing harmful effects on our communities and our planet.



# Workplace Violence and Substance Abuse

**Sigma has a zero-tolerance policy when it comes to violence in the workplace, including acts of physical intimidation, assault, and threats of violence.**

Sigma strives to provide a safe work environment in which employees treat each other with courtesy and respect and resolve any differences in a professional, non-abusive, and non-threatening manner.

Workplace violence is prohibited and includes acts or threats of physical violence, but it also can include abusive conduct or behavior, such as harassment and bullying. Possessing weapons, whether licensed or not, in the workplace or while engaged in business on behalf of the company is prohibited. We are all responsible for our behavior and for understanding how our conduct both inside and outside the workplace may affect others.

Drug and alcohol use in the workplace is not permitted but also poses a serious safety and health risk to all employees. Consuming, selling, possessing, manufacturing, or distributing any illegal drug or controlled substance while on property or conducting company business is prohibited and may lead to prosecution. This includes the misuse of prescription medication. Sigma will cooperate with the authorities in any such investigation and prosecution.

Seek assistance if you have a drug or alcohol problem. Contact your Human Resources manager to get information on programs available to you.



**We all have a responsibility to report inappropriate behavior before it escalates in the workplace—if we see something, we say something.**

# Nondiscrimination and Human Rights

The use of discriminatory slurs, or any remarks, jokes, postings, or conduct that may create or foster an offensive or hostile work environment is not acceptable and will not be tolerated.

Additionally, Sigma will not tolerate discrimination against applicants or employees based on ethnicity, race, religion, gender identity, sexual orientation, age, disability, veteran status, or any other category that is protected by applicable law. Like much of the world including India and Mexico, the U.S. Government has adopted a policy prohibiting trafficking in persons, including trafficking-related activities such as sex trafficking, procurement of commercial sex acts, use of forced labor, use of fraudulent practices to recruit employees, charging employees recruitment fees, or otherwise failing to follow legal requirements for employment or health and safety.

As a provider of goods and services to the U.S. Government, all Sigma employees worldwide must comply with this policy.

This includes conducting ongoing diligence of all Sigma suppliers and service providers to ensure their compliance with the policy.



# Anti-Harassment

Sigma will not tolerate harassment of any kind, verbal or non-verbal. This applies to all employees (including contractors) as well as to non-employees who bully or harass others on company time or property or during company functions or events.



## Examples of harassment include:

- Incidents of intimidation
- Humiliation
- Degradation
- Bullying
- Undesirable verbal, non-verbal, or physical conduct toward one person or a group of people.

Employees that feel comfortable directly intervening in situations where they perceive bullying or harassment are encouraged to do so.

Employees who experience, witness or suspect bullying or harassing behavior must report the behavior immediately via the avenues listed in “Seeking Help” above.

# 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.

**Sigma prohibits all forms of sexual harassment broadly defined.**

Employees who experience, witness or know of incidents of sexual harassment must report these immediately via the avenues listed in "Seeking Help" above.



# Antitrust and Fair Competition

All Sigma directors, officers, and employees are expected to comply with the antitrust and competition laws of the United States, Mexico, European Union, each European Country and India as well as any other country or group of countries that have antitrust or competition laws that prohibit anticompetitive behavior.

All Sigma employees which are engaged in any activity relating to the sale of Sigma products, or interact with our customers, competitors, or suppliers, should familiarize themselves with the applicable antitrust or competition laws and regulations in the jurisdictions where you do business and seek guidance from your direct manager and the Human Resources Department.

## Furthermore, Sigma Employees will:

- Not engage in collusive activities with competitors
- Not agree explicitly or tacitly to set prices or other terms of sale, coordinate bids, or allocate customers, sales territories, or product lines
- Not discuss prices, terms, territories, products or similar topics with competitors, even in an informal setting such as a trade show or customer event, and clearly and publicly object to any attempt by a competitor to have such a discussion

**With that said, you as a Sigma employee, should access competitive information only when you have a clear belief that both the receipt and use of the knowledge is lawful and follows these guidelines.**

- Gather information about our competitors from public sources, such as published articles, advertisements, openly distributed brochures, and other non-proprietary materials.
- Be particularly careful on obtaining non-public information on government contracts, where such actions by you or Sigma could be deemed a violation of law.
- Never misrepresent your identity when trying to collect competitive information
- Respect the confidential information and intellectual property rights of our competitors and others.

# Quality Products and Services

True to our name, Sigma Engineered Solutions creates value through the sum of world-class engineering, state-of-the-art manufacturing, first-time-right quality, and superior customer service across the globe.

