The Code of Ethics of ABS Company establishes fundamental principles designed to guide all employees and management in maintaining the highest standards of professional conduct and corporate integrity. This document fosters a work culture rooted in trust, respect, and accountability.

**Core Principles**

**Integrity**  
Every employee and manager must act honestly, fairly, and ethically in all business dealings. ABS Company expects transparency and truthfulness, avoiding any form of deception or fraud.

*Example Behaviors:*

* Reporting work hours and expenses truthfully
* Disclosing conflicts of interest immediately
* Avoiding activities that could damage ABS’s reputation

**Respect**  
ABS promotes a workplace environment where all individuals are treated with dignity and consideration regardless of rank, background, or beliefs. Harassment, discrimination, or bullying are strictly prohibited.

*Example Behaviors:*

* Listening actively to colleagues’ perspectives
* Maintaining professional courtesy in all communications
* Supporting diversity and inclusion initiatives

**Accountability**  
Employees and management are responsible for their actions and decisions. They should comply with company policies and legal requirements, taking ownership of any mistakes and seeking corrective measures promptly.

*Example Behaviors:*

* Meeting deadlines and delivering quality work
* Reporting violations of policies or ethical standards
* Cooperating in internal investigations honestly

**Compliance**  
ABS Company requires adherence to all applicable laws, regulations, and internal procedures. This extends to financial conduct, data privacy, anti-corruption, and occupational safety.

*Example Behaviors:*

* Completing mandatory training on regulatory compliance
* Safeguarding confidential information diligently
* Avoiding gifts or favors that may influence impartial judgment

*By upholding these principles, ABS Company ensures a responsible, trustworthy, and ethical business environment that supports long-term success and stakeholder confidence.*

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Manager