

You Can **Count** on Us!

EMPLOYEE CODE OF ETHICS POLICY

Version 1.1

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DOCUMENT VERSION HISTORY

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1.0 INTRODUCTION: CORE VALUES

The Code of Ethics is a guide of principles designed to help Ábaco Strategy, LLC (Ábaco) employees conduct business honestly and with integrity. The Code of Ethics documents our values, how our employees should approach problems, the ethical principles based on our Core Values, and the standards to which our employees are held.

Ábaco's Chief Executive Officer (CEO), Chief Operating Officer (COO) and executive management are responsible for ensuring that Ábaco has a strong ethical culture, reflects its Core Values in its operations, and has an effective ethics and compliance program. The principal message of the code of ethics is that to achieve our mission "to provide innovative solutions through excellent service and partnership with our clients, every time, every touch," we must always make ethics our priority.

Our Core Values, shown in Figure 1 Ábaco Strategy LLC Core Values, are bonds that connect us in everything that we do as a company, both with our employees and our clients. The Core Values are a commitment from Ábaco and our employees to our clients, so our clients know what to expect from the services we provide. It is also a commitment to our employees as to the standards we adhered to when conducting business.

Hire and Empower Great People	Our people drive our mission. The ability to adapt, be compassionate and show commitment to self and others is as important as the knowledge and skills of our team
Work with Clients, Not for Them	Promote an atmosphere of collaboration and partnership to deliver quality services
Be the Change	Seek new and better ways of service delivery. Challenge the As-Is with facts
Be Agile. Optimize for Results	Focus on incremental successes. Seek continuous improvement to bring the most value
Be Transparent	Build honest relationships through open communications with our people, our clients, our partners, and our community
Serve Our Community	What we do matters to the lives of those around us. Our company is a conduit to empower economically and socially disadvantaged communities

Figure 1 Ábaco Strategy LLC Core Values



2.0 ETHICS AT WORK

Employees are expected to reflect Ábaco's Core Values and adhere to the letter and spirit of all applicable laws and regulations and Ábaco's policies and procedures. Ábaco provides employees with various resources and tools to effectively address ethical challenges. Core Values are the foundation of our business, and we regard ethical leadership as the foundation of good leadership. Both concepts are critical to growing our business and ensuring that we develop the highest quality professionals.

As further detailed in this Code of Ethics, we hold ourselves to the highest standards and expect more of ourselves than the law might require. This is one of the many things that separate us from other firms.

As an employee, you are expected to demonstrate ethical leadership in how you deal with your clients; management, peers, and subordinates; subcontractors and suppliers; and members of the public. Simply because something is lawful does not mean that it is right or would reflect positively on us, individually or as a firm. Indeed, upholding our commitment to ethical business means that we will voluntarily refuse to do something— even though it is allowed legally— if it is not consistent with our Core Values.

At some point in your career, you will face an ethical challenge or dilemma at work, some situation in which the right course of action is not entirely clear or something you are being asked to do just doesn't sit right with you, even if you cannot explain precisely why. For example, you might think: "it's only this once," "I'm being too sensitive," "This helps only the client—not me or Ábaco," or, "All of our competitors are doing it."

There is no instruction manual for these scenarios, but there are some questions that you should ask yourself before you act:

- Do I know all the rules?
Especially in a highly regulated industry such as government contracting, rules can be complex and overlapping. Make sure you understand the rules or inquire of the people who do before deciding how to act. You are not expected to know all the answers, you are only expected to raise a question when something does not seem right.
- Am I the right person to make this decision or take this action?
Each day, you can take actions potentially affecting other employees and their families. Your choices have consequences. Therefore, before deciding or acting, you must ensure that you are indeed the right person to do so.
- Even though I might mean well, how would this look to someone who does not know me, to my children, or in the newspaper?
Often, the wrong thing is done for the right reasons. Regardless of the pressures you are facing, a bad decision cannot be undone. Take or make time to examine the situation objectively; if you cannot, contact one of our resources (Ethics@abacostrategy.com or a member of the executive team) who can help you do so.
- Why am I afraid of contacting someone about my concerns?
When ethical issues arise, especially those involving the conduct of others, reaching out can be difficult. You might wonder what would happen if you were wrong or how your choice might affect others.

There are tools available to help you reach a decision should you have an ethical dilemma. Ábaco management encourages you to ask questions and raise concerns as our Non-Retaliation Policy protects you.



Steps you can take to help address ethical concerns include, reviewing applicable Ábaco policies and guidance or discussing the matter with your manager or executive leadership or emailing Ethics@abacostrategy.com.

2.1. Non-Retaliation

As elaborated in Ábaco's Non-Retaliation Policy, we do not tolerate retaliation against any employee who in good faith raises a question or concern or reports suspected misconduct related to its business or the conduct of any of its directors, officers, employees, clients, suppliers, or subcontractors. Our commitment to non-retaliation is a cornerstone of our Code of Ethics. It assures you that in posing any question, raising any concern, or reporting misconduct, you will not suffer any negative consequences for doing so. Anyone who violates this policy is subject to disciplinary consequences, up to or including termination of employment.

To be protected by our Non-Retaliation Policy, the only requirement is that you act in good faith. This does not mean that you need to be right in raising an issue, nor does it mean that your question or concern must have substantial facts to support it. It requires only that the information that you are providing not be fabricated or presented in an intentionally misleading manner.

Additionally, we fully support and adhere to all laws and regulations that provide protection to employees who contact identified government points of contact regarding, as applicable, violations of law related to a government contract, mismanagement of a government contract, waste of funds, endangerment of public health or safety, abuse of authority, matters of national security significance, or any other matter identified in applicable laws or regulations. Ábaco will not discharge, demote, or otherwise discriminate against any employee who reports a matter in accordance with such laws or regulations for making such a report.

2.2. Mandatory Reporting of Violations

Whenever an employee observes or has good reason to suspect a violation of law or regulation, this Code of Ethics, or any company policy, the employee must report the matter. The company will investigate appropriately all reported matters.

Just as Ábaco protects you under its Non-Retaliation Policy, you must act to protect Ábaco when you observe, or have a good reason to suspect, that someone is violating the law or regulations, our Code of Ethics, or a Ábaco policy. You do so by reporting the matter to any of the following:

- Ethics@abacostrategy.com
- Director or Project Manager
- Ábaco Executive

You should take care not to report a violation to someone that you believe is involved in the matter.

Managers to whom a potential violation is reported must report the matter to ethics@abacostrategy.com.

Other than reporting the suspected violation, you should treat the matter as confidential and not discuss it with anyone unless instructed otherwise. When a matter is reported, Ábaco will conduct an investigation. Except as specifically authorized, you may neither investigate independently nor resolve any alleged misconduct or violation of Ábaco policy. If you report a matter, you will be provided appropriate information regarding its final resolution, respecting confidentiality and legal constraints that may limit what you receive.



In reporting any matter, you can expect that your identity will be kept confidential to the greatest extent possible under the circumstances.

2.3. Cooperation with Internal Investigation and Government Oversight

Employees must be truthful and cooperate with internal investigations and government oversight related to Ábaco's business. They must preserve all documents, data, and other materials related to any matter subject to investigation, audit, or review, but, consistent with this section, may not disclose or provide such items to any government agency or other third-party without first notifying and coordinating with Ethics@abacostrategy.com. Employees must contact Ethics@abacostrategy.com if the government or a third-party investigator (other than a Defense Contract Audit Agency [DCAA] auditor performing a floor check) contacts them regarding Ábaco business activities or if they receive a subpoena or search warrant relating to the company requesting materials owned or possessed by Ábaco.

2.3.1. Cooperating with Internal Investigations

You must cooperate fully with any internal investigation that Ábaco conducts. This means that you must be accurate and truthful in providing complete responses and all relevant information in response to inquiries, even if that means you reveal you or other have been in violation of rules or regulations.

If you have violated rules, admitting wrongdoing, and cooperating in resolving misconduct will be considered favorably in determining the appropriate disciplinary action. If you are not forthcoming during the investigation you are subject to heightened disciplinary action or consequences attributed to your refusal to cooperate.