By practicing these rules we can continue to build quality into everything we do:

- Take pride that our products and services meet the needs and expectations of our customers.
- Foster a culture that encourages innovation to improve the quality and safe use of our products and processes.
- Ensure that everyone in a work area understands Sigma's quality requirements, certifications, and standards.
- Never ignore quality controls or take shortcuts that could sacrifice quality.
- Never misrepresent or falsify any quality or production record.
- Report concerns about quality or safety at once.
- Hold our suppliers and vendors to comparable requirements



Our goal is to be our customers partner of choice by being a company that is great to do business with—a company they can trust to provide products and services that solve their diverse connection needs.

# Gifts, Entertainment, Anti-Bribery, and Corruption

**Sigma competes for and earns business loyalty through the quality of its personnel, products, and services, not with gifts or lavish 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 have a close personal relationship—either gives or receives.

Entertainment includes travel, hotel accommodations, meals and cultural or sporting events that employees, contractors and other agents attend with the recipient. If employees, contractors and other agents do not attend an event with the customer or business provider, the tickets to the event are not considered entertainment, but gifts and should be treated accordingly. 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.**

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

1. A cash gift or cash equivalent such as a gift card;
2. A gift or entertainment expense that is inconsistent with customary business practices or is lavish, extravagant or expensive;
3. Anything that may be construed or intended 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 for, an act or conduct. 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.

However, to the extent allowed by applicable law, Sigma may permit non-lavish, extravagant or expensive 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.

## Offering and Giving Gifts to Government Officials

All employees, contractors or third parties acting on behalf of Sigma must abide by all international and local Anti-Bribery and Anti-Corruption Laws. Sigma prohibits any form of bribery or corruption, whether involving a Public Official or a private sector company or individual, and whether direct or indirect through a third-party.

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 or entertainment, however small, may be offered, given, or 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 within the US or India, in Mexico written approval should be from the plant manager or CFO.

No Sigma employee may offer whether directly or indirectly payments or allow such payments to be done with the employee's knowledge or involvement, that may be considered to be illegal gratification under applicable US, Mexico, India, or other applicable country laws. The following are specifically prohibited: (i) offering or giving gratification to influence a Government Official, (ii) offering or giving gratification for exercise of personal influence by a Government Official on Sigma's behalf, (iii) allowing for a Government Official to obtain a valuable thing (without consideration) from a person with an interest in business transacted by such Government Official, (iv) aiding or abetting any of the aforesaid acts. Any questions, reports or clarifications in this regard must be raised to and approved in advance, in writing by a member of the executive team for the Company.





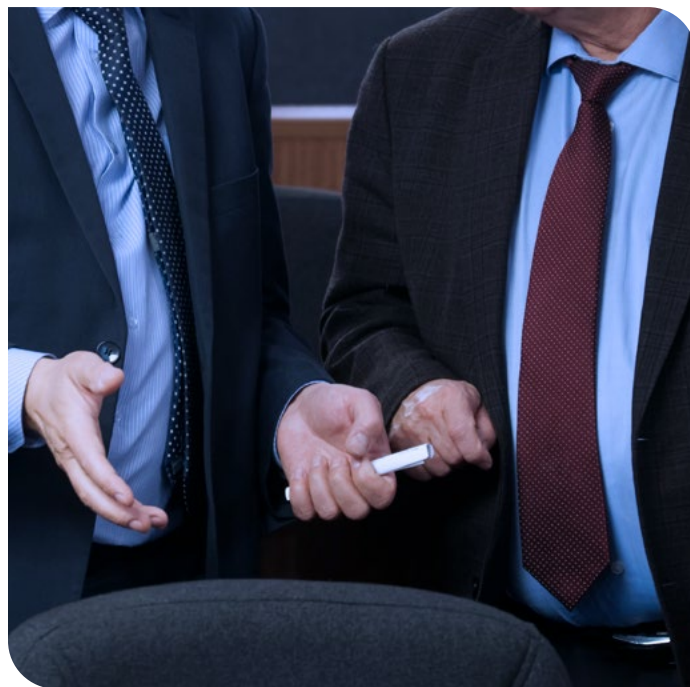
# Political Action and Lobbying

Sigma Engineered Solutions supports the discussion of ideas and opinions and encourages employees to be informed and engaged citizens.

It is the policy of Sigma Engineered Solutions that no person may lobby on behalf of the company, in any jurisdiction worldwide, except for the President & Chief Executive Officer.

Furthermore, the President & Chief Executive Officer may assign the right to lobby on behalf of the company to certain individuals or a company if it is in the best interest of Sigma.

Employees who donate money, time, or labor to political interests are doing so on their own accord and do not represent the interest of Sigma Engineered Solutions, its employees, ownership, or Board of Directors.



# Employee Privacy

**Sigma shall abide by all privacy laws applicable to its employees. Sigma treats employee personal information as personal and confidential.**

Personal information collected by Sigma includes, but is not limited to, employee names, addresses, telephone numbers, e-mail addresses, emergency contact information, equal employment opportunity (EEO) demographic data, medical information, social security numbers, date of birth, employment eligibility data, benefits plan enrollment information, and other information which may include dependent personal information, and school/college or certification credentials.



