



At SAS, we have a commitment to quality and integrity. This commitment is fundamental to meeting our responsibilities, and to building and maintaining a deep sense of trust with our clients, our shareholders, our people, the capital markets and society.

The SAS **Values** are at the center of all that we stand for. They are the guiding principles of ethical behavior which SAS members adopt and require our people to adhere to.

To enable SAS to live up to these values, we make a number of important **commitments** to our people, to our company, to our clients, to our shareholders and to our communities.

These commitments demonstrate a consistent emphasis on ethical behavior wherever SAS does business.

In order to meet these commitments, we expect our people to acknowledge that they all have important **responsibilities** in their day-to-day activities.

Our Values

- Leading by example - at all levels acting in a way that exemplifies what we expect of each other and clients.
- Working together - We work together - bringing out the best in each other and creating strong and successful working relationships.
- Respecting the individual - respecting people for who they are and for their knowledge, skills, and experience as individuals and team members
- Communicating openly and honestly - acting as responsible corporate citizens and broadening our skills, experience and perspectives through work in our communities.
- Acting with integrity
- As part of SAS code of conduct, we will give back to the community, by endorsing Science, Technology, Engineering and Mathematics (STEM) education.

Our commitments

"Our people" are the employees, partners, subcontractors, consultants and others who work for SAS.

- Help our people to be objective, professional and ethical.
- Encourage our people to raise professional and ethical issues without fear of retaliation.
- Invest in our people's professional development so that they can reach their full potential.
- Respect our people's privacy and the confidentiality of their personal data.
- Provide a safe and healthy work environment.
- Provide appropriate work/life flexibility.
- Champion an inclusive and collaborative culture that is free from bullying, discrimination and harassment where everyone is treated with respect and dignity.
- Maintain a just and fair approach to remuneration.

"Our company" comprises member company interests controlled by SAS.

- Accept only engagements that we can perform, consistent with our high-quality standards.
- Work with clients, suppliers, consultants and subcontractors that live up to SAS's core standards and values.
- Drive quality by developing and applying appropriate SAS methodologies and procedures.
- Address challenging situations in the right way by applying professional standards and ethics and consulting with experienced people within SAS to reach the right conclusions.
- Strive at all times to protect and enhance SAS's brand and reputation.
- Keep assets and resources safe and use them only for appropriate business purposes.

"Our clients" are the organisations & individuals to whom our company provides professional services.

- Deliver a high-quality service to clients in line with our qualifications, experience, professional commitments and engagement terms.
- Act lawfully, ethically and in the public interest.
- Maintain independence and objectivity and avoid actual or perceived conflicts of interest.
- Protect our clients' confidentiality and only use their information for proper business purposes.
- Promote our company's services honestly and compete fairly.
- Prohibit bribery and corruption by our people, and do not tolerate illegal behavior by our clients or suppliers or by public officials or behavior which is generally regarded as unethical.

Our responsibilities

Individual responsibilities Every SAS person is individually responsible for ensuring these commitments are met. As a SAS person you are expected to:

- Stay informed - Participate in training, read communications, use SAS resources and consult when necessary, to stay informed about laws, professional standards and SAS policies that apply to you in your work;
- Stand company - No matter how strong the pressure to achieve targets or to act in an inappropriate way you should never compromise the SAS Values. Do not be afraid to express differences of opinion or deliver unwelcome messages;
- Take ownership - Incorporate the principles of the Code into your daily activities. You are responsible for safeguarding SAS's integrity. It takes only one person to damage it;
- Raise issues - Your voice counts. Speak up if something does not seem right. Raise your concerns and offer suggestions for improvement;
- Consult with others - You are not expected to know everything and you should consult when in doubt or if you think you or someone else might have made a mistake.

Leadership responsibilities Those with leadership roles have additional responsibilities. Whether you are a partner or the supervisor of a small team, you should:

- Lead by example - Show through your actions what it means to act with integrity and to act in accordance with the principles of the Code;
- Support your team - Ensure that those you lead know and understand the Code and have access to the resources they need to adhere to the SAS Values;
- Develop your team - Set clear, measurable, and challenging goals that promote ethical behavior and the highest standards of client service;
- Uphold exemplary standards - As a leader you should enforce SAS's standards consistently and fairly, and promote compliance with the Code among those you lead; Exercise your judgment - Respond thoughtfully and carefully to those who raise questions and concerns in good faith;
- Be accountable - You should be prepared to be held personally accountable for any shortcomings in your own behavior as well as those of the people you lead.