



Supply Chains Act Report (Fiscal 2024)

ABOUT THIS REPORT

ABC Technologies Holdings Inc.¹ ("**ABC Holdings**") has prepared this report (the "**Report**") pursuant to Section 11 of the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "**Act**") for the financial year ended December 31, 2024 (the "**Reporting Period**"). This is a joint Report made on behalf of ABC Holdings, ABC Group Intermediate Holdings Inc., ABC Technologies Inc., ABC Group Limited, Great Lakes Tooling & Automation Inc., and ABC Technologies WMG Inc. (collectively, the "**ABC Reporting Entities**"). All references in this Report to "we", "us", or "our" refer to the ABC Reporting Entities.

This Report describes the steps taken to enhance transparency in our supply chains during the 2024 financial year to prevent and reduce the risk that forced labour or child labour ("**Modern Slavery**") is used at any step of the production of goods in Canada or elsewhere, or of goods imported into Canada. This has been done in accordance with the reporting criteria outlined in Sections 11(1) and 11(3) of the Act.

Neither ABC Holdings nor any of its subsidiaries, including the ABC Reporting Entities reported under any similar legislation in the 2024 Fiscal Year.

COMPANY STRUCTURE, ACTIVITIES AND SUPPLY CHAIN

Company Structure

ABC Holdings owns subsidiaries globally, including the ABC Reporting Entities, (together with ABC Holdings, the "**ABC Group**").² From a legal entity perspective:

- ABC Holdings is incorporated under the laws of British Columbia and headquartered in Toronto, Ontario.
- ABC Group Intermediate Holdings Inc. is incorporated pursuant to the laws of Ontario and headquartered in North York, Ontario.
- ABC Technologies Inc., ABC Group Limited, Great Lakes Tooling & Automation Inc., and ABC Technologies WMG Inc. are incorporated pursuant to the laws of Ontario, and each are headquartered in Toronto, Ontario.

¹ ABC Holdings is a holding company with no business operations. It controls the ABC Reporting Entities, which are engaged in either the production of goods or the importation of goods and therefore has a reporting obligation pursuant to section 9(c) of the Act.

² Notwithstanding the ABC Group's global presence, the information in this Report is being reported on behalf of only ABC Holdings and the ABC Reporting Entities.

Activities

ABC Holdings owns subsidiaries, including the ABC Reporting Entities that design, engineer, manufacture and supply market-leading highly engineered components to the global light vehicle industry, serving more than 25 OEM customers through a strategically located footprint.

The ABC Group's integrated service offerings include manufacturing, design, engineering, material compounding, machine, tooling and equipment building that are supported by a worldwide team. The ABC Group offers three product groups: Interior Systems, Exterior Systems, and HVAC Management & Other (including Air Induction Systems and Flexible Products).

For more information, see www.abctechnologies.com.

Supply Chains

In 2024, the ABC Reporting Entities³ sourced products and inputs from multiple vendors. Of these vendors, our key suppliers responsible for products and inputs to our Canadian based plants were located in North America.

The ABC Group procures raw materials from a variety of suppliers for use in its manufacturing processes. Based on available quality and supply, ABC Group seeks to obtain materials from a single supplier located in the region in which its products are manufactured in order to minimize transportation and other costs. The primary raw materials used to produce the majority of ABC Group's products are PP Based Filled Material, Polypropylene, High Density Polyethylene, PCABS, Nylon, Isocyanate and Hytrel, which are derived from natural gas, crude oil and other petrochemical intermediates. Most of the resins ABC Group uses are of engineered grades.

POLICIES AND DUE DILIGENCE

The ABC Group takes a company-wide approach to its Modern Slavery compliance and enacts policies and procedures at the parent company level that are applicable to the ABC Reporting Entities. The ABC Group has a zero-tolerance approach towards any form of Modern Slavery, human trafficking, forced or involuntary labour and child labour.

The policies and procedures discussed in this report, including the Code of Business Conduct (the "**Code**"), Supplier Code of Conduct (the "**Supplier Code**"), Supplier Quality and Development Manual (the "**Supplier Manual**"), Purchase Order Terms and Conditions (the "**PO Terms**"), Health and Safety Policy, Environmental, Social and Governance Policy ("**ESG Policy**"), and Conflict Mineral Reporting Supplier Requirements process ("**CM Reporting Process**"), apply to all entities in the ABC organization, including the ABC Reporting Entities.

