

RESOURCE 4: OTHER ETHICS & COMPLIANCE RESOURCES

This resource provides a curated list of ethics and compliance resources for federal defense contractors. It is not intended to collect every available article or training tool. Instead, it highlights foundational laws, regulations, government guidance, benchmarking resources, and select external materials that are likely to remain useful over time.

Laws, Regulations, and Government Guidance

FAR 52.203-13 — Contractor Code of Business Ethics and Conduct

This contract clause is one of the most important compliance clauses for federal contractors. It requires covered contractors to maintain a written code of business ethics and conduct, promote an ethical culture, exercise due diligence to prevent and detect criminal conduct, and make timely written disclosures when the contractor has credible evidence of certain criminal violations or civil False Claims Act violations. It also addresses internal controls, anonymous or confidential reporting mechanisms, discipline, corrective action, and cooperation with government audits and investigations.

<https://www.acquisition.gov/far/52.203-13>

U.S. Sentencing Guidelines, Chapter 8 — Sentencing of Organizations

Section 8B2.1 describes the elements of an effective compliance and ethics program, including standards and procedures, high-level oversight, due diligence in delegation of authority, training and communication, monitoring and auditing, reporting mechanisms, discipline, and appropriate response and remediation.

<https://www.ussc.gov/guidelines>

DOJ Evaluation of Corporate Compliance Programs

The DOJ Evaluation of Corporate Compliance Programs is one of the most important government guidance documents for assessing whether a compliance program is well designed, adequately resourced and empowered, and working in practice. It is useful for benchmarking codes of conduct, reporting mechanisms, investigations, discipline, third-party management, training, risk assessments, and compliance program testing.

<https://www.justice.gov/criminal/criminal-fraud/page/file/937501/dl>

DOJ Corporate Enforcement and Voluntary Self-Disclosure Policy

This new DOJ policy explains how the Department evaluates voluntary self-disclosure, cooperation, remediation, and aggravating circumstances in corporate criminal matters. Contractors should track it because disclosure decisions, cooperation posture, remediation, and documentation can affect enforcement outcomes if misconduct arises.

<https://www.justice.gov/dag/media/1430731/dl?inline>

U.S. Office of Government Ethics

The U.S. Office of Government Ethics provides ethics rules, guidance, advisories, training materials, and resources for federal executive branch employees. While OGE rules apply to government personnel rather than contractors, contractors should understand them because many procurement integrity, gifts, conflicts, source selection, and post-government employment issues involve interactions with federal employees.

<https://oge.gov/>

DoD OIG Contractor Disclosure Program

The DoD OIG Contractor Disclosure Program provides information for contractors making disclosures to the Department of Defense. It is directly relevant to contractors subject to FAR 52.203-13 and to companies evaluating how to make mandatory disclosures involving credible evidence of covered criminal violations or civil False Claims Act violations.

<https://www.dodig.mil/Programs/Contractor-Disclosure-Program/>

DoD OIG Contractor Disclosure Program Brochure

This DoD OIG brochure provides a practical overview of the Contractor Disclosure Program and how contractors may submit disclosures to the DoD OIG. It is useful as a practical companion to FAR 52.203-13 and internal mandatory disclosure procedures.

<https://www.dodig.mil/Portals/48/10082025-DoW-OIG-Contractor-Disclosure-Program-Brochure-05%20%28DoW%29.pdf>

Industry Associations and Benchmarking

Ethisphere

Ethisphere provides ethics and compliance benchmarking, culture assessment tools, program assessments, events, and resources, including materials connected to its “World’s Most Ethical Companies” recognition and Business Ethics Leadership Alliance. Some resources are public, but many benchmarking tools, assessments, and member resources require payment or membership.

<https://ethisphere.com/>

Society of Corporate Compliance and Ethics (SCCE)

SCCE is a major professional association for compliance and ethics professionals. It offers conferences, certifications, training, publications, webinars, and practical resources on compliance program design, investigations, reporting systems, risk assessment, auditing, monitoring, and compliance leadership. Many resources require membership, registration, or payment.

