

## **Code of Conduct Policy**

**This Code of Conduct applies to all directors, officers and employees.**

### **The Commitment**

Ours is a dynamic world. One in which each of us is asked daily to make split-second decisions -decisions that significantly impact the future success of the Company, decisions where the best answer is often difficult to identify and decisions that from time to time test our ethical foundations. Senior management and the board of directors are committed to helping each of us to make the best decision in all circumstances. No Code of Conduct can answer all questions or layout answers for all circumstances. This Code of Conduct outlines some fundamental beliefs and value systems of the Company, and asks for our collective commitment to conduct ourselves and each aspect of our business with integrity to assure honest and ethical behavior. Those who violate the standards in this Code of Conduct will be subject to disciplinary action up to and including termination of employment. *If you are in a situation which you believe may violate or lead to a violation of this Code of Conduct, follow the guidelines described in 'this Code of Conduct.*

### **Special Role for Senior Management and Supervisors**

This Code of Conduct applies equally to all directors, officers and employees.. The Board of Directors has approved, and senior management strongly endorses, this Code of Conduct and its strict enforcement. Each supervisor has the following important roles in implementing this Code of Conduct:

- to lead by example, complying with this Code of Conduct personally and demanding compliance in his or her work area; and
- to listen carefully and act responsively in the event that an alleged violation of this Code of Conduct is brought to his or her attention.

### **"Open Door" Philosophy**

Effective communication forms the basis for sound employee- supervisor relationships and a positive and productive work environment. Our commitment to effective communication is reflected by our "open door" philosophy. Employees should always feel free to approach their supervisor with work-related ideas, observations and concerns. A frank talk with a supervisor is one of the best ways to get immediate feedback, to ease your mind about a particular situation or to resolve a problem. Supervisors keep an "open door" for the questions and concerns of employees. This should be the first place an employee goes to voice concerns. However, there may be times when an employee feels, for some reason, that he or she can't discuss a particular situation with their immediate supervisor. In these cases the employee should express his or her concerns to their supervisor's supervisor, a Human Resources Representative or to any member of the Human Resources Department or to the SOX Compliance Officer (the "Compliance Officer").

### **Relationships with Fellow Employees**

Our people are our greatest asset. Our dealings with our fellow employees, supervisor and subordinate alike, are based upon mutual trust and respect. Please act for the purpose of facilitating the lawful and ethical success of the Company. Be innovative in problem solving. Facilitate open and honest communications. While it sounds trite, be part of the solution, not part of the problem. It goes without saying that we comply with all applicable laws in all hiring decisions and in our conduct while on the job.

### **Relationships with Customers and Suppliers**

Our people deal with customers and suppliers ethically and fairly. All potential suppliers are given fair and uniform consideration. Decisions are made based on objective criteria such as price, quality and vendor reliability. Customers are all treated on the same business basis. All marketing and advertising is fair and accurate. We neither accept nor give bribes or kickbacks as accommodations for performance.



## **Relationships with Competitors**

We seek to out-perform our competition fairly and honestly. We seek competitive advantage through superior performance, not through illegal or unethical behavior.

## **Conflicts of Interest**

Your good judgment is valued. Avoid any activity or association that conflicts with, appears to conflict with, or is likely over time to conflict with, your exercise of independent judgement of the Company's best interests. You should never use your employment with the Company for personal gain and should avoid outside activities or influences which conflict with or impair your performance of your duties, or which give the appearance of doing so. It is impossible to identify in this Code of Conduct all conflicting relationships but you should carefully consider whether the following make it difficult for you to objectively and effectively perform your job: your investment decisions, supplemental employment, accepting gifts from customers and suppliers, and similar activities of persons close to you. If you or those close to you may personally gain from the Company activity, you should consider whether you have a conflict. Some situations which result in an actual or apparent conflict are unavoidable. In those circumstances you should notify the Compliance Officer immediately upon becoming aware of the actual, apparent or potential conflict. You should also be prepared to take such remedial actions as may be required by the Compliance Officer. In many situations it may be difficult to determine proper from improper conduct. Whenever you are uncertain as to whether a conflict exists or whether particular conduct is proper or improper, please consult with the Compliance Officer as early as possible.

