CODE OF BUSINESS CONDUCT AND ETHICS
CEO MESSAGE

Alion’s Code of Business Conduct and Ethics

Colleagues,

Alion has built its business on trust, confidence, and an outstanding reputation for ethical conduct and fair dealing. Ethical behavior, like job performance, requires that expectations be defined and achieved.

Alion’s Ethics and Compliance Program and Code of Business Conduct and Ethics (the Code) document our commitment to the highest standards of integrity and business ethics. As employees of Alion and its subsidiaries, it is important for all of us to understand and follow the guidance of our Code to ensure that we are operating and acting in a fair, ethical, and professional manner. It is important that you read, understand, and refer to the Code for direction in specific circumstances and in conducting daily business activities.

I expect each of you to perform your jobs in full compliance with this Code. If you believe that any violation of the Code or applicable law exists, there are multiple mechanisms to communicate concerns. If you have any questions or need to report a violation, contact the Alion Helpline at 1.877.439.9227 (toll-free), 1.770.776.5697 (collect from outside the U.S.), or online at www.alionscience.ethicspoint.com.

Alion’s dedication to the highest standards of ethical conduct goes beyond written words. I ask each employee to affirm a common commitment to ethical behavior and excellence in the performance of all duties and responsibilities at Alion.

Sincerely,

Steve Schorer
Chairman and CEO
Alion Science and Technology Corporation
CONTENTS

Alion Core Values ................................................................. 2
Be Responsible ................................................................. 2

VIOLATIONS AND REPORTING MISCONDUCT
Speaking Up ................................................................. 3
Commitment to Zero Retaliation ......................................... 3
Investigations ................................................................. 3
Discipline ................................................................. 3
Confidentiality ................................................................. 3

WORKING WITH EACH OTHER
Diversity and Equal Employment Opportunity .............................. 4
Discrimination and Harassment, including Sexual Harassment ............ 4
Promoting a Safe and Healthy Workplace ........................................ 5
Human Rights ................................................................. 6

PROTECTING OUR COMPANY
Personal Conflicts of Interest ................................................ 7
Organizational Conflict of Interest ........................................... 7
False Claims ................................................................. 8
International Trade Control .................................................. 8
Labor Charging and Expense Reporting ..................................... 9
Investigations and Audits ...................................................... 10
Shareholder Value and Securities Laws ....................................... 11
U.S. Government Classified and Other Sensitive Information ............... 12
Political Activities ............................................................ 12

PROTECTING OUR COMPANY ASSETS AND DATA
Use of Technology in the Workplace .......................................... 13
Cybersecurity ................................................................. 14
Confidential and Proprietary Information, Intellectual Property, and Trade Secrets .............................. 14
Personal Information .......................................................... 15
Records Retention and Destruction .......................................... 15

RESPECTING OUR CUSTOMERS AND BUSINESS PARTNERS
Marketing and Procurement Integrity ....................................... 16
Unauthorized Third-Party Proprietary and Third-Party Source Selection Information .................................. 17
Recruiting and Employing Current and Former U.S. Government Employees and Other Employment Restrictions .................................................. 18
Gifts, Gratuities, Bribes, and Kickbacks ...................................... 18

CLOSING THOUGHTS .......................................................... 20
ALION CORE VALUES

The Code serves as the moral compass that directs and guides the integrity, values, and beliefs of Alion directors, employees, agents, consultants, subcontractors, and suppliers.

Be Curious. Contact the Resources for Getting Help or Raising a Concern set forth in this Code with suggestions for improvement, questions, or to report suspected or actual violations of the Code, policies, or the law.

Be Inclusive. Work together as a team. Do not discriminate or harass in any way.

Be Fearless. Lead by example.

Be Nimble. Support an ethical culture that is learning oriented, adaptive, and flexible.

Be Honest. Operate with honesty, fairness, and integrity.

BE RESPONSIBLE

Be responsible in all actions and behaviors and in reporting violations of the Code or Alion policies and procedures.

• Read, understand, and comply with the Code and Alion policies and procedures.
• Conduct Alion business with integrity and in compliance with applicable laws and regulatory requirements in the U.S. and other jurisdictions in which Alion does business.
• Apply good judgment to every situation and ask questions when uncertain.
• Complete all mandatory training and required educational programs/events.
• Cooperate in investigations of alleged violations.
• Report actual or potential violations of the Code and never knowingly allow, ignore, or encourage anyone to do anything that violates the Code.

Note to Managers

Managers have additional responsibilities and accountabilities.

• Foster an environment that emphasizes and rewards ethical behavior.
• Never ignore an issue or incident that should be addressed.
• Promote a culture where colleagues and direct reports are comfortable asking questions and raising concerns.
• Ensure that colleagues and direct reports are aware of and comply with the Code, relevant Alion policies, and legal requirements.
SPEAKING UP
Speak up when questions arise or when aware of an actual or potential ethical lapse or violation of the Code or policies. Inappropriate actions, or actions that may be perceived as such, can have a damaging effect on Alion and its reputation. The consequences of misbehavior can be avoided if someone speaks up.

RESOURCES FOR GETTING HELP OR RAISING A CONCERN
- Ethics Helpline
  1.877.439.9227
  24 hours/day, 7 days/week
  From Outside the U.S., call collect:
  770.776.5697
  Online: www.alionscience.ethicspoint.com
- Supervisor or Manager
- Human Capital Management
- Law Department: law_department@alionscience.com
- International Trade Compliance: export@alionscience.com
- Corporate Security Compliance: security@alionscience.com

COMMITMENT TO ZERO RETALIATION
Alion does not tolerate retaliation against anyone who in good faith raises a concern, reports a violation, or participates in an investigation. Employees who witness or are aware of retaliation must report it immediately.