Ábaco fully cooperates with all investigations and expects employees to cooperate as well. If you are contacted by an investigator from an inspector general's office requesting you to meet with them and turn over internal emails you are encouraged to email Ethics@abacostrategy.com prior to speaking with the investigator so that Ábaco can provide a coordinated response to ensure you understand your obligations and Ábaco's rights in Government investigations. Since your e-mails are Ábaco's property, you may not provide the investigator any documents or other materials unless authorized by Ethics@abacostrategy.com. You should direct the investigator to contact Ethics@abacostrategy.com if they would like to obtain copies of these materials. When you learn of any investigation or inquiry, you must retain all information and materials (electronic, paper, or otherwise) you have that are in any way related to the investigation.

2.3.2. Cooperating with Government Oversight

Government oversight can take many forms (e.g., audits, floor checks, investigations). As part of the oversight process, the government may use various techniques to obtain information from us (e.g., subpoenas, search warrants, interviews, informal requests for information). The company and each employee must be cooperative, truthful, forthright, and as accurate as possible in responding to such oversight. To facilitate cooperation and ensure that Ábaco's rights are respected in the oversight process, you should contact Ethics@abacostrategy.com if you have questions about the oversight process. For example, audits are a regular facet of our business, contact Ethics@abacostrategy.com to assist if you are asked to participate in an audit. During a DCAA floor check, you may provide the auditor a paper copy of your time report, task authorization, and our Time Reporting Policy if requested.



2.3.3. Retaining Documents and Materials

Even when you do not receive a formal records hold notice, if you learn that a matter is under investigation, audit, or review internally or by the government or a third-party, you must retain all information, including all related paper and electronic files and documents. Before destroying or deleting any such items, contact Ethics@abacostrategy.com to verify that the matter is closed, and ascertain whether you may dispose of such records.

2.3.4. External Disclosure Obligations

We comply with all applicable legal and regulatory disclosure and cooperation obligations that apply to our business. Reflecting our Core Values, where we determine illegal conduct related to our business has occurred, we voluntarily disclose it to the appropriate authorities unless disclosure is prohibited by applicable law.

2.4. Disciplinary Principles

This Code of Ethics applies to all employees, officers, directors, agents, and others acting on the company's behalf. Any employee who violates this Code of Ethics, Ábaco policy, or laws or regulations applicable to Ábaco's business operations or engages in personal misconduct that reflects negatively on Ábaco is subject to discipline, up to and including termination of employment.

2.4.1. Determining Disciplinary Actions

Ábaco's CEO or COO determines disciplinary action for ethics and compliance violations at its sole discretion based on the specific circumstances involved in the matter. In determining the disciplinary action in a particular situation, the CEO and COO considers all relevant factors including but not limited to:

- The nature/severity of the ethics and compliance violation
- The impact on Ábaco (e.g., the risk or potential risk created) harm (actual or perceived) caused to a client or its reputation
- The impact to others
- The employee's knowledge or intent
- The employee's seniority, as more senior-level employees are expected to model behavior and have a greater understanding of acceptable business practices
- Any prior misconduct by the employee
- The employee's conduct and cooperation related to the investigation

Unless they form the basis for the disciplinary action, the following factors are not considered in determining what disciplinary action will be imposed:

- Work performance
- Current or proposed project role
- Ability to develop business for Ábaco
- Personal relationships with management
- Client relationships



3.0 COMPETING FOR WORK AND SERVING OUR CLIENTS

3.1. Competing for Work

The Ábaco's corporate logo is the primary visual representation of the corporate identity and should accompany all corporate communications unless specifically advised to omit (e.g., proposals, specified delivery documents, etc.).

The logo should be applied when it is important to overtly state ownership or identify material as belonging to or coming from Ábaco, such as trade show booths and marketing materials.

We compete vigorously for work in a manner that reflects our Core Values, advances Ábaco's long-term interests, and models how we would want to be treated if we were the client or a competitor. Employees must have functional knowledge of, and scrupulously adhere to, laws and regulations that apply when we compete in the marketplace, including the Procurement Integrity Act and antitrust statutes. Employees and others acting on behalf of Ábaco may not use non-public information obtained during employment elsewhere in competing for work on behalf of Ábaco unless authorized to do so by the owner of the information.

3.1.1. Representing Ourselves and Others Truthfully and Professionally

Every statement that we make to a client or prospective client to win work should be treated as a commitment, because, in their eyes, it is. This means that when contingencies or assumptions are essential to our ability to perform work, meet a schedule, or deliver for a particular price, we clearly and accurately communicate those contingencies or assumptions. We ensure that all documentation and other information submitted to a client in proposing work is current, complete, and accurate.

We win work based on, among other things, our qualifications and past performance. We neither make statements nor engage in activities that unfairly or untruthfully portray our competitors. Statements about competitors that are intended to improve our competitive position must be based on verifiable facts.

3.1.2. Engaging in Competitive Intelligence Gathering

We do not gather any proprietary information about our competitors for competitive purposes that is not in the public domain or otherwise available publicly. You may not seek to obtain such information for such purposes either on your own or by acting through a third-party. When we team on an opportunity or engage a competitor as a subcontractor, we often receive proprietary or other sensitive information under contractual confidentiality restrictions that limit how that information may be used. When this is the case, you must use the information only for the purposes allowed by the contract and no others. Similarly, because of prior employment elsewhere, you or other employees might possess a company's or client's proprietary information. You may neither disclose that information to other employees nor use it in conducting Ábaco's business unless the information has since become available publicly. This rule applies regardless of whether you signed a non-disclosure agreement with your former employer. You also may not ask other employees for proprietary information obtained from their prior employers. If you improperly receive a company's or client's proprietary information (even inadvertently), you must retain it with any e-mail or other means used to transmit it and not provide it to anyone else.



3.1.3. Prohibition on Paying Contingent Fees

We must avoid situations in which a third-party may be tempted to do something on our behalf that we would not endorse. Consequently, we do not pay fees or commissions to agents or other nonemployees to secure client referrals or assignments or enter into other arrangements in which we make payments contingent on the firms winning work.

3.1.4. Complying with the Procurement Integrity Act (PIA)

The PIA is a federal statute meant to ensure fair competition for US Government contracts. It does so by regulating (1) employment discussions with certain government employees, (2) the hiring of certain officials by prime contractors, and (3) the handling of "source selection information" and "contractor bid or proposal information".

You must carefully review information that you receive to ensure compliance with PIA information-related provisions.

Source selection information is related to the US Government's evaluation of proposals (e.g., contractor selection plans, technical or cost evaluations, competitive range determinations, proposal rankings, and selection board reports).

Contractor bid or proposal information is non-public information that an offeror provides, such as cost or pricing data, technical information, or other proprietary data. Information that falls into one of these categories may or may not be marked as such. You must not solicit either of these types of information. Just as with improperly received competitor proprietary information, if you receive it, you must retain it along with any e-mail or other means used to transmit it and not provide it to anyone else. If you have any questions or require guidance please contact Ethics@abacostrategy.com.

The only exception to this rule is when you are required by contract to receive PIA-covered data in connection with rendering procurement advice. If you are performing such an engagement you must safeguard the PIA covered information, use it for only your assignment and not disclose it to other employees.

3.1.5. Complying with Anti-Trust Laws

Antitrust laws prohibit the company from entering into agreements or other arrangements to eliminate competition or restrain trade. Other than teaming agreements and subcontracts negotiated and executed in accordance with Abaco's policies, you may not enter into any formal or informal arrangement with a competitor under which either Abaco or its competitor agrees to not pursue a business opportunity.

We do not enter into teaming agreements to take a potential competitor "off the street;" rather, we do so only to complement our capabilities.

Under no circumstances may you enter into any arrangement or understanding with a competitor involving price-fixing, client term setting, bid rigging, bid rotating, or market dividing.

3.1.6. Respecting Organizational Conflict of Interest and Non-Disclosure Commitments

For certain client engagements, we enter into an organizational conflict of interest (OCI) mitigation plan that may include firewalls or other protections so that our performance of the engagement does not threaten Abaco's eligibility to compete for future work. Similarly, certain clients require that each employee working on an engagement execute a personal non-disclosure agreement (NDA) that restricts their future business activities. When you work on a project that includes a mitigation plan or you sign an NDA, you must review and strictly adhere



to any restrictions. This might mean that you are restricted from certain project pursuit and capture activities to preserve Ábaco's eligibility to participate.

3.2. Accepting Engagements

In accepting work, the company weighs all pertinent risks and rewards to act in the best interests of Ábaco and its clients, shareholders, and employees. Only those officers who officially have been delegated authority to bind the company and execute contractual documents may accept work for Ábaco. Prior to signing a proposal or contract on behalf of Ábaco, all reviews and approvals required by Ábaco must be obtained.