Policies

[Code of Business Conduct](#)

The Code was issued to deter wrongdoing and promote business principles, including:

- Honest and ethical conduct;
- Compliance with applicable governmental laws, rules and regulations;

³ ABC Holdings does not have any suppliers.

- The prompt internal reporting of any violations of the Code to an appropriate person or person identified in the Code; and
- Accountability for adherence to the Code.

The Code provides guidance to personnel on their ethical and legal responsibilities. It is designed to help them make the right choices and decisions if and when they are confronted with difficult situations; and is our minimum standard of expected behavior. The Code also sets out our expectations with respect to compliance with all national, provincial or other local employment laws.

The Code contains an acknowledgement that all employees are expected to sign and return to the Human Resources Department. In addition, the Code contains options for anonymous whistleblowing reports to be made.

[Supplier Code of Conduct](#)

The Supplier Code formalizes the key principles under which suppliers to the ABC Group are expected to operate. In selecting suppliers, the ABC Group seeks to select reputable business partners who are committed to ethical standards and business practices compatible with those of the ABC Group.

The Supplier Code formalizes the ABC Group's practices and makes clear that, recognizing differences in cultures and legal requirements, we expect that wherever its 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 the ABC Group and its businesses. The Supplier Code details various expectations including that suppliers will not engage in child or forced labour. Suppliers are expected to comply with the Supplier Code.

[Supplier Quality and Development Manual](#)

The purpose of the Supplier Manual is to define for current and potential new suppliers to the ABC Group, the ABC Group's expectations that are the backbone of a long-term mutually beneficial and profitable relationship. These expectations include, by reference, the expectations set out in the Code and Supplier Code of Conduct. ABC Group expects suppliers to acknowledge and comply with the requirements contained in the Supplier Manual.

Further, the Supplier Manual sets out the ABC Group's processes that are in place to assess a supplier's ability to meet the expectations contained in the Supplier Manual. These assessments are risk based and may include an on-site audit of the facility by ABC Group's Supplier Quality Assurance (SQA) team or plant personnel.

[Conflict Mineral Reporting Supplier Requirements](#)

Suppliers participate in ABC Group's conflict mineral due diligence and reporting process. In order to facilitate the due diligence and reporting process, the ABC Group sets out its expectations in its Conflict Mineral Supplier document. In addition, the ABC Group maintains a [Conflict Mineral Supplier Letter](#) that addresses the purpose of the conflict mineral reporting regime and sets out ways in which suppliers can support accurate reporting.

[Purchase Order Terms & Conditions](#)

The ABC Group uses a standard form purchase order that contains terms and conditions. Among

other terms, they include ABC Group's expectations including that:

- The seller, its employees, agents, representatives and contractors (and all supplies delivered by seller hereunder) are expected to, at all times, comply with any and all applicable laws, rules, regulations, codes, orders, ordinances and standards of the jurisdictions in which the supplies, and the products containing the supplies, are to be sold; and
- ABC Group expects that the seller and any of its subcontractors will not utilize child, slave, prisoner or any other form of forced or involuntary labor, or engage in abusive employment or corrupt business practices, in the provision of the Supplies, and at the ABC entity's request, the seller is expected to certify in writing its compliance with these expectations.

[United Nations Global Compact: Letter of Commitment](#)

On December 10, 2019, ABC Technologies Inc. confirmed its commitment to support the Ten Principles of the United Nations Global Compact on human rights, labour, environment, and anti-corruption. The Principles include:

- Supporting and respecting the protection of internationally proclaimed human rights;
- Ensuring the business is not complicit in human rights abuses;
- Upholding the freedom of association and the effective recognition of the right to collective bargaining;
- Eliminating all forms of forced and compulsory labour;
- Effectively abolishing child labour; and
- Eliminating discrimination in respect of employment and occupation.

ABC Technologies Inc. committed to submit a report annually that describes its efforts to implement the Ten Principles. A copy of the company's most recent report can be found [here](#).

