



GAMMA
TECHNOLOGIES

BUSINESS PARTNER CODE OF CONDUCT

Message from the CEO, Dimple Shah

Dear Business Partners,

Gamma Technologies (“GT”) has an incredible legacy founded on our core values of entrepreneurial aspirations, authentic innovation, trusted partnerships, bold decisions, and relentless focus on customer success. As we continue our journey to set new benchmarks in the computer-aided engineering industry, it is imperative that each GT business partner act with integrity and in compliance with our core values. Our Business Partner Code of Conduct is derived from the ethical standards outlined in GT’s own Code of Conduct. It serves as a reflection of the exacting expectations GT holds for all its customers, distributors, contractors, and partners, outlining the commitments they are required to uphold in their relationships with GT. Further, it provides a set of guiding principles that enable us to strengthen our unique culture and ensure that we always act with the highest levels of ethics and integrity. While our Code cannot address all situations, it sets out the spirit in which we operate and guide sound decisions.

By working with or alongside GT, its business partners undertake to comply with and acknowledge all principles and regulations of the Business Partner Code of Conduct. Suspected violations should be reported as outlined in Code Administration and Reporting.

By staying true to our core values and being powered by the dual forces of imagination and technology, we will together engineer a more sustainable and habitable future for all. I thank you for your absolute commitment to shape our purposeful and exciting journey with integrity.

Sincerely,

Dimple Shah
President & CEO



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PURPOSE

This Business Partner Code of Conduct (“Code”) serves the purpose of establishing a comprehensive framework of ethical and behavioral guidelines that govern the actions and interactions of entities associated with GT. By adhering to these standards, we aim to create a collaborative and sustainable supplier ecosystem, fostering trust, transparency, and mutual success. Our Business Partner Code of Conduct reflects our dedication to upholding the highest ethical standards and driving positive impact, ensuring that our supply chain operates in alignment with our values, laws, and regulations.

APPLICATION & SCOPE

The Code applies to all third parties affiliated with GT, including but not limited to personnel engaged to provide services to GT, customers, distributors, contractors, and partners whom GT does business with (“Business Partners”).

Refer to this Code whenever in doubt. Please ask for advice and guidance if unsure about something related to this Code.

Report any suspected violation of this Code. Business Partners do not need to have all the facts so long as the report is made in good faith. Please refer to the “Code Administration and Reporting” section of this Code for directions on how to confidentially report a concern.

EXPECTATIONS

GT strives to create an environment where honesty and accountability flourish, compliance is a central focus, and training and resources are available to guide ethical decision making.

GT expects Business Partners, along with their employees, affiliates, contractors, subcontractors, and any other related party (“Partner’s Associates”), to engage in the highest standards of ethics and integrity and to comply with applicable laws, regulations, and principles set forth in this Code.

GT acknowledges Business Partners may have their own codes of conduct and appreciates their commitment to the highest ethical standards in their business interactions. However, should there be any conflicts between this Code and any third-party code of conduct, GT shall remain committed solely to the obligations outlined in this Code. It is expected Business Partners without an established code of conduct shall adopt and adhere to the principles established in this Code.

WORKPLACE VALUES

OPEN AND RESPECTFUL COMMUNICATION

GT highly values the open exchange of thoughts, ideas, questions, and concerns from Business Partners and strongly encourages them to bring forth any issues as they arise. We expect Business Partners to foster open dialogue, seek candid feedback, and approach all interactions with honesty and impartiality.

DIVERSITY AND INCLUSION

GT believes in diversity and is proud to be a company with Associates from all around the world and actively seeks people with different competencies, backgrounds, cultures, genders, experiences, perspectives, and personalities. GT encourages the same of its Business Partners.

NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

GT’s Business Partners should not tolerate any form of discrimination from any party based on gender, color, race, national origin, religion, sexual orientation, age, veteran status, disability, gender identity, union affiliation, social background, or other characteristics protected by applicable law

ZERO TOLERANCE FOR WORKPLACE VIOLENCE

Business Partner shall not tolerate violence, threats of violence, or bullying of any kind, and prohibits the possession of weapons on any of its premises to the fullest extent permitted by local law.

LABOR LAWS

All Business Partners shall comply with all legal requirements, including applicable laws regulating work hours, wages, benefits, freedom of association, and collective bargaining.

Business Partners shall also reject all conscious use of forced and compulsory labor, all forms of modern slavery, as well as human trafficking and prohibits Business Partners from engaging in the same.

Further, no Business Partner shall utilize, engage in, or tolerate any form of child labor.

HARASSMENT PREVENTION

Business Partners’ work environments shall be free of bullying and harassment, which includes unwelcome conduct creating an intimidating, hostile, or offensive work environment. Harassment may be physical, sexual, visual, verbal, or written in nature.

HEALTH AND SAFETY

Business Partner commits to conforming with the relevant occupational health and safety regulations and to establish a safe and healthy working environment in order to maintain the safety and health of employees and to prevent accidents, injuries, and work-related illnesses.

IMPROPER ADVANTAGES

Business Partner shall guarantee that no undue advantages of any nature, whether direct or indirect, are provided to authorities, business partners, or their employees. Business Partner commits to ensuring that their employees do not request or accept any improper advantages.

SOCIAL MEDIA

GT expects its Business Partners to refrain from endorsing or participating in any form of inappropriate or detrimental behavior on social media platforms, including but not limited to actions that may harm either GT or its own reputation, violate ethical standards, or engage in harmful or abusive interactions.

THE ENVIRONMENT

GT is driven by its purpose to make the planet more habitable and sustainable for future generations and is committed to delivering innovative technologies that enable its Business Partners to achieve their sustainability goals. With this in mind, GT and Business Partner shall strive to implement environmentally sound business practices in compliance with all applicable rules and regulations, including but not limited to, resource extraction and conflict funding.

COMPLIANCE WITH THE LAW

Business Partners shall commit to complying with all applicable laws, rules, and regulations where it does business.

FRAUD

Business Partners are strictly prohibited from engaging in any fraudulent activities, which include but are not limited to embezzlement and any other form of deceitful practices. Further, Business Partner and Partner's Associates shall not falsify any documentation relating to their employment, financial reporting, and/or in the performance of their duties, ensuring the veracity, accuracy, and completeness of their documentation.

BRIBERY, KICKBACKS, IMPROPER PAYMENTS, AND CORRUPTION

Business Partner shall prohibit all forms of bribery, kickbacks, improper payments, and corruption whether it involves government officials, private individuals, or business partners. Business Partner shall ensure compliance with anti-corruption and anti-bribery laws, such as the U.S. Foreign Corrupt Practices Act (FCPA), EU Member State laws, the UK Bribery Act, and local laws of the countries in which it operates.

FREE AND FAIR COMPETITION

Business Partner shall practice free and fair competition and follow all applicable antitrust and competition laws.

GIFTS, PRIZES, AND ENTERTAINMENT

Business Partner may give and/or accept unsolicited gifts or other business courtesies provided they are permitted by local law, reasonable and modest in nature and amount, are justified by a clear and legitimate business purpose, and are not given to influence a business decision. It is never appropriate to solicit these courtesies, either directly or indirectly.

CONFLICTS OF INTEREST IN OUTSIDE BUSINESS VENTURES

Business Partner must avoid situations involving conflicts of interest or appearances of the same.

CONFIDENTIAL INFORMATION

Confidential information is a critical asset that must be safeguarded with the utmost care. Business Partners are entrusted with access to sensitive data and proprietary information during the course of our business relationship. Business Partners must not disclose, share, or misuse confidential information for any purpose beyond the scope of our business dealings. This includes refraining from engaging in insider trading, which involves refraining from purchasing or selling GT

securities that are not publicly available information and could impact an investor's decision to buy, sell, or hold such securities. GT also encourages the execution of confidentiality and non-disclosure agreements with Business Partner to memorialize such protections and expects that the obligations of those agreements be strictly adhered to.

