



GAMMA
TECHNOLOGIES

EMPLOYEE CODE OF CONDUCT

Message from the CEO, Dimple Shah

Dear GT Colleagues,

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 employee and affiliate act with integrity and in compliance with our core values.

Our Employee Code of Conduct defines the behaviors expected of GT employees and affiliates. Within GT, 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.

Please read and ensure that you understand the principles described in the Employee Code of Conduct. We, individually and collectively, have an obligation to comply with the Code and be accountable for it. If you seek clarifications or observe violations, please discuss it with your manager or a member of the Legal or Human Resources Department. I expect everyone to always work according to both the letter and the spirit of the Code.

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 Employee Code of Conduct (“Code”) serves the purpose of providing clear and unequivocal guidance to all employees, representatives, and personnel affiliated with GT regarding the expected standards of behavior, ethics, and compliance within the organization.

Everyone working on behalf of GT is expected to recognize and uphold them throughout their service.

APPLICATION & SCOPE

The Code applies to all personnel employed by or engaged to provide services to GT, including but not limited to employees, managers, officers, temporary employees, workers (including agency workers), and interns (“Associates”).

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. Associates 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.

Additionally, GT maintains and continually updates and develops new corporate policies that provide further guidance than what is outlined in this Code. These policies are available on local Intranet(s) for easy and ongoing access, and the publication of any new/updated guidance will be communicated.

Associates are responsible for how GT does business and the impact it has around the world. Associates, ultimately, are accountable to uphold GT’s legacy of integrity through the right behaviors, which always involve:

- honoring commitments, upholding this Code, obeying the law and applicable regulations, and acting responsibly and in good faith;
- reading, familiarizing themselves with, and abiding by all GT policies;
- valuing diversity of thought and opinions, encouraging open and frank dialogue, and considering the impact of decisions on stakeholders; and
- seeking fair resolutions, making merit-based decisions, dealing honestly with stakeholders, and maintaining transparency in decision making.

Additionally, leaders and managers have special responsibilities under this Code. Those who lead or supervise others must demonstrate ethical leadership through the following actions:

- fostering a positive work environment in which only legal, ethical, and responsible behaviors are acceptable;

- modeling appropriate behaviors in line with this Code, all applicable GT policies, and laws;
- identifying and mitigating ethics and compliance risks;
- responding timely to those who seek advice or raise concerns;
- managing conflicts of interest to achieve fair and appropriate outcomes; and
- facilitating and supporting the reporting of misconduct.

WORKPLACE VALUES

OPEN AND RESPECTFUL COMMUNICATION

GT values the free flow of thoughts, ideas, questions, and concerns and encourages Associates to raise issues as they are identified. Associates should encourage open dialogue, get honest feedback, and treat everyone fairly with honesty and objectivity.

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.

NON-DISCRIMINATION AND EQUAL OPPORTUNITIES

GT does 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. GT mandates that managers and Associates treat each other with respect, dignity, and common courtesy, upholding the principles of professionalism.

ZERO TOLERANCE FOR WORKPLACE VIOLENCE

GT does 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.

DRUGS AND ALCOHOL

To keep Associates and others safe, the unlawful manufacture, distribution, possession, or use of controlled substances on GT premises is strictly prohibited. As an exception, lawful, moderate, and sensible alcohol consumption during legitimate, management-approved business entertainment, such as holiday gatherings or customer dinners, can be an appropriate way to socialize.

LABOR LAWS

GT complies with all legal requirements, including applicable laws regulating work hours, wages, benefits, freedom of association, and collective bargaining.

GT rejects all conscious use of forced and compulsory labor, all forms of modern slavery, as well as human trafficking.

Further, GT forbids all forms of child labor and has a zero-tolerance policy for business partners regarding the employment of children where the age of employment is below applicable law.

WORKPLACE VALUES (CONT.)

HARASSMENT PREVENTION

GT's work environment 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.

Aligned with this commitment, GT requires its Associates, both upon hire and annually thereafter, to complete workplace harassment prevention training.

HEALTH AND SAFETY

GT prioritizes the health and safety of its Associates, follows all applicable rules and procedures, and takes immediate action in situations where these rules are being violated or others are at risk of injury.