INVESTIGATIONS
Alion reviews, investigates, and responds to all reports of ethical concerns and potential violations. Investigations are impartial, objective, thorough, and timely. Alion expects employees to cooperate with any investigation. Employees participating in an investigation must maintain appropriate confidentiality.

DISCIPLINE
Alion responds promptly to reports of ethical concerns or conduct that may violate the Code, policies, or the law. Alion may determine that remedial or disciplinary action is necessary. Disciplinary action, up to and including termination, is reviewed by the Law Department and Human Capital Management in conjunction with the participating parties.

CONFIDENTIALITY
Alion treats all reports of ethical concerns or potential violations in a confidential manner. While providing identification when reporting concerns will aid in investigating an incident or situation, employees have the option of making an anonymous report through the Ethics Helpline.
WORKING WITH EACH OTHER

DIVERSITY AND EQUAL EMPLOYMENT OPPORTUNITY

Broad backgrounds, experiences, and cultures add value to Alion. Alion is committed to providing equal opportunity in employment to all employees and applicants for employment. Alion recruits, retains, pays, and promotes employees based solely on qualifications and performance, without regard to race, color, religion, national origin, age, sex, sexual orientation, gender identity or expression, employable physical or mental disability, veteran status, marital status, pregnancy, genetic information, or other status or characteristics protected by applicable law or regulation.

DISCRIMINATION AND HARASSMENT, INCLUDING SEXUAL HARASSMENT

Alion does not tolerate any form of discrimination or harassment based on a person’s race, religion, color, sex, sexual orientation, gender identity or expression, age, pregnancy, national or ethnic origin, medical/physical status or disability, political belief, marital status, or military status.

• Do not engage in any form of discrimination by treating one person or group unfairly, unequally, or disadvantageously.
• Do not engage in any form of offending or intimidating behavior. This includes bullying, using threatening, abusive, or insulting words, physical threats or assault, unwanted physical or psychological contact, or hostile environment.
• Do not engage in any form of sexual harassment including unwelcome sexual advances, requests for sexual favors, sexually suggestive jokes or comments, touching, gestures, pictures, email or similar communications, or inappropriate comments about appearance.
• Report any acts of discrimination and/or harassment, including sexual harassment, through any of the Resources for Getting Help or Raising a Concern.

PREVENT HARASSMENT IN THE REMOTE WORKPLACE

Alion policy to prevent harassment in the workplace remains in effect regardless of work location. Just as in the physical workplace, harassment can take place virtually. Do NOT:

• Issue threats via email, instant messaging, or video calls.
• Send electronic communications that contain racist, gender-biased, or other offensive material.
• Spread rumors about an employee or purposefully keep an employee out of the loop on a project.
• Send excessive texts or instant messages complaining about an employee’s work.
• Display inappropriate material or conduct during video calls.
• Shut down an employee's contributions to a discussion, for example, by muting their line selectively.

Employees who engage in discrimination or harassment, including sexual harassment, will be disciplined in a manner appropriate to the offense, up to and including termination.

Note to Managers

Managers have additional responsibilities and accountabilities:

• Maintain a workplace free of any form of discrimination or harassment, including sexual harassment.
• Never ignore an issue or incident involving discrimination or harassment, including sexual harassment.
PROMOTING A SAFE AND HEALTHY WORKPLACE

Alion is committed to conducting business in a manner that protects the health and safety of its employees, consultants, visitors, and other companies’ employees working at Alion and non-Alion facilities. Alion works with its partners, contractors, and customers to ensure they meet Alion’s health and safety standards or have equivalent standards in place. When Alion is contractually obliged to follow a customer’s safety protocol, Alion ensures the protocol meets Alion’s own health and safety standards.

Alion is committed to providing an alcohol, drug, and smoke-free workplace. When conducting Alion business on Alion property, in Alion-owned vehicles, at remote work locations, at Alion customer premises, and anywhere on or off Alion premises during working hours including lunch, dinner, and breaks, no one may be under the influence of intoxicants or any controlled substance that has not been prescribed by a licensed physician.

Support a safe and healthy work environment:

• Comply with all applicable health and safety policies and procedures at Alion and non-Alion facilities, including applicable laws and regulations, standards, instructions, and processes.
• Know what to do in an emergency and cooperate during emergency drills.
• Maintain an alcohol, drug, and smoke-free workplace.
• Do not say or do anything that could create fear or threaten the safety or security of others.
• Do not bring firearms or other weapons onto Alion or non-Alion facilities or while traveling on Alion business except as required under a specific contract and/or applicable law.
• Report any accident, injury, illness, unsafe/violent behavior, or unsafe/unhealthy working conditions through any of the Resources for Getting Help or Raising a Concern.
• Do not retaliate against anyone who reports unsafe/violent behavior or unsafe/unhealthy working conditions or participates in an investigation of these reports.

