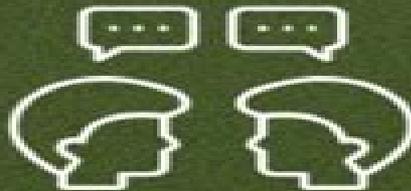


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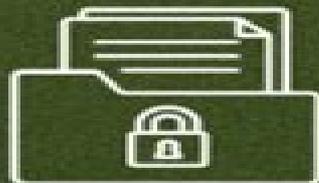
**Integrity**



**Objectivity**



**Professional Competence  
and Due Care**



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# Business Ethics Cima

**SB Merriam**



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