



American Buffalo Metals – Sustainability Report 2026

Report Plan V1.1 9/8/2026

A. INTRODUCTION

1) About ABM

American Buffalo Metals, Inc. (ABM) is a privately held metal recycling company operating out of its production site in Crossville, Alabama. Founded in 2022, the company has since specialized in the recycling and reprocessing of aluminum to the highest possible specifications. In 2025 ABM applied for and achieved Aluminum Standards Initiative Performance Standard Certification, confirming it is responsible and sustainable production credentials.

ABM commits strongly to sustainability and to working for more than just the bottom line. Our principles of honor, courage, and commitment to a job well done run through all we do and drive us toward better outcomes for our customers, for our workforce, and for our environment.

As a secondary aluminum producer, ABM contributes substantially to the circular economy in the field of non-ferrous metals through modern, efficient smelting processes. Aluminum is essential to the current and future US economy. It has been designated as a critical mineral, vital to national security and to numerous core sectors such as automotive, construction, and green energy.

Aluminum is also a key material in the transformation to a circular economy: infinitely recyclable, light, and strong. At ABM we recognize this innate value and are committed to contributing to the circulation of high-quality aluminum by working with our suppliers to capture end-of-life material, process it to specification, and thereby enable our customers to manufacture the highest quality secondary aluminum products.

Our customer base primarily consists of downstream companies in the U.S. automotive, mechanical engineering, and construction industries, which rely on stable supply chains and specification-compliant secondary aluminum. ABM produces aluminum in various forms, dependent on customer need, mainly consisting of sow, and ingot.



Figure American Buffalo Metals, Crossville, Alabama – source: United States Map by Vemaps.com, edited

2) Report Purpose

This report is published annually by ABM as part of its commitment to sustainability, transparency, and good governance. Herein is contained best-effort disclosure of our company carbon footprint, material, energy, and water usage, as well as overview of our sustainability and workforce commitments, successes, and works in progress. Additionally, this report contributes to our continued accreditation under the Aluminum Stewardship Initiative (ASI) Performance Standard.

ASI is a global non-profit standards setting and certification organization for the aluminum industry, aiming to collaboratively foster responsible production, sourcing and stewardship of aluminum. In gaining certification through ASI, ABM has shown commitment to the principles of transparency and continuous improvement that underline these standards, and also continuing to prove its sustainability and good governance principles.

A with last year's inaugural report, the content and public publication of this report goes beyond the reasonable expectation for transparency outlined for small and medium enterprises in section five of the ASI Performance Standard, thereby representing the commitment of ABM to transparent and sustainable practices.

3) Errors and inaccuracies in the 2025 report

As part of our commitment to accuracy, transparency, and accountability it is necessary to report here that errors were made in our previous round of reporting. An error was made in the calculation of our total CO₂ emissions and therefore the emissions factor per kilo product, understating it by a substantial amount. Instead of the reported 0.55 kg CO₂e/t Al, the correct emissions factor for the previous report is 1.05 kg CO₂e/t Al, still exceptionally low for this industry.

This error was not made by ABM itself, but by a third party, and was caught on review before this reporting round. This shows that our review procedures are working as intended. However greater care needs to be taken before publication of such documents in the future. This mistake will be highlighted again in the relevant section of this report to prevent misreading. On review, no further action was deemed necessary.

4) Report Structure

This report will follow the framework set out by the ASI performance standard:

First, engaging with governance topics such as business integrity, policy and management, transparency, and material stewardship practices. Next it will explore ASI's engagement on environmental topics such as greenhouse gas emissions, other emissions, effluents, and waste, water stewardship, and biodiversity. Finally, social topics will be set out including human rights and workers' rights and occupational health and safety.

At some points throughout this report, reference will be made to external sources or to internal documentation and policy. External sources will be compiled in the references section toward the end of the report. Internal documentation may be made available upon request, only in cases where the provision of said document does not constitute or potentially constitute a business or data risk to ABM or any other stakeholder.

As this is our second sustainability report, sections that have not seen significant change since last year will be simplified and/or reference will be made to the relevant section in the 2025 report. This will allow readers to focus on developments and challenges that have arisen in the last year, rather than re-issuing statements from last year.

5) Stakeholder Engagement

At ABM, our stakeholders are at the core of operations and play a vital role in driving our continuous improvement. They challenge us to strengthen and enhance our performance day on day. We recognize that our activities have an impact on a diverse range of stakeholders, including our employees, customers, suppliers, owners, and the communities in which we operate.