Any employee who is participating in a company benefit plan should be aware that personal information will be shared with plan providers as required for their claims handling or record keeping needs. Additionally, personal information that is required by law will be shared within appropriate disclosure requirements.

All employees' hard copies of personal information will be kept and maintained in a secured environment with limited access only to those who need such access. Any electronic information maintained electronically will be safeguarded under company proprietary electronic transmission and intranet policies and security systems, with access granted only to those with a legitimate need. Certain records, such as I-9 forms and medical records, will be maintained separate from general personnel records whether maintained electronically or hard copy.

All organizational charts, telephone directories, e-mail lists, company facility or location information and addresses and property of the company, and are to be used for only internal purposes. The Sigma Executive Leadership Team may release this information only when it deems necessary to conduct business operations. Sigma will issue local privacy policies as required under the national laws of the countries where employees are located.

# International Trade Controls

All Sigma products must comply with all applicable customs and import controls laws of the countries into which it imports, as well as all applicable laws that govern the exportation, re-exportation, and transfer of goods, services, technology, and information.

Sigma employees responsible for import and exporting of goods should be knowledgeable on the restrictions placed on the countries we do business on permanent and temporary exports and imports of goods, technology, and services.

# Protecting Company Assets

Sigma Engineered Solutions has a wide variety of assets, ranging from capital or fixed assets such as facilities or equipment to non-capital items such as computers and tools that are considered small and attractive assets.

It is expected of Sigma employees, contractors and third parties to always protect company assets against loss, theft or abuse and only use company assets for company business.

Sigma's assets include but are not limited to:

- **Physical**—land, buildings, tools, computers, servers, printers, networking equipment, vehicles, equipment, inventory, raw materials and supplies
- **Financial**—cash, receivables, an investments
- **Proprietary Information**—contract rights and licenses, trade secrets, patents, copyrights and confidential business information
- **Digital**—software, email, data



# Cyber Risk and Responsible Communication

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 inadvertently.

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, this Code 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.
- Users are prohibited from using Sigma's Electronic Resources to view, store, distribute, or transmit or record illegal, 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.

**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 illegal, inappropriate, obscene, defamatory, libelous, threatening, abusive, violent or hateful, or otherwise violates Company policies.

# Confidential 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,
- Similar information or data 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.

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 their own time without using Company equipment, supplies, facilities are generally not subject to this Policy.

# Conflicts of Interest

All Sigma employees, contractors, and third parties 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 Sigma employees, contractors, and third parties 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 outside of work) 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, gifts, entertainment or other gratification or 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 or 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.



# Everyone's Responsibility

It is the duty and responsibility of all Sigma Employees, our contractors, and third parties to create an environment which is ethical and free of illegal conduct. Each of us has the ability to make the right decisions and report violations of these standards we have committed to.

If you have any questions about compliance with this Code of Conduct or ethical decision making, please do not hesitate to discuss with management or human resources.

Designated employees are required to affirm annually to the best of their knowledge, that they have complied with the Code, have no knowledge of any violation or suspected violation of the Code not previously reported, and have not been asked to engage in any activity that could be considered a violation of the Code.

Speaking up may not always be easy but raising concerns helps protect you, your colleagues and Sigma from harm and ensures our reputation remains world class. Feel empowered to use our resources to make your voice heard and know that Sigma is here for you.



# Receipt and Acknowledgment

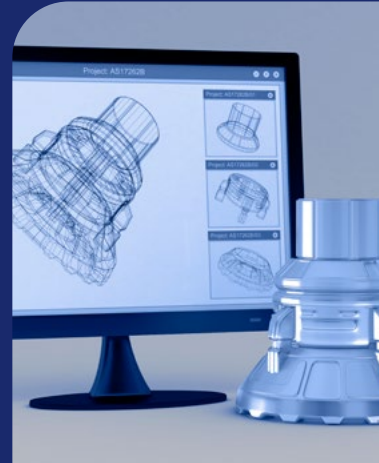
I acknowledge that I have received my copy of the Sigma Engineered Solutions Code of Ethics & Business Conduct.

*I have read, understood, and will abide by the Code.*

I understand that all Sigma Engineered Solutions Employees, contractors, and third parties are responsible for knowing and adhering to the principles and standards of the Code. I also understand that violations of the Code are cause for corrective action, which may result in disciplinary action.

By signing below I am also acknowledging that I know of no unreported code violations.

Signature	<input type="text"/>
Print Name	<input type="text"/>
Location	<input type="text"/>
Date	<input type="text"/>



120 Sigma Drive  
Garner, NC 27529  
919-773-0011  
[www.sigmaengineeredolutions.com](http://www.sigmaengineeredolutions.com)