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INTEGRITY GUIDE FOR SUPPLIERS, CONTRACTORS AND CONSULTANTS

Introduction

Abaco Systems, Inc. and its subsidiaries ("Abaco") is committed to unyielding Integrity and high standards of business conduct in everything that we do, especially in our dealings with suppliers, contractors, consultants and other similar third parties (collectively "Suppliers"). Abaco bases its Supplier relationships on lawful, efficient and fair practices, and expects its Suppliers to do the same and to comply with all applicable legal and regulatory requirements in their business relationships, including those with their employees, customers, local communities and other interested parties and stakeholders. Suppliers are also expected to work with Abaco employees so that those employees can also consistently meet these integrity commitments.

The quality of our Supplier relationships often has a direct bearing on the quality of our own products and services and the quality of our customer relationships. To help Abaco Suppliers understand both (1) the Abaco commitment to unyielding Integrity and (2) the standards of business conduct that all Abaco Suppliers must meet, Abaco has prepared this **Integrity Guide for Suppliers, Contractors and Consultants**.

The Guide is divided into four sections:

- > Abaco Code of Conduct
- > Abaco Compliance Obligations
- > Responsibilities of Abaco Suppliers
- > How to Raise an Integrity Concern

Suppliers should carefully review this Guide, section entitled "Responsibilities of Abaco Suppliers." Suppliers are responsible for ensuring that they and their employees / workers, consultants, representatives and subcontractors comply with the standards of conduct required by Abaco.

Please consult your normal Abaco point of contact if you have any questions about this Guide or the standards of business conduct that all Abaco Suppliers must meet.

Abaco Code of Conduct

Abaco's commitment to total, unyielding Integrity is set forth in Abaco's Code of Conduct and Business Ethics Policy ("the Policy"). The Policy governs the conduct of all Abaco employees and is supplemented by compliance procedures and guidelines adopted by Abaco businesses. All Abaco employees must not only comply with the "letter" of the Company's compliance policies, but also with their "spirit."

The "spirit" of Abaco's Integrity commitment is defined by the Policy, which all Abaco employees have made a personal commitment to follow:

- > Obey the applicable laws and regulations governing our business conduct worldwide.
- > Be honest, fair and trustworthy in all your Abaco activities and relationships.
- > Avoid all conflicts of interest between work and personal affairs.
- > Foster an atmosphere in which fair employment practices extend to every member of the diverse Abaco community.
- > Strive to create a safe workplace and to protect the environment.
- > Through leadership at all levels, sustain a culture where ethical conduct is recognized, valued and exemplified by all employees.

No matter how high the stakes, no matter how great the challenge, Abaco will do business only by lawful and ethical means. When working with customers and Suppliers in every aspect of our business, we will not compromise our commitment to integrity.

ABACO COMPLIANCE OBLIGATIONS

All Abaco employees are obligated to comply with the following requirements - the "letter" - of the Policy. A summary of some of the key compliance obligations of Abaco employees follows:

IMPROPER PAYMENTS

- > Always adhere to the highest standards of honesty and integrity in all contacts on behalf of Abaco. Never offer bribes, kickbacks, illegal political contributions or other improper payments to any customer, government official or third party. Follow the applicable laws related to the work being undertaken.
- > Do not give gifts or provide any entertainment to a customer or supplier without prior approval of Abaco management. Make sure all business entertainment and gifts are lawful and disclosed to the other party's employer.
- > Employ only reputable people and firms as Abaco representatives and understand and obey any requirements governing the use of third-party representatives.

INTERNATIONAL TRADE CONTROLS

- > Understand and follow applicable international trade control and customs laws and regulations, including those relating to licensing, shipping and import documentation and reporting, and record retention requirements.
- > Never participate in boycotts or other restrictive trade practices that are prohibited by law.
- > Make sure all transactions are screened in accordance with applicable export/import requirements; and that any apparent conflict between any applicable local or international law requirements is disclosed to Abaco management.

MONEY LAUNDERING PREVENTION

- > Follow all applicable laws that prohibit money laundering and that require the reporting of cash or other suspicious transactions.
- > Learn to identify warning signs that may indicate money laundering or other illegal activities or violations of Abaco policies. Raise any concerns to Abaco management.