Note to Managers

Managers have additional responsibilities and accountabilities to maintain a safe and healthy workplace:

• Report injuries and incidents.
• Conduct incident investigations.
• Investigate employee safety concerns.
• Ensure employees receive required safety training.
• Remove or minimize safety hazards.
• Ensure employees follow all safety procedures and guidelines, including COVID-19 protocol and reporting.
HUMAN RIGHTS

Alion is committed to protecting individual human rights and complying with employment laws in every location in which it does business. Alion has a zero-tolerance policy that prohibits forced labor, child labor, commercial exploitation, or human trafficking. Alion consultants, subcontractors, suppliers, and other business partners are expected to uphold these same standards.

Do NOT:

- Engage in trafficking in persons.
- Procure commercial sex acts.
- Use forced labor.
- Destroy, conceal, confiscate, or otherwise deny access by an employee to the employee’s identity or immigration documents such as a passport or driver’s licenses, regardless of issuing authority.
- Use misleading or fraudulent practices during the recruitment of employees or offering of employment, such as failing to disclose, in a format and language accessible to the worker, basic information or making material misrepresentations during the recruitment.
- Use recruiters who don’t comply with local labor laws of the country in which they recruit.
- Charge recruitment fees to employees.
- Fail to provide return transportation or pay for the cost of return transportation upon the end of employment.
- Provide or arrange housing that fails to meet the host country housing and safety standards.
- Fail to provide an employment contract, recruitment agreement, or other required work document in writing if required by law or contract.

Such written work document shall be in a language the employee understands. If the employee must relocate to perform the work, the work document shall be provided to the employee at least five days prior to the employee relocating. The employee’s work document shall include, but is not limited to, details about work description, wages, prohibition on charging recruitment fees, work location(s), living accommodations and associated costs, time off, roundtrip transportation arrangements, grievance process, and the content of applicable laws and regulations that prohibit trafficking in persons.
PROTECTING OUR COMPANY

PERSONAL CONFLICTS OF INTEREST

Avoid any situation that may create or appear to create a conflict between personal interests and the interests of Alion. Employees and their immediate families must not engage in any outside interest, activity, or investment which, in the opinion of Alion, may reflect negatively on Alion or conflict with its best interests. Employees are prohibited from taking for themselves or for the benefit of friends or family members opportunities that are discovered through use of Alion assets, property, information, or position. Employees may not use Alion assets, property, information, or position for personal gain including gain of friends or family members. No employee may compete with Alion.

Examples of personal conflicts of interest:

- Engaging in employment or any other activity that interferes with an employee's ability to devote the required time and attention to job responsibilities at Alion;
- Ownership of, or substantial interest in, a company that is a current or prospective customer, supplier, or competitor of Alion, or serving as an employee, consultant, or director of that company;
- Acting independently as a consultant to an Alion customer or supplier while employed by Alion;
- Directing Alion business to a supplier owned or managed by an employee or relative of an employee;
- Supervising the job performance or compensation of a relative or close personal relation;
- Using confidential Alion information or improperly using Alion assets for personal benefit or the benefit of others.

If an actual or apparent conflict of interest develops, report the matter using the Alion Conflicts of Interest Disclosure Form LE 207.

Even if a conflict exists, it will not necessarily result in corrective action. Conflicts can arise innocently and are investigated to the extent necessary to determine that Alion's interests are being best served. Each conflict must be reported so that an independent determination of the situation can be made.

ORGANIZATIONAL CONFLICT OF INTEREST

To avoid or properly mitigate Organizational Conflict of Interest (OCI) issues, all Alion new business opportunities are screened by business development and contracts personnel. Proactive screening and resolution of potential OCI issues ensure Alion's continued participation in new business opportunities while conducting business in accordance with the highest standards of ethics and integrity.

Alion prohibits any contract from being negotiated or executed if the interests of a particular customer are of such a nature as to compromise or threaten Alion's ability to maintain unbiased objectivity in serving its other customers. Such actual or potential OCI could result in Alion being excluded from competing for certain contracts or being disqualified from receiving an award of a particular contract.

Be aware of potential OCIs such as:

- Competing for a management/services contract that might require Alion to evaluate its own or its competitors' products for use by the government;
- Competing to supply products/services for which Alion has designed the specifications;
- Accessing other companies' proprietary information that has not been authorized for use in landing/performing the contract; or
- Accessing other companies' proprietary information obtained by leveraging the contract in question which might provide an unfair competitive advantage.
Where an actual or potential OCI may occur by entering into a contractual agreement or by accepting a task under an awarded contract, such contractual instruments may be entered into only after satisfying the following conditions:

- Full and complete disclosure of the actual or potential OCI to the appropriate government official(s), with a proposed means of avoiding, mitigating, or neutralizing the OCI; and
- Consent to the execution of the contractual arrangement has been obtained from the appropriate government official(s), along with any necessary government approvals of an appropriate OCI avoidance and mitigation plan where required.

FALSE CLAIMS

Do not submit or assist in submitting any claims, bids, proposals, or any other documents of any kind that are false, fictitious, or fraudulent. The mischarging of labor costs, the improper allocation or transfer of costs, or the falsification of other cost records is not tolerated. Such acts are criminal violations which could result in prosecution of both Alion and the employee. Ensure that all costs are accurately recorded and charged to the proper account and proper contract.

Be aware of certification clauses, including OCI clauses, in government contracts and solicitations for which Alion prepares a bid. Disregard for the truth or accuracy of information that Alion presents to the government may trigger liability under the False Claims Act.

INTERNATIONAL TRADE CONTROL

Understand and comply with all U.S. laws and regulations as well as the local laws and regulations of the countries in which Alion conducts business to the extent they do not conflict with U.S. laws and regulations.