3.2.1. Weighing Engagement Risks

Whenever you are involved in helping Ábaco obtain work, you also must help it evaluate associated risks. In deciding whether to accept work, we take into account all relevant information—for example, personnel safety, profitability, type of work involved, strategic impact of assignment, legal and regulatory constraints, contractual terms and conditions, potential financial exposure and risk, reputational impact of the work, potential conflicts of interest, and other ethical considerations. You must candidly provide our leadership with all relevant information so that Ábaco can make an informed decision.

We conduct business with only reputable organizations that perform ethically and legally. We base decisions to perform services in particular countries primarily on business rather than political considerations while taking into account social and other non-business factors. We do not accept work from the US Government that would require us to perform an inherently governmental function or that is otherwise not appropriately performed by Ábaco. We accept only assignments for which we are qualified to undertake and that can be conducted under conditions that do not impair our objectivity, independence, and integrity.

3.2.2. Accepting a Subcontracting Role

Working as a subcontractor requires the same due diligence as working for the ultimate client. You must weigh the risks and rewards, obtain the same approvals, and impose the same quality standards as we impose when we are the prime contractor. We serve as a subcontractor only in situations in which we maintain control over the content and presentation of our services, deliverables, findings, and recommendations. We accept work only with prime contractors that share our commitment to business ethics and integrity.

Ábaco employees who are working as a subcontractor, may not solicit or engage with the prime contractor to convert their position and/or their employment to the Prime contractor.

3.2.3. Contractually Binding Ábaco

The authority to accept work is limited to employees who are designated as final approvers and signatories. You may not sign a client proposal or contract on Ábaco's behalf unless authorized to do so by the CEO or COO. All approvals required must be obtained and appropriately documented within the proposal or contract file before, as applicable, submitting a proposal or executing a contract.

3.3. Performing Client Engagements

We deliver services with honesty and diligence, striving to meet the highest quality work standards. In performing work, employees must adhere to workplace rules, protect firm and client assets, maintain confidentiality of protected information, and represent Ábaco's Core Values. Employees must also accurately document work activities and not perform out-of-scope work without proper contract modification.



3.3.1. Meeting our Standards of Quality

The quality of the services that we deliver to our clients is our hallmark. We strive to provide the highest possible quality of service to all clients under all engagements. We deliver services in accordance with applicable laws, rules, regulations, and engagement terms. We conduct all required quality assurance procedures completely and are truthful when certifying compliance with specifications and testing requirements. If you have any questions or concerns about work quality or the legal or contractual requirements of an engagement, you must seek appropriate guidance within Ábaco.

3.3.2. Delivering with Integrity and Objectivity

We serve our clients with integrity and objectivity, making every effort to ensure that our services and counsel impartially consider all relevant facts and responsible opinions. Under no circumstances may you obscure, distort, or omit pertinent findings or unwelcome recommendations. Unless required by our client contract, we do not perform assessments or reviews of client personnel, facilities, vendors, or other contractors.

We endeavor to complete all client assignments expeditiously, consistent with our high professional standards. Providing impartial services to our clients always takes priority over any interests in securing new business from them. We notify our clients if conditions develop that would impair our ability to perform our services properly, and, if appropriate and allowed, we withdraw from assignments on which we can no longer perform services consistent with our standards. We report all time devoted to an engagement and all reimbursable expenses associated with it accurately and timely in accordance with Ábaco's Time Reporting and Travel and Expense Reimbursement Policy.

3.3.3. Working at Client Sites

Any work that we perform at a client site must be performed with the same care and commitment to quality as work performed at an Ábaco facility and with an understanding that all conduct at that location reflects on all of us. All personnel working at a client site must comply with client rules regarding personal conduct, use of equipment, and facility security. When working at a US Government client site, personnel will likely receive resources from the client to perform your work. This may include physical assets such as a computer or other equipment and intangible assets such as software and network access. Except as explicitly permitted by a client's policies, personnel may not use government-furnished resources for any purpose other than performing contract work for the client. Personnel must be attuned to special ethical considerations and challenges that might arise when working at a client location, especially on an extended basis. These considerations and challenges include having access to information that might give Ábaco an unfair competitive advantage, circumstances involving giving or receiving gifts with client staff, and situations in which you might be tempted to lose objectivity in delivering work and adopt the client's personnel's positions as your own.

3.3.4. Accepting Direction from Client Personnel

Although, where appropriate for an assignment, personnel may take reasonable direction from authorized client personnel, individual team members must ensure that their assigned Ábaco manager is informed about all work activities and direction provided by the client.

Team members must notify the Ábaco manager and obtain his or her written approval prior to proceeding if client personnel provide direction that adds new services or deliverables, substantially modifies current services or deliverables, or changes the contractual performance schedule. Note that client representatives and contracting officers can neither waive nor modify any of Ábaco's policies (e.g., Time Reporting or Travel and Expense Reimbursement Policy) or individual obligation to comply with this Code of Ethics.



3.3.5. Attributing Work

Engagements are undertaken and performed on Abaco's behalf. You may not take personal credit for services or work products because the value of our services results from the combined efforts of the entire team.



4.0 TIME AND EXPENSE REPORTING

4.1. Time Reporting

Accurate time reporting is not simply a business requirement; it is a matter of integrity. Every employee must record accurately, completely, and in a timely manner his or her work activities and leave in conformance with Ábaco's Time Reporting Policy. Managers must authorize work performed and approve time reports as required by the policy.

4.1.1. Understanding our Time Reporting Policy

Each of us is expected to have a working knowledge of our Time Reporting Policy and apply it to our daily work activities. As further detailed in the policy, you must maintain in your work location, at all times, electronic access to (or a hard copy of) (1) the policy itself, (2) all work authorizations issued to you for work performed during the current time reporting period, and (3) your current time report.

4.1.2. Recording and Submitting Time Reports

You must personally document daily all time devoted to work activities and reportable absences and submit time reports bimonthly for approval on the 15th of the month and the last day of the month. For each work activity entry, provide the applicable charge number and amount of time devoted to the activity, and any other information required.

4.1.3. Accuracy and Completeness are Paramount

Over-reporting, underreporting, or misstating time or other entries on a report—even time devoted to non-billable activities such as marketing, proposal, or administrative work—may result in mischarging labor costs to clients. Although timely report submission is important, it is more important that you correctly enter all required information. If you have doubts about how to correctly report, seek guidance from your manager or Ethics@abacostrategy.com. If you identify an error in a previous entry, you must correct it immediately. In submitting a time report, you are certifying that all entries are complete, accurate, and conform to the Time Reporting Policy.

4.1.4. Authorizing Work, Educating Staff, and Approving Time Reports

If you are a manager, you must appropriately authorize work, educate staff about their time reporting responsibilities, and exercise appropriate diligence and scrutiny in approving time reports.

All work activities other than administrative work for your own contract/project must be authorized in advance via a written work authorization containing the information that our Time Reporting Policy requires. In addition to providing a written authorization, you must give appropriate guidance to staff, especially when they are confronting a new time reporting situation. You also must maintain an "open door" to answer any questions that might arise or direct them to the authoritative firm resource. In reviewing time reports, you must act reasonably under the circumstances to verify that the information on the time report is complete and accurate. This effort includes being cognizant of situations affecting an employee that could tempt him or her to misreport time (underreporting or over-reporting) and looking out for red flags.

If you have any open questions or doubts at the time report approval deadline, you must reject the time report. If you believe that an employee might be mischarging time or otherwise violating our Time Reporting Policy, you must report the matter to Ethics@abacostrategy.com. You are not authorized to investigate or resolve the issue on your own.



By approving a time report, you are certifying to Ábaco that to the best of your knowledge and belief, based on reasonable inquiry under the circumstances, entries are accurate and in compliance with our Time Reporting Policy.

4.1.5. Consequences for Policy Violations

If you suspect that another employee is violating our Time Reporting Policy, you must report your concern to Ethics@abacostrategy.com. Anyone who violates our Time Reporting Policy or instructs others to do so is subject to disciplinary action, up to and including termination of employment, and may be subject to further criminal or civil legal action.

Where time mischarging is identified, Ábaco also corrects affected client invoices and makes all disclosures as required by applicable laws regulations, and contract terms.

4.2. Expense Reimbursement and Reporting

Each employee must strictly adhere to all firm policies regarding incurring and reimbursing expenses, e.g. Travel and Expense Reimbursement Policy.

