

ABRIS DISTRIBUTION INC CODE OF ETHICS AND CONDUCT

Abris Distribution, Inc. (hereinafter referred as “Abris” or “Company”) was founded in 2002 and over past years became a leader in distributing IT equipment and Telecommunication devices in the territory of CIS countries and Mongolia.

During the years of successful work and dynamic development, the Company has built its own principles, based on constantly refined system of customer service, extensive dealer network, highly skilled staff and focus on business requirements of each Partner.

OUR MISSION AND VALUES

Vision

To become the most successful showcase company in CIS countries.

Mission

Enhance Information Technology and Living Standard in CIS countries by providing the World best IT related equipment and Consumer electronics along with superior service.

Values

We are a team!

We are all different, but United into one cohesive team, motivated, and aimed at success. We are working together to achieve common goals.

Human Relations

We very carefully treat our customers, partners and suppliers.

We develop an individual approach to each partner, based on a high degree of confidence, equality and honesty.

Innovations

Our style is to meet and exceed expectations of our customers with “Cut-Of-the-Edge” technologies products and brands.

Efficiency

We manage to provide our customers the up-to-date information, the most prompt response and the comfort of using effective logistics and business tools just in time.

Stability and Security

We are confident in the future. We see where we go to. We secure this confidence to everybody who goes with us.

Responsibility

Reliable distributor and reliable partner – is an image we strive for. To keep promises and to meet engagements is our distinguishing feature.

Competence

We are professionals and deliver to our partners the highest standards of competence, knowledge and skills.

Organizational Code of Conduct:

Abris and its employees must, at all times, comply with all applicable laws and regulations. Abris will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes any payments for illegal acts, indirect contributions, rebates, and bribery.

All business conduct should be well above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the Abris' operations.

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Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their supervisor, who, if necessary, should seek appropriate legal advice.

General Employee Conduct:

Abris expects its employees to conduct themselves in a businesslike manner. Drinking, gambling, fighting, swearing, and similar unprofessional activities are strictly prohibited while on the job.

Employees must not engage in sexual harassment, or conduct themselves in a way that could be construed as such, for example, by using inappropriate language, keeping or posting inappropriate materials in their work area, or accessing inappropriate materials on their computer.

Conflicts of Interest:

Abris expects that employees will perform their duties conscientiously, honestly, and in accordance with the best interests of the Company. Employees must not use their positions or the knowledge gained as a result of their positions for private or personal advantage. Regardless of the circumstances, if employees sense that a course of action they have pursued, or are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest with their employer, they should immediately communicate all the facts to their supervisor.

Outside Activities, Employment, and Directorships:

All employees share a serious responsibility for the Company's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to the Company and is encouraged. Employees must, however, avoid acquiring any business interest or participating in any other activity outside the Company that would, or would appear to:

- 1) Create an excessive demand upon their time and attention, thus depriving the Company of their best efforts on the job.
- 2) Create a conflict of interest - an obligation, interest, or distraction - that may interfere with the independent exercise of judgment in the Company's best interest.

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Relationships with Clients and Suppliers:

We use maximum range of modern information technologies and management approaches to meet the challenge of our partners. Our work improves business efficiency and creates a solid platform for its further development.

We guarantee our partners a decent level of service and individual approach, based on a high degree of confidence, equality and fairness.

We are making every effort to ensure our partners the most convenient conditions and the high level of partners' support.

Our employees should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with the Company, or that provides goods or services, or both, to the Company if such investment or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the Company.

Relationships with Our Employees

Abris acknowledges that our employees are key to our success. Our aim is to be an attractive employer and we strive to attract, develop and retain qualified and motivated people in a professional working environment.

We support the international human rights and dignity of all employees as outlined by the UN declaration and core ILO conventions:

We do not accept any use of child labour, bonded workers or forced labour.

All employees shall be treated fairly and equally.

We aim to create a work environment where people are respected regardless of individual differences, talents or personal characteristics. No employee or candidate shall be discriminated against or harassed due to age, race, gender, religion, handicap, nationality, sexual orientation, marital or parental status or political opinion.

We respect that employees have the right to choose whether or not to be represented by a trade union for the purpose of collective bargaining. No employee who exercises this right shall be discriminated against. All employees should know the basic terms and conditions of their employment. Legislated minimum wages will always be a minimum rather than a recommended level.