Anti-Corruption

Corruption is any illegal or unethical act or failure to act by a person motivated by personal gain. Corruption can lead to legal penalties and damage to Alion’s reputation.

Comply with anti-corruption laws that govern Alion’s operations in the countries in which it does business. Such laws include the U.S. Foreign Corrupt Practices Act (FCPA) and similar laws enacted by other countries. Generally, these laws prohibit bribes, kickbacks, or other forms of corrupt, illegal, or improper payment to foreign government officials, political parties, or candidates to obtain some improper business advantage. To prevent concealment of bribery, the FCPA prohibits knowingly falsifying a company’s books and records or knowingly circumventing or failing to implement adequate internal accounting controls.

Anti-Boycott

Do not enter into an agreement, provide any information, or take any action that would cause Alion to deal with potential or actual customers, suppliers, or others in support of an illegal boycott or otherwise engage in or support restrictive international trade practices or boycotts not sanctioned by the U.S. Government.

Contact the Law Department upon learning of a boycott request, receiving boycott-related information, or becoming aware of a clause in one of Alion’s contracts requiring the boycott of another country.

Export/Import and Other Trade Restrictions

Comply with all export and import laws and regulations that govern the transfer between countries of certain technical data, equipment, and technology. Employees must be careful to avoid even inadvertent violations.

Do not obligate Alion to engage in trade in any country subject to trade restrictions imposed by the U.S. Government. Such restrictions can include sanctions or embargoes that prohibit Alion from engaging in certain business activities in specified countries and with specified individuals and entities. U.S. law prohibits interaction with identified terrorist states and organizations.
Alion is required to document all exports of any Alion-owned or government-furnished equipment. When traveling outside the U.S., whether for Alion business or personal reasons, export control regulations govern what may be carried or “exported” and, for some destinations, may prohibit travel entirely. Violations of these laws and regulations can result in the revocation of Alion’s export privileges and may trigger civil and/or criminal fines and penalties, including imprisonment.

Before dealing with international business practices, customers and suppliers, contact export@alionscience.com or law_department@alionscience.com to ensure compliance with foreign laws and U.S. legal requirements.

**LABOR CHARGING AND EXPENSE REPORTING**

Alion is committed to maintaining accurate labor charging and expense reporting ensuring that it charges its customers only those costs that are specifically allowable under the law, regulation, or the contract. Alion must account for labor, travel, material, and other costs, as well as ensuring those costs are accurately recorded and charged to appropriate cost objectives represented by project and overhead ventures. These costs include, but are not limited to, normal contract work, indirect work, work related to independent research and development, and bid and proposal activities.

Employees must:

- Complete timesheets daily and record all hours worked including mandatory Alion training even if done after regular work hours.
- Record all hours not worked but for which pay is received (e.g., leave, excused absences).
- Obtain accurate charge codes for projects/assignments.
- Review timesheets for accuracy.
- Explain any changes to timesheets including hours recorded late or corrected.
- Submit timesheets for supervisor’s approval as required by Alion policy.
- If applicable, obtain written approval in advance for overtime hours.
- Inform supervisor of any timekeeping corrections needed after submission.

Employees must accurately and completely record expenses and ensure they are appropriately classified and allocated to the correct codes for reimbursement (e.g., allowable, unallowable). Always keep proper records and receipts for any business-related or travel expenses and follow Alion travel reimbursement policies and procedures.

Employees must never:

- Record hours worked in advance.
- Record hours for another employee unless authorized to do so as a Proxy.
- Inflated hours or charge time to incorrect labor codes.
- Shift costs to another contract.
- Submit false or misleading business-related or travel expenses.

Direct-charge employees must keep time and labor-charging reports current and properly report all time spent on each project/assignment. Assignments shall not be initiated until all proper documentation, including a job number, has been issued and communicated to employees.

Improper charging or allocation of time or any other cost may constitute a violation of civil or criminal statutes and regulations. Alion does not tolerate mischarging of time or expenses, even if inadvertent. Employees who mischarge time or expenses are subject to disciplinary action.
Note to Managers
Managers have additional responsibilities and accountabilities to ensure accurate labor charging and expense reporting. Managers must ensure employees:

- Comply with all Labor Charging and Expense Reporting policies and procedures.
- Receive correct job numbers for each project/assignment.
- Apply the correct job number to the proper project/assignment.
- Properly document and allocate any expense charged to a customer.

Managers must also approve timesheets for employees. Approval of mismeasured time or expenses may be subject to disciplinary action.

INVESTIGATIONS AND AUDITS
As a U.S. Government contractor, Alion is subject to an array of laws and regulations governing its business activities. In some instances, a government agency may initiate an investigation or review of an employee’s or Alion’s activities. Alion will comply with all applicable laws, regulations, and contractual requirements and provide transparency and accountability with all authorized investigations and audits.

Government Investigations
Alion cooperates with government agencies or third parties conducting investigations or gathering information relating to potential violations of law, regulations, and contractual requirements.

Contact the Law Department upon receipt of any request for information or interview, subpoena, or other legal document from any governmental agency in connection with an investigation that may involve possible violations of law, regulations, and contractual requirements. Preserve any related documents, electronically stored information, or other evidence as requested in any legal hold notice or as otherwise directed to do so.

Company Investigations
Alion sometimes conducts internal investigations. Alion must disclose to appropriate government agencies any suspected violations of law, fraud, and/or contract overpayments involving Alion or any of its employees.

