



CODE OF ETHICS AND **BUSINESS CONDUCT**

DRIVING FORWARD WITH INTEGRITY

A nighttime photograph of a city skyline, featuring the CN Tower on the left, illuminated with purple and blue lights. The tower's observation deck is brightly lit. To the right of the tower, several high-rise buildings are visible, their windows glowing with warm yellow and orange lights. The sky is dark blue. In the foreground, there are some trees and a bridge structure, partially illuminated. The overall scene is a vibrant urban nightscape.

TABLE OF CONTENTS

An Open Letter From Our CEO	3
Introduction	
Overview of the Code in Our Daily Lives	
To Whom Does the Code Apply?	
Our Standards of Conduct	6
What Does ABC Technologies Do?	
What are your responsibilities?	
General Information	7
Compliance Oversight	
Discipline for Violations	
Policy Distribution and Training	
Our Business Responsibilities	7
Our Management Responsibilities	
Our Commitment to Obey the Law and the Code	
Our Commitment To Document Retention	
Our Commitment to Accurate Financial Records	
Our Responsibilities to Employees	9
Our Commitment To Equal Employment Opportunity	
Our Commitment to Non-Discrimination and Non-Harassment	
Our Commitment to Set an Appropriate Standard	
Our Commitment to Labor and Employment Laws	
Our Commitment to Human Rights	
Our Commitment to Occupational Safety and the Environment	
Your Responsibilities for Maintaining a Safe Workplace	
Our Expectations for Employees	11
Your Responsibility for the Appropriate Use of Company Equipment	
Your Responsibility To Maintain Confidentiality	
Your Responsibility To Refrain From Insider Trading	
Your Responsibility To Avoid Conflicts of Interest	
Our Legal Obligations	14
Our Commitment to Compliance with the Law	
Our Commitment To Avoid Corruption	
Our Commitment to Immigration Law Compliance	
Our Commitment to Data Privacy	
Our Commitment to International Trade Compliance	
Our Responsibilities to Third Parties	18
Our Commitment To Our Customers	
Our Commitment To Ethical Sales Practices	
Our Commitment To Fair Dealing With Vendors And Suppliers	
Our Support for You: Investigations and Anti-Retaliation	19
Your Responsibility To Report Violations	



AN OPEN

LETTER

FROM OUR

CEO

“DRIVING FORWARD WITH INTEGRITY”

ABC Technologies' Code of Conduct, Driving Forward with Integrity, establishes our essential commitment to ethical business conduct and business transparency. This commitment to ethical behavior encompasses our responsibility to facilitate a positive impact on our customers, our employees, the environment and the global community in which we operate. The senior leadership team, including myself, have pledged the company to the following shared values: honesty, integrity, accountability and ethics. These shared values are embraced throughout the company in every business dealing and with every relationship we have with suppliers, customers and fellow colleagues. These standards are important and align directly with ABC Technologies' core commitments to: Quality, Safety and Integrity.

Our newest Code of Conduct has been updated to meet the challenges in the evolving automotive industry. It is made to act as a useful tool to continue encouraging employees' ethical and honest behavior. It is important that each member of the ABC Technologies community is aware of the guidelines and



A handwritten signature in black ink that reads "Todd Sheppelman". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Todd Sheppelman
President & CEO

policies with the Code of Conduct so they can represent our shared values when making decisions affecting the company. When encountering misconduct in any form, it is important to speak up and follow the procedure outlined in detail within the Code of Conduct. If you are unsure about a situation, the procedure offers a variety of options to be heard, among those options is our anonymous hotline. Our corporate culture of open communication, safety and responsibility maximizes the ability for all employees to follow all ABC Technologies policies and standards in the Code of Conduct.

All of us here at ABC Technologies are devoted to Driving Forward with Integrity.



INTRODUCTION

OVERVIEW OF THE CODE IN OUR DAILY LIVES

The Company's reputation is our most important asset. "Conducting Business with Integrity" is not just this Code's title; it is how we protect our brand.

This Code governs your conduct, whenever or wherever you are conducting Company business. But no Code can cover all contingencies. In all cases, you should ask whether you are conducting business on the basis of fair dealing, consideration for the rights of others, and the highest principles of good corporate citizenship.