Just as we acknowledge our responsibility to our stakeholders, we are committed to ensuring that they have meaningful opportunities to communicate with us. Our policies, practices, and decision-making processes hold stakeholder interests in mind and, where practical, are informed by their feedback and perspectives. As a growing organization, we benefit from the ability to maintain direct and ongoing communication with many stakeholders, supporting transparent, ethical, and responsive engagement.

We actively encourage feedback and dialogue from all stakeholders, whether positive or constructive, as an essential part of maintaining accountability and upholding our values of honor, courage, and commitment to excellence. We thank our stakeholders for their continued engagement and trust as we advance our mission of producing sustainable secondary aluminum.

Our 2025 analysis of possible stakeholders still stands and the following list of groups and individuals whose needs, wants, and advice should be investigated, and to whom we have a burden of responsibility in our business operations remains the same:

Internal:

Owner / Company Leadership, Plant Management, Administration & HR Teams, Operations & Maintenance Teams, Quality, Health, Safety & Environmental (HSE) Officers, Finance & Procurement, Shipping & Receiving Teams, All Other Employees, Contractors, and On-Site Third Parties.

External:

Local Government & Regulatory Agencies, Utility Providers, Suppliers & Contractors, Customers, Local Community, Emergency Services, Environmental Advocacy Groups, Investors and Finance Providers, Legal Advisors, Innovation Partners, Industry Associations, Labor Unions, Economic Development Agencies, Local Media, Sustainability and Other Certification Bodies, The Local Environment.

Each action we take has an impact and each impact affects different stakeholders in different ways. Our commitment is to minimize our negative impact and maximize any benefits in all our stakeholder interactions.

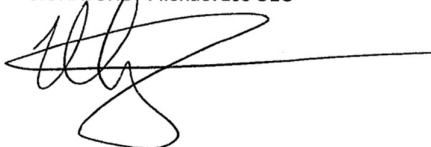
6) Leadership Statement

It is with great pride that I present ABM's 2026 Sustainability Report. Sustainability is a core principle that guides our operations and decision-making every day, which is why this report and the data within is so important to us. As a locally rooted business, we recognize our responsibility to support environmental stewardship, circularity, and positive social impact within the U.S. aluminum industry and within our community.

Our employees are the foundation of our success, and I extend my sincere thanks for their dedication and high standards every day. In return, we are committed to providing a safe, engaging workplace and delivering exceptional service to our customers.

We operate with integrity, safety, and respect for the communities we serve. This report reflects our commitment to transparency, outlining both our ambitions and our current performance. As we look ahead, we remain focused on advancing sustainable business practices through innovation, accountability, and ethical governance, helping build a more sustainable future.

SIGNATURE: Michael Lee CEO

A handwritten signature in black ink, appearing to be 'Michael Lee', with a long horizontal line extending to the right.

GOVERNANCE

Business Integrity

Legal Compliance

ABM is committed to full compliance with all applicable legal and regulatory requirements. This includes federal, state, and local laws of the area in which ABM operates. Legal compliance is a foundational element of our corporate governance structure and a core principle guiding our business conduct. We are happy to announce that during the reporting period there have been no instances of non-compliance resulting in fines, judgements, or penalties

Our 2025 report went into greater detail on how AMB, as a small independent company, manages its compliance obligations. As there have been no changes to this process over the reporting period, and as the 2025 report is freely available on our website, no further detail is provided here.

Anti-Corruption and Bribery

ABM maintains its zero-tolerance policy toward bribery, corruption, and facilitation payments. Anti-Corruption and Bribery principles are embedded within the company's Code of Conduct, which applies to all employees, directors, officers, contractors, and third-party intermediaries.

The policies, rules, and trainings put in place last year are active and their content still up to date, so no changes are to be reported. Our whistleblowing hotline is in place, and no incidents were reported through it last year. Our commitment to anti-corruption and anti-bribery is also outlined in ABM's Code of Conduct, which has also seen no change in the past year.

ABM can proudly confirm that it has not been subject to any regulatory fines or legal actions related to corruption, bribery, or unethical business practices during this reporting period.

Code of Conduct

The comprehensive Code of Conduct (CoC) setting out our responsibilities and expectations for company representatives was published last year; there have been no updates, and a review is not mandatory at this time. The CoC stands as the ethical compass for the company, outlining ABM's commitment to operate in accordance with responsible, ethical, and sound business principles and in compliance with all applicable laws and regulations.