- Cooperate with any internal investigator, including third parties retained by Alion.
- Provide truthful and complete responses, preserving and providing relevant information or evidence.
- Do not discuss investigations with anyone unless instructed to do so.
- Contact the Law Department with any questions or concerns about the legitimacy of an investigator.

Audits
Company audits may be performed by management, customers, government agencies, internal audit, and external financial auditors. Cooperate with any authorized audit and provide information that is truthful, accurate, honest, and trustworthy.

Other Legal Matters
The Law Department provides support to minimize legal risk and costs, reduce litigation exposure, and ensure legal compliance. Refer all legal matters relating to Alion business to the Law Department.
SHAREHOLDER VALUE AND SECURITIES LAWS

PROPER ACCOUNTING
Alion is committed to providing investors with full, fair, accurate, timely and understandable disclosure in the periodic reports that Alion is required to file. The books of account, financial statements, and records of Alion are intended to reflect accurately and fairly, in reasonable detail, Alion’s operations and financial position and the underlying transactions and any disposition of assets. The books, statements, and records must be maintained in accordance with established financial and accounting policies issued by Alion and with generally accepted accounting principles, and regulations for accounting and financial reporting.

All invoices submitted to the U.S. Government for payment must be reviewed for accuracy. Costs may not be included on any invoice until allowability is confirmed. An employee’s approval of an invoice means that the employee has certified that the amounts claimed are proper. Submission of inflated claims could lead to liability for Alion and the employee who approves the claim.

RECORDING AND REPORTING INFORMATION
Information that is the basis for recording transactions or measuring Alion’s performance must be recorded and reported accurately and honestly. Dishonest reporting, either inside or outside Alion, is strictly prohibited. This includes misreporting information or organizing it in a way that is intended to mislead or to misinform those who receive it.

DISCUSSING COMPANY AFFAIRS
Maintain the confidentiality of information entrusted by Alion or by its customers, suppliers, or partners, except when disclosure is expressly authorized or is required or permitted by law. Confidential information includes all non-public information regardless of its source that might be of use to Alion’s competitors or harmful to Alion or its customers, suppliers or partners if disclosed. Employees must not disclose to persons outside Alion any Alion internal information until formally disclosed by Alion to the public in accordance with applicable securities laws and regulations. Confidential Alion business must not be discussed in public places or in places where visitors are likely to be present such as lobbies, elevators, or cafeterias.

INSIDER TRADING
Do not use non-public information for private gain or disclose non-public information to persons other than Alion employees or others with a legitimate business need for the information. Trading in securities of a publicly-traded company based on material, non-public information of that company is unethical and illegal. Liability can also extend to any employee who discloses material, non-public information to another person who uses that information in a securities transaction. Even accidental disclosure of inside information to another party can be a serious breach of corporate confidentiality and can result in insider trading. Every employee must avoid discussing sensitive information in any place where it may be overheard by others. All incidents of disclosure of inside information must be reported to the Law Department. Information is considered material if it would be considered important by investors making decisions on whether to purchase, sell, or hold the securities of the company in question.
**U.S. GOVERNMENT CLASSIFIED AND OTHER SENSITIVE INFORMATION**

Comply with U.S. Government regulations and laws that protect our nation’s defense secrets and to prevent any unauthorized access to or dissemination of sensitive information.

Employees who have a security clearance and require access to specific classified information must handle such information, in whatever form it exists, strictly in accordance with the procedures set forth by the appropriate governmental agency for safeguarding classified information. Such procedures normally encompass activities such as storage, U.S. Government reproduction, review, shipping, and destruction of classified information.

An employee must not seek access to, accept, or retain any classified materials in which that employee does not have a need to know or is not otherwise entitled to possess. Contact the local Facility Security Officer or Alion Corporate Security Officer with any questions relative to the security of U.S. Government classified information.

Controlled Unclassified Information (CUI) refers to unclassified information that is to be protected from public disclosure. The CUI designation replaces “sensitive but unclassified” and other similar control markings. Take appropriate steps to protect such information from unauthorized disclosure consistent with regulations and policies under which such document is issued.

Any suspected breach of national security regulations or inadvertent release of classified information must be reported to the Corporate Security Officer.

**POLITICAL ACTIVITIES**

Federal, state, and local laws govern contributions made to political candidates. No political contributions may be made by an employee on behalf of Alion. For purposes of this section, the term “contributions” includes the use of Alion facilities and employee time in connection with an election for public office. In addition, there are additional federal, state, and local laws that govern the activities of government lobbyists. All such activities on behalf of Alion must be coordinated with the Law Department.
PROTECTING OUR COMPANY ASSETS AND DATA

USE OF TECHNOLOGY IN THE WORKPLACE

Alion technology, systems, and accounts including social media and online communications are provided for the purpose of conducting Alion business. Occasional use for personal matters may be permitted, provided it is of a reasonable duration and frequency, doesn’t detract from job performances, and doesn’t harm Alion’s reputation or interfere with its business.

Alion reserves the right to access and audit all such technology and users should have no expectation of privacy in this regard. This includes monitoring use of the internet, email, messaging and other information systems for security and compliance purposes. This can include scanning email messages and attachments for unsuitable content.

Alion may use any information received through monitoring to investigate breaches of the Code or the law and to instigate disciplinary or legal proceedings if appropriate.

