

CORPORATE SOCIAL RESPONSIBILITY **(CSR)** POLICY

Policy Owner: Enzo Sorrentino (Director of Health, Safety & Environment) | Approved by: Todd Sheppelman (President & CEO) | Control #: 80-CSR-D-01 | Revision Level: 02

PURPOSE

ABC Technologies Inc. is one of the world's leading plastic automotive component and system manufacturers for the global automotive industry. ABC Technologies has 36 locations globally in North America, South America, Europe and Asia, and believes that Corporate Social Responsibility ("CSR") is essential to the growth of the business. In alignment with legal requirements, we have prepared and introduced a CSR Policy to officiate our commitment to the highest ethical, environmental standards and social sustainability practices.

CSR policy guides ABC Technologies' operations for sustainable performance in accordance with the core values of the Company. Global operations correspond to high ethical standards and local/International law to ensure a balance between creating high-quality products and maintaining a socially responsible business. We facilitate a positive impact through strategic collaboration with different organizations, creating and innovating high-performance products, maintaining transparency as well as holding ourselves accountable to the company's CSR policy. By engaging with stakeholders, we ensure an open platform of communication to produce innovative ideas to keep our commitments to current and future CSR goals. We are dedicated to our six 'drivers' of CSR that align with the company's scope of operations and practices, and the executive team are committed to include consideration of all CSR related issues in all business strategies, insuring a culture of sustainability.

To fulfill these obligations and commitments, ABC Technologies is dedicated to the following 'six drivers' of Corporate Social Responsibility:

1. OUR PEOPLE

ABC Technologies' employees are the foundation for growth and success of the company. We are committed to safe working conditions, offering skills and careers development and an inclusive and respectful working environment. ABC Technologies is committed to ensure all employees are treated fairly and with dignity and consideration, and that diversity in the workplace is both embraced and highlighted. We will apply fair labor practices, while respecting the national and local laws of the countries and communities we operate in. ABC Technologies' Global Code of Conduct highlights these and other support practices for all our employees.

2. CUSTOMER CENTERED PRODUCTS/INNOVATION

ABC Technologies is responsible for making innovative products tailored to exceed the expectations of our customers. To achieve the highest level of customer satisfaction, we focus on excellence in design, quality, advanced engineering, supply chain management, lean manufacturing and precise launch activities. We are committed to implementing operational improvements, innovation of products and processes that position our customers and ourselves for long-term growth, and to uphold our customers CSR expectations.

3. BUSINESS ETHICS

The Company holds itself to the highest ethical standards. The Global Company Code of Conduct outlines ABC Technologies' commitments and business ethics procedures, throughout all the jurisdictions that we operate and/or conduct business in. We are committed to doing business in an open, honest, and ethical manner.

4. CORPORATE GOVERNANCE

Corporate Governance is required for CSR development and oversight. ABC Technologies is accountable for managing, measuring and reporting our business initiatives and performances. ABC Technologies is committed to providing both transparency and clarity of business endeavors.

5. COMMUNITY INVOLVEMENT & DEVELOPMENT

Community is important to the Company's operations. ABC Technologies is dedicated to supporting multiple global initiatives in community development, through charitable initiatives. We endeavor to support children and disadvantaged residents in the communities in which we do business. Our efforts globally will be channeled towards Science, Technology, Engineering and Mathematics ("STEM") education, skill development, through internships and collaborative projects with High Schools, Colleges, and Universities. ABC Technologies will strive to provide employment and economic opportunities in the communities where we operate.

6. ENVIRONMENTAL SUSTAINABILITY

ABC Technologies is committed to protecting the environment, fulfilling compliance obligations, and continually improving the Environmental Management System (EMS) to enhance environmental performance. ABC Technologies is committed to reducing our environmental footprint. We recognize that pollution prevention and resource conservation are critical factors of a sustainable environment. All our employees recognize the importance of preserving our natural resources, recycling, reducing waste, improving energy efficiency and reducing our carbon emissions. ABC Technologies will continue to educate, train and motivate its employees and suppliers, to carry out tasks in an environmentally responsible manner.

SCOPE AND APPLICABILITY

The Company CSR Policy applies to all global facilities and employees of ABC Technologies Inc.

THIS POLICY WILL BE COMMUNICATED TO ALL ABC TECHNOLOGIES STAFF, CONTRACTORS AND SUPPLIERS, AND MADE AVAILABLE TO THE PUBLIC THROUGH SELECTED MEDIA CHANNELS.

TODD SHEPPELMAN PRESIDENT & CEO

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