
 ABC TECHNOLOGIES <small>INNOVATION IN PLASTICS & LIGHTWEIGHTING</small>	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

SUPPLIER CODE OF CONDUCT

POSTED ON: 2023/9/25

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	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

This ABC Supplier Code of Conduct (“Code”) formalizes the key principles under which suppliers to ABC Technologies Inc. and its global subsidiaries (collectively, “ABC”) are required to operate. In selecting suppliers, ABC has chosen and will continue to choose reputable business partners who are committed to ethical standards and business practices compatible with those of ABC.

This Code formalizes ABC’s practices and makes clear that, recognizing differences in cultures and legal requirements, we expect that wherever our products and the components that comprise them are produced, they are produced in a manner compatible with the high ethical and legal standards that contribute to the outstanding reputation of ABC and our businesses. Suppliers are required to comply with this Code.

The Supplier Code of Conduct may be modified from time to time by posting revised versions of the Supplier Code of Conduct to ABC Technologies, Inc. internet website (or such other website as may be directed through links available on such website) as specified on the fact of the Purchase Order (“Buyer’s Website”). You may visit Buyer’s Website at www.abctechnologies.com. Such revised conditions shall apply to all purchase orders and purchase order amendments issued on or after the effective date thereof. Seller shall be responsible for reviewing Buyer’s Website periodically.

Human Rights

ABC expects all suppliers who operate a business across national borders to comply with Organization for Economic Co-operation and Development’s (“OECD”) Guidelines for Multinational Enterprises, and all suppliers to comply with the following globally recognized international standards: International Labor Organization’s (“ILO”) Declaration of Fundamental Principles and Rights at Work, International Bill of Human Rights, Universal Declaration of Human Rights and International Covenant on Economic, Social and Cultural Rights. All Canadian suppliers or suppliers to ABC’s Canadian operations must also comply with *Canadian Human Rights Act*. Instructions on accessing copies of these standards can be found in Appendix “A” to this Code. ABC also requires suppliers, whose products or services are used in ABC’s products supplied to ABC’s customer who implemented Human Rights policies to comply with such ABC customers’ Human Rights policies. A list of relevant customer’s policies, including Human Rights policies as well as instructions for accessing them can be found in Appendix “A” to this Code.

Freely Chosen Employment

Suppliers must not use slave, forced prisoner, bonded, or indentured labor either directly or indirectly through employment agencies or engage in human trafficking. All supplier’s employees must receive a written agreement of employment that contains the terms and conditions of employment as part of the onboarding process. Suppliers shall not inflict poor treatment physical or psychological on employees. Employees must be free to terminate employment at any time within the terms of their employment agreement.

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Supplier Code of Conduct

Ref.#

Rev.:

Approval:

Freedom of Movement

Suppliers must not restrict entering or exiting facilities except for safety and security reasons, this includes living quarters. Suppliers must not restrict employee access to wages. Suppliers cannot require employees to live in company-provided living quarters. Suppliers and employment agencies working on behalf of the suppliers may not destroy and government issued identification belonging to employees or potential employees.

Child Labor

Suppliers or their employment agencies cannot use child labor in any form. Suppliers may not assign, require, or permit any person under the age of 18 to enter and of the ABC's premises or work on Supplier's projects in connection with performing the Supplier's services. Each supplier must be able to verify that all its employees, and require that its business partners ensure that their employees comply with the ILO Minimum Age Convention (No. 138), a copy of which can be access as indicated in Appendix "A" to the Code Regardless of local regulations Suppliers must not use anyone under the age of 18 in a role that jeopardizes health or safety.

Working Hours

All suppliers must comply with local laws and employees bargaining agreements regarding working hours. Suppliers must ensure that all employee overtime is voluntary and consistent with local laws. Overtime must be agreed to in advance and must compensated at a higher rate than standard time where applicable.

Wages and Benefits

Suppliers must meet all local laws when it comes to wages and other benefits. Suppliers are not allowed to use wage deductions to punish employees. Suppliers must provide written wage statements to all employees. Suppliers must pay equal wages for equal work.

Humane Treatment


Suppliers must not allow harsh or inhumane treatment of employees both physical and psychological. Suppliers must have disciplinary polices in place to address instances of harsh or inhumane treatment of employees.

Recruitment Practices

Suppliers cannot force employees or potential employees to pay recruitment fees. Employment brokers acting on behalf of the supplier must be ethical and comply with all local laws. Suppliers cannot mislead or defraud potential employees about the nature of work during the recruitment process.