PRIVACY

- > Never acquire, use or disclose individual information in ways that are inconsistent with Abaco privacy policies or with applicable privacy and data protection laws, regulations and treaties.
- > Maintain secure business records of information, which is protected by applicable privacy regulations, including computer-based information.

SUPPLIER RELATIONSHIPS

- > Only do business with suppliers who comply with local and other applicable legal requirements and any additional Abaco standards relating to labour, environment, health and safety, intellectual property rights and improper payments.
- > Follow applicable laws and government regulations covering supplier relationships.
- > Provide a competitive opportunity for suppliers to earn a share of Abaco's purchasing volume, including small businesses and businesses owned by the disadvantaged, minorities and women.

REGULATORY EXCELLENCE

- > Be aware of the specific regulatory requirements of the country and region where the work is performed and that affect the Abaco business.
- > Gain a basic understanding of the key regulators and the regulatory priorities that affect the Abaco business.
- > Promptly report any red flags or potential issues that may lead to a regulatory compliance breach.
- > Always treat regulators professionally, with courtesy and respect.
- > Assure that coordination with business or corporate experts is sought when working with or responding to requests of regulators.

WORKING WITH GOVERNMENTS

- > Follow applicable laws and regulations associated with government contracts and transactions.
- > Be truthful and accurate when dealing with government officials and agencies.
- > Require any supplier or subcontractor providing goods or services for Abaco on a government project or contract to agree to comply with the intent of Abaco's Working with Governments policy and applicable government contract requirements.
- > Do not do business with suppliers or subcontractors that are prohibited from doing business with the government.
- > Do not engage in employment discussions with a government employee or former government employee without obtaining prior approval of Abaco management and counsel.

COMPLYING WITH COMPETITION LAWS

- > Never propose or enter into any agreement or understanding with an Abaco competitor to fix prices, terms and conditions of sale, costs, profit margins or other aspects of the competition for sales to third parties.
- > Do not propose or enter into any agreements or understandings with Abaco customers restricting resale prices.
- > Never propose or enter into any agreements or understandings with suppliers that restrict the price or other terms at which Abaco may resell or lease any product or service to a third party.

ENVIRONMENT, HEALTH & SAFETY

- > Conduct your activities in compliance with all relevant environmental and worker health and safety laws and regulations and conduct your activities accordingly.
- > Ensure that all new product designs or changes or service offerings are reviewed for compliance with Abaco guidelines.
- > Use care in handling hazardous materials or operating processes or equipment that use hazardous materials to prevent unplanned releases into the workplace or the environment.
- > Report to Abaco management all spills of hazardous materials; any concern that Abaco products are unsafe; and any potential violation of environmental, health or safety laws, regulations or company practices or requests to violate established EHS procedures.

FAIR EMPLOYMENT PRACTICES

- > Extend equal opportunity, fair treatment and a harassment-free work environment to all employees, co-workers, consultants and other business associates without regard to their race, colour, religion, national origin, sex (including pregnancy), sexual orientation, age, disability, veteran status or other characteristic protected by law.

SECURITY AND CRISIS MANAGEMENT

- > Implement rigorous plans to address security of employees, facilities, information, IT assets and business continuity.
- > Protect access to Abaco facilities from unauthorized personnel.
- > Protect IT assets from theft or misappropriation.
- > Create and maintain a safe working environment.
- > Ensure proper business continuity plans are prepared for emergencies.
- > Screen all customers, suppliers, agents and dealers against terrorist watchlists.
- > Report any apparent security lapses.

CONFLICTS OF INTEREST

- > Financial, business or other non-work related activities must be lawful and free of conflicts with one's responsibilities to Abaco.
- > Report all personal or family relationships, including those of significant others, with current or prospective suppliers you select, manage or evaluate.
- > Do not use Abaco equipment, information or other property (including office equipment, email and computer applications) to conduct personal or non-Abaco business without prior permission from the appropriate Abaco manager.