ANTI-NEPOTISM

GT Associates may recommend friends and family for permanent employment; however, they will not be given preferential treatment and will be considered alongside all other qualified applicants.

WORKPLACE PERSONAL RELATIONSHIPS

GT recognizes personal relationships may exist or develop between Associates during their employment. While GT does not prohibit or seek to interfere with such relationships, it may require the individuals to withdraw from certain decisions or remove themselves from certain roles to protect themselves and GT from any potential or real unfair bias. Associates are encouraged to confidentially consult Human Resources to ensure that, both in fact and in perception, there is no conflict of interest. Each situation is unique and will be reviewed in accordance with this Code. This expectation extends to GT Associates who have a family or personal relationship with an employee of a business partner.

SOCIAL MEDIA

Social media is a valuable tool in promoting the company and engaging Associates, business and industry partners, and the community as a whole. Associates should act responsibly, exercise good judgment, and use the highest degree of professionalism and confidentiality when communicating information regarding the company. GT does not tolerate online harassment and strictly prohibits unauthorized dissemination of confidential, financial, or business performance information.

COMPANY PROPERTY

GT permits limited personal use of assets such as telephones, computers, and printers provided there is no interference with work. GT prohibits theft, misappropriation, or destruction of its property including but not limited to theft of confidential information, and other inappropriate uses of company equipment.

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 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

GT is committed to complying with all applicable laws, rules, and regulations.

FRAUD

No Associate or applicant shall falsify any documentation relating to their employment, financial reporting, and/or in the performance of their duties.

BRIBERY, KICKBACKS, IMPROPER PAYMENTS, AND CORRUPTION

GT prohibits all forms of bribery, kickbacks, improper payments, and corruption whether it involves government officials, private individuals, or business partners. GT complies 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

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

GIFTS, PRIZES, AND ENTERTAINMENT

Associates 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

Associates must avoid situations involving conflicts of interest or appearances of the same. Associates are expressly prohibited from participating in any outside business venture, for financial gain or otherwise, that may conflict with GT's ongoing or proposed business activities.

GT does not intend to preclude its Associates from securing secondary employment during their tenure provided such employment does not violate the expectations outlined in this Code and is not expressly addressed in an individual employment contract. However, an Associate's GT role must be their primary occupation, and the work hours and demands of their secondary employment must, in no way, interfere with the requirements and obligations of their GT employment.

CONFIDENTIAL INFORMATION

GT's confidential and proprietary information gives it a competitive advantage and is one of its most important assets. Associates shall treat this information as confidential and not discuss it with other parties unless permitted to do so. Associates shall abide by confidentiality obligations contained in employment-related documents executed during their employment.

INTELLECTUAL PROPERTY RIGHTS

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

TRADE SANCTIONS AND EXPORT CONTROL

GT 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. Associates are expected to familiarize themselves with these rules and how it affects their roles and duties at GT.

INFORMATION SECURITY AND PRIVACY

Associates 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 Associates 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 about GT's business partners is also considered and treated as confidential. Associates should never share this information with anyone outside GT 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.

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 Associate who reports a concern in good faith. As noted, individuals who act against a person for raising a concern or for participating in an investigation will be subject to disciplinary action, up to and including termination of employment.

INVESTIGATIONS

Preventing, identifying, and investigating potential or suspected violations of this Code, company policy, or the law are taken very seriously at GT. Associates must 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.

DISCIPLINARY ACTION

Code or policy violations may result in disciplinary action. Depending on the severity of the violation, potential disciplinary measures include counseling, verbal or written warnings, suspension without pay, demotions, and termination of employment.

In certain cases, multiple Associates may be subject to disciplinary actions in addition to the initial violator. These could include anyone failing to use reasonable care to report a violation, those who refuse to cooperate with or who knowingly report demonstrably false or misleading information during an investigation, and managers who fail to report a violation or attempt to retaliate against others for reporting violations.

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 AN EMPLOYMENT CONTRACT

This Code does not alter the terms or conditions of an Associate's employment relationship with GT, nor does it constitute an employment contract, where not already in existence, or an assurance of continued employment.

CLOSING STATEMENT

Thank you for your commitment to GT and its Employee 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.