Non-Discrimination/Non-Harassment

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	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

Suppliers cannot discriminate in hiring, employment, promotions, rewards, or access to training for any reason. Suppliers must make sure that they do not discriminate against their actual or potential employees based on race, national or ethnic origin, color, religion, age, sex, sexual orientation, marital status, family status, pregnancy, disability and conviction for which a pardon has been granted.

Freedom of Association

Suppliers must comply with and respect local applicable laws and related to the right of their employees to form or joint unions and to bargain collectively. Suppliers must respect the employees' rights to peaceful assembly. Suppliers must not use any form of intimidation or threats against employees exercising their rights for peaceful assembly, association, and freedom of expression.

Vulnerable Groups

Suppliers must protect the rights of vulnerable groups and ensure equal pay and opportunity for all vulnerable groups, this includes the rights of women, minorities, and indigenous peoples. Measures must also be in place to address health and safety concerns of women.

Human Rights Defenders

Human rights defenders are anyone who promote human rights peacefully. Suppliers must work to protect human rights defenders.

Diversity, Equity, and Inclusion

Suppliers must work to develop and promote an inclusive culture that encourages diversity at all levels of leadership.

Health and Safety

Occupational Health & Safety

Suppliers must assess potential safety hazards to their employees and work to mitigate those risks. Ongoing safety training must be provided to all of the suppliers' employees. All relevant health and safety information must be posted for employees. Supplier must provide all necessary Personal Protective Equipment (PPE) to their employees at no cost, it must be appropriate in protection level, and ensure employees are trained to use it. For safety risks in the workplace ongoing training and communication must be provided to employees. Suppliers must meet or exceed the requirements of all local safety and fire legislation. Employees must be provided with clean bathrooms, eating areas and clean drinking water must be available. Any employee living quarters, if operated, must also be maintained to be clean and safe, provided with appropriate emergency exits, hot water for bathing and showering, adequate lighting, heat, and ventilation, is free of designated substance exposure, and individually secured accommodations for storing personal and valuable items.

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Supplier Code of Conduct

Ref.#

Rev.:

Approval:

Employees must have a way to raise safety concerns without fear of retaliation and provided with an official response in regards to the raised concerns.

Emergency Preparedness

Suppliers must identify all potential emergencies or states of inoperability, including fire & loss of utilities, while having adequate response plans in place to reduce impacts and loss. Emergency drills must take place annually or more frequent if required by local law. Fire suppression equipment must be up to local code and the building must have adequate exits.

Physically Demanding Work

Suppliers must identify all tasks that would be considered physically demanding such as tasks involving manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly tasks and control exposure to these tasks.

Machine Safeguarding

Suppliers must evaluate all machinery for potential risks to workers. Physical guards, safeguarding controls, and barriers must be provided and properly maintained where machinery presents an injury hazard to workers.

Occupational Injury and Illness

Suppliers must have a process in place to prevent, investigate, manage, track, and report occupational injury, illness and exposure. Suppliers must provide necessary medical treatment, investigate cases, and implement corrective actions to eliminate their causes.

Environment


Responsible Stewardship

Suppliers must work to protect the communities and environments that they work in, while preventing any unnecessary natural environmental disruption through any current or future business activities. Suppliers should strive to conserve natural resources, through sustainable resource management, promote cradle to grave, and closed loop systems.

Environmental Permits and Reporting

Suppliers must follow all applicable Municipal/Local, Regional, Provincial/State, and Federal environmental laws and have all required permits, approvals, and registrations required by such laws and applicable regulations for all of suppliers' operations and in current validity. Suppliers should be ISO 14001:2015 certified unless required by ABC Technologies. Suppliers must report scope 1, 2, 3, emissions and water usage if requested. Suppliers must implement science-based Greenhouse Gas

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	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

reduction targets and be able to report results and action plans for their targets. Suppliers are encouraged to go beyond their compliance obligations.

Pollution Prevention

Suppliers should work to reduce or eliminate emissions. Suppliers must monitor and disclose pollution in accordance with local law and assess the impact of their pollution.

Greenhouse Gas Emissions

Suppliers should work to reduce greenhouse gas emissions, including CO2 emissions. Suppliers' emission reduction goals should be aligned with Original Equipment Manufacturers' (OEM) targets for the supply chain whenever such targets are communicated by OEMs or through ABC. Suppliers should also work toward increasing the use of renewable or carbon neutral energy in their operational processes.

