



Supplier Code of Conduct

As a valued supplier to Epirus, Inc. (“Epirus”), you play a pivotal role in upholding our commitment to integrity, ethics, and responsible business practices. Our Supplier Code of Conduct (“Supplier Code”) sets forth the standards and expectations for all suppliers who engage in business with us. By partnering with Epirus, you agree to abide by the following principles:

This Supplier Code is aligned with the recommendations of the Defense Industry Initiative and sets forth our expectation that Entities will:

- conduct business ethically and in compliance with all applicable laws and regulations;
- support the human rights of workers;
- treat people with respect;
- maintain safe and healthy working conditions;
- safeguard assets entrusted to them; and
- strive to protect the environment.

VALUES

Epirus thrives on a foundation of core values that include transparency, integrity, accountability, respect, communication, and speed with discipline. These principles are the driving force behind every facet of our operations. We are dedicated to compliance, ethical conduct, and sustainability, not only within Epirus but also across our entire supply chain.

Our Supplier Code of Conduct is more than just a guideline—it's a blueprint for excellence, setting the standard for behavior among all our suppliers, their employees, and their representatives. We expect our suppliers to embrace and uphold their own written codes of conduct that mirror the values in our Supplier Code. Moreover, we encourage them to propagate these principles through their network of suppliers and collaborators, fostering a ripple effect of ethical integrity throughout the supply chain.



COMPLIANCE WITH LAWS AND REGULATIONS

Suppliers must comply with all applicable laws, regulations, and industry standards in the regions where they operate. This includes but is not limited to laws related to labor, environmental protection, safety, and export controls.

ETHICAL BUSINESS PRACTICES

Suppliers are expected to conduct their business with honesty, integrity, and transparency. This includes avoiding bribery, corruption, extortion, and any other unethical practices in all business dealings.

We expect suppliers to establish and maintain robust programs that instill in their employees a strong sense of ethics and values-driven decision-making. This entails fostering a culture of integrity and responsibility through regular and open communication, reinforcing the importance of ethical behavior in all business dealings.

Suppliers are expected to establish and abide by their own written code of business ethics and conduct that is made available to each Supplier employee engaged in performance of the contract with Epirus and that is compliant as required with FAR 52.203-13. Suppliers performing under a government contract shall in all cases: (i) Exercise due diligence to prevent and detect criminal conduct; (ii) promote an organizational culture that encourages ethical conduct and a commitment to compliance with the law; and (iii) timely disclose in writing any credible evidence that a principal, employee, agent, or subcontractor of Supplier has committed a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 U.S.C. 3729- 3733).

Unless Supplier is a small business concern or providing a commercial product or service, Supplier shall also establish an ongoing business ethics awareness and compliance program, with training provided to Supplier's principals and employees, and as appropriate, its agents and subcontractors. Such business ethics awareness and compliance program shall include an internal control system that establishes standards and procedures to facilitate timely discovery of improper conduct in connection with government contracts, and ensures corrective measures are promptly instituted and carried out. Supplier must also conduct periodic reviews of its business practices, procedures, policies, and internal controls for compliance with



Supplier's code of business ethics and conduct and the special requirements of government contracting, including monitoring and auditing to detect criminal conduct. Suppliers are expected to have and maintain an internal reporting mechanism, such as a hotline, which allows for anonymity or confidentiality, by which employees may report suspected instances of improper conduct, and instructions that encourage employees to make such reports and must take disciplinary action for improper conduct or for failing to take reasonable steps to prevent or detect improper conduct.

Everyone associated with Epirus is expected to make this commitment. This includes non-employees, such as vendors, consultants, agents, contract labor, employees of limited liability companies, joint ventures, and anyone who represents Epirus in any capacity – regardless of their position (collectively, herein, our "Suppliers."). Individuals are responsible for the integrity and consequences of any actions that are taken on behalf of, or for the benefit of, Epirus.

ENVIRONMENTAL RESPONSIBILITY

Suppliers should strive to minimize their environmental impact by implementing sustainable practices, reducing waste, and conserving natural resources. This includes complying with environmental regulations and seeking continuous improvement in environmental performance.

REPORTING AND NON-RETALIATION

Suppliers should establish mechanisms for employees to report any violations of this Supplier Code or concerns about unethical behavior. Suppliers must not retaliate against employees who report such concerns in good faith.

RESPECT FOR HUMAN RIGHTS

Suppliers must uphold the fundamental human rights of their employees, including the right to freedom from discrimination, harassment, forced labor, and child labor. We expect suppliers to provide safe and healthy working conditions for their employees.