Alion retains ownership in all Alion information wherever situated and an unlimited license to use all files or documents created, transmitted, or received on Alion-owned or operated technology, systems, and accounts. No Alion information should be retained on personal technology and personal accounts should not be used for Alion business.

Be careful when composing and sending electronic communications (text, audio and images sent or received using Alion email and other messaging systems, including instant messaging and text messaging) because of the speed with which it is transmitted and because there is no way to completely delete electronic information once it has been created.

Do NOT:

• Open suspicious e-mails, links or attachments or otherwise engage in any action that could damage or compromise Alion’s networks.

• Post comments regarding Alion’s financial, contractual, or legal matters on electronic bulletin boards, list-servers, or similar public forums on the internet.

• Send or post messages that might harm Alion’s reputation or the reputation of others.

• View, possess or share pornography of any kind in the workplace, at work-related activities, or on technology used for Alion business.

Avoid using Alion’s systems and equipment for electronic communication containing:

• Information that violates state or federal laws, or Alion policies.

• Unsolicited commercial announcements or advertising material unless approved by senior company management in advance.

• Any material that may defame, libel, abuse, embarrass, tarnish, present a bad image of, or portray in false light, Alion, the recipient, the sender, or any other person.

• Pornographic, racist, or offensive material, chain letters, unauthorized mass mailings, or malicious code.

Remember, electronic communications may become important evidence in investigations or legal matters concerning Alion.

• Comply with any legal hold notice requiring the preservation of electronically stored information.

• Be careful when composing and sending electronic communications to ensure that the communications are accurate, professional, achieve a legitimate business purpose, and are distributed only to those persons with a legitimate need to know.
CYBERSECURITY
Alion is committed to ensuring security technology and controls are in place to identify, manage, and respond to cybersecurity risks or threats. Be aware of cybersecurity initiatives and take preventative measures to protect critical business and customer data and minimize risks arising from data loss.

- Never install unauthorized software, applications, hardware, or storage devices on the Alion network or on Alion-issued computers or mobile devices.
- Do not access the Alion network using unauthorized applications, tools, devices, or other means.
- Follow good password practices by using separate passwords for work and personal accounts and make sure that critical accounts have the strongest passwords.
- Do not open suspicious links in emails, tweets, posts, online ads, messages, or attachments even if the source is known;
- Handle and protect all data according to appropriate customer guidelines and government regulations.
- Check with the Alion IT department to ensure that work is backed up according to Alion policy.
- Report any strange or suspicious computer or email issues to the Alion Information Security Team at infosec@alionscience.com.

CONFIDENTIAL AND PROPRIETY INFORMATION, INTELLECTUAL PROPERTY, AND TRADE SECRETS
Alion is committed to protecting its confidential and propriety information, intellectual property, and trade secrets. In accordance with Alion’s Employee IP, Confidential Information, and Non-Competition Agreement, Alion retains all rights, title, and interest to all inventions, software, and other intellectual property that result from or are suggested by work performed by employees for Alion or with Alion resources.

Take preventative measures to protect Alion’s confidential and proprietary information, intellectual property, and trade secrets.

- Protect Alion’s trade secrets and confidential information and refuse any improper access to trade secrets and confidential information of any other company or entity including Alion’s competitors.
- Do not discuss Alion’s proprietary information with others within Alion except on a strict need-to-know basis.
- Do not directly or indirectly, without the written consent of Alion, use, reproduce, copy, disseminate, publish, disclose, provide or otherwise make available to any person, firm, corporation, agency or other entity, any Alion confidential and proprietary information.
- Avoid inadvertent disclosures which may arise in social conversations or in normal business relations and do not receive any such information from other companies or people except pursuant to a written agreement.
- Prepare a non-disclosure agreement (NDA) or similar agreement when working with outside parties and exchanging any confidential or proprietary information. Contact Contracts and Procurement or the Law Department with any questions about when to use an NDA or similar agreement.
- Report any inadvertent disclosure or release of Alion’s confidential and/or proprietary information, including intellectual property and trade secrets, to the Law Department.
PERSONAL INFORMATION

Alion is committed to protecting the privacy of the personal information that it may collect and process in the course of doing business including the personal information of Alion employees, customers, and business partners. Personal information is any information or data that can be used to identify an individual, either on its own or in combination with other information. It can include, but is not limited to, names, addresses, Personally Identifiable Information (PII), and Protected Health Information (PHI).

Protect personal information by limiting its collection, use, access, transmission, and storage and by using appropriate security measures such as password protecting documents and using encryption. Contact the Law Department if unsure about a situation or need to report an actual or suspected personal data loss incident.

RECORDS RETENTION AND DESTRUCTION

Alion retains certain types of information and records for specified periods in accordance with Alion Records Retention policies, the law, and other regulatory requirements. Failure to preserve documents and other information as required by the Records Retention policies and any distributed Legal Hold Notice can result in serious adverse consequences to Alion and its employees.

It is unlawful to destroy, conceal, alter, or falsify any Alion business or other record, document, or object for the purpose of obstructing or influencing any lawsuit or other legal, regulatory, or government proceeding or investigation. Doing so may subject Alion and any offending persons to severe civil and criminal penalties including substantial damage awards, fines, and imprisonment.
RESPECTING OUR CUSTOMERS AND BUSINESS PARTNERS

MARKETING AND PROCUREMENT INTEGRITY

In conducting business with government agencies, Alion must abide by certain special contract and procurement regulations and rules to protect the public interest and integrity of the government procurement processes.