## **Compliance with Law**

We obey all laws and regulations that apply to the Company's business. Our activities are in compliance with the spirit not simply the letter of the law. We recognize, however, that everyone does not have a legal degree, and that no one can know all of the laws that apply to our business. You are encouraged to proactively seek the advice and guidance of our in-house legal personnel and to encourage training sessions in areas where questions recur for yourself and those you supervise. Supervisors, listen to those with whom you work. If the same questions are repeated, or difficulties recur, initiate training. Each of us should make a point to understand the laws and regulations that apply with respect to the performance of our jobs. Without suggesting that other laws are less important, you are encouraged to be familiar with the requirements of the securities laws which prohibit trading in the Company's securities while in possession of inside information (see the Company's Inside Information Policy).

## **Confidentiality**

Much of what we deal with daily is confidential or proprietary information about the Company -this includes intellectual property, trade secrets, customer lists, pricing, financial information, strategic plans, product development and more. It is important that we treat confidential information of the Company appropriately. All customer, employee and the Company records and information must be kept in strictest confidence. Such information must never be disclosed to unauthorized persons or used as a basis for personal investment decisions. The Company business should not be discussed either verbally or in writing (electronically or otherwise) in a place or manner that risks violation of the confidentiality of client, employee or the Company information. Likewise, we respect the confidential nature of confidential information of others. If in the course of your employment you receive confidential information of others you are expected to treat such information as you would the confidential information of the Company.

## **Record-keeping and Securities Filings**

The Company's books and records must accurately reflect the nature and purpose of all the Company activity, be appropriately detailed and conform to appropriate legal and accounting standards. The Company's internal controls are designed to protect the integrity of the Company's financial statements and other records. If you identify a weakness in the internal controls, report the weakness to the Compliance Officer. Do not avail yourself of the weakness or simply ignore the problem. Records are to be retained in accordance with law. As a public company it is of critical importance that the Company's filings with the Securities and Exchange Commission and



press releases be accurate. Depending on their position with the Company, employees may be called upon to provide information to assure that the Company's public reports are complete, fair and understandable. Company management's goal is to ensure that a culture exists throughout the Company as a whole that ensures the fair and timely reporting of the Company's financial results and condition. The Company expects all of its personnel to take this responsibility very seriously and to provide prompt and accurate answers to inquiries from appropriate personnel related to the Company's public disclosure requirements.

### **Corporate Opportunities**

Each of us is prohibited from taking for ourselves personal opportunities that are discovered through the use of corporate property, information or position. Nor may we use the Company property; information or position for personal gain. We may not compete against the Company. Each of us owes a duty to the Company to advance its legitimate interests when the opportunity arises.

### **Corporate Assets**

Theft, carelessness and waste have a direct impact on the Company's profitability. We are committed to efficient and legitimate use of the Company assets, including all intellectual property and the Company's good name.

### **Acceptance of Gifts**

Employees may occasionally be offered gifts by clients or suppliers. While such gifts are generally intended to be sincere expressions of friendship or appreciation, substantial gifts of any kind, including food, merchandise, discounts or entertainment may create an appearance of impropriety, may cause embarrassment to the Company, or may subject the employees concerned to criminal prosecution under applicable laws. The occasional receipt of gratuities or favors of nominal value will not violate this policy when it is clear from the circumstances that (1) the client is not trying to exert any influence over the employee in connection with a particular transaction and (2) the gratuity or favor is unsolicited. A gratuity or benefit valued at less than \$100 will be presumed to be nominal.