You may obtain guidance on this Code, as well as other compliance topics, from the Legal or Corporate HR Department.

TO WHOM DOES THE CODE APPLY?

The Code applies to all ABC Technologies employees, officers, directors, and advisors everywhere ABC Technologies does business.

Although this Code applies to everyone, the Chief Executive Officer, President, Chief Operating Officer, Chief Financial Officer, and other senior officers are under heightened



responsibilities to report violations. These persons will bring to the attention of the chief compliance officer:

- Significant deficiencies in the design or operation of internal controls that impact the Company's ability to record, process, or report financial data.
- Any fraud (material or not) that involves management or employees with significant financial reporting or internal controls obligations.
- Any material violation of law and/or this Code.

ETHICAL DECISION MAKING

This Code guides the spirit of our actions but will not always provide full insight into the appropriate course of action. When faced with a difficult question, you should ask:

- Am I upholding the spirit of the Code?
- Am I tarnishing our brand or reputation?
- Am I inspiring trust among my customers?
- Am I risking regulatory violations?
- Am I acting fairly and honestly?

If something does not "feel right," don't guess – ask for guidance.



OUR STANDARDS OF CONDUCT

WHAT DOES THE ABC TECHNOLOGIES DO?

In conjunction with this Code, ABC Technologies:

- Provides workplace training on its ethics and compliance standards.
- Provides employees or third parties with the opportunity to report concerns about possible violations of the Code or Policies or to seek guidance on ethics and compliance matters.
- Keeps reports confidential to the extent reasonably possible.
- Strictly prohibits retaliation against those making goodfaith inquiries or complaints.
- Conducts professional investigations, takes remedial actions, and imposes discipline for violations, as appropriate.

WHAT ARE YOUR RESPONSIBILITIES?

- Understanding the Code and our compliance policies and abiding by their requirements.
- Seeking guidance if you are unsure about legal or ethical issues.
- Reporting any suspected violations to an appropriate Company individual, depending on the circumstances, this may be the Chief compliance officer or through the Company's Ethics Hotline.
- If you are a manager, setting a good example and maintaining a strong ethical tone.
- Using good judgment and taking responsibility for your actions.

GENERAL INFORMATION

COMPLIANCE OVERSIGHT

The Chief compliance officer administers the Code and all supporting Policies, including by overseeing compliance training, auditing and monitoring; conducting internal investigations, and updating the Code and policies as required.

DISCIPLINE FOR VIOLATIONS

Disciplinary actions may be taken for:

- Authorizing or participating in actions that violate the Code.
- Concealing a violation of the Code.
- Refusing to cooperate in the investigation of a violation of the Code.
- Failing to detect or report a subordinate's violation of the Code, if such failure reflects inadequate supervision or lack of oversight.
- Retaliating, directly or indirectly, against an individual for reporting a violation of the law or the Code.

POLICY DISTRIBUTION AND TRAINING

The HR Department will provide this Code to personnel upon joining the Company. You may be asked to review our core compliance policies annually, certify you understand their terms and are not aware of any violations, and receive refresher training. You may be notified if you require specialized training.

OUR BUSINESS RESPONSIBILITIES

OUR MANAGEMENT RESPONSIBILITIES

Those in leadership roles must avoid unethical conduct. Our Senior Site Managers must ensure employees are familiar with this Code and are applying it. Each Senior Site Manager must, for each direct report: **1)** distribute the Code; **2)** ensure they participate in appropriate compliance training; **3)** ensure they certify in writing as to having read

the Code and agreed to comply with it; **4)** receive training; and **5)** maintain a workplace environment ensuring compliance.

OUR COMMITMENT TO OBEY THE LAW AND THE CODE

At the time of employment, each employee shall agree in writing to comply with the Code. The Company may require certain employees to confirm compliance with the Code on a yearly basis. Such agreements, as well as compliance with the Code, are conditions of employment. If you violate the Code, you will be subject to disciplinary action, up to and including termination of employment, to the extent such discipline is consistent with the applicable and local law.