We aim to provide and constantly improve a safe and healthy workplace by ensuring safety in work processes, preventing and reacting to conditions of ill health and supporting measures to promote health and well-being. We are committed to providing employees with a drug-free workplace and will not tolerate any form of violence, abusive language or bullying.

Gifts, Entertainment, and Favors:

Employees must not accept entertainment, gifts, or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person or organization with whom or with which the Company has, or is likely to have, business dealings. Similarly, employees must not accept any other preferential treatment under these circumstances because their positions with the Company might be inclined to, or be perceived to, place them under obligation to return the preferential treatment.

All employees shall exercise special care to prevent unauthorized disclosure or inappropriate use of company confidential information. However, we aim for openness, and encourage exchange of knowledge and experience within the boundaries of confidentiality.

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Abris employees shall avoid any contacts that might lead to or suggest a conflict of interest between personal activities and the business of Abris.

Relationship to Environment

Abris is committed to conducting our business in an environmentally sustainable way. We contribute to global sustainability by developing, promoting and utilizing resource-efficient and environmentally friendly services and through our actions to minimize the environmental impact of our own activities. We constantly look for opportunities to maximize the use of best practices and synergies in our business.

In our own operations we aim for efficient use of raw materials and energy as well as to minimize related waste.

Together with our partners and customers, we aim to reduce our carbon footprint, thereby fighting the climate change.

Kickbacks and Secret Commissions:

Regarding the Company's business activities, employees may not receive payment or compensation of any kind, except as authorized under the Company's business. In particular, Abris strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

Company Funds and Other Assets:

Employees who have access to Company funds in any form must follow the prescribed procedures for recording, handling, and protecting money as detailed in the Company's policies and procedures or other explanatory materials, or both. The Company imposes strict standards to prevent fraud and dishonesty. If employees become aware of any evidence of fraud and dishonesty, they should immediately advise their supervisor or seek appropriate legal guidance so that the Company can promptly investigate further.

When an employee's position requires spending Company funds or incurring any reimbursable personal expenses, that individual must use good judgment on the Company's behalf to ensure that good value is received for every expenditure.

Company funds and all other assets of the Company are purposed for the Company only and not for personal benefit. This includes the personal use of Company assets, such as computers.

Company Records and Communications:

Accurate and reliable records of many kinds are necessary to meet the Company's legal and financial obligations and to manage the affairs of the Company. The Company's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Employees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- 1) False expense, attendance, production, financial, or similar reports and statements
- 2) False advertising, deceptive marketing practices, or other misleading representations

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Dealing With Outside People and Organizations:

Employees must take care to separate their personal roles from their Company positions when communicating on matters not involving Company business.

Employees must not use Company identification, stationery, supplies, and equipment for personal or political matters.

When communicating publicly on matters that involve Company business, employees must not presume to speak for the Company on any topic, unless they are certain that the views they express are those of the Company and it is the Company's desire that such views be publicly disseminated.

When dealing with anyone outside the Company, including public officials, employees must take care not to compromise the integrity or damage the reputation of either the Company, or any outside individual, business, or government body.

Prompt Communications:

In all matters relevant to customers, suppliers, government authorities, the public and others in the Company, all employees must make every effort to achieve complete, accurate, and timely communications - responding promptly and courteously to all proper requests for information and to all complaints.

Privacy and Confidentiality:

When handling financial and personal information about customers or others with whom the courteously has dealings, observe the following principles:

- Collect, use, and retain only the personal information necessary for the Company's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
- Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
- Limit internal access to personal information to those with a legitimate business reason for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.

Compliance and whistle-blowing

The Abris Board has ownership of the Code and performs regular content and compliance reviews. Day-to-day reinforcement and compliance follow-up is part of every manager's responsibility. Each employee is responsible for acting in accordance with the Code, and is encouraged to voice concerns and to highlight examples of good practice. All operations covered by the Code will be regularly reviewed.

Acts that are inconsistent with the Code must be promptly corrected and are subject to disciplinary action up to termination of employment. Employees are encouraged to report violations of the Code by contacting his/her immediate superior, any member of Abris executive management or Legal Adviser. Regardless of the reporting channel, all allegations of potential violations of the Code that are made in good faith will receive a swift, fair and comprehensive investigation conducted with the relevant internal and/or external assistance.

The Company adopted the principles of the current Code of Ethics and Conduct We are waiting for all employees comply with the Code as our way of doing business.

APPROVED

**By
President
Leonid Khegay**