HUMAN TRAFFICKING



You must comply with laws and regulations prohibiting human trafficking. You must not engage in the use of forced labor, bonded labor, indentured labor, involuntary prison labor, slavery, or trafficking in persons.

WAGES AND BENEFITS

You shall pay all workers at least the minimum wage required by the applicable laws and regulations and, at a minimum, provide all legally-mandated benefits. You shall compensate all hourly workers for overtime at the rate required by applicable laws and regulations.

SUBSTANCE ABUSE

You shall have policies and procedures in place to ensure that your employees do not conduct work while under the influence of alcohol, illegal drugs, or misused medications, whether prescription or non-prescription. You shall implement and enforce policies and procedures that prohibit employees from using, possessing, or selling illegal drugs, alcohol, or misusing medications while performing job functions.

CONFIDENTIALITY AND INTELLECTUAL PROPERTY

Suppliers must respect the confidentiality and intellectual property rights of our company and our customers. Any confidential information or intellectual property shared with suppliers must be safeguarded and used only for the intended purposes.

CONFLICT OF INTEREST

Suppliers must avoid conflicts of interest that could compromise their ability to act in our company's best interests. Any actual or potential conflicts of interest must be disclosed to Epirus.

INSIDER TRADING



You must not use material, non-publicly disclosed information obtained in the course of your business relationship with Epirus as the basis for trading or enabling others to trade in the stock or securities of Epirus or any other company.

DATA PROTECTION

Suppliers must take appropriate measures to protect the security and confidentiality of any data or information entrusted to them by our company. This includes complying with data protection laws and implementing adequate cybersecurity measures. Suppliers may not use, disclose, or distribute Epirus's information for any purposes beyond the scope of their contracted work with Epirus, without Epirus's prior written authorization.

Suppliers must comply with applicable data privacy laws on the collection, processing, and transfer of personal data and information. Suppliers must protect the sensitive, confidential, and proprietary information owned by Epirus and of others, including personal data/information, from unauthorized access, destruction, use, modification, and disclosure, through appropriate physical and electronic security procedures.

CYBERSECURITY

We expect suppliers to understand the cybersecurity landscape, including requirements from Epirus. To protect both commercial and defense related businesses and support our operations, Epirus has adopted security principles in accordance with the National Institute of Standards and Technology (NIST) Cybersecurity Framework and expects similar efforts from suppliers to adequately protect the supply chain.

We expect suppliers to adopt security practices in accordance with an industry-leading security framework such as ISO 27001 or the NIST Cybersecurity Framework. Suppliers must ensure that products delivered to Epirus satisfy relevant cyber-related regulations for product safety, quality, and are free from cyber risks.

TRADE COMPLIANCE

Suppliers must ensure that their business practices are in accordance with all applicable laws, directives, and regulations governing the import and export (including re-export) of parts,



components, software, technical data, and services. Suppliers must provide accurate and complete information and obtain authorizations where necessary.

SECURITY

When applicable, Suppliers are encouraged to implement practices and procedures to ensure the security of their supply chains in accordance with the Customs-Trade Partnership Against Terrorism initiative of the United States Department of Homeland Security.

IMPORT

Suppliers must ensure that their business practices are in accordance with all applicable laws, directives and regulations governing the import of parts, components, systems, equipment, software, and technical data.

EXPORT

Suppliers must ensure that their business practices are in accordance with all applicable laws, directives and regulations governing the export of parts, components, systems, equipment, software, technical data, and provision of services to foreign persons.

ANTI-BOYCOTT

Suppliers must not participate in, cooperate with, or further the cause of any unsanctioned foreign economic boycott, in accordance with the 1977 Export Administration Act and the 1976 Tax Reform Act.

CONTINUOUS IMPROVEMENT

Suppliers are expected to continuously evaluate and improve their business practices to align with the principles outlined in this Supplier Code. Collaboration with our company in pursuing shared sustainability and ethical goals is encouraged.



COMPETITION AND ANTITRUST

Suppliers must not enter into formal, informal or implied anti-competitive arrangements that fix prices, collude, rig bids, limit supply, or allocate/control markets. They must not exchange current, recent, or future pricing information with competitors. Suppliers must not participate in a cartel or any activity that would unlawfully restrain or impact competition.

PRODUCT, SERVICE SAFETY AND QUALITY

We expect suppliers to comply with all laws and regulations governing product safety and quality, and to deliver products and/or services that conform to such product safety and quality standards. We expect suppliers to have established quality assurance processes to identify any defects and implement corrective actions. Epirus requires suppliers to comply with its safety and quality standards as set forth in any applicable supplier quality manual or other applicable contract documents or manuals.