QUESTION: SHOULD I DESTROY A DOCUMENT IF I THINK IT IS IN THE COMPANY'S BEST INTERESTS?

REPLY: No matter the circumstances, it will never benefit the Company to improperly or illegally destroy documents or electronic information. In the event of litigation or investigation, you will receive instructions regarding the retention of relevant information and the suspension of normal rules for archiving and deleting records.

OUR COMMITMENT TO DOCUMENT RETENTION

You must maintain and destroy records according to applicable laws and record retention schedules. You should not destroy or alter records relevant to pending or threatened litigation, investigation, or government request.

OUR COMMITMENT TO ACCURATE FINANCIAL RECORDS

Compliance with accounting policies and procedures is always required. Employees with control over Company assets and transactions must handle them with strictest integrity.

The Company maintains internal controls to ensure transactions are properly authorized, assets safeguarded, and financial records reliably maintained. All books, records, accounts, and financial statements must be maintained in reasonable detail, appropriately reflect transactions, and conform to applicable legal and accounting requirements.

To meet these standards, you are required to maintain accurate, complete, and honest records. You cannot make false, misleading, or fictitious entries, or maintain unrecorded

funds or assets such as “slush funds.” If you are not sure whether a transaction is legitimate, or how to properly account for the expense or transaction, you must ask your supervisor or the Corporate Finance Department.

In addition to these responsibilities, you must:

- Not make false or misleading entries in the Company's books, including inaccuracies by omission.
- Never alter, destroy, or conceal Company records, except as authorized by established policies and procedures.
- Observe Company administrative and accounting procedures.
- Cooperate with any requests for documentation or information from any internal or external auditor.
- Immediately report any information concerning unrecorded, misrepresented, or falsified records.

You must help ensure the accurate, timely, and complete reporting of all business information. This reporting includes costs, sales, shipments, time sheets, vouchers, bills payroll and benefits records, regulatory data, testing data, requests for disbursements and reimbursements, and other information and documentation.

Employee benefit assets (such as 401(K))* and transactions must be managed with care and prudence in accordance with applicable law.

OUR RESPONSIBILITIES TO EMPLOYEES

OUR COMMITMENT TO EQUAL EMPLOYMENT OPPORTUNITY

Maintaining a topcaliber workforce requires that everyone have an equal opportunity. We give all qualified individuals equal employment opportunities, without regard to race, color, national origin, ancestry, citizenship status, religion, sex, reproductive status (including pregnancy, childbirth, or related medical conditions), age, disability, veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by law. This applies to all employment decisions, including recruiting, hiring, tenure of employment, and terms and conditions of employment.

* 401K only applies in the United States

OUR COMMITMENT TO NONDISCRIMINATION AND NONHARASSMENT

Diversity is an asset at ABC Technologies. We are committed to providing a work environment where employees are evaluated based on abilities and quality of work. We do not tolerate harassment, psychological or physical abuse, or physical coercion, including indecent or threatening gestures, abusive tone or language, or undesired physical contact. The Company prohibits offensive racial, ethnic, religious, age-related, or sexual jokes or insults, distributing or displaying offensive pictures or cartoons, or using voicemail, email, or electronic devices to transmit derogatory or discriminatory information.

The Company does not tolerate unwelcome sexual advances, requests for sexual favors, or physical or verbal conduct of a sexual nature. The Company also does not tolerate workplace violence or threats.

OUR COMMITMENT TO SET AN APPROPRIATE STANDARD

The Company expects its management team members to conduct themselves with professionalism at all times. If you feel you have experienced or witnessed discrimination or harassment, you should immediately report the conduct to your supervisor or the Corporate HR Department. The Company will promptly review all reports and conduct a followup investigation, if appropriate.

OUR COMMITMENT TO LABOR AND EMPLOYMENT LAWS

We comply with all applicable labour and employment laws, including those for working conditions, wages, hours, breaks, freedom of association and benefits.

OUR COMMITMENT TO HUMAN RIGHTS

We respect the human rights of our employees and our various stakeholders and are committed to supporting their protection and preservation throughout our global operations by complying with all human rights laws and regulations that apply to us.