The Code of Conduct applies to all employees. Completion of CoC training is mandatory for new hires and is repeated when updates occur, with mandatory review at least every 5 years. HR is responsible for ensuring that every manager distributes the Code of Conduct to subordinates and that debriefs are conducted. The next mandatory review of the CoC will occur in 2030, assuming no updates are required before then.

Whistleblowing

Whistleblowing mechanisms were formalized in 2025 and have been communicated clearly. On review, these are still deemed adequate for ABM and its stakeholders.

Our employees are provided with a formalized complaint process flow; employees and stakeholders are encouraged to report concerns via anonymous whistleblower hotline, direct supervisor, or HR. Environmental concerns can also be reported internally, but we also encourage that the ADEM whistleblowing hotline, found on their website, be used.

ABM ensures that all reports are treated with strict confidentiality. The company enforces a strict non-retaliation policy. Reported concerns are reviewed and investigated. Corrective actions are applied, documented and tracked until resolution.

No complaints were received via the external mechanism in the reporting period. Three internal reports were filed, and these were addressed via our HR department, as is set out in our Code of Conduct. No further action was deemed necessary in any case.

Policy and Management

Environmental Policy

ABM developed an integrated Environmental, Social, and Governance (ESG) Policy last year, in compliance with the ASI Performance Standard. As a secondary aluminum processor, ABM is committed to minimizing environmental impacts, respecting human rights, and maintaining transparent and accountable governance. The 2025 policy is approved by the CEO, with senior management responsible for its implementation, and remain unchanged from last year.

The environmental section covers GHG emissions, energy efficiency, waste management, water stewardship, and pollution prevention. Additional requirements are detailed in supporting policies. The social section addresses human rights, labor standards, workplace health and safety, inclusion, and engagement with workers and local communities. ABM is an equal opportunities employer. The governance section covers ethical business conduct, compliance, ESG risk management, assignment of responsibilities, and performance reporting.

Our ESG Policy is publicly available and supported by measurable objectives, performance monitoring, employee training, participation in ASI certification processes, and periodic review. Then next mandatory review, assuming no update to business process, is in 2030.

Leadership

ABM's executive leadership is accountable for implementing the ESG Policy and meeting ASI Performance Standard requirements. ESG management is integrated into business operations and decision-making. Roles and responsibilities remain as reported last year; simplified here to avoid repetition:

Our CEO has overall responsibility for ESG performance and ASI conformity, including the allocation of appropriate resources, guided by the Quality & Environmental Manager.

The Quality & Environmental Manager is responsible for environmental and social management systems, legal compliance, human rights in the supply chain, responsible sourcing, and management of external certifications.

The VP of Finance oversees anti-corruption compliance, while HR is responsible for the Code of Conduct, related training, and employee grievance management.

ABM maintains Environmental and Social Management Systems based on the principles of ISO 14001 and ISO 26000. These systems support the identification, management, monitoring, and continuous improvement of environmental and social performance. Environmental and social priorities are guided by company policies based upon the ASI Performance Standard expectations and upon 2025's materiality assessments.

ABM engages openly with stakeholders and is committed to responsible, transparent, and ethical business practices. Through its Code of Conduct and related controls, the company promotes human rights, fair labor practices, non-discrimination, anti-corruption, and responsible relationships with suppliers and customers.

Responsible Sourcing Policy

Working in the aluminum industry means that supply chains are always front of mind; ABM is committed to sourcing materials and services responsibly and expects suppliers to meet standards for environmental stewardship, quality, ethical conduct, and legal compliance. As part of this, suppliers are assessed against ABM's internal ASI-based requirements and quality management standards before approval.

Our Supplier Code of Conduct sets expectations for legal compliance, labor practices, environmental performance, and business integrity. Supplier evaluations include initial assessment, ongoing monitoring, and performance reviews to support transparency, accountability, and continual improvement. ABM does not procure from sanctioned or restricted countries, entities, or individuals, instead prioritizing assessed American suppliers.

Our Responsible Sourcing Policy is publicly available and reviewed at least every five years, or sooner if there are significant business changes or identified control gaps. The next mandatory review is due in 2030.

Environmental and Social Impact Assessments

We are a forward-looking company, looking for opportunities to grow and improve our work. We are also a responsible company, one that understands that change needs planning to protect our stakeholders and our environment.

Last year we made the commitment to running in-depth environmental, social, governance, and human rights risk and impact assessments in advance of any decision to significantly expand or move our business. No developments in 2025/26 triggered this commitment. As such, the materiality and risk assessment, based on the Global Reporting Initiative (GRI) standards and carried out in 2025, remains our key risk assessment basis for our operations. The material topics remain: adaptation to and mitigation of climate change, energy use, air pollution, stakeholder data protection and access to high-quality information.

