

Sustainability continued

Ethics and compliance

We are committed to ensuring that the behaviours and practices of our organisation, including those within our supply chains, reflect our own high ethical standards and compliance with applicable laws and standards. We strive to conduct business honestly, openly and with integrity, as this approach will support our long-term success and sustainability. We hold our leaders accountable for ensuring their businesses operate according to the strict ethical standards we expect. We have in place a series of Group policies forming a global subsidiary governance framework to guide our actions and those of our employees, suppliers and partners to ensure good governance and ethical behaviour across our Group. These policies include human rights, anti-bribery and corruption, modern slavery, conflicts of interest, competition and anti-trust. These policies are now reviewed annually and can be located on our website.

Human rights and modern slavery

We are committed to respecting human rights in accordance with international human rights principles, and these are integral to our business operations. The Group aims to manage and mitigate the risks associated with potential human rights breaches and modern slavery and to ensure we have transparency across our subsidiaries, via the implementation of standardised policies and methodologies forming part of the Group's global subsidiary governance framework. The ESG Committee maintains responsibility for oversight of compliance with the Group's human rights principles with the overall objective of ensuring good governance, oversight and monitoring of our supply chain and wider supplier relationships. Local management teams remain accountable for observing the operational approach set by the Group, with each manager receiving appropriate briefings on these requirements and ensuring compliance with local regulatory requirements, culture and specific business needs.

Underpinning this approach are robust policies and procedures, together with appropriate training, which give our workforce and other business partners guidance on dealing with breaches of human rights standards (such as human trafficking and child

labour) and modern slavery and the measures we take to tackle such issues within our organisation and supply chain. All human rights abuses will be acted upon and appropriate action will be taken in a timely manner. We continue to believe that our exposure to the risks of human rights abuses and modern slavery is low within our business and supply chain, and we are confident that the policies and procedures that we have in relation to anti-slavery and human trafficking are in compliance with the Modern Slavery Act 2015 and our public statement, to this effect, is available on the Group's website (www.abdplc.com). Further, our internal policies in relation to human rights and modern slavery are published in English on our website and are available locally for our workforce in four languages.

Whistleblowing

The Group aims to create a working environment where honest and open communication is encouraged and employees feel comfortable raising concerns.

Whilst we believe we have a robust framework in place and an embedded commitment to always doing the right thing, where these high standards have not been met, we encourage our workforce to come forward and speak up via our whistleblowing portal. The portal is accessible 24 hours a day, 365 days of the year through an internet URL and mobile phone app. Our whistleblowing policy aims to encourage openness, reports can be made anonymously and we guarantee legal protection for all whistleblowers, even if they turn out to be mistaken. All reports made through this tool are investigated in line with the Group's whistleblowing policy and are supervised by our independent Non-Executive Directors.

No new whistleblowing reports were received in FY 2024 and two cases, which had been reported in our previous financial year and remained open, were resolved without the need for further action.

Anti-bribery and corruption

We prohibit bribery and all forms of fraud and will take legal or disciplinary action in all cases of actual or attempted fraud across all operations. We have a Group-wide policy, which is reviewed annually by the Audit and Risk Committee, on anti-bribery and corruption which has been circulated to every member of staff globally through the Group's HR portals and QMS systems. Employees receive online training on anti-bribery and corruption to improve their understanding of the Group's requirements and embed compliance. The policy and training modules are available in the four key languages spoken across the Group.

Information systems and technology

The Group believes it has robust and secure information technology (IT) systems with security controls and procedures in place, although we acknowledge that no IT system can be completely secure. The Group IT Manager is responsible for the integrity and security of the IT systems and strategy. The Group has processes in place for externally conducted penetration testing, business contingency, data back-up and recovery, and there are various processes, software and hardware in place to prevent data security breaches and unauthorised access to the Group's systems. These cybersecurity policies and procedures are reviewed annually. The Group also holds regular cybersecurity awareness training for staff in the majority of its operations, to ensure that our employees remain vigilant to cybersecurity breaches.

To further strengthen our overall security position, we have committed to submitting the Information Security Management System (ISMS) of several of our key businesses to be certified by the leading international standard TISAX®. TISAX® provides a catalogue of requirements, covering virtual, physical and social aspects of information security, specific to the automotive industry. This catalogue is referred to as the Information Security Assessment (ISA) and forms the basis of the assessment.

Sustainability continued

Ethics and compliance continued

Information systems and technology continued

This standard also provides the European automotive industry with a consistent, standardised approach to information security systems. It has been developed by automotive industry security experts and is based on international ISMS standard ISO/IEC 27001.

To that end, the Group will be enhancing its current information security practices, technology and procedural controls to identify and protect the information assets it owns or controls to ensure an elevated level of confidentiality, integrity and availability for the benefit of our customers and suppliers.

Tax transparency

The Group is committed to compliance with all applicable tax laws and regulations in all areas it operates in or is required to make filings in. The Group operates a Group-wide anti-facilitation of tax evasion policy which is reviewed annually by our Audit and Risk Committee. All required tax filings are made accurately and on time with the relevant authorities. We are committed to a transparent and open approach to reporting on tax and do not engage in aggressive tax planning or tax avoidance schemes.