ACCURATE RECORDS

We expect Suppliers to create accurate records, and not alter any record entry to conceal or misrepresent the underlying transaction represented by it. All records, regardless of format, made or received as evidence of a business transaction must fully and accurately represent the transaction or event being documented. When a record is no longer needed to conduct current business, records should still be retained based on the applicable retention requirements. Suppliers performing as U.S. Government contractors (whether direct or indirect) must comply with the requirements in FAR 4.703.

COUNTERFEIT PARTS

We expect suppliers to develop, implement, and maintain effective methods and processes appropriate to their products, to minimize the risk of counterfeit parts and materials being delivered. Effective processes should be in place to detect, report, and quarantine counterfeit parts and materials and to prevent such parts from re-entering the supply chain. If counterfeit parts and/or materials are detected or suspected, suppliers must provide immediate notification to the recipients of such counterfeit parts and/or materials.



GOVERNMENT PROCUREMENT

You must take special care to comply with the unique and special rules that apply to contracting with the U.S. Government. If you support an Epirus contract with the U.S. Government, you must at all times follow the U.S. Government's rules for competing fairly; honor restrictions applying to U.S. Government employees (e.g., receipt of gifts and employment); deliver products and services that conform to specifications, laws and regulations; adhere to government accounting and pricing requirements; claim only allowable costs; ensure the accuracy of data submitted; and comply with all other applicable U.S. Government requirements.

U.S. Federal Acquisition Regulations, similar regulations, and reporting requirements applicable internationally require government contractors to disclose to the Inspector General of the Department of Defense (or to the Inspector General of the relevant government agency holding the contract), and to the contracting officer, certain suspected violations of law. Therefore, it is important that employees and suppliers promptly report suspected violations of the Supplier Code, law, or regulations to Epirus.

EPIRUS' RIGHTS

Epirus reserves the following rights to ensure and enforce Supplier compliance with the Supplier Code.

QUALITY

Epirus reserves the right to hold Supplier responsible for reasonable costs of investigating non-compliance.

SUPPLIER SELECTION

Epirus may evaluate Supplier compliance with the Supplier Code during the Supplier evaluation, selection, or onboarding process, and/or at any other time during Supplier's relationship with Epirus.



SUPPLIER ASSESSMENT

Supplier assessment supports Epirus's commitment to the federal requirements, trade compliance, cybersecurity, to broader professional standards, and to managing risks across the supply chain. Supplier assessment is a critical element of due diligence to identify, prevent, mitigate, account for and enable the remediation of adverse impacts in the supply chain related to topics addressed in this Supplier Code, including but not limited to environmental sustainability, human rights, labor, and ethics.

During the Supplier certification process, Suppliers may be required to affirm their acceptance and compliance with the Supplier Code. Suppliers may be asked to re-affirm compliance with the Supplier Code periodically. Upon request, Suppliers will be required to provide written information on its policies and practices related to compliance with the Supplier Code.

In addition, Epirus may at times request that certain Suppliers complete an evidence-based assessment scored by a third party or allow an on-site audit to monitor conformance with and encourage continuous improvement against this Supplier Code and other relevant issues.

Epirus is committed to working with Suppliers to improve performance on topics addressed by this Supplier Code and may at times request that Suppliers take specific corrective actions related to this Supplier Code and other relevant issues. Epirus expects Suppliers to agree to work together to jointly address applicable and relevant topics.

You must ensure Epirus has the right to assess your business partners' compliance with the expectations set forth in this Supplier Code in performing work for Epirus, including on-site inspection of facilities and review of associated books, records and other documentation.

INSPECTION AND SURVEILLANCE

Epirus reserves the right to conduct onsite inspections and surveillance of our suppliers' facilities to ensure adherence to our Supplier Code of Conduct. These inspections may be scheduled or unannounced and will include thorough reviews of compliance with our standards for ethical conduct, sustainability, and overall operations. We expect full cooperation from our suppliers during these inspections and any necessary follow-up actions to maintain our high standards throughout the supply chain.

VIOLATIONS

In the event of a violation of any of the above expectations, we may pursue corrective actions to remedy the situation. In the case of a violation of law or regulation, we may be required to report those violations to proper authorities. We reserve the right to terminate our relationship with any supplier under the terms of the existing procurement/purchasing contract.

By entering into a business relationship with our company, you acknowledge that you have read, understood, and agreed to abide by this Supplier Code of Conduct. We value our partnership and look forward to working together to uphold these shared principles of integrity and responsibility.