Other Air Emissions

Suppliers must follow all local, national, and international laws regarding air emissions, they will also monitor, control, and treat these emissions as required by law. Any Ozone depleting substances used by the supplier must be managed in accordance with the Montreal Protocol. Hazardous emissions must also be monitored and controlled as required by legislation. All systems used to control air emissions must be monitored for their effectiveness.

Hazardous Substances


Hazardous substances must be managed in accordance with local laws and OEM requirements whenever such requirements are communicated by OEMs or through ABC. Suppliers should work to reduce the use of hazardous materials and substitute for environmentally friendly alternatives where possible.

Materials Restrictions

Suppliers must adhere to all laws and OEM requirements whenever such requirement are communicated by OEMs or through ABC regarding specific substances in products and manufacturing, including labeling and disposal. Suppliers must work to use materials with reduced toxicity and must have responsible chemical management policies in place. Information and reports on all substances used in suppliers' products and manufacturing must be available upon request. Safety data sheets must be provided upon provision of any component, material, chemical or substance.

Solid Waste

Suppliers must ensure that solid waste is responsibly disposed of, including recycling non-hazardous solid waste whenever practical. Suppliers should adopt packaging that is reusable, recyclable or

	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

minimize unnecessary consumption, while still meeting required goods transportation agreements. Suppliers must work to reduce the amount of solid waste they generate.

Water Management

All suppliers must have a water management program. All wastewater generated by the supplier must be characterized, monitored, controlled, and treated if required. Suppliers must routinely monitor their wastewater treatment and containment systems for optimal performance and to meet regulatory compliance and conform to their pollution prevention programs. Suppliers should work to reuse and recycle water. Unpermitted discharges must be prevented.

Animal Welfare

Suppliers must provide humane treatment to animals. No animals should be raised and killed for the sole purpose of being used in automotive parts. Suppliers must not provide any products that involved testing on animals.

Continuous Improvement

Suppliers should use innovation and efficiency to reduce emissions. Suppliers must have a sustainable procurement policy to communicate expectations through the supply chain. Suppliers must also set sustainability goals with appropriate monitoring and tracking.

Responsible Sourcing


Responsible Sourcing: Due Diligence

Suppliers must implement a policy in line the Conflict Minerals Policies and Responsible Minerals Sourcing Polices of ABC’s customers who implement such policies. A list of relevant customer’s policies, including Conflict Minerals and Responsible Minerals policies, as well as instructions for accessing them can be found in Appendix “A” to this Code. Suppliers must conduct due diligence in accordance with OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, instructions on accessing a copies of which can be found in Appendix “A” to this Code. Suppliers should use this information to identify and minimize risks in their supply chain. Suppliers must provide smelter/refiner information to ABC on demand in a format provided by ABC.

Land Rights

Suppliers must respect the communities they operate in. Suppliers must respect land rights per local laws, ILO Indigenous and Tribal Peoples Convention (No. 169) and the UN Declaration on the Rights of Indigenous People, instructions on accessing a copies of which can be found in Appendix “A” to this Code. Suppliers must respect rights to decent living conditions, education, employment, and social activities for the communities they operate in. Suppliers must protect ecosystems, especially key biodiversity areas, and avoid illegal deforestation. Suppliers must monitor and control their impact on

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	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

soil quality and erosion. They must also monitor and control their noise pollution. Suppliers must not conduct unlawful or forced eviction of anyone from land, forests, or waters.

Business Integrity

Anti-Corruption/Anti-Bribery

Suppliers should not participate any practice involving corruption, bribery, money laundering, embezzlement, extortion, or fraud are required to strictly adhere to all applicable anti-corruption and anti-moneylending laws of all jurisdictions in which they conduct business *and* with anti-corruption laws and anti-moneylending laws of Canada and United States, including the Canadian Corruption of Foreign Public Officials Act and the U.S. Foreign Corrupt Practices Act. Suppliers are expected to conduct business honestly, responsibly, and lawfully. Offering a payment or providing anything of value (such as favors, services or gifts of more than nominal value to anyone in a governmental office or a position of influence with the view of securing an improper or unfair advantage for the supplier or its business is strictly forbidden. Suppliers must exercise caution when dealing with government officials of any jurisdiction to avoid actions that could appear improper.

Accounting Financial Information

Suppliers must keep accurate records of make all such filings with local authorities as may be required by local laws and regulations in respect all of the suppliers’ labor, health and safety, environmental practices, business activities, structure, financial situation, and performance. All business dealings must be performed transparently, and accurately reflected on the supplier's business books and records. Falsification of any kind is unacceptable.