The Whistleblowing Policy

ABC Group is committed to maintaining a workplace in which the ABC Group can receive, retain and address all reports received by ABC Group regarding questionable accounting, internal accounting controls or auditing matters (collectively, "**Reports**"). To achieve this goal, the Board of Directors of ABC Holdings has delegated to the Audit Committee of the Board of Directors of ABC Holdings (the "**Audit Committee**") the responsibility for establishing a procedure for the confidential, anonymous submission by employees of ABC Group of Reports. This policy has been established to enable employees, officers, and directors of ABC Group, to raise such concerns on a confidential basis, free from discrimination, retaliation, or harassment, anonymously or otherwise.

Employees may raise a concern anonymously through EthicsPoint, 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 ABC Group 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 A of the Code. Reports made to the Reporting Hotline will be forwarded directly to the Human Resources Department

Employees are encouraged to use the Reporting Hotline; however, Reports may also be reported to any member of the Audit Committee or to ABC Group's legal department via email at legal@abctech.com.

Due Diligence

To support its commitment to human rights, the ABC Group has due diligence processes in place, including those set out below.

Due Diligence Screening

ABC Group maintains a third-party compliance program, Assent Compliance. As part of the compliance program, all current and future suppliers are sent an email requesting they complete an ABC Group-specific supplier qualification module and 12 standard ESG surveys that cover biodiversity, climate impact, data protection & privacy, diversity, human rights, human trafficking and slavery, labour rights, organizational commitment, product stewardship, resilience, and resource use.

As part of the ABC Group-specific supplier qualification module, suppliers are expected to acknowledge our Purchase Order Terms and Conditions, Supplier Code of Conduct, and Supplier Manual.

Monitoring, Auditing, and Verification

During the Reporting Period, our supplier quality group completed 15 supplier audits across ABC Group's supplier base. The audited suppliers are chosen based on risk factors and identified quality issues and include follow-up visits to evaluate the implementation of corrective actions, where applicable.

POTENTIAL RISKS OF FORCED LABOUR OR CHILD LABOUR IN OUR OPERATIONS AND SUPPLY CHAINS

Potential Risks in Our Operations

We consider the risk of Modern Slavery occurring within our operations to be low considering our use of skilled labour, the technical nature of our business, and the policies and procedures that govern our day-to-day operations and employment relationships.

Potential Risks in Our Supply Chain

We recognize that the risks of Modern Slavery can occur in all supply chains. We consider the risk of Modern Slavery occurring within our operations to be low. Key suppliers to Canada based plants are located in North America, with nearly all located in Canada and the United States, which have a lower prevalence of child and forced labour, lower risk of vulnerability to child and forced labour, and fairly robust governmental responses addressing child and forced labour.⁴ Our suppliers also operate in a highly technical environment, and primarily utilize skilled and educated labour.

⁴ See World Population Review, Global Slavery Index by Country 2025, available here: <https://worldpopulationreview.com/country-rankings/global-slavery-index-by-country>

During the Reporting Period, we were not aware of any instances of Modern Slavery in the ABC Reporting Entities' operations or supply chains. Accordingly, no steps were required to remediate child or forced labour, or the loss of income associated with remediation efforts.

TRAINING

ABC Reporting Entities provided "Human Trafficking" training (the "Training") between April 2025 and May 2025. The Training was mandatory for all employees with a company email account. Training modules include recognizing the signs of modern slavery, understanding its nuances, and speaking up against non-compliance. Participants are expected to watch a video and complete a quiz based on the video. These modules are incorporated into our standard training on a go forward basis.

Further, the ABC Group continues to provide annual training on its Code, which includes information about human rights and compliance with all applicable laws.

ASSESSING EFFECTIVENESS

The ABC Reporting Entities intend to consider implementing measures to assess the effectiveness of our processes as appropriate.

APPROVAL AND ATTESTATION

This Report was Approved by the Board of Directors of ABC Technologies Holdings Inc., pursuant to Section 11(4)(b)(ii) of the Act.

Signed by:

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I have the authority to bind ABC Technologies Holdings Inc., ABC Group Intermediate Holdings Inc., ABC Technologies Inc., ABC Group Limited, Great Lakes Tooling & Automation Inc., and ABC Technologies WMG Inc.

Barry Lee Engle II
Member of the Board of Directors, ABC Technologies Holdings Inc.
August 28, 2025