We provide fair working conditions for our employees and will not engage in activities or deal with third parties, in our supply chain or otherwise, that encourages human rights abuses or that support trafficking in persons or the use of child labour or forced labour.

OUR COMMITMENT TO OCCUPATIONAL SAFETY AND THE ENVIRONMENT

Workplace safety is of vital importance throughout our Company. It is our policy to: (1)

provide employees with a place of employment that is free from recognized hazards; and (2) comply with all applicable safety laws and regulations.

The Company will:

- Comply with all applicable safety laws and regulations.
- Emphasize safety and health in the workplace and in its products.
- Apply reasonable standards of conduct based on leading international business practices, in the absence of laws or regulations.
- Respect the environment of the communities in which it operates.

We are committed to conserving natural resources, recycling, safe use and disposal of hazardous materials, and minimizing the Company's environmental footprint. Further information is found in our Health and Safety Policy, located at: <http://abcgroupinc.com/wp-content/uploads/80-EHS-D-05-H-S-Policy-ABC-GROUP-CORPORATE-Revision-3.pdf>

YOUR RESPONSIBILITIES FOR MAINTAINING A SAFE WORKPLACE

Safe work practices are just as much a part of your job as is doing your work properly. You should learn and obey all of the Company's safety rules and guidelines. You must promptly report any violations of safety rules or guidelines to your immediate Supervisor.

The Company does not tolerate substance abuse or intoxication on the job. You are required to perform your responsibilities safely and productively, free from intoxication.

OUR EXPECTATIONS FOR EMPLOYEES

YOUR RESPONSIBILITY FOR THE APPROPRIATE USE OF COMPANY EQUIPMENT

You must protect the Company's assets and ensure their efficient and lawful use in furtherance of legitimate business purposes. You must use good judgment so the equipment is not misused, stolen, wasted or damaged. You should report any suspected fraud, theft, or improper use of corporate assets to the Chief compliance officer.

You are responsible for appropriate usage of our computer resource and systems, including software, mobile devices, email systems, and internet usage. You must not

use our systems to access inappropriate content. Our computer systems are not provided for personal use and, therefore, all records created with them are Company property. You have no right to, or reasonable expectation of, privacy for the use of company computer systems, including any emails generated using our equipment or systems, except to the extent that local law protects such data.



ILLUSTRATION: ON A REGULAR BASIS DURING WORK HOURS, AN EMPLOYEE USES HER COMPUTER TO UPDATE HER PERSONAL PAGE ON A SOCIAL NETWORKING WEBSITE.

REPLY: Although occasional use that does not interfere with job responsibilities is compatible with this Code, excessive use of the Company's computers for personal use violates the Code.

YOUR RESPONSIBILITY TO MAINTAIN CONFIDENTIALITY

Protection of the Company's proprietary information and intellectual property rights is critical to our success. Intellectual property rights include patents, trademarks, and copyrights. You must to protect our confidential information and intellectual property. Confidential information is an asset of the Company and may only be used for legitimate and approved business purposes. Confidential information also includes information that suppliers, customers, and business partners have entrusted to the Company. You are responsible for maintaining the confidentiality of nonpublic information about the Company, its business partners, and its customers.

Examples of confidential information include but are not limited to:

- Actual, estimated, or interim earnings, cash flows, or capital spending.
- Production data, utilization rates, and changes in major operations.
- Actual or potential mergers, joint ventures, or acquisitions.
- New marketing campaigns, Company initiatives, and significant contracts.
- All legal proceedings, especially major litigation, governmental investigations, criminal actions or indictments.
- Trade secrets, technical knowhow, and technological developments.
- Product design.
- Confidential employee information.

Only designated spokespersons are authorized to disclose confidential information.

You should never disclose to anyone outside of the Company (other than, as appropriate, its auditors or advisors), any Company information that has not been disclosed to the public through an authorized channel. This includes sharing confidential information, anonymously or otherwise, through internet blogs or chat sites.

You should always take precautions to keep confidential information from being inadvertently disclosed. Use discretion when leaving documents on desks and due care when sending emails or sending documents by other means.

