



WHISTLEBLOWING POLICY

ID #: 80-ADM-D-10

Revision Level: 0 – 22FEB21

Created By: Legal Department

Approved By: Corporate Secretary

1. Objective and Scope

ABC Technologies Holdings Inc. and its subsidiaries (collectively, the “**Company**”) is committed to maintaining a workplace in which the Company can receive, retain and address all reports received by the Company regarding questionable accounting, internal accounting controls or auditing matters (collectively, “**Reports**”). To achieve this goal, the Board of Directors of the Company has delegated to the Audit Committee of the Board of Directors of the Company (the “**Audit Committee**”) the responsibility for establishing a procedure for the confidential, anonymous submission by employees of the Company of Reports. This Policy has been established to enable employees, officers, and directors (collectively, “**Employees**”) of the Company, to raise such concerns on a confidential basis, free from discrimination, retaliation, or harassment, anonymously or otherwise.

2. Method of Reporting

The Audit Committee is responsible for administering this Policy. An officer has also been designated to assist in the administration of this Policy and to receive any Reports made under this Policy. Employees are encouraged to use the Reporting Hotline; however, Reports may also be reported to any member of the Audit Committee or to Ryan Conacher, Senior Legal Counsel via email at ryan.conacher@abctech.com.

Employees may also raise a concern anonymously through Expolink, an independent, 24-hour Reporting Hotline service (the “Reporting Hotline”). Submissions made anonymously through the Reporting Hotline are protected by a secure technology system and Company management will not have access to any identifying message details. Employees may submit concerns anonymously through the Reporting Hotline by any of the methods set out in Appendix I.

Reports made to the Reporting Hotline will be forwarded directly to the Senior Legal Counsel.

3. Confidentiality

The Company treats all Reports as confidential. All Reports will be taken seriously and addressed promptly, discreetly and professionally. When Employees desire to remain anonymous, that desire will be respected. However, if a complainant fails to identify himself or herself in his or her Report and the information provided is insufficient, the Company may not be able to adequately investigate and resolve the complaint.

4. Further Information

Further information may be required depending on the nature of the issue and the clarity of the information provided. Reports made anonymously should contain sufficient detail and information so that, if necessary, a meaningful investigation can be conducted.

5. Non-Retaliation

Employees who in good faith submit a Report under this Policy shall not suffer retaliation, harassment or an adverse employment consequence as a result of such submission. Any act of

retaliation should be reported immediately. An employee, officer or director who retaliates against Employees having submitted a Report in good faith is subject to discipline up to and including dismissal.

6. Receiving and Investigating Reports

If contact information is provided, the designated officer will acknowledge receipt of the Report within 5 business days. All Reports will be promptly and thoroughly investigated by the Company.

7. Retention of Reports

The Audit Committee will retain as part of the records of the Audit Committee any Reports submitted under this Policy, tracking their receipt, investigation, and resolution, for a period of at least 3 years.

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Should you have any questions or wish additional information regarding this Whistleblowing Policy, please contact: Ryan Conacher, Senior Legal Counsel at ryan.conacher@abctech.com.

APPENDIX I

Reporting Hotline Methods

Brazil - 0800 761 4120

Mexico - 01800 123 9568

China - 10800 440 0163, 10800 744 0163, or 4001 204 952

Canada - 1 877 747 5307

Germany - 0800 180 4007

Japan - 00531 44 0046

Poland - 00800 441 1617

Spain - 900 811 498

United States - 1 866 516 3413

Company access code is 22247