Emergency Response Planning

ABM maintains a series of emergency response plans that take into account all potentially impacted stakeholders. These procedures are developed in collaboration with internal stakeholders and apply to all persons, including visitors and contractors working on ABM property, as per ASI guidance and expectation.

The response plans cover evacuation and emergency action procedures for a multitude of potential risk events, each of which has been identified through standard risk analysis process, run in 2025. Clear responsibilities are assigned for different roles, covering all relevant aspects including emergency equipment, training, drills, and communication to relevant stakeholders. The procedure is annually reviewed, updated as needed and publicly disclosed. No changes from last year's report.

Suspended Operations

ABM established business contingency plans in 2025, establishing procedures to follow in the event of a temporary suspension of operations. These have been reviewed this year and no reason to make changes has been found. Review occurs each year, with the next mandatory deep review to occur in 2030.

Mergers and Acquisitions

ABM is a forward-looking company, just as we are engaged in making our own operations sustainable and ethical, we want to ensure that future business decisions do not derail our progress. We developed an ASI and ISO compliant Mergers and Acquisitions (M&A) Plan in 2025 and, following minor review, have seen no reason to update this further this year. The next mandatory major review is in 2030.

Closure, Decommissioning and Divestment

We at ABM pride ourselves on being responsible and planning for all occasions. As such, we developed a closure, decommissioning, and divestment plan in 2025 to ensure best practice and best care in the event that we halt operations. Following minor review, have seen no reason to update this further this year. The next mandatory major review is in 2030.

Transparency

Transparency creates trust, this is why ABM is taking an ever more proactive and open approach to goal setting, reporting, and community engagement. We are proud of our operations and achievements and back ourselves in doing things the right way, it is only right therefore that we openly show that this is the case.

As such, in 2025 we established our public-facing website where we host our standards, reports, and offer methods of contact to interested parties.

a) Reporting

As was disclosed in our inaugural report last year, we have committed to producing annual reports on our sustainability progress, available freely to any stakeholder or interested party. This is the second such report.

In following the guidance given by the Global Reporting Initiative reporting standards and structuring the report in a format compliant with the ASI standards, we go above and beyond reasonable expectations for a company of our size.

b) Public Disclosure of non-compliance

Transparency means demonstrating strong performance while taking clear and open responsibility when mistakes occur. ABM has always maintained a high standard of transparent communication with suppliers and customers, particularly regarding product quality. We are equally committed to openly disclosing any non-compliance, whether related to governance, social due diligence, or environmental incidents. Our incident reporting processes are designed to ensure prompt, transparent, and effective communication with affected stakeholders and authorities.

We have confidence in our people and our systems and are proud to report once again that there were zero such incidents during the past year.

c) Payment to Authorities and Government

ABM, as a proud American and Alabaman company, believes strongly in transparency and clarity in relation to payments to authority. We apply all relevant US and state law to our interactions with authorities, and we avoid donations or payment in kind to any political or administrative authority. ABM pays all applicable taxes to both the State of Alabama and the Federal US Government.

If this policy changes in the future, we commit to full and public disclosure, both of the decision to change policy and any payments. In this, we would comply fully with both Federal and state law on the matter.

d) Stakeholder Engagement

We continue to welcome stakeholder feedback as part of our commitment to continuous improvement. To support this, we maintain grievance management procedures tailored to the source, nature, and severity of each potential issue. Our objective is to address concerns promptly, respectfully, and directly, minimizing escalation and disruption but giving due care and attention to stakeholders.

Internally, our Code of Conduct reinforces our commitment to fairness, dignity, and speaking up. We provide grievance channels both through and independent of HR and line management, ensuring all concerns can be raised with confidence. Regular employee feedback sessions also provide opportunities to identify and address issues at an early stage.

Externally, customers and suppliers have clear points of contact and defined escalation pathways to ensure grievances are resolved efficiently and appropriately. We value these relationships and treat every interaction with respect.

We also encourage feedback from other external stakeholders, particularly local communities, through our complaints and grievances inbox and the ADEM whistleblower service for environmental concerns. All complaints are documented, managed appropriately, and supported by transparent outcomes.