CONTROLLERSHIP

- > Keep and report all Abaco records, including any time records, in an accurate, timely, complete and confidential manner. Only release Abaco records to third parties when authorized by Abaco.
- > Follow Abaco's General Accounting Procedures ("GAP"), as well as all generally accepted accounting principles, standards, laws and regulations for accounting and financial reporting of transactions, estimates and forecasts.
- > Financial statements and reports prepared for or on behalf of Abaco (including any component or business) must fairly present the financial position, results of operations and/or other financial data for the periods and/or the dates specified.

INSIDER TRADING OR DEALING & STOCK TIPPING

- > Never buy, sell or suggest to someone else that they should buy or sell stock or other securities of any company (including Abaco) while you are aware of significant or material non-public information ("inside information") about that company. Information is significant or material when it is likely that an ordinary investor would consider the information important in making an investment decision.
- > Do not pass on or disclose inside information unless lawful and necessary for the conduct of Abaco business - and never pass on or disclose such information if you suspect that the information will be used for an improper trading purpose.

INTELLECTUAL PROPERTY

- > Identify and protect Abaco intellectual property in ways consistent with the law.
- > Consult with Abaco counsel in advance of soliciting, accepting or using proprietary information of outsiders, disclosing Abaco proprietary information to outsiders or permitting third parties to use Abaco intellectual property.
- > Respect valid patents, trademarks, copyrighted materials and other protected intellectual property of others; and consult with Abaco counsel for licenses or approvals to use such intellectual property.

RESPONSIBILITIES OF ABACO SUPPLIERS

Abaco will only do business with Suppliers that comply with all applicable legal and regulatory requirements. Today's regulatory environment is becoming more challenging, subjecting Abaco and its Suppliers to a growing number of regulations and enforcement activities around the world. This environment requires that Abaco and its Suppliers continue to be knowledgeable about and compliant with all applicable regulations and committed to regulatory excellence. Suppliers that transact business with Abaco are also expected to comply with their contractual obligations under any purchase order or agreement with Abaco and to adhere to the standards of business conduct consistent with Abaco's obligations set forth in the "Abaco Compliance Obligations" section of this Guide and to the standards described in this section of the Guide. A Supplier's commitment to full compliance with these standards and all applicable laws and regulations is the foundation of a mutually beneficial business relationship with Abaco.

Abaco expects its Suppliers, and any Supplier's subcontractors, that support Abaco's work with government customers to be truthful and accurate when dealing with government officials and agencies, and adhere strictly to all compliance obligations relating to government contracts that are required to flow down to Abaco's suppliers.

As stated above, Abaco requires and expects each Abaco Supplier to comply with all applicable laws and regulations.

Unacceptable practices by an Abaco Supplier include:

- > **Minimum Age.** Employing workers younger than sixteen (16) years of age or the applicable required minimum age, whichever is higher.
- > **Forced Labour.** Using forced, prison or indentured labour or workers subject to any form of compulsion or coercion or the trafficking in persons in violation of international law or regulations.
- > **Environmental Compliance.** Lack of commitment to observing applicable environmental laws and regulations. Actions that Abaco will consider evidence of a lack of commitment to observing applicable environmental laws and regulations include:
 - Failure to maintain and enforce written and comprehensive environmental management programs, which are subject to periodic audit.
 - Failure to maintain and comply with all required environmental permits.
 - Permitting any discharge to the environment in violation of law, issued/required permits or that would otherwise have an adverse impact on the environment.
- > **Health & Safety.** Failure to provide workers a workplace that meets applicable health, safety and security standards.
- > **Human Rights.**
 - Failure to respect human rights of Supplier's employees.
 - Failure to observe applicable laws and regulations governing wage and hours.
 - Failure to allow workers to freely choose whether or not to organize or join associations for the purpose of collective bargaining as provided by local law or regulation.
 - Failure to prohibit discrimination, harassment and retaliation.
- > **Code of Conduct.** Failure to maintain and enforce Abaco policies requiring adherence to lawful business practices, including a prohibition against bribery of government officials.
- > **Business Practices and Dealings with Abaco.** Offering or providing, directly or indirectly, anything of value, including cash, bribes, gifts, entertainment or kickbacks, to any Abaco employee, representative or customer or to any government official in connection with any Abaco procurement, transaction or business dealing. Such prohibition includes the offering or providing of any consulting, employment or similar position by a Supplier to any Abaco employee (or their family member or significant other) involved with an Abaco procurement. Abaco also prohibits an Abaco Supplier from offering or providing Abaco employees, representatives or customers or any government officials with any gifts or entertainment, other than those of nominal value to commemorate or recognize a particular Abaco Supplier business transaction or activity. An Abaco Supplier shall not offer, invite or permit Abaco employees and representatives to participate in any Supplier or Supplier-sponsored contest, game or promotion.
- > **Business Entertainment of Abaco Employees and Representatives.** Failure to respect and comply with the business entertainment (including travel and living) policies established by Abaco and governing Abaco employees and representatives. An Abaco Supplier is expected to understand the business entertainment policies of the applicable Abaco business component or affiliate before offering or providing any Abaco employee or representative any business entertainment. Business entertainment should never be offered to an Abaco employee or representative by a Supplier under circumstances that create the appearance of an impropriety.
- > **Collusive Conduct and Abaco Procurements.** Sharing or exchanging any price, cost or other competitive information or the undertaking of any other collusive conduct with any other third party to Abaco with respect to any proposed, pending or current Abaco procurement.