In no case may an employee use or manipulate the expense reimbursement process for personal benefit or gain. Reimbursable expenses subject to restrictions and limitations in Ábaco's expense reimbursement policy; may be reimbursed for actual, reasonable, and necessary expenses incurred for business purposes where the expenses have been approved in advance by the required level of management.

Even where authorized, in incurring an expense, you should exercise professional judgment and be mindful of how the type and amount of the expense may appear to a client, an auditor, a manager, a peer, or a subordinate. Where we have entered into a preferred vendor or sourcing arrangement, you must use it unless properly authorized to do otherwise.

4.2.1. Submitting and Approving Expense Reports

Submit expense reports promptly after incurring expenses and always within the time specified in Ábaco's policies. This allows expenses to be allocated and billed properly

Each expense report must be accurate, contain all required content, and be submitted with all required receipts and documentation. Where original receipts and other documentation are not required to be submitted with a report, you must retain them until the expense has been reimbursed.

Exercise care in distinguishing between allowable and unallowable expenses for federal contracting purposes (which is different from whether or not an expense is reimbursable under firm policy).

Ensure that you properly specify which expenses can be billed to a client when the client contract has special reimbursement rules.

Your designated manager must approve your expense reports. If you are a manager designated to approve expense reports, you must verify the business purpose for the claimed expenses, cost allocations, supporting documentation, and compliance with firm policies.

4.2.2. Using Ábaco Issued Credit and Purchasing Cards

Ábaco-issued credit and purchasing cards may be used only for reimbursable business expenses. If you have been issued a firm credit or purchasing card, you should use it wherever possible for reimbursable expenses.



4.2.3. Personally Benefiting from Firm Purchases

Except as specifically authorized by this Code of Ethics or firm policy, you may not personally benefit from firm purchases or expenses reimbursed by Ábaco. Any rebates, refunds, or discounts applied by a supplier or service provider must be surrendered to Ábaco. Provided that you have complied with Ábaco's expense reimbursement policy and unless otherwise required by a client contract, you may retain for personal use frequent flier miles or similar point-based rewards provided by vendors to all clients participating in the reward program. Note that you cannot participate in rewards programs for events reimbursed under US Government contracts.



5.0 CREATING THE ABSOLUTE BEST PLACE TO WORK

5.1. Encouraging Diversity and Teamwork

Ábaco's vision statement is "to be recognized as a leading Management Consulting firm and employer of choice." To be an employer of choice, we must attract, develop, and retain talent from diverse backgrounds and ensure that employees and candidates for employment are afforded equal opportunity in all employment actions. By creating a culture committed to our Core Values, we leverage the unique make-up of our professionals to solve complex issues. Every employee must foster an inclusive workplace in which all individuals can contribute their best work.

5.1.1. Our Commitment to Equal Opportunity and Non-Discrimination

We are dedicated to the principles of equal employment opportunity and providing a workplace free from discrimination based on race, color, religion, sex, national origin, age, marital status, sexual orientation, gender identity and expression, disability, veteran status, genetic information, or any other status that is protected by applicable federal, state, or local law.

You are responsible for upholding this commitment and making equal employment opportunity your standard for professional conduct. All our employment actions and our social and recreational programs are implemented without regard to any protected status.

5.1.2. Preventing Workplace Harassment

Each one of us is responsible for maintaining a workplace free of harassment. We will not tolerate any behavior that disrupts or interferes with an individual's work performance or that creates an intimidating, offensive, or hostile work environment.

This commitment applies regardless of whether an employee, client personnel, a subcontractor, or any other third-party engages in the harassing conduct.

5.1.3. Reporting Concerns

As detailed in this Code of Ethics, our Non-Retaliation Policy protects individuals who, in good faith, report discriminatory or harassing behavior. You should direct reports of discrimination and/or harassment to Ethics@abacostrategy.com

5.2. Manager Responsibilities

Managers must be role models who lead their teams in a manner exemplifying our Core Values. Managers must be knowledgeable of, adhere to, and appropriately instruct their staff on firm policies. This requirement applies equally to day-to-day management matters and more uncommon situations.

5.2.1. Employees Raising Issues

As a manager, you have a special responsibility if an employee—regardless of whether he or she reports to you—poses an ethical question or concern. It is incumbent on you to honor that trust and ensure that the employee is put into contact with the appropriate Ábaco resources to address the matter while simultaneously remaining neutral in doing so. Under no circumstances should you conduct your own investigation or dissuade or inhibit an employee from making a report or accessing higher management or firm resources to seek guidance.



As a manager, you cannot have a confidential or "just between us" conversation with an employee who reports a potential violation of law or Ábaco policy. You must immediately contact Ethics@abacostrategy.com even if only to relate that an employee reported a matter to you.

5.2.2. Ensuring Non-Retaliation

Our Non-Retaliation Policy protects any employee who in good faith raises a question or concern or reports suspected misconduct. This protection extends to not only formal actions by Ábaco but also informal conduct by you or fellow employees, or third parties who work with the employee. As a manager, you must ensure that when an employee raises an issue about a fellow employee, a client, or even you, he or she is not subject to retaliation but rather is treated fairly and in a manner that would encourage another employee to report under similar circumstances.

5.2.3. Personal Relationships Between Managers and Staff

As a manager, you need to exercise care to ensure that your business decisions regarding your team are not influenced by any personal relationship that you have with them.

5.3. Workplace Safety and Security and Reporting Criminal Charges

Employees must comply with all Ábaco policies related to protecting our work locations; this includes an obligation to report criminal charges and convictions to Ábaco.

When working at a client or non-Ábaco facility, employees must be familiar with and adhere to all security rules that have been provided to them. Complying with facility security rules each of us must comply with all firm security protocols and procedures (e.g., wearing identification badges, controlling access to Ábaco facilities and networks, registering visitors, and complying with instructions from security personnel). To ensure the security of our facilities, any personal property brought onto premises or a property controlled by Ábaco may be searched.

5.3.1. Carrying Weapons

You may not carry any weapon, including ammunition, explosives, or similar materials, on Ábaco property, client sites, or other work locations except where explicitly required by a contract and permitted by applicable law.

5.3.2. Workplace Violence and Threats

You may not make threats or engage in threatening behavior or any act of violence against employees, clients, visitors, and/or their property. Acts of violence include battery; threatening or disruptive behavior or acts of intimidation, stalking, verbal, or physical harassment; or harassing e-mails, telephone calls, and/or threatening messages of any kind, including text messages.

You should direct all reports of any acts of violence immediately to 911.

5.3.3. Reporting Criminal Convictions

If you are charged with a crime or convicted of a crime (other than a minor traffic violation), you must report it to your manager or Ethics@abacostrategy.com. Such reports must be in writing and must be made within five days of the charge or conviction. This reporting does not relieve you of your obligation to personally report an arrest or conviction to agencies granting you a security clearance pursuant to applicable regulation.



5.4. Drugs and Alcohol in the Workplace

In all its facilities and any other location where our work is performed, Ábaco strictly prohibits the unlawful manufacture, distribution, dispensing, possession, or use of illegal drugs by any employee, as well as the use of or dispensing of legal drugs or alcohol to the extent an employee's performance and/or conduct is affected.

5.4.1. Substance Abuse Screening

Because Ábaco engages in client work that requires a US Government security clearance for individuals assigned to such work or who may perform sensitive work (and applicants for these positions), we may require pre-employment, random, or reasonable suspicion drug testing if you hold a security clearance, are assigned to a program contractually requiring testing for the use of illegal drugs, or are otherwise in a position deemed by Ábaco's management to have significant safety or security responsibilities or a special position of trust.

These positions generally involve contract management or operations for clients that require testing; employees who have access to or handle classified information or jobs that pose a danger or high risk to life, the environment, public health/safety, national security, and the like. You must notify Ábaco in writing of any criminal drug statute charge or conviction within five days after such charge of conviction.



6.0 CONFIDENTIALITY AND PROTECTION OF INFORMATION

6.1. Confidentiality of Client and Third-Party Information

Safeguarding client information is fundamental to our principals. Every employee must exercise care and comply with contract and legal requirements to safeguard sensitive, proprietary, or non-public information obtained from our clients and third parties. Special care must be taken where an employee signs a personal NDA or receives personally identifiable information (PII).

6.1.1. Presuming Confidentiality of Client and Third-Party information

You should presume that any information that you receive from a client is confidential unless the client specifies that it is not or you are certain that it is publicly available (e.g., the client has posted the information on its website). This presumption applies to information in any form (e.g., hard copy, electronic, or verbal information acquired during meetings or other through conversations).

