

Intent

ABC Technologies Holdings Inc., together with all of its subsidiaries and affiliates (collectively, the “**Company**” or “**ABC**”) is committed to the highest standards of ethical conduct. The Company’s Code of Business Conduct and Ethics expressly prohibits bribes and inappropriate gifts. This Anti-Corruption Policy (“**Policy**”) sets out more detailed guidelines to ensure compliance with all applicable anti-corruption and anti-bribery laws and regulations applicable to Company and persons acting on its behalf.

Applicable anti-corruption laws

As a multi-national organization headquartered in North America, ABC is subject to anti-corruption laws of Canada and the United States, including the Canadian *Corruption of Foreign Public Officials Act* (the “**CFPOA**”) and the U.S. *Foreign Corrupt Practices Act* (the “**FCPA**”), as well as anti-corruption laws of all other countries in which ABC does business (collectively with CFPOA and FCPA, the “**Anti-Corruption Laws**”). This Policy sets out general principles for ABC directors, officers, employees and persons acting on behalf of ABC (collectively “**ABC Personnel**”) in dealing with corruption and bribery-related issues.

Consequences of Breaching or Appearing to Breach Anti-Corruption Laws.

A breach or even an appearance of a breach of Anti-Corruption Laws is a serious matter and can be very detrimental both to the Company and its reputation. Therefore, ABC Personnel, must comply with this Policy and should seek guidance from the Company’s Legal Department in situations that may potentially conflict with Anti-Corruption Laws and provisions of this Policy.

Prohibition

This Policy and Anti-Corruption Laws generally prohibit ABC Personnel from making or offering a payment or providing **Anything of Value** to a **Governmental Official** of any jurisdiction with the view of securing an improper or unfair advantage for the Company.

An offer or promise to pay or provide Anything of Value may be illegal, even if the payment of Anything of Value or another improper payment covered by this Policy or applicable Anti-Corruption Laws is never actually made.

Anything of Value

In this Policy, “**Anything of Value**” includes but is not limited to: cash; expensive gifts or entertainment, meals, and travel (even if associated with training); training; business or employment opportunities; personal discounts or credits; assistance to or support of a family member of the Government Official; payment of medical expenses for Government Officials, their family members or associates; political contributions; and significant charitable contributions.

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Governmental Official

In this Policy, “**Governmental Official**” means: an officer, employee or any person acting in an official or consulting capacity for or on behalf of a government, a political party, a state-owned or controlled entity (e.g., the World Bank or the United Nations); a member of the royal or ruling family of a country; or a candidate for a political office.

This definition is not exclusive and under some Anti-Corruption Laws the definition of a “Governmental Official” may be broader, in which case, the broader definition must be used in the context of this Policy. When in doubt, contact the Legal Department of the Company to determine whether a particular individual qualifies as a Government Official.

Facilitation Payments

Facilitation payments are payments in small amounts made to expedite or secure routine governmental action (e.g., SAIC General Motors Corporation Limited expediting the issuance of a local permit or a visa application).

Generally, ABC Personnel are prohibited from making facilitation payments. However, facilitation payments are permitted where an ABC Personnel’s refusal to make such a payment may expose him/her to physical harm or endanger his/her life or liberty. Any facilitation payments made under this exemption should be reported to the Legal Department as soon as possible.

Notwithstanding the above exception, any payments made to obtain or retain business are strictly prohibited, without exception.

Charitable Contributions

The Company will take reasonable steps to confirm that its charitable contributions are not designed or intended to improperly obtain or retain business or secure an improper advantage. Accordingly, no charitable contributions can be made on behalf of ABC without prior approval from the Legal Department or the Chief Executive Officer.

Gift and Entertainment

Upon receiving prior approval from the Legal Department, symbolic gifts or entertainment (meals, tickets to sporting events, rounds of golf) may be given to or received from a Government Official if the value of the gift or entertainment is reasonable and it is given in the context of an ongoing business relationship.

Violations

Any violation of this Policy will also amount to a violation of the Company’s Code of Business Conduct and Ethics and may be sanctioned with a disciplinary action up to and including termination of employment for Employees.

If you are aware of, or suspect, a violation of this Policy or of the Company's Code of Business Conduct and Ethics, you must report your concern promptly to either the Legal Department or through the Company's Ethics Hotline.

Instructions on accessing the Company's Ethics Hotline are provided in appendixes to the Company's Code of Business Conduct and Ethics and the Company's Whistleblowing Policy.

In accordance with Company's Whistleblowing Policy, all retaliation against ABC Personnel who in good faith reports a violation of this Policy or the Company's Code of Business Conduct and Ethics is prohibited.

Acknowledgement of the Policy

All full-time employees are required to acknowledge the Policy on MyABC within time specified on MyABC.

All other ABC Personnel who, while acting on behalf of or in the interest of Company, are expected to communicate with a Government Official are required to acknowledge this Policy by completing and signing the certificate attached as Appendix "A" to this Policy and returning it to their HR manager, or (for parties outside of ABC) to their contact within the Company, before commencing the task which is expected to involve contact with a Government Official.

If you are retaining an intermediary to interact with a Government Official on the Company's behalf you must conduct due diligence on the intermediary, obtain approval of the Legal Department for engaging the intermediary, provide the intermediary with a copy of this Policy and obtain the intermediary's signed certificate of this Policy in the form of attached as Appendix "A" hereto.

Record Keeping

With regard to this Policy, all facilitation payments, charitable and political contributions, and the granting of gifts, or paying for entertainment, travel or training provided to Government Officials must be recorded accurately in ABC's books and records, in reasonable detail.

Training

Periodic anti-corruption training will be developed and provided to the appropriate employees and contractors through in person and/or online training.

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Policy Exceptions

Employees contractors or advisors may request, in writing, exceptions or modifications to this Policy by contacting the Company’s Executive Vice President, General Counsel (or his designee).

Legal Department Contact Information

If you have any questions concerning this Policy or a related legal matter, please contact the Legal Department by email at Legal@abctech.com or contact the Company’s Executive Vice President, General Counsel Ryan Conacher directly at Ryan.Conacher@abctech.com.



ABC TECHNOLOGIES

INNOVATION IN PLASTICS & LIGHTWEIGHTING

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RECEIPT OF ANTI-CORRUPTION POLICY

I have received a copy of the ABC Technologies Holdings Inc. (the “**Company**”) Anti-Corruption Policy (the “**Policy**”) and acknowledge that I have read and understand its contents. I understand my obligation to comply with this Policy, and my obligation to report to appropriate personnel within the Company any and all suspected violations of this Policy. I understand that the Company expressly prohibits any director, officer or employee from retaliating against any other such person for reporting suspected violations of the Policy. I also understand that violation of this Policy may result in disciplinary action, up to and including termination. I am familiar with all resources that are available if I have questions about specific conduct, Company policies, or the Policy.

Printed Name: _____

Position: _____

Signature: _____

Date: _____

Please return to the Company’s Human Resources if signed on behalf of the Company’s employee or contractor or to your contact with the Company if signed by an external party.



