

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 remain committed to upholding human rights in line with internationally recognised principles, which are embedded within our business operations. The Group actively seeks to identify, manage, and mitigate risks related to potential human rights breaches and modern slavery, ensuring transparency across all subsidiaries through the implementation of standardised policies and methodologies within our global subsidiary governance framework.

Oversight of compliance with the Group's human rights principles rests with the Sustainability Committee, whose mandate includes ensuring robust governance, monitoring, and oversight of our supply chain and broader supplier relationships. Local management teams are accountable for applying the operational approach set by the Group, receiving appropriate briefings and ensuring adherence to local regulatory requirements, cultural considerations, and specific business needs.

Our approach is underpinned by comprehensive policies and procedures, supported by targeted training, which provide guidance to our workforce and business partners on addressing breaches of human rights standards, including human trafficking and child labour, and tackling any potential instances of modern slavery within our organisation and supply chain. Any identified human rights abuses are addressed promptly and decisively.

We continue to assess our exposure to human rights and modern slavery risks as low across our business and supply chain. Our policies and procedures comply with the Modern Slavery Act 2015, and our public statement is available on the Group's website (www.abdplc.com). In addition, our internal policies on human rights and modern slavery are published in English online and made available locally in four languages for our workforce.

Whistleblowing and SpeakUp Portal

The Group is committed to maintaining a culture of integrity and transparency, where honest and open communication is actively encouraged, and employees feel comfortable raising concerns.

While we operate within a robust governance framework and uphold a strong commitment to ethical conduct, we acknowledge that circumstances may arise where these standards are not met. In such instances, employees are urged to report concerns through our dedicated whistleblowing portal, SpeakUp. The SpeakUp portal is accessible 24 hours a day, 365 days of the year, via a secure web link and mobile application. Reports can be submitted in all major languages used across the Group, anonymously if preferred. We guarantee legal protection for all whistleblowers, even where concerns prove unfounded.

All reports are investigated in accordance with the Group's whistleblowing policy and are overseen by our independent Non-Executive Directors. During FY 2025, two whistleblowing reports were received. Both were thoroughly investigated and resolved within the reporting period, with no further action required.

Anti-Bribery and corruption

The Group maintains a zero-tolerance approach to bribery, corruption, and all forms of fraud. Any actual or attempted fraud is subject to legal or disciplinary action across all operations. We have established Group-wide Anti-Bribery and Anti-Facilitation of Tax Evasion policies, which are reviewed annually by the Sustainability Committee and by the Audit and Risk Committee as applicable.

The anti-bribery policy is communicated to all employees globally, both policies are published on the Group's website (www.abdplc.com). To embed compliance and strengthen understanding of the Group's requirements, employees complete mandatory online training on anti-bribery and corruption. Both the policy and training modules are available in the four principal languages spoken across the Group, ensuring accessibility and consistency of our standards.

Information systems and technology

The Group maintains a strong commitment to information security, underpinned by robust IT systems and a comprehensive suite of security controls and procedures. While we recognise that no system is entirely immune to cyber threats, our Group IT function ensures the integrity and resilience of our infrastructure through continuous oversight and improvement.

Key measures include regular external penetration testing, business continuity planning, and secure data backup and recovery protocols. These are complemented by a range of controls designed to prevent data breaches and unauthorised access. Our cybersecurity policies are reviewed annually to ensure they remain effective and aligned with evolving threats. In parallel, we deliver regular cybersecurity awareness training across the majority of our operations, fostering a culture of vigilance and shared responsibility.

In FY 2025, we completed TISAX® accreditation across our key business units, aligning our Information Security Management System (ISMS) with the automotive industry's leading standard. TISAX® – based on ISO/IEC 27001 – provides a harmonised framework for managing information security across virtual, physical and organisational domains. This certification reinforces our commitment to safeguarding sensitive data and maintaining the trust of our customers and partners.

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We also achieved Cyber Essentials certification in the UK and implemented enhanced security protocols for remote access. These initiatives are part of a broader strategy to strengthen our digital resilience and support the Group's ongoing digital transformation.

Looking ahead, we will continue to invest in infrastructure, systems and governance to ensure our information security practices evolve in line with technological advancements and regulatory expectations.

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.