6.1.2. Protecting Client and Third-Party Confidential information

The best way to protect client information is to not take possession of it. Each of us must restrict receipt of client information to only information that is reasonably necessary to propose or conduct an engagement even if greater information access is offered.

After confidential information is received, we must take all reasonable precautions to safeguard and protect it from unauthorized or inadvertent disclosure. The exact precautions will depend on the nature of the information, how it is stored, the purposes for which it will be used, and any applicable contractual or legal requirements. You must be familiar with these factors before starting an assignment. As a general matter, avoid discussing confidential information in public areas.

Your obligation to maintain the confidentiality and security of client information continues not only during and after the engagement ends but also during and after your employment with Ábaco.

6.1.3. Using Client Information

Protecting information from improper internal sharing is as important as preventing improper external disclosure of it. You must limit your use of client information to the purpose for which it was provided. You may disclose such information within Ábaco only to those who have a "need to know" and only then if contractually permitted. A critical asset that we bring to our clients is our ability to comprehensively understand their problems and needs, even those outside the scope of a current engagement, and to identify firm resources that can help address them. If, based on client information, you learn of needs that other employees in Ábaco might be able to help address, you should mention those resources to the client and obtain the client's consent to provide them with relevant information.

6.1.4. Returning, Destroying, or Retaining Information After an Engagement Ends

At the conclusion of an engagement, comply with all contractual requirements for the return, destruction, and/or retention of confidential information.

6.1.5. Executing Client NDAs for Certain Engagements

A client or third party may request or require that you execute an individual NDA. Unless you have been informed by your management that an NDA will be required, you should not sign a client or third-party NDA until you have received direction from your management. When an NDA is required, you must review it carefully and abide by its provisions, including those that



limit sharing information within Ábaco. You may be personally liable for failing to adhere to the terms of an NDA.

6.1.6. Receiving Personally Identifiable Information (PII)

PII is information that can be used to uniquely identify, contact, or locate a single person, or that can be used with other sources to uniquely identify a single individual.

This information may include names, addresses, social security numbers, credit card numbers, banking and financial data, health information, or other similar data.

Before accepting PII, be sure that we have a contractual obligation to do so. Often, our work can be accomplished with de-identified or aggregated information. When this is the case, we require the party to give us the data in that format. When access to PII is required, handle it according to applicable contract provisions and privacy laws. Unless required otherwise by our contract, you must return or destroy the PII when it is no longer needed for the assignment. Under no circumstances may you use PII for any purpose except contract performance. If you suspect that the security of such information has been compromised, you must notify your manager or Ethics@abacostrategy.com immediately before taking any further action.

6.2. Security Clearances and Protecting Classified information

Ábaco adheres to all legal and contractual obligations related to security clearances. Each employee who holds a personal security clearance must comply with all laws, regulations, and commitments associated with his or her clearance. Each employee receiving classified information must exercise the utmost care and discretion in how such information is used and stored, and must relinquish such information as soon as it is no longer needed for the business purpose for which it was provided.

6.2.1. Handling Classified Information

If your work involves classified information, you must follow all contractual classification specifications, protection requirements, and security processes. Protection of this information applies not only to classified documents but also to classified computer systems that Ábaco maintains at our facilities or to which you have access at a client site. Classified information may be provided only to properly cleared employees as necessary to submit a proposal or to fulfill obligations under a classified contract or subcontract.

6.2.2. Conduct Impacting Security

Clearances and reporting adverse actions matters in your personal life may affect your ability to obtain or retain a security clearance. This includes conduct that reflects unfavorably on your integrity or character, impairs your ability to safeguard classified information, or indicates that access to classified information may not be in the interests of national security. We comply, and expect you to comply, with all legal and contractual requirements to report any adverse information related to a current or pending security clearance. This may include, but is not limited to, arrest or indictment, treatment for mental or emotional disorders, excessive indebtedness or recurring financial difficulties, legal or credit actions, or involvement with illegal substances. If you have any doubt about what must be reported, email Ethics@abacostrategy.com for guidance.



6.3. Firm Information and Ownership of Work Product

Employees may not disclose any non-public firm information (including personal data regarding employees) to any third-party except as authorized by Ábaco. An employee may internally share such information only with employees who need to know such information. Ábaco owns all work products that an employee creates within his or her scope of employment.

6.3.1. Identifying and Labeling Firm Information

Much like you should presume that any information received from a client is confidential, you should also presume that any information you receive from Ábaco is proprietary and confidential. Accordingly, you must safeguard Ábaco's information and prevent it from being disclosed or made available publicly. When you create documents and other materials for Ábaco, label them appropriately to reflect their proprietary and/or confidential nature. Whenever you receive Ábaco information containing a proprietary marking, you must maintain the marking on all copies you make and apply the same marking to any new documents incorporating the information (e.g., summarizing the information in another document or cutting and pasting excerpts into a new document).

6.3.2. Disclosing Firm Information

Ábaco usually requires that any disclosure of its proprietary information be made pursuant to an NDA. Before disclosing information to a third-party under an NDA, you must verify that it is marked appropriately as required by the NDA.

6.3.3. Employee Personal Data

Each of us must exercise extra caution when handling an employee's personal data. We do not disclose current or former employees' personal data to third-parties other than confirmation of employment dates and position without prior written consent from the employee or former employee unless the information is required to fulfill a legitimate business need—such as employee benefits—or as required by law.

No employee or representative of Ábaco may provide a reference or release information regarding the performance of a current or former employee without a signed written release from the employee on a form approved by Ábaco. If you believe that an unauthorized person has gained access to employee personal data, disclosed it inappropriately, or used it in violation of our policies or the law or for non-business purposes, promptly notify Ethics@abacostrategy.com.

6.3.4. Continuing Obligations

Your non-disclosure obligations regarding Ábaco information apply both during and after employment with Ábaco. Upon termination of employment, you must return all papers, Ábaco records, documents, deliverables, and other information. You may not keep copies of any of Ábaco's information.

6.4. Technology Resource Usage, Access, and Security

Proper use of the company's and client's IT assets helps protect both Ábaco and client networks and data. All IT asset use must adhere to Ábaco policies and standards. While employees may engage in limited personal use of Ábaco IT assets, they have no expectation of privacy in such use. When using personal IT assets for firm business, employees must do so securely and in a manner that does not jeopardize firm or client information.



6.4.1. Defining IT Assets

IT assets include all information processing and telephony hardware, software, and related services. Examples include computers, servers, personal digital assistants/smartphones, telephones, facsimile machines, e-mail and network accounts, network access, and software applications.

6.4.2. Using IT Assets

Ábaco (and often our clients) provide IT assets to you to advance business purposes and facilitate work. How you use IT assets entrusted to you reflects upon your character and Ábaco's reputation. In using such IT assets, you must always be cognizant of protecting them and data stored or accessible from them from security threats and unauthorized access. You may never allow any third party, including family members, to use any IT asset provided to you by Ábaco or a client. You also may not circumvent or subvert security measures such as encryption software or virus scanning installed by Ábaco to protect its IT assets.

6.4.3. Limited Personal Use

You are responsible for all uses that you make of IT assets provided to you. The line between acceptable limited personal use and unacceptable excessive personal use cannot be precisely defined in all circumstances and will vary from employee to employee. For example, acceptable personal use for an employee on frequent travel may be different from that of a person who works from a local company office all the time. Personal use must not degrade the performance of resources, result in any significant added costs to Ábaco, negatively impact Ábaco or client business operations or reputation, or otherwise disadvantage Ábaco or its clients. Especially note that you may not record any personal use time as a work activity for time reporting purposes when making personal use of IT assets.

6.4.4. Using Client-Issued IT Assets

If a client entrusts you with an IT asset, you may only use it for the purposes for which it was issued to you. In addition to reviewing firm policies, you must review and adhere to all client policies regarding permitted personal use of the asset. You may only use the asset for personal purposes to the extent authorized by the client's acceptable use policy. In using a client-issued IT asset (including client-provided e-mail accounts), limit the business information that you store or transmit on it to information related to the engagement or purpose for which the asset was provided. Because clients can monitor and inspect use of their IT assets, do not store or transmit company or third-party proprietary or confidential information on them— other than information intended for delivery to the client.