Intellectual Property

Suppliers must respect intellectual property rights. All customer and supplier data must be safeguarded. Suppliers must have effective privacy, and cybersecurity practices in place. All personal information and customer intellectual property must be used ethically and accordance with applicable laws. All cybersecurity breaches must be reported to ABC within 24 hours to ensure data protection and data security.


Counterfeit Parts

Suppliers must never use counterfeit parts and always adhere to all technical specifications.

Export Controls and Economic Sanctions

Suppliers must follow all trade related laws and regulations. Suppliers must not conduct commercial activity with sanctioned countries, territories, entities, persons, or sectors. Suppliers must conduct due diligence to comply with sanctions, export controls, and anti-boycott requirements. All OEM guidelines for customs processes must be followed and accurate customs records must be kept.

Printed or downloaded documents may be out of date – Always use the most recent version on www.abctechnologies.com.

	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:


Ethical Behavior

Suppliers must act with integrity in all business interactions including standards of fair business, advertising, and competition. Suppliers must avoid conflicts of interest. Suppliers must implement a policy requiring all employees and management to disclose to their superiors any actual or apparent conflict of interests. Suppliers must disclose to ABC any relationship between their employees or management and employees or management of ABC, including family or business relations or business relations of immediate family members.

Grievance Mechanisms and Non-Retaliation

Suppliers must have a way for employees to report integrity, human rights, safety, and misconduct issues or concerns. The system must be safe and anonymous and reasonable protection must be provided to the whistleblower. In addition to employees, subcontractors and the community must also have a way to report issues. Suppliers must implement a policy prohibiting retaliation against those who raise concerns and must ensure that all reports are investigated, and corrective actions, where merited are implemented.

Suppliers must communicate these expectations to their suppliers throughout the supply chain.

	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

APPENDIX "A"

TO SUPPLIER CODE OF CONDUCT OF ABC TECHNOLOGIES INC.

I. **Applicable International Human Rights Standards:**


- OECD Guidelines for Multinational Enterprises can be accessed on-line at:
 - <https://www.oecd.org/daf/inv/mne/48004323.pdf>
- International Labor Organization’s Declaration of Fundamental Principles and Rights at Work can be accessed on-line at:
 - https://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/normativeinstrument/wcms_716594.pdf
- International Bill of Human Rights can be accessed on-line at:
 - <https://www.ohchr.org/sites/default/files/Documents/Publications/FactSheet2Rev.1.en.pdf>
- Universal Declaration of Human Rights can be accessed on-line at:
 - <https://www.un.org/en/about-us/universal-declaration-of-human-rights>
- International Covenant on Economic, Social and Cultural Rights can be accessed on-line at:
 - <https://www.ohchr.org/sites/default/files/cescr.pdf>
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas can be accessed on-line at:
 - <https://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf>
- International Labor Organization’s Indigenous and Tribal Peoples Convention (No. 169) can be accessed on-line at:
 - https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:55:0::NO::P55_TYPE,P55_LAN G,P55_DOCUMENT,P55_NODE:REV,en,C169,/Document
- UN Declaration on the Rights of Indigenous People can be accessed on-line at:
 - https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP_E_web.pdf

II. **ABC Customer’s Human Policy:**

Suppliers whose products or services are used by ABC in ABC’s product for such customers must comply with the customers’ Human Rights Policies listed below. Copies of relevant policies can be located as indicated:

Customer: General Motors

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	Supplier Code of Conduct	Ref.#
		Rev.:
		Approval:

- GM's Human Rights Policy can be accessed on-line at:
 - https://www.gmsustainability.com/_pdf/policies/GM_Global_Human_Rights_Policy.pdf
- GM's Conflict Minerals Policy can be accessed on-line at:
 - https://www.gmsustainability.com/_pdf/policies/GM_Conflict_Minerals_Policy.pdf
- GM's Responsible Minerals Sourcing can be accessed on-line at:
 - https://www.gmsustainability.com/_pdf/policies/GM_Responsible_Mineral_Sourcing_Policy.pdf

III. International Labor Organization's Minimum Age Convention:

ILO's Minimum Age Convention, 1973 (No. 138) can be accessed on-line at:

https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ilo_code:C138#:~:text=Each%20Member%20for%20which%20this,mental%20development%20of%20young%20persons.

Note: internet addresses for documents referenced in this Appendix "A" are provided for reference only and are current at the time of the first edition of the Supplier Code of Conduct of ABC Technologies Holdings Inc. Such addresses or availability of these documents may change from time to time and ABC Technologies Holdings Inc. disclaims responsibility to reflect such changes in this Appendix "A".