<https://www.corporatecompliance.org/>

Ethics & Compliance Initiative (ECI)

ECI provides ethics and compliance research, benchmarking, surveys, working groups, and best-practice resources. Its materials are useful for companies assessing ethical culture, reporting trends, retaliation risk, program maturity, and employee perceptions of compliance programs. Some resources are public, while others require membership or payment.

<https://eci-insights.com/>

Other

V2X Ethics and Compliance Materials (Attached)

V2X public ethics and compliance materials may be useful as a contractor-facing example of how a defense contractor explains ethics responsibilities, reporting channels, investigations, and compliance expectations. These materials may be particularly useful for practical examples involving “who is ethics,” case examples, compliance metrics, and the investigation lifecycle.

Lockheed Martin Ethics and Business Conduct Resources

Lockheed Martin’s public ethics materials are useful as a reference point for how a major defense contractor communicates ethics expectations, reporting channels, leadership accountability, and employee responsibilities. These materials should be used as examples rather than copied as templates.

<https://www.lockheedmartin.com/en-us/who-we-are/ethics.html>

NAVEX Benchmarking Reports

NAVEX publishes benchmarking and risk/compliance reports, including whistleblowing and incident management benchmarks, risk and compliance statistics, regional whistleblowing data, state of risk and compliance reports, and small-to-medium-sized business compliance data. These reports can help companies compare hotline use, reporting volume, substantiation rates, case closure timing, reporting channels, and program maturity against broader industry data. Some reports may require registration.

<https://www.navex.com/en-us/resources/reports/>

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2025

ETHICS & COMPLIANCE IN ACTION ANNUAL REPORT

In support of our customers, partners, and missions, V2X operates with integrity at every level. This year-end report highlights how ethics and compliance guide decisions, strengthen accountability, and reinforce trust across the organization.

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“Acting with integrity, honoring our values, and maintaining a strong culture of ethics and compliance are essential to who we are and how we succeed together.”

“At V2X, we believe that doing what’s right is not just a standard it’s a responsibility we all share. Acting with integrity, honoring our values, and maintaining a strong culture of ethics and compliance are essential to who we are and how we succeed together. Each of us plays a role in creating a workplace where concerns can be raised openly and respectfully. When something doesn’t feel right, speaking up helps us address issues early, learn from them, and strengthen the trust that employees, customers, and partners place in us. Your voice helps shape a better, safer, and more accountable organization.

As you review the Ethics and Compliance in Action: Annual Report 2025, I encourage you to reflect on the importance of our collective commitment. Thank you for the integrity you bring to your work every day. Together, we continue to grow, improve, and uphold the values that define our organization.”

Jeremy C. Wensinger
President and Chief Executive Officer



Ethics and Compliance in Action: Annual Report

ETHICS AND COMPLIANCE IN ACTION: **ANNUAL REPORT 2025**

At our organization, Ethics and Compliance remain central to who we are and how we work. Our values guide every decision we make, shaping not only what we accomplish but the way we treat one another along the way. Upholding these principles is a shared responsibility—one that reflects our commitment to operating with integrity and earning trust at every level of the company.

Our Ethics and Compliance resources exist to support a culture where concerns can be raised openly, respectfully, and without fear of retaliation. When employees share their questions, observations, or concerns, they play a direct role in strengthening our ethical foundation. Speaking up helps us identify potential risks early, respond thoughtfully, and maintain a workplace where transparency is expected and supported.

This annual report provides a look back at our 2025 activity, offering insights into the trends, data, and themes that shaped our Ethics and Compliance efforts over the past year. It highlights how our processes function, how concerns are managed, and how our collective actions contribute to a strong, resilient culture.

As we move forward, we encourage every employee to continue engaging in these conversations. If something doesn't seem right, your voice matters. Together, we reinforce the standards that define us and continue building an environment where doing what's right is at the heart of everything we do.



Mario Gallego
MARIO GALLEGO
Executive Director



Jeremy Nance
JEREMY NANCE
SVP, General Counsel, Chief
Compliance Officer

FREQUENTLY ASKED
QUESTIONS

These frequently asked questions are intended to provide a clearer understanding of Ethics and Compliance, how concerns are reviewed, and when employees should seek guidance or raise a concern. Together, they help reinforce transparency, accountability, and a culture where doing the right thing remains part of how we work every day.