6.4.5. Prohibited Uses

You are prohibited from using any Ábaco or client IT assets for any inappropriate, wrongful, or illegal purpose, or from engaging in any activity that could cause harm or violate the rights of Ábaco, our clients, or others. You may not use firm or client IT assets to obtain or process information for which you do not have the right to access and use. You may not install or use peer-to-peer, file sharing, or other similar software downloading applications or services on firm or client IT assets unless specifically authorized. Further, you may never use firm or client IT assets to compete with Ábaco or perform permitted secondary employment; engage in political activities; view or store sexually explicit or other inappropriate or offensive materials; or harass, defame, intimidate, or threaten others.

6.4.6. No Expectation of Privacy

You have no expectation of privacy regarding your use of any Ábaco or client-issued IT assets. We reserve the right to monitor and inspect your use of firm IT assets at any time without notice to you and without your consent. Clients may also perform similar inspection or monitoring in



connection with the use of their IT assets. Also, remember that all data stored on a firm IT asset is owned by, or licensed to, Ábaco, and clients may have similar ownership rights to data stored on their IT assets.

6.4.7. Using Personal IT Assets to Conduct Firm Business

If you use a personal IT asset such as a home computer or personal digital assistant to conduct firm business, always observe good security practices. In particular, keep firm and client information secure from unauthorized access (including from family members or others with whom you share a computer or device). Before performing any client work on a personal IT asset, verify with your job manager that our client contract permits such work.

6.5. Records Retention; Accuracy of Records and Entries

Records are Ábaco assets that must be retained in a specified manner for prescribed periods. All entries in Ábaco records must be accurate, and no employee may alter any entry to conceal or misrepresent the underlying transaction represented by it.

6.5.1. What Constitutes a Record

A record is defined as any recorded information, regardless of format, which is made or received as evidence of a business transaction, decision, or has value to Ábaco. Records include electronic and paper documents (e.g., e-mail, personnel data, financial transactions and reports, marketing and client information, and intellectual capital). In creating any record, you must be truthful. Specifically, each of us must ensure that the record fully and accurately represents the transaction or event being documented.

6.5.2. Retaining and Disposing of Records

You must preserve Ábaco records in your custody in conformance with applicable laws and regulations regarding retention. You must retain the records in their original form or media. You may destroy or properly dispose of records in your possession at the end of the prescribed retention period, except where (1) the records are subject to a Records hold order issued by Ethics@abacostrategy.com, the CEO or COO, or (2) you are aware of any existing, imminent, or likely audit, claim, dispute, investigation, or other similar proceeding to which the record may be responsive or relevant.



7.0 CONFLICTS OF INTEREST

7.1. Organizational Conflicts of Interest

The company does not accept work assignments that create an organizational conflict of interest (OCI) with other client work that Ábaco performs without a client-approved conflict mitigation plan. Every employee must be aware of, and proactively identify, potential OCIs applicable to Ábaco's work. Employees may not engage in activities that violate US Government procurement rules related to impaired objectivity or Biased Ground Rules (as defined below), violate contractual OCI restrictions and obligations, or use non-public information in a manner that could create an unfair Competitive Advantage (as defined below) for Ábaco.

7.1.1. Types of Organizational Conflicts

Of interest for US Government engagements and procurements, OCIs involve circumstances in which there is "impaired objectivity," "Biased Ground Rules," or "unfair Competitive Advantage." Impaired objectivity involves a contractor providing services that may inappropriately influence the US Government's decisions related to its other contractual interests, such as by overseeing, managing, directing, evaluating, or testing its own products, services, or deliverables. Biased Ground Rules may exist when, under contract, a contractor helps its clients define the terms of a competitive procurement for which the same contractor may have an interest in competing. Unfair Competitive Advantage involves a contractor's unequal access to non-public information in a competitive US Government procurement.

7.1.2. Identifying Potential Conflicts of Interest

Effective conflict screening and identification requires your diligence during all phases of strategic planning, business development, proposal development, and contract execution. If you identify a potential OCI regarding either current or contemplated work, contact Ethics@abacostrategy.com. Prompt action may permit certain types of conflicts to be mitigated through client-approved measures (e.g., through the use of NDAs and firewalls). Other types of conflict cannot be mitigated and must be avoided through current or future business restrictions.

7.1.3. Using Competition-Sensitive Information in Performing an Engagement

You may have access to non-public information that could benefit Ábaco in seeking future work. Such information may take the form of sensitive government program information or proprietary information of other companies. Remember that such information may be used only for the purpose for which it was provided: performing the current client engagement. Ábaco may not use such information to compete for future work. If you are involved in a proposal effort, you may not seek to obtain such information from others.

7.1.4. Working Under a Conflict of Interest Mitigation Plan or a Non-Disclosure Agreement (NDA)

If you are assigned to a project on which Ábaco has implemented a conflict of interest mitigation plan with the client (e.g., internal firewalls or personal NDA requirements), you must ensure that you fully understand how the plan affects you before starting to work and adhere to the plan's restrictions throughout and following the assignment. Firewalls may limit future client assignments and proposal work that you can do. When you must personally execute an NDA, carefully review it before signing and ensure that you understand any special restrictions it imposes. You are responsible for informing future proposal and program managers of any restrictions on your ability to support Ábaco's business activities based on the work you may have previously performed, including NDAs and OCI mitigation plans.



7.2. Personal Conflicts of Interest

The company's ability to deliver objective, independent, and unbiased advice and assistance to a client can be affected by an employee's personal conflicts of interest. All personal conflicts of interest affecting an employee must be disclosed to the company. Ábaco takes appropriate steps under the circumstances to avoid, mitigate, address, or obtain a waiver of personal conflicts identified by employees.

7.2.1. Understanding Personal Conflicts of Interest

A personal conflict of interest arises when an individual's personal interest interferes with the interests of our firm as a whole, including when judgment is compromised, or a reasonable person would question his or her objectivity, because of personal interests that compete with the interests of Ábaco or our client. For purposes of this Code of Ethics, a conflict of interest exists where there is either an actual or perceived conflict. Some conflicts will be specific to an assignment or task, while others may impact all work for Ábaco. They may be present at the beginning of your employment at Ábaco or work on an assignment or may arise later due to changes in your personal circumstances, Ábaco's business, or the scope of an engagement. Identifying and addressing personal conflicts requires diligence and situational awareness by each of us, especially since each and every type of conflict cannot be prescriptively defined. Two of the most common types (discussed below) involve personal financial holdings and interests of immediate family members. Others that can arise from personal activities are discussed later in Personal Conflicts of Interest from Outside Activities. The fact that a type of conflict is not specifically addressed in this Code of Ethics does not reduce or eliminate your obligation to disclose it.

7.2.2. Personal Financial Holdings

A personal financial holding has the potential to create a conflict of interest if you provide advice or assistance that has a direct and predictable effect on that holding. For example, a conflict of interest could exist if you are advising a client regarding a procurement where you have a financial stake in a company that provides the product or service being procured, or you are advising a client on policies that directly impact a company in which you have invested.

7.2.3. Interests of Immediate Family Members

Interests of immediate family members can create a personal conflict of interest for an employee if the family member's interest impacts (or reasonably could be perceived as impacting) the employee's objectivity regarding his or her assigned duties. For example, a conflict could exist if you are assisting a client or Ábaco with source selection and one of the potential awardees is your spouse's employer. Alternatively, a conflict may exist where a family member works for the client and your work involves or could impact him or her.

7.2.4. Disclosing Personal Conflicts of Interest

Unless another provision of this Code of Ethics or a firm policy requires disclosure to a different individual or group in Ábaco, personal conflicts of interest related to a specific assignment must be disclosed to your manager; and general conflicts must be disclosed to Ethics@abacostrategy.com.

You must immediately make each disclosure in writing (e-mail being acceptable) and fully identify the nature of the conflict and all relevant facts as soon as you become aware of it.

7.2.5. Contractually Required Disclosures

Certain client contracts require our employees to disclose financial and other types of personal interests. Where these obligations apply, you must make the disclosures identified to you by the



job manager. You also have a continuing duty to update your disclosures during the period of performance.

7.3. Personal Conflicts of Interests from Outside Activities

Although we respect the rights of its employees to conduct their personal lives and non-work endeavors as they choose, several different types of activities pose potential conflicts of interest and thus must be disclosed to and/or approved by Ábaco as detailed below.

7.3.1. Secondary Employment

Except as authorized, you may not operate an outside business or be employed under contract or otherwise compensated simultaneously by another entity. If you wish to obtain an exception to this prohibition, you must obtain prior written approval from Ethics@abacostrategy.com. You should contact Ethics@abacostrategy.com to obtain instructions regarding this process. Approval may be conditional (e.g., based on your undertaking only certain activities or limiting the amount of time you dedicate to the secondary employment).