- Be honest and deal fairly with customers, competitors, teaming partners, subcontractors, suppliers, and consultants.
- Accurately and transparently represent any pricing or other information submitted as part of a bid or proposal, or as a part of delivering Alion work.
- Ensure that all statements, claims, and data presented to prospective or existing customers are accurate and truthful.
- Negotiate contracts and sub-contracts in an ethical manner and perform them in accordance with their terms and conditions.
- Report any errors to a manager immediately.

Submitting to a government customer a proposal, price quotation, claim, or other information that is knowingly false, incomplete, or misleading can result in civil or criminal penalties for both Alion and each employee involved in the submission. Penalties include suspension of a contract, debarment, imprisonment, and fines. When required to do so, Alion is obligated to disclose current, accurate, and complete cost and pricing data. Generally, cost and pricing data includes historical price and cost information plus information related to supplier quotations, cost trends, management decisions, or other factors that may potentially affect costs.

Note to Managers

Government contracts frequently impose high-level quality requirements for critical and complex items. Managers are responsible for:

- Identifying such requirements and communicating them to all employees assigned to the contract.
- Ensuring that contract specifications for use of particular components, equipment, materials, or processes, are followed.
- Ensuring that any substitution of other components or changes in the contract scope of work is permitted only upon receipt of a written contract modification signed by the authorized government official or as otherwise permitted by the contract.
ANTITRUST

Alion is subject to antitrust laws of the U.S. and other countries that prohibit agreements or actions that eliminate or discourage competition or that provide an improper competitive advantage. Examples include agreements among competitors to fix or control prices, boycotts of targeted suppliers or customers, allocation of territories or markets between competitors, or agreements not to bid certain projects to limit competition.

Antitrust and other laws apply to employees conducting business with or participating in any dealings with Alion’s competitors.

- Always compete ethically, fairly, and legally.
- Never disparage, misrepresent, or harass a competitor.
- Leave any external event if someone starts to discuss competitively sensitive information.
- Never use influence to intimidate anyone or coerce anyone into anti-competitive conduct.
- Never participate in bribery, kickbacks, or theft of trade secrets.
- Never discuss or provide competitors with any information that could limit competition, or agree to fix prices, control supplies, allocate territories or markets, boycott customers or suppliers, or enter into any other anti-competitive agreements.
- Never commit Alion to an agreement that fixes prices, controls supplies, allocates territories or markets, or boycotts customers or suppliers.
- Avoid activities that create even the appearance of anticompetitive behavior.
- Avoid engaging in or discussing any of the above activities with competitors, suppliers, or customers and report any instances in which such activities are proposed or discussed to the Law Department.

UNAUTHORIZED THIRD-PARTY PROPRIETARY AND THIRD-PARTY SOURCE SELECTION INFORMATION

Alion is committed to preventing the disclosure of unauthorized third-party proprietary and third-party source selection information, including sensitive procurement information from government agencies. Examples include information contained in a competitor’s bid or proposal, cost or pricing data, or other information submitted to the government or contemplated for submission to the government and designated as “proprietary” or “source selection” in accordance with the law or regulation.

- Do not use a competitor’s proprietary or source selection information, regardless of how it was obtained, except where permitted by law or express agreement.
- Refuse any offers to provide Alion with any unauthorized contractor bid and proposal information or source selection information and report the offer to the Law Department.
- Do not use, obtain, accept, or receive any information to which Alion is not clearly and legitimately entitled.

Receipt or disclosure—intentionally, inadvertently, accidentally, or otherwise—of unauthorized third-party proprietary or source selection information, must be reported to the Law Department. The information must be secured and contained to prevent further distribution and to ensure that no one else learns its contents. Do not forward the proprietary or source selection information to the Law Department.
RECRUITING AND EMPLOYING CURRENT AND FORMER U.S. GOVERNMENT EMPLOYEES AND OTHER EMPLOYMENT RESTRICTIONS

Alion complies with Federal laws and regulations governing the employment of current or former U.S. Government employees (both military and civilian), either directly or as consultants, that may restrict the activities these individuals can perform after leaving government services.

- Comply with all applicable policies, laws and regulations when engaging in employment discussions and hiring current and former U.S. Government employees.
- Do not discuss, even informally, potential employment at Alion with current or former U.S. Government employees, including military personnel, without first consulting with Human Capital Management and the Law Department.

To identify any post-employment restrictions which might impede an applicant’s ability to perform work for Alion, prospective employees and consultants who are current or former U.S. Government employees must complete the Alion Employment Questionnaire and Certification Form. In the event that a former U.S. Government employee becomes a consultant or employee of Alion, Alion will observe all applicable post-employment requirements.

OTHER EMPLOYMENT RESTRICTIONS

Restrictions also exist for employees of federal contractors going into or back into government service. Any U.S. Government employee who, within the last year, served as an officer, director, trustee, general partner, agent, attorney, consultant, contractor, or employee of a federal contractor, may not participate in matters affecting that contractor.

Some commercial and government contracts and subcontracts restrict solicitation of employees and proselytization activities, which collectively prevent a company from hiring, or soliciting for hire, employees of another company with which it has a contractual relationship. The primary purpose of these clauses is to protect a company’s confidential information, intellectual property, and substantial investment in training. Violations of non-solicitation clauses can lead to monetary damages and breach of contract.