CONFLICTS OF INTEREST

Conflicts of interest can compromise the integrity and transparency of our business relationships. As such, we expect our Business Partners to proactively identify and disclose any situations where their personal or financial interests could potentially conflict with the interests of our business. This includes situations involving employees, family members, or other affiliations with our company.

INTELLECTUAL PROPERTY RIGHTS

Business Partner shall respect and protect all intellectual property rights and take appropriate action against those who misuse such rights. This obligation continues regardless of Business Partner's relationship with GT.

TRADE SANCTIONS AND EXPORT CONTROL

Business Partner must comply with the international laws that regulate the import and export of GT's products including but not limited to import and export laws, trade embargoes, and economic sanctions put in place by governmental or regulatory authorities.

INFORMATION SECURITY AND PRIVACY

Business Partner shall protect electronically stored information by physically securing laptops, using strong and confidential passwords, taking appropriate caution when accessing the internet, installing only authorized software, and avoiding phishing scams or other potential cyberattacks.

GT respects the privacy of its employees and Business Partners and, therefore, fully complies with all applicable data protection laws covering the collection, storage, usage, sharing, transfer, and disposal of personal information. Information collected and stored by GT's Business Partners should also be considered and treated as confidential. Business Partners should never share this information with third parties without authorization or use it for anything other than GT-related business purposes.

CODE ADMINISTRATION AND REPORTING

Violations of this Code, company policies, directives, or the law can have serious consequences, including punitive action and possible civil or criminal penalties both for the company and for individuals. Therefore, Business Partner must report any conduct that is believed to be a violation of this Code, applicable law, or regulation.

When an actual or potential violation of this Code happens, always try first to address questions or concerns with the primary business point-of-contact at GT.

To bring attention to any violations, GT has instituted a publicly accessible online platform hosted on our [website](#). Reporting can be done anonymously or with self-identification to encourage open and safe communication. All submitted reports undergo thorough review by the Gamma Technologies Ethics Team

with the utmost confidentiality, consistent with the need for a comprehensive investigation and in compliance with relevant laws and regulations.

GT does not tolerate retaliation against any Business Partner who reports a concern in good faith, and Business Partner is expected to uphold the same standard.

INVESTIGATIONS

Preventing, identifying, and investigating potential or suspected violations of this Code, company policy, or the law are taken very seriously at GT. In the event GT becomes aware of an alleged violation, Business Partner shall respond and reasonably comply with GT's inquiries regarding the alleged breach to ensure compliance. Business Partners and Partner's Associates should cooperate fully and honestly in all internal and external investigations including promptly responding to all information requests. All documents, emails, and electronic files belong to GT and may be reviewed in compliance with relevant data privacy laws and in accordance with GT policies and/or applicable law.

REMEDIAL ACTION

Code or policy violations may result in remedial action being taken. Depending on the severity of the violation, potential disciplinary measures include the option for GT to terminate the relationship with Business Partner and/or any contractual obligations with Business Partner

AMENDMENTS

GT reserves the right to make unilateral changes to this Code or other GT policies at any time, subject to local laws as applicable.

NOT A CONTRACT

The Business Partner Code of Conduct outlines the ethical standards and expectations GT has for our valued Business Partners. It is important to note that this Code is not a contractual agreement or an obligation to engage in business with GT, nor vice versa. Instead, it serves as a framework for maintaining a collaborative and ethical relationship, ensuring transparency, trust, and mutual success in our partnerships.

CLOSING STATEMENT

Thank you for your commitment to GT and its Business Partner Code of Conduct. GT is dedicated to building the most advanced system simulation tools and software solutions that provide major productivity improvements for the industries it serves. With your support, we can engineer our imagined future together.