7.3.2. Outside Leadership or Advisory Position

You must email Ethics@abacostrategy.com to obtain approval to serve on the board of directors or advisory board of another private entity (including a nonprofit or charitable organization); hold a leadership position in an industry, civic, or other organization; or serve on a governmental board, commission, or panel. Approval may be conditioned on your recusing yourself from certain matters for the other organization or taking other steps to avoid a conflict of interest.

7.3.3. Volunteer Activities

We encourage employee participation in professional, educational, civic, and charitable organizations. However, you may not engage in volunteer activities that constitute a conflict of interest. In any non-Ábaco-sponsored volunteer work, you must act in your own name, and you may not authorize the organization to use Ábaco's name or otherwise imply that we support its activities. Also, take extra care when volunteering for groups that perform advocacy work or lobby.

7.3.4. Outside Speaking Engagements and Interviews

You must request and obtain approval by emailing Ethics@abacostrategy.com prior to accepting a public speaking engagement or media interview outside Ábaco either as a representative of Ábaco or in a personal capacity (other than those required by a client contract). In obtaining such approval, you must disclose any fees or other compensation (e.g., free conference attendance) you will receive.

7.3.5. Authoring Works

To avoid conflicts with Ábaco's client engagements, you must request and obtain approval by emailing Ethics@abacostrategy.com before (1) authoring works (outside of your work activities and not in connection with an approved outside speaking engagement) such as books, articles, blogs, or online postings for general publication in your professional capacity or in any way related to Ábaco's business or client engagements (regardless of whether you are personally involved in them), or (2) signing any publishing agreement. Ábaco's name may be used in a publication only when the content is related to, or the direct result of, activities on our behalf and only with prior approval from our CEO or COO.

7.3.6. Payments and Awards for Professional Activities

In general, employees may not accept fees, payments, or other items of value from companies whose products or services they may recommend to a client. You must request and obtain



approval by emailing Ethics@abacostrategy.com before entering any competition or accepting any other type of payment or award related to your professional activities. This includes competitions and awards from clients, vendors, or companies whose products you have implemented for an assignment.

7.3.7. Discussing Employment with a Current Client

Employment discussions with your current client—initiated by you or the client—may constitute a conflict of interest. You must inform Ethics@abacostrategy.com of any such discussions or if your client solicits you for employment.

7.3.8. Loans

Ábaco will not extend, maintain, or arrange for any personal loans to employees.

7.4. Gifts, Gratuities, and Business Courtesies

Employees (either personally or via an intermediary) may not give gifts to, or receive gifts from, clients, subcontractors, suppliers, or other current or potential business contacts in exchange for favorable treatment or entry into any business relationship or transaction. Employees are generally prohibited from giving or receiving gifts or loans to or from government personnel, as specified by the Federal Acquisition Regulation (FAR).

7.4.1. Gifts Involving Government Personnel

You and your immediate family are prohibited from giving or offering gifts or loans to, or accepting gifts or loans from, Government personnel (including US federal, state, and local government employees). With respect to Government personnel, our Code of Ethics is more restrictive than the requirements of applicable regulations. There is no "minimal value" exception, and this rule applies equally to giving and receiving gifts and loans from Government personnel.

7.4.2. Gifts Involving Non-Government Business Contacts

You may offer, give, or accept a gift from a non-government business contact if it is (1) of reasonable value, (2) customarily provided in the context of the existing or contemplated business relationship, and (3) does not create a conflict of interest or appearance of impropriety.

7.4.3. What Constitutes a Gift

For our purposes, a "gift" is anything given one party to another for which the full value of the item is not paid by the recipient. Gifts include tangible objects; hospitality, such as food, beverages, or accommodations; and transportation to and attendance at events or gatherings that are provided free of charge or below cost. They also include donations made to a charity or other organization in someone else's name. Gifts exclude items that the recipient reimburses under the terms of a contract, or for which the recipient pays the provider the full cost of the item, where appropriate, via a "fair share" or "honor" box.

7.5. Post-Government Employment

Employees must comply with safeguards implemented by Ábaco to avoid violating post-government employment rules when (1) recruiting or having employment-related discussions with any current government employee or (2) hiring any current or former government employee.

7.5.1. Understanding the Rules

Current government employees are subject to various legal restrictions when seeking employment in the private sector. Once employed in the private sector, former government



employees may face limitations regarding their work activities. The intent of these legal requirements is to avoid creating the appearance of a conflict of interest or undue influence. How each rule related to recruiting and hiring individuals subject to post-government employment restrictions is applied to a particular situation is highly fact dependent; often, seemingly small details can have a large impact.

7.5.2. Safeguarding Against Violations

To avoid possible violations, prior to speaking with any current/former government employee you must contact Ethics@abacostrategy.com for guidance. For government employees with whom Ábaco has a "business relationship", special restrictions apply. Before hiring a current or former government employee, we may require that the individual obtain an ethics opinion (known as a designated Agency Ethics Official Letter) as a condition of hiring so that we can evaluate whether the candidate can fulfill his or her intended role. As an individual moves through assignments, follow-up guidance may be required to ensure compliance with the rules.

7.5.3. Understanding Your Restrictions and Those of Staff You Manage If You Are a Former Government Employee

You must understand the restrictions that apply to you and seek guidance before accepting any work that may be restricted. For most former government employees, this will restrict certain activities regarding matters on which you worked or were under your official responsibility when working for the government. If you manage former government employees, familiarize yourself with their restrictions and seek guidance before assigning them to work to which a restriction might apply.

7.6. Use of Ábaco Name and Marks

To protect this asset and avoid even the appearance of compromised objectivity, all uses of Ábaco's name or marks must be appropriately authorized. Employees may not use Ábaco's name or their affiliation with it for personal gain or in connection with non-firm activities (e.g., charitable or volunteer work not sponsored by Ábaco).

7.6.1. Authorizing Use by a Third-Party

Generally, any use of Ábaco's name by a third-party must be defined in a contract. We limit use of our name by a teaming partner to the particular teaming effort under approved contract terms. Similarly, we limit use by service providers to delivering the contracted services. When you represent Ábaco at an event, the event organizer may use Ábaco's name solely in connection with your role at the event.

7.6.2. Personal Use of Ábaco's Name

You may use Ábaco's name in personal matters not involving personal gain to you when factually representing your employment here (e.g., in a biographical statement). However, take care that your use does not imply Ábaco sponsorship of you or your personal activities.

7.6.3. Endorsements

Except in very limited situations, we do not explicitly endorse or imply endorsement of other companies or their products or services. No organization, including client organizations, can use Ábaco's name in promotion of products or services without prior written approval. Any exception to this general rule must be approved by emailing Ethics@abacostrategy.com. Pay close attention when another company asks for a quote or testimonial or for permission to reference Ábaco's use of a product or service. Even if it will not mention the company by name, the context may make Ábaco's (or our client's) identity obvious. Any such use requires approval.



7.7. Corporate Opportunities

Employees are prohibited from (1) personally taking for themselves opportunities that are discovered by using Ábaco's property, information, or position, (2) using corporate property, information, or position for personal gain, or (3) competing with Ábaco.

7.7.1. Understanding Ábaco Business Opportunities

In the course of your work for Ábaco, you may learn of business opportunities that are within Ábaco's scope of business or that Ábaco might pursue. You may not take personal advantage of these opportunities (e.g., pursue them on your own or refer them to someone else for a fee) because you owe a duty to Ábaco to advance its interests when the opportunity to do so arises. Rather, each of us must direct such opportunities to our Chief Growth Officer so that they may be pursued by Ábaco if it is so interested. Using Ábaco resources similarly, you may not use Ábaco's property, information, or position for personal gain or to compete with Ábaco.

7.8. Political Activities

The company does not engage in any political activities or endorse any political candidates or organizations. Employees may engage in political activities only in their personal capacity, on their own time, and without using Ábaco resources or facilities.

7.8.1. Defining Political Activities

Political activities include running for public office; supporting or opposing a candidate for office or a political party, political cause, or ballot initiative; political fundraising; assisting with political transition activities; and other election-related activities, whether partisan or not, such as voter registration and get-out-the-vote campaigns.