YOUR RESPONSIBILITY TO REFRAIN FROM INSIDER TRADING

The use of confidential information for personal financial benefit, such as to trade in stocks or bonds of business partners, or to “tip” others who might make an investment decision on the basis of this information, is unethical, illegal, and prohibited.

YOUR RESPONSIBILITY TO AVOID CONFLICTS OF INTEREST

You have a duty of complete and undivided loyalty to the Company. You may not directly or indirectly benefit from your position as an employee to your private gain. Two factors determine whether a conflict of interest exists: **(1)** whether you are, or could be, in a position to influence the Company’s relationship with a competitor, supplier, or customer; and **(2)** whether your judgment could be affected as it relates to a competitor, supplier, or customer.



ILLUSTRATION: AN ADMINISTRATIVE ASSISTANT'S SPOUSE OWNS AN OFFICE SUPPLY FIRM WITH LOWER PRICES THAN ANYONE ELSE'S. THE ASSISTANT'S DUTIES INCLUDE ORDERING OFFICE SUPPLIES, SO SHE ORDERS THEM FROM HER SPOUSE'S FIRM WITHOUT ASKING FOR PRIOR APPROVAL.

REPLY: Despite the low prices, to avoid the appearance of a conflict a Manager must approve the transaction in advance and in writing.

The following are examples of situations that can create a conflict of interest:

- Having ownership in, being a lender to, or having an employment or consulting relationship with a customer, supplier, or competitor.
- Serving as an officer, director, or board member of a customer, supplier or competitor, unless approved in writing by senior management.
- Engaging in outside employment or other activities that could interfere with your ability to do your job.
- Taking actions to favor the interests of your family member, friend, or relative.

You should report all suspected conflicts of interest to the chief compliance officer or through the Company's Ethics Hotline. An exception may be granted when it is in the Company's best interests, and potentially subject to conditions to mitigate any conflict, such as procedural safeguards, removal of an employee's discretion in the area of conflict, or reassignment of job responsibilities.

OUR LEGAL OBLIGATIONS

OUR COMMITMENT TO COMPLIANCE WITH THE LAW

Compliance requires understanding legal requirements. Although this Code summarizes key legal requirements, there is no substitute for inquiring where the correct way to proceed is not clear.

This Code represents the minimum conduct required to achieve high ethical standards. If local law conflicts with this Code, you must comply with the law. If local customs differ from this Code, you must follow the Code. Questions on resolving conflicts should be directed to the chief compliance officer.

OUR COMMITMENT TO AVOID CORRUPTION ANTICORRUPTION

Giving or receiving, or in some countries even offering or promising, of anything of value, including kickbacks, bribes, undisclosed commissions, or other improper payments is contrary to Company policy and to the laws of the countries where the Company operates. To achieve these goals, the Company conducts business with the highest level of integrity and in full compliance with all applicable anticorruption laws, including the Corruption of Foreign Public Officials Act of Canada, the U.S. Foreign Corrupt Practices Act, the UK Bribery Act, and all other applicable laws governing the



ILLUSTRATION : A MANAGER SUPERVISES A CONTRACTOR DOING RENOVATION WORK FOR THE COMPANY. THE CONTRACTOR SUGGESTS HE COULD DO WORK ON THE MANAGER'S HOME AT A DEEP DISCOUNT. THE MANAGER DECLINES THE OFFER AND REPORTS THE INCIDENT TO HIS SUPERVISOR.

REPLY: The employee made the correct decision. She realized the contractor's proposal was unethical and accepting it would be both an actual and apparent conflict of interest.

payment or receipt of bribes. These laws prohibit the corrupt payment of anything of value to any person (including government officials and private persons) to obtain or retain business or to secure an improper business advantage.

In appropriate circumstances, the exchange of business courtesies, such as gifts, meals, entertainment, and travel, can help strengthen business relationships and further business objectives. In most cases, you may be permitted to give or receive business courtesies if they are of modest value and are not given in expectation of, or as an award for, obtaining or retaining business, however at all times such conduct must be consistent with this Code and the Company's AntiCorruption Policy and the Employee Handbook. Notwithstanding the preceding sentence, any and all courtesies, including without limitation, gifts, entertainment and travel, for public officials or their representatives/agents must be preapproved by the chief compliance officer or the CEO.