### **Proprietary Information**

The materials, products, designs, plans, ideas and data of the Company are the sole and exclusive property of the Company and should never be given to an outside firm or individual except through normal channels and with appropriate authorization. Any improper transfer of material or disclosure of information, even though it is not apparent that an employee has personally gained by such action, constitutes unacceptable conduct. Any employee who participates in such a practice will be subject to disciplinary action, up to and including possible termination and legal action. Please remember that intellectual property developed by you in connection with or related to the performance of your duties is owned by the Company. Each Employee Invention (as defined below)"whether now existing or hereafter created, does and will belong exclusively to the Company. If it is determined that any such works are not works made for hire, the employee will assign to the Company all of the employee's right, title, and interest, including all rights of copyright, patent, and other intellectual property rights, to or in such Employee Inventions. Employee is required to promptly: (i) disclose to the Company in writing any Employee Invention; (ii) assign to the Company or to a party designated by the Company, at the Company's request and without additional compensation, all of the employee's right to the Employee Invention for the United States and all foreign jurisdictions; (iii) execute and deliver to the Company such applications, assignments, and other documents as the Company may request in order to apply for and obtain patents or other registrations with respect to any Employee Invention in the United States and any foreign jurisdictions; (iv) sign all other papers necessary to carry out the above obligations; and (v) give testimony and render any other assistance but without expense to the employee in support of the Company's rights to any Employee Invention. "Employee Invention" means any invention, technique, modification, process or improvement (whether patentable or not) and any work of authorship (whether or not copyright protection may be obtained for it) created, conceived, or developed by an employee of the Company, either solely or in conjunction with others, during the employment of the employee by the Company and in connection with, arising out of, or relating to the Company's business.

## **Insider Trading**

Employees or directors who have access to confidential information are not permitted to use or share that information for stock trading purposes or for any other purpose except the conduct of the Company's business. All non-public information about the Company should be considered confidential information. To use non-public information for personal financial benefit or to "tip" others who might make an investment decision on the basis of this information is not only unethical but also illegal. The Company has a separate insider trading policy that applies to directors, officers and certain key employees of the Company. If you have any questions concerning insider trading, please consult the Compliance Officer.

## **Your Responsibilities**

You are encouraged to report to the Compliance Officer illegal or unethical activities you observe, and you are required to report to the Compliance Officer violations of this Code of Conduct involving your own behavior. In appropriate circumstances, and with the implementation of appropriate remedial protections, advance waivers of this the Code of Conduct may be granted only by Compliance Officer or, for directors and executive officers only, the Audit Committee of the Board of Directors. Waivers with respect to directors and executive officers will be promptly disclose to the Company's shareholders. All reports will be addressed in a manner designed to protect confidentiality to the extent reasonably possible. Retaliation for reporting illegal or unethical behavior may be illegal and is not permitted by the Company. Illegal and unethical behavior will not be tolerated, and may result in termination.

## **Compliance Procedures**

We must all work to ensure prompt and consistent action against violations of this Code of Conduct. However, in some situations it is difficult to know right from wrong. Since we cannot anticipate every situation that will arise, it is important that we have a way to approach a new question or problem. These are the steps to' keep in mind:

- Make sure YOU have all the facts. In order to reach the right solutions, we must be as fully informed as possible.
- Ask yourself: What specifically am I being asked to do? Does it seem unethical or improper? This will enable you to focus on the specific question you are faced with, and the alternatives you have. Use your judgment and common sense; if something seems unethical or improper, it probably is.
- Clarify your responsibility and role. In most situations, there is shared responsibility. Are your colleagues informed? It may help to get others involved and discuss the problem.
- Discuss the problem with your supervisor. This is the basic guidance for all questionable situations. In many cases, your supervisor will be more knowledgeable about the question, and will appreciate being brought into the decision-making process. Remember that it is your supervisor's responsibility to help solve problems.
- Seek help from Company resources. In the rare case where it may not be appropriate to discuss an issue with your supervisor, or where you do not feel comfortable approaching your supervisor with your question, discuss it locally with your Human Resources manager. If that also is not appropriate, send an e-mail to [CorporateSecretary@igate.com](mailto:CorporateSecretary@igate.com) and this will put you in direct contact with the appropriate people at Company headquarters. If you prefer to write, address your concerns to: 1000 Commerce Drive, Suite 500, Pittsburgh, PA 15275, Attention: SOX Compliance Officer. If your concern deals with internal accounting controls or auditing matters, your concern will be forwarded to the Company's Audit Committee.
- You may report ethical violations in confidence and without fear of retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected, to the extent possible. The Company does not permit retaliation of any kind against employees for good faith reports of ethical violations.
- Always ask first, act later: If you are unsure of what to do in any situation, seek guidance before you act.