Alion is committed to ensuring recruitment integrity. While employed by Alion and for one year thereafter, Alion employees must not:

- Solicit or attempt to solicit any other employees to leave employment with Alion.
- Recruit or hire or attempt to recruit or hire or retain any employee of Alion for the purpose of performing services that compete with the business engaged in by Alion at the time of separation of employment.

GIFTS, GRATUITIES, BRIBES, AND KICKBACKS

Bribery of government officials, kickbacks, and illegal gifts and gratuities are a violation of Alion policies and prohibited by law.

BRIBES AND KICKBACKS

Do not give, promise, offer, or authorize anything of value to any government official or commercial partner that influences any action, or that violates any duty owed by the official or partner to his or her employer, in order to gain an improper advantage for purposes of obtaining or retaining business for Alion. Do not solicit or accept kickbacks from any parties, including Alion customers, vendors, or subcontractors.

GIFTS AND GRATUITIES

Federal, state, and local government employees are subject to various laws and regulations regarding gifts and gratuities. Except as provided below, do not offer or give any gifts or gratuities to Alion customers, suppliers or government employees or officials.
**U.S. Government Customers, Employees and Officials**

Do not offer or promise to offer directly or indirectly anything of value including gifts, entertainment, loans, travel, favors, hospitality, lodging, discounts, or meals to any former, actual, or potential U.S. Government customers, employees and officials or their families.

A few exceptions exist which allow, in certain cases, employees to provide:

- Modest items of food and refreshments such as soft drinks, coffee, and donuts on an occasional basis in connection with necessary and legitimate business activities.
- Unsolicited gifts including meals, transportation, lodging, or entertainment having an aggregate value of $20 or less per government employee, per occasion, provided such items do not in aggregate exceed $50 per person in a calendar year. This is commonly referred to as the “20/50 Rule.”
- Marketing or promotional items such as a coffee mug, pen, or T-shirt, intended solely for the purpose of presentation and displaying the Company logo, so long as the item conforms to the 20/50 Rule.

NOTE: Running afoul of the ban on gifts and gratuities is easy, so remain wary. The U.S. Government applies the ban at the employer level (i.e., the entity seeking to do business with the government, also called the “Prohibited Source”). As Alion is the Prohibited Source, the government combines the value of all gifts given by all Alion employees to a government employee. Thus, an Alion employee might believe that one $20 gift to a government employee complies with the 20/50 Rule. But, if that government employee accepts three or more $20 gifts from any Alion employee within the same year, then the government employee has just violated the “50” portion of the 20/50 Rule.

There are a few additional exceptions to the general prohibition against gifts. However, Alion funding must not in any way be used to pay for such gifts AND the employee MUST contact the Law Department prior to procuring or providing any such gifts. Such items may include:

- Awards.
- Gifts based on outside business or employment relationships (e.g., flowers for illness or death).
- Social invitations from persons other than prohibited sources.
- Gifts authorized by supplemental agency regulations.
- Gifts accepted under specific statutory authority.
- Gifts based on pre-existing personal or family relationship, so long as gift is motivated by the relationship (i.e., birthday present to a sister).
- Discounts and similar benefits.

**Foreign Customers**

Meals, entertainment, and reasonable gifts may generally be provided to foreign customers who are NOT foreign officials or officials of state-owned companies, provided they are permissible under local law and in accordance with the above 20/50 Rule.

Any and all requests for payment or provision of business courtesies (meals, gifts, lodging, transportation, etc.) to any foreign official including officials of state-owned companies, foreign political party or party official, or candidate for foreign political office must be approved in advance by the Law Department.

**Domestic Non-Government Customers**

Alion does not prevent employees from socially entertaining domestic non-U.S. Government business acquaintances. Meals, refreshments, entertainment and reasonable gifts having a market value of $100 or less may generally be provided to such customers, provided they are in support of business activities and permissible under the rules of the recipient's company policy and approved in advance by the Law Department.
Business Courtesies to Alion Employees – meals, refreshments and entertainment

Although employees may not use their positions at Alion to solicit personal benefits of any kind or amount, it is permissible to accept unsolicited meals, refreshments, entertainment, and other business courtesies such as local transportation on an occasional basis provided all of the conditions set forth in Policy LE2.06 are met.

Gifts to Alion Employees

Do not accept compensation, honoraria, funds in any form or amount, or any other form of gift or gratuity from any entity, representatives of any entity, or any person that does or seeks to do business with Alion unless approved in advance by the Law Department.

Gifts from U.S. Government customers, suppliers or vendors must not be accepted except for advertising, promotional or other items of nominal value, generally $25 or less.

Reasonable gifts having a market value of $100 or less from domestic non-U.S. Government customers, suppliers or vendors may be accepted provided they are in support of business activities and permissible under the rules of the donor’s company policy and approved by the Law Department.

Be Mindful of Appearances

Avoid any situation such as offering or accepting meals, gifts, gratuities, or entertainment that may create or appear to create a conflict between the employee’s personal interests and the interests of Alion.

Closing Thoughts

Alion’s continued success depends upon the support and cooperation of all employees. Any questions or concerns regarding conduct or the policies and laws summarized in this Code should be referred to the Resources for Getting Help or Raising a Concern.

This Code may be changed at any time with or without notice. Adherence to the Code constitutes a term of employment, but the Code shall not otherwise alter the at-will nature of any person’s employment or limit the right of either Alion or any employee to terminate that employment relationship with or without notice and with or without cause.

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