> **Intellectual Property & Other Data and Security Requirements.** Failure to respect the intellectual and other property rights of others, especially Abaco. In that regard, an Abaco Supplier shall:

- a) Only use Abaco information and property (including tools, drawings and specifications) for the purpose for which they are provided to the Supplier and for no other purposes. Take appropriate steps to safeguard and maintain the confidentiality of Abaco proprietary information, including maintaining it in confidence and in secure work areas and not disclosing it to third parties (including other customers, subcontractors, etc.) without the prior written permission of Abaco.
- b) If requested to send data over the Internet, encrypt all such data.
- c) Observe and respect all Abaco patents, trademarks and copyrights and comply with such restrictions or prohibitions on their use as Abaco may from time-to-time establish.
- d) Comply with all applicable rules concerning cross-border data transfers.
- e) Maintain all personal and sensitive data, whether of Abaco employees or its customers in a secure and confidential manner, considering both local requirements and the relevant Abaco policies provided to the Supplier.

Trade Controls & Customs Matters. The transfer of any Abaco technical information to any third party without the express, written permission of Abaco. Failure to comply with all applicable trade control laws and regulations in the import, export, re-export or transfer of goods, services, software, technology or technical data including any restrictions on access or use by unauthorized persons or entities, and failure to ensure that all invoices and any customs or similar documentation submitted to Abaco or governmental authorities in connection with transactions involving Abaco accurately describe the goods and services provided or delivered and the price thereof.

> **Use of Subcontractors or Third Parties to Evade Requirements.** The use of subcontractors or other third parties to evade legal requirements applicable to the Supplier and any of the standards set forth in this Guide.

The foregoing standards are subject to modification at the discretion of Abaco. Please consult with your normal Abaco point of contact that you work with or any Abaco Compliance Resource if you have any questions about these standards and/or their application to particular circumstances. Each Abaco Supplier is responsible for ensuring that its employees and representatives understand and comply with these standards. Abaco will only do business with those Suppliers that comply with applicable legal and regulatory requirements and reserves the right, based on its assessment of information available to Abaco, to terminate, without liability to Abaco, any pending purchase order or contract with any Supplier that does not comply with the standards set forth in this section of the Guide.

HOW TO RAISE AN INTEGRITY CONCERN

Subject to local laws and any legal restrictions applicable to such reporting, each Abaco Supplier is expected to promptly inform Abaco of any Integrity concern involving or affecting Abaco, whether or not the concern involves the Supplier, as soon as the Supplier has knowledge of such Integrity concern. An Abaco Supplier shall also take such steps as Abaco may reasonably request to assist Abaco in the investigation of any Integrity concern involving Abaco and the Supplier.

- a) Define your concern: Who or what is the concern? When did it arise? What are the relevant facts?
- b) Prompt reporting is crucial - an Integrity concern may be raised by an Abaco Supplier as follows:
 - > By discussing with a cognizant Abaco Manager; OR
 - > By contacting any Compliance Resource (e.g., Abaco Legal Counsel or auditor). An Abaco Compliance Resource will thereupon promptly review and investigate the concern.
- c) Abaco Policy forbids retaliation against any person reporting an Integrity concern.