In addition to the value restrictions, you should never give cash or a cash equivalent (such as a gift card), provide any gift or entertainment that might tarnish the reputation of the Company, or give any business courtesy that would appear to influence the recipient's ability to act in the best interest of his or her company or the government for which they work.



ILLUSTRATION : THE COMPANY IS TRYING TO OPEN A NEW FACTORY. A LOCAL OFFICIAL IS HOLDING UP OUR APPLICATION FOR NECESSARY PERMITS, BUT HINTS THAT HIRING A RELATIVE WOULD MAKE THE PROCESS GO MORE QUICKLY. THE RELATIVE IS VERY QUALIFIED. CAN THIS HIRING OCCUR?

REPLY: Even though the employee is qualified, the fact that the hiring is a condition for approval means that it is a corrupt act that would violate the FCPA.

OUR COMMITMENT TO AVOID MONEY LAUNDERING

Money laundering involves taking the proceeds of illegal activities and transferring them through legitimate businesses to conceal their illegal source. To ensure compliance with antimoney laundering laws, you should know Company suppliers, customers, and other third parties with whom the Company does business, watch out for payments from unexpected or unusual sources (especially large cash payments), or any requests to hide the trail of a financial transaction or the source of funds. You should contact the chief compliance officer or the Company's Ethics Hotline regarding suspicious transactions.

OUR COMMITMENT TO FAIR COMPETITION

Antitrust and Fair Competition laws are intended to preserve a competitive marketplace. You must avoid conspiring with competitors, using coercive or unfair tactics on customers or suppliers, or participating in any illegal restraints on trade.

These laws apply to both purchasing and selling. Prohibited transactions include express or implied arrangements with competitors to fix prices, to refuse to do business with particular customers or suppliers, to divide markets, to rig bids, to restrict distribution channels, or to engage in other improper restraints of trade.

To avoid the appearance of collusion, never discuss these topics with a competitor:

- Pricing;
- Terms or conditions of sale or credit;
- Inventories;
- Marketing and product plans (current and/or future);
- Allocation or division of territories; or
- Any other competitively sensitive, confidential, or proprietary information.

Certain agreements almost always violate competition or antitrust laws, including:

- Agreements concerning prices, price terms, credit terms, or pricing formulas;
- Dividing up customer markets or territories;
- Arranging to submit bids; or
- Agreeing to boycott a competitor, supplier, customer, or distributor.

Other activities that may raise antitrust concerns include:

- Tying or bundling products or services together for sale to a customer;
- Setting resale prices with distributors or other resellers;
- Pricing items for sale below cost;



- Charging different prices to customers for similar items; or
- Participating in trade association activities also attended by competitors.

OUR COMMITMENT TO IMMIGRATION LAW COMPLIANCE

The Company complies with the Immigration Laws of the locations where our employees work. You must possess current authorization to work in the country of employment and, if working outside your home country, must provide us with copies of all appropriate visas/permits. You are responsible for any renewals or notifying the Company regarding any change in your work status.

OUR COMMITMENT TO DATA PRIVACY

The Company respects the privacy rights of its employees, customers, and suppliers. We are committed to protecting confidential information of employees and any other confidential information, including through physical and electronic security.

Employees who are entrusted with confidential information are responsible for understanding and complying with all applicable data protection and privacy laws and internal policies. If you have any questions about this, contact the Chief compliance officer and/or the Director of IT.

OUR COMMITMENT TO INTERNATIONAL TRADE COMPLIANCE WITH INTERNATIONAL TRADE LAWS AND REQUIREMENTS

The Canadian, U.S. and other governments maintain laws and regulations that generally govern the international conduct of the Company. The Company has developed policies, supplemental guidelines and manuals to ensure that employees who are engaged in international activities comply with these laws and regulations, in the following areas:

ANTIBOYCOTT COMPLIANCE

The Company is prohibited from participating in or providing information in support of the Arab League boycott of Israel. Examples of boycott related requests include any request to provide information about the nationalities of senior executives or directors, requests regarding the use of Israeli technology, inputs, or shipping, or requests regarding the worldwide locations of ABC Technologies operations, including whether the Company maintains any factories or sells into Israel. Because the Company is required to report all boycott related requests to the U.S. government, you are required promptly to report any such requests to the Chief compliance officer.