Who is Ethics and Compliance?

Ethics and Compliance is the team that helps ensure our organization does business the right way. We provide guidance on ethical decision making, promote our Code of Conduct, support compliance with laws and company policies, and offer a safe place to ask questions or raise concerns.

What is the Investigation Process?

Investigations are necessary for a fair and impartial review. We look to ensure that every allegation is explored in a fair and unbiased way. All investigations are treated confidentially, and we recognize confidentiality is paramount to each investigation.

- We listen when a concern is raised and document the information shared.
- The concern is thoughtfully reviewed to determine the appropriate next steps and who should handle it.
- If needed, an investigation is conducted respectfully, objectively, and as confidentially as possible.
- The information gathered is carefully reviewed to ensure outcomes are fair and consistent.
- Once the process is complete, appropriate actions are taken and relevant parties are informed, as appropriate.

We do not tolerate retaliation against anyone for raising a concern or participating in an investigation in good faith.

What matters should I report to Ethics and Compliance?

- Financial or accounting matters (misuse of V2X funds, embezzlement, revenue recognition)
- Misuse/abuse of IT resources (downloading movies, pornography, or similar)
- Harassment or discrimination
- Insider Trading (unauthorized disclosure of material info)
- Privacy (confidentiality and protection of personally identifiable info)
- Labor/Time charging
- Retaliation
- Wrongful termination of employee
- Corruption (bribery, providing gifts to government officials, kick-backs, facilitation payments)
- Anti-Trust (unfair competition, price fixing)
- Hostile Work Environment
- Trade Compliance (import/export)



2025 COMPLETED INVESTIGATIONS

Of 103 completed investigations, **22% were reported anonymously** and **25% were substantiated**. Compared with benchmark data, V2X had a lower anonymous reporting rate (**22% vs. 52% benchmark**) and a lower substantiation rate (**25% vs. 45% benchmark**).

REPORTS 2025	Q1	Q2	Q3	Q4	TOTALS
					426
Investigations	26	17	29	31	103
*Days-to-Close	30	42	41	56	Avg=42

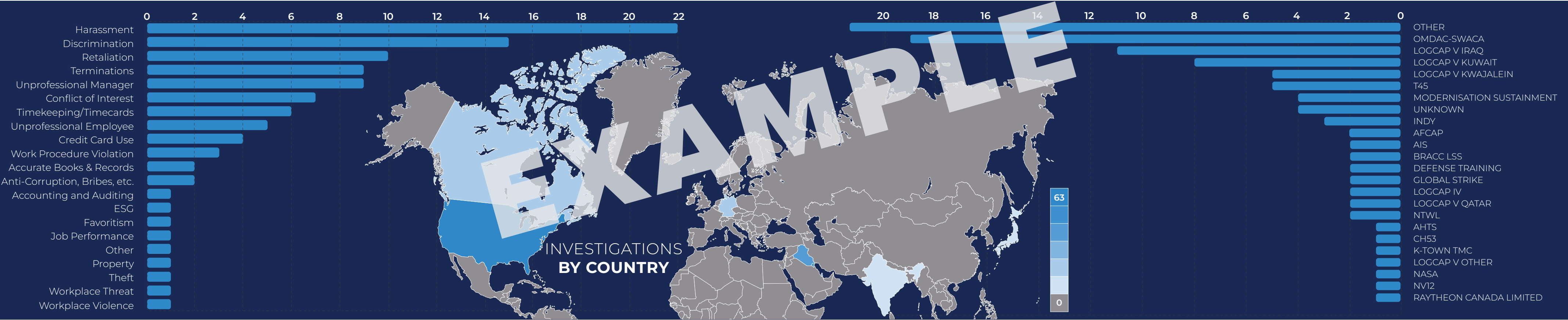
* Industry benchmark is 50 days-to-close

INVESTIGATIONS BY ALLEGATION

The following data reflects the types of allegations most frequently reported during 2025 and provides insight into the issues that prompted review across the organization. By tracking allegation trends over time, Ethics and Compliance can better identify areas of risk, strengthen awareness efforts, and support a workplace culture grounded in accountability, respect, and responsible conduct.

