



# WHISTLEBLOWING POLICY

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Revision Level: 1 – 08JULY22

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](mailto: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](mailto:ryan.conacher@abctech.com).**

**APPENDIX I**

The whistleblowing reports may be submitted to EthicsPoint service maintained by NAVEX *online* at [abcgrp.ethicspoint.com](http://abcgrp.ethicspoint.com) and by *telephone* by following instructions provided below.

Instructions for making reports by telephone can also be found online on [abcgrp.ethicspoint.com](http://abcgrp.ethicspoint.com)

**Making report by telephone:**

If you are in United States and Canada, you may directly dial the number provided below to make the report. If you are making a report by telephone from another jurisdiction, you should first dial access number specific to your country as indicated below, and then, when prompted in English, dial (833) 778-1522.

**Standard Phone Lines (Direct Dial from Canada and United States):**

<b>Country:</b>	<b>Telephone Number:</b>
United States	(833) 778-1522
Canada	(833) 778-1522

**Access Code by Country (to be followed, when prompted by dialing (833) 778-1522**

<b>Country:</b>	<b>Access Code:</b>
Brazil	(Mobile) 0-800-888-8288 Landline 0-800-890-0288
China	China (Southern) 10-811 China(Northern) 108-888
Germany	0-800-225-5288
Mexico	➤ 001-800-462-4240 ➤ (New) - 01-800 288-2872 ➤ (Por Cobar – Spanish) – 01-800-122-2020 ➤ (Spanish) - 001-800-658-5454
Poland	0-0-800-111-1111
Spain	900-99-0011
Japan	➤ (KDDI) - 00-539-111 ➤ (NTT) - 0034-811-001 ➤ (Softbank Telecom) - 00-663-5111