EXPORT CONTROLS AND SANCTIONS COMPLIANCE

Various governments and the UN maintain restrictions on dealings with embargoed countries, governments, and persons. Restrictions include dealings with persons in Cuba, Iran, and Sudan; dealings with governments in North Korea, Syria, and Russia; and dealings with any person who is on the list of Specially Designated Nationals maintained by the U.S. Office of Foreign Assets Controls and similar lists maintained by the European Union.

CUSTOMS AND IMPORT COMPLIANCE

Customs Services worldwide maintain regulations designed to control which articles enter into countries and to ensure the collection of Customs duties. Customs laws, which apply to intracompany as well as thirdparty transactions, require the Company to determine the correct classification, value and country of origin of all its imports. The Company must be able to show through a document trail that it exercised reasonable care in ensuring compliance with Customs requirements. You should therefore ensure that reports regarding imported products, their place of manufacture, and their full cost are true, accurate, and complete.

All employees who work in areas that involve international trade are required to review and be familiar with the compliance policies applicable to those activities.

OUR RESPONSIBILITIES TO THIRD PARTIES

OUR COMMITMENT TO OUR CUSTOMERS

We are committed to providing customers with accurate, fair, and lawful information to help them make informed buying decisions.

OUR COMMITMENT TO ETHICAL SALES PRACTICES

The Company competes in the marketplace on the merits of our products, dealing with customers fairly and in a professional manner. We strive to process orders only as directed by our customers and to prepare accurate records when dealing with third parties. You should never direct or allow false or misleading transactions.

OUR COMMITMENT TO FAIR DEALING WITH VENDORS AND SUPPLIERS

We select business partners whose values and business practices are compatible with our own high standards. Consultants, agents and other representatives of the Company must conduct themselves in accordance with relevant laws.

OUR SUPPORT FOR YOU: INVESTIGATIONS AND ANTIRETALIATION

YOUR RESPONSIBILITY TO REPORT VIOLATIONS

You are expected to report any violation of: **(1)** this Code; **(2)** Company policies, rules, and procedures; and **(3)** any laws or regulations that apply to your Company dealings. When you report violations, the Company will conduct a prompt investigation appropriate to the circumstances. We maintain confidentiality to the extent practicable and consistent with the Company's need to undertake a full investigation.

You may report potential violations (clearly marked "**confidential**") in writing to:

Chief Compliance Officer
ABC Technologies Inc.
2 Norelco Drive
Toronto, Ontario
M9L 2X6, Canada

Or by using the ABC's Ethics Hotline.

There will be no retaliation for good faith reporting of actual or possible violations of the Code. Such reporting may be anonymous, however employees must be aware, that anonymous reports may be more difficult to investigate. If not anonymous, the identity of the reporting employee will be kept confidential unless it must be revealed to fairly enforce or investigate this Code or to comply with legal obligations.

You do not need positive proof to make a report. Nor should you conduct your own investigation to determine if a violation has occurred. Rather, if you in good faith possess information suggesting a violation, you should report it.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

NOTES:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

NOTES:

[illegible]

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



CODE OF CONDUCT: ACKNOWLEDGMENT

I hereby acknowledge that: **(1)** I have received and reviewed a complete copy of the ABC Technologies Code of Conduct; **(2)** I understand that my obligation as an employee is to follow the provisions of the Code; **(3)** I have not, and will not, violate the requirements of the Code; and **(4)** am not aware of any violations of this Code that have not been reported to the Legal Department, the Corporate HR Department, or my supervisor.

Signature: _____

Print Name: _____

Facility: _____

Country of Residence: _____

Date: _____

PLEASE RETURN THIS SIGNED ACKNOWLEDGEMENT
FORM TO THE HUMAN RESOURCES DEPARTMENT





ABC TECHNOLOGIES

2 Norelco Dr. Toronto, Ontario M9L 2X6, Canada | www.abctechnologies.com