7.8.2. Protecting Ábaco's Neutrality

You may not use or permit others to use Ábaco's name or your association with Ábaco in any political activities. If questioned, and where otherwise appropriate, you must make it clear that Ábaco does not directly or by implication endorse your views or any political candidate or organization. You may not use any Ábaco resources—including, without limitation, offices, conference rooms, computers, computer networks, copying machines, fax or telephone equipment, or e-mail accounts—for political activities. We do not make political contributions as a firm. Any financial contributions to a political activity must be made from your personal funds and will not be reimbursed by Ábaco. This includes payments to trade associations, civic or nonprofit groups, and events even where other events you undertake with such groups would otherwise be reimbursed.

7.8.3. Running for Office

If you plan to seek public office, you must contact Ethics@abacostrategy.com before registering as a candidate or otherwise starting to campaign or fundraise.



8.0 SUBCONTRACTING AND PURCHASING ON BEHALF OF ÁBACO

8.1 Fair Competition Among Suppliers

Ábaco fosters fair competition among suppliers to procure materials, supplies, and services at fair and reasonable prices consistent with quality and other requirements.

8.1.1. Competition Among Subcontractors and Suppliers

Competition among suppliers is a fair and efficient way of procuring goods and services for Ábaco and its clients. By doing so, we obtain fair and reasonable prices, maintain documentation of our make-buy decisions, and ensure we receive high-quality goods and services. Each of us must comply with all Ábaco policies, including those related to environmental sustainability, in selecting a subcontractor or team member for a project or a supplier to Ábaco. We comply with all laws, rules, and regulations that apply to our subcontracting work. In particular, for subcontracts under federal contracts, we comply with the Competition in Contracting Act and Anti-Kickback Act; "flow-down" all clauses and requirements per the FAR and other laws and regulations; complete all subcontract award procedures that we disclose to the US Government; and verify that a contemplated subcontractor is not on the Excluded Parties list or otherwise restricted from accepting the subcontract. Following execution of a subcontract, we monitor performance to verify that the subcontractor meets all quality and performance standards and complies with its obligations.

We generally offer competitive opportunities to supply Ábaco with goods and services for its own consumption. Often this results in Ábaco's contracting with a preferred supplier or group of suppliers or a class of items or services to maximize the long-term benefits we receive. Where Ábaco has entered into such an arrangement, each of us must use it unless an exception is authorized.

8.1.2. Truthful Negotiations

In dealing with current or potential suppliers, each of us must be candid and truthful about our requirements, accurate in our statements, and fair in negotiations ensuring that all competitors for the opportunity have equal access to the same pertinent information. We also do not share proprietary information of other vendors, engage in technical leveling, or otherwise engage in practices that do not comply with applicable laws, rules, and regulations.

8.2. Trade Agreement Act (TAA) Compliance / Boycotts

8.2.1. Trade Agreement Act (TAA) Compliance

Ábaco complies with the TAA, that essentially provides that the US Government may acquire only "U.S.-made or designated country end products." The Act requires contractors to certify that each end product meets the applicable requirements. "End products" are defined as "those articles, materials and supplies to be acquired for public use."

8.2.2. Understanding Boycotts

"Boycotts" are activities that are designed to limit trade with certain countries, entities, or individuals. US anti-boycott laws and regulations restrict US firms from participating in foreign boycotts or other restrictive international trade practices that the US Government does not support.

8.2.3. Prohibited Actions

- You are prohibited from taking any action that furthers or supports a boycott against a country that is friendly to the United States and/or a boycott that the Government does not sanction. The anti-boycott laws and regulations include prohibitions on the following:



- Agreements to refuse or actual refusal to do business with boycotted countries or companies organized under the laws of boycotted countries.
- Agreements to discriminate or actual discrimination against other persons based on race, religion, sex, national origin, or nationality.
- Agreements to furnish or the actual furnishing of information about business with or in boycotted countries or with blacklisted companies.
- Agreements to furnish or the actual furnishing of information about the race, religion, sex, or national origin of another person.
- Ábaco reports to government agencies situations in which we are requested to participate in a boycott or requested to engage in a prohibited activity as required by applicable law.
- Contact Ethics@abacostrategy.com if you believe that we are being asked to engage in an activity that supports a boycott.



9.0 MODELING CORPORATE CITIZENSHIP AND FAIRLY REPRESENTING OURSELVES

9.1. Representing Ábaco to the Public and the Media

In communicating via any public channel, the company truthfully and accurately represents itself while respecting its confidentiality commitments to its clients, employees, suppliers, and others. Employees must not disclose information through any public channel about Ábaco's business, client work, or co-workers without prior approval by emailing Ethics@abacostrategy.com. Any inquiries from the news media must be referred directly to Ethics@abacostrategy.com.

9.1.1. External Communications Channels

Public channels include any venue or medium that exposes information about Ábaco's business, clients, or people to the public. For example, public channels include face-to-face events (e.g., speeches and conferences); traditional media channels (e.g., newspapers, radio, television, books, or magazines); "about Ábaco" marketing materials (e.g., factsheets, brochures, and advertising). We do not make statements to any third party that are untrue, inaccurate, or omit relevant information that make the statements misleading. Our CEO, COO and CGO ensures that public communications convey relevant facts, maintain our objectivity, and adhere to all laws, regulations, and contractual obligations. Client references or inquiries about a client relationship or assignment from any outside organization must be referred to our CEO, COO or CGO. You may not respond to any such inquiries—even to say "no comment"—without prior approval from our CEO, COO or GCO.

Contractual terms and conditions limit our ability to identify our clients, our contracts with them, or the work that we perform. The names of clients and descriptions of specific assignments may be used in business promotion only when the properly authorized client official has granted written permission, or when the result of the assignment and our association with the client is a matter of public knowledge or public record.

9.1.2. Public Relations Activities on Behalf of Clients

You may participate in client public relations activities only with the prior approval of our CEO, COO or CGO. Approval will be granted only when the activity is related directly to services performed for the client and only when the client requests such participation and the subject and situation does not call into question the company's objectivity or expertise. In performing any such activities, be clear that you are speaking for the client not Ábaco.

9.2. Environmental Commitment

The company is committed to creating significant and lasting improvements to the sustainability of our world—through the work Ábaco does for clients and in the way we work.

9.2.1. Fulfilling our Commitment

We develop innovative and sustainable solutions for our clients to help address challenges while promoting responsible consumption of resources in operating our business. Our partnerships and philanthropy in the communities in which we live, and work further strengthen our sustainability commitment. Consistent with our Core Values, in our operations, we endeavor to reduce our impact on the environment (e.g., energy consumption, greenhouse gas emissions, water use, and waste generation). We comply with all applicable environmental laws and regulations, as well as operate in a manner that incorporates leading practices such as pollution prevention techniques, efficient use of resources, and minimizing waste generation.



9.3. Community Involvement

This company is committed to being a model corporate citizen that contributes to the communities in which we work and live. You must seek prior approval by emailing Ethics@abacostrategy.com for all Ábaco charitable contributions.

9.3.1. Payment of Contributions and Sponsorships

We must ensure that resources and the goodwill associated with our sponsorship of an organization are given to organizations that prudently manage their operations and make a positive impact on the community. All payments to charitable, civic, professional, or any other nonprofit organization by Ábaco must be processed by emailing Ethics@abacostrategy.com. This will ensure not only that contributions are categorized appropriately in accordance with FAR and IRS regulations but also that the organization efficiently delivers value to its beneficiaries and does not appear on any terrorist watch lists.

9.3.2. Skills-Based Volunteerism

Ábaco defines a skills-based volunteer as someone who voluntarily donates his or her specialized professional skills to help a nonprofit organization increase its capacity and effectiveness. Skills-based volunteerism includes activities such as strategic planning, program evaluation, and communications development. To mitigate risk to you (the volunteer) and to Ábaco, when you support skills-based volunteer opportunities, you and a representative of the nonprofit organization are asked to acknowledge that your skills, knowledge, and abilities are offered on personal basis and not on behalf of Ábaco. Time spent on skills-based volunteer projects is not a work activity. Work products cannot be branded as company material. Contact Ethics@abacostrategy.com for additional guidance.

9.3.3. Getting involved Rather than Simply Encouraging Cash Contributions to Charitable, Educational, and Civic Organizations

We encourage you to take an active approach to your and Ábaco's involvement in the community. You can do so by working through an established group within Ábaco or by participating in a sponsored activity, or you can start your own group or activity. If you would like to do so, please contact Ethics@abacostrategy.com for additional guidance.