This data highlights where completed investigations were reported across programs in 2025, offering a view into how concerns were distributed throughout the organization. Reviewing activity by program helps Ethics and Compliance better understand patterns, focus engagement where needed, and ensure resources and support remain aligned with the areas of greatest activity.

INVESTIGATIONS BY PROGRAM





SPEAKING UP

Why it's important to report your concerns

Speaking up is an important way we live our V2X values. Raising concerns supports integrity by helping ensure we do the right thing, even when it's difficult. It demonstrates respect for our colleagues by helping maintain a workplace where everyone feels safe and treated fairly. Reporting concerns reflects responsibility to our company, our customers, and the missions we support by addressing issues early and thoughtfully. And it reinforces professionalism by holding ourselves and one another to high standards of conduct. When you speak up in good faith, you help protect our culture and strengthen V2X as a trusted partner.

CONCERN RESOLUTION PROCESS

The recommended sequence of steps for resolving employee issues is shown here.

This chain of command approach will greatly improve the response time to address your concerns.



ANNOUNCING THE ETHICS ADVISOR PROGRAM!

At V2X, we believe that a strong ethical culture starts at every level of our organization. To further support our commitment to integrity, transparency, and open communication, we are excited to announce the launch of our new Ethics Advisor program!



Our Ethics Advisors will serve as trusted resources within their sites, helping to promote our core values, provide insight on the Ethics program and process, and foster an environment where everyone feels comfortable speaking up. This is a volunteer opportunity for employees who are passionate about upholding our standards and supporting their colleagues.

More information about the program including eligibility, responsibilities, and how you can become an Ethics Advisor for your site, will be shared in the coming months. Be on the lookout for further communications with details on how to express your interest!

We look forward to your involvement as we take this important step to strengthen our culture of ethics and compliance!

Ethics Advisor Program

The V2X Ethics Advisor Program is designed to strengthen our culture of integrity by creating a trusted network of employees who can help support ethics awareness, encourage open dialogue, and serve as local resources across our sites.



DOING THE RIGHT THING: A COMMITMENT TO INTEGRITY

At V2X, we are committed to upholding the highest standards of ethical conduct in all our business activities. Recently, a member of our team demonstrated exemplary integrity by reporting an inappropriate offer received from an external business partner.

As a result of this individual's willingness to speak up, our company was able to conduct a thorough investigation and take swift action, including discontinuing our relationship with the third party involved. In recognition of their courage and commitment to our core values, the employee received a SPOT award.

This serves as a reminder of the critical role each of us plays in reinforcing V2X's culture of transparency and accountability. By voicing concerns and acting with integrity, we help ensure V2X remains a company we are all proud to represent.

Thank you for doing the right thing, every time.



REINFORCING OUR COMMITMENT TO INTEGRITY

At V2X, integrity is at the core of everything we do, and we rely on every member of our team to uphold our ethical standards, both directly and indirectly.

Recently, Ethics and Compliance was alerted to a matter in which an individual may have accepted a bribe indirectly through a non-V2X spouse from an external third party. Upon learning of this situation, a thorough investigation was conducted to assess the facts and impact. Following the investigation, the individual involved was separated from V2X, and our company has also discontinued our business relationship with the third party.

This situation serves as an important reminder that ethical behavior extends beyond direct personal actions, it also includes avoiding situations where conflicts of interest or the appearance of impropriety may arise. Our commitment to ethical conduct protects both our company and our values, and it ensures the continued trust of our customers, partners, and teammates.

If you ever encounter a situation where you are unsure of the right thing to do, or if you become aware of conduct that doesn't align with our Code of Conduct, please speak up. There are resources available, and your voice is critical in fostering a culture where integrity is paramount.

Thank you for continuing to uphold the standards that define V2X



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V2X transforms operations and sustainment for government and commercial clients worldwide through operational support services, training, and converged environments that integrate physical and digital infrastructures



Our people deliver performance excellence through client-centric, high-quality services and solutions, with an uncompromising focus on mission success.