2) Material Stewardship

Responsible material stewardship remains at the heart of what we do; secondary aluminum production is fundamentally a responsible way of operating. We take a life cycle approach in relation to aluminum production; promoting resource efficiency and always exploring ways to lower our impact.

a) Material Flows/ LCA

Our 2025 Environmental Product Declaration (EPD) covers all our aluminum products. This EPD, produced in accordance with ISO 14025:2006 and ISO 21930:2017 by third party consultants Labeling Sustainability, clearly sets out and presents the manufacturing process, inputs, and impact of our key products of secondary aluminum sow, ingots, and cast cones.

This study represents the production data for 12 months from February 14, 2024, to February 14, 2025, and confirms the comparative advantages of secondary aluminum, showing highly competitive CO₂e emissions and other impacts in comparison to primary material.

The EPD report in full is available freely on request.

b) Product Design

Quality and sustainability are central to everything we do at ABM. We apply the highest standards across our operations to ensure our secondary aluminum meets customer specifications while minimizing environmental impact. By producing aluminum exclusively from end-of-life secondary material and maintaining efficient logistics, we deliver a high-quality product with a reduced carbon footprint.

We are committed to continual improvement. Through innovation, adoption of industry best practice, investment in new technologies, and alignment with recognized standards such as AS), we continuously enhance product quality, operational performance, and sustainability.

c) Waste Minimization / Scrap Processing

Resource efficiency is central to our operations. We recover end-of-life aluminum and return it to the economy as high-quality secondary material, while minimizing waste throughout our production processes. Aluminum scrap generated during production is assessed, reprocessed, and reintegrated wherever possible, enabling near-zero aluminum waste.

Dross, an unavoidable by-product of aluminum recycling, is managed through specialist third-party processors. As on-site recovery is not currently feasible, dross is sent for material recovery, with remaining non-recoverable material managed through responsible disposal.

Small amounts of non-metallic commercial waste, for example electronics, paper, and packaging, are generated by our operations. These are covered in more detail in the waste management section of this report.

d) Product Stewardship/ End of Life

As a comparatively small supplier to the aluminum manufacturing industry, ABM has limited control over the end-of-life of its products. We work primarily with the US automotive market, a sector with exceptionally developed end-of-life processing and return procedures in place for valuable metallic waste. Many of our customers overtly commit to responsible aluminum reclamation practices, expecting high standards of us in turn.

Naturally, as a producer that sources 100% of its incoming aluminum from end-of-life sources, our operation helps to increase the demand for adequate waste sorting and collection – it is in our interests to see aluminum recycling rates increase, and we work closely with our suppliers to ensure maximum returns and boost circularity.

A. ENVIRONMENT

1) GHG Emissions

a) Background

Secondary aluminum plays a significant role in reducing greenhouse gas (GHG) emissions compared with primary production. Producing recycled aluminum requires approximately 95% less energy than aluminum produced from mined bauxite, resulting in a comparable reduction in GHG emissions.

At ABM, our business is founded on this environmental benefit. However, we recognize that our operations still generate GHG emissions and contribute to climate change. In order to best fulfil our commitment to reducing our operational emissions and continuously improving our environmental performance, it is important to measure and reduce our impact.

b) Methodology

GHG emissions are expressed in CO₂-equivalent (CO₂e) and separated into Scope 1,2, and 3, as is standard practice in GHG accounting.

Scope 1: Direct emissions from sources owned and operated by ABM

Scope 2: Indirect emissions from the generation of purchased electricity, steam, heat, or cooling consumed by ABM, but produced elsewhere.

Scope 3: Other emissions across the value chain, including purchased goods, emissions from suppliers, logistics, product use, and end-of-life treatment.

As with last year, ABM's calculation of GHG emissions follows the Greenhouse Gas Protocol calculation methodology and utilizes the UK Department of Environment, Food, and Rural Affairs (DEFRA) 2024 emission factor set, supplemented by specific material emissions factors

for purchased metals from Ecoinvent's 3.11 version, as well as confirmed materials volumes from ABM's annual records. The results are summarized in the following section.

The reporting period is the calendar year 2025.

Historical data is available for 2024 only; this will be used for comparison in the relevant sections. A recalculation of last year's data has been carried out in order to provide greater comparability; nonetheless the following differences in calculation methodology should be taken into account:

- 3.2 Capital Goods: This was deemed insignificant in the 2024 calculations. For 2025, renovations have been significant and so have been included. These have been calculated according to a GHG Protocol-approved methodology of renovations costs by material/service (emissions per dollar), the emissions factor used was Structural Steel and Precast Concrete Contractors from the NAICS 2017 database.
- 3.4. Reliable data for these categories was not available during the previous reporting period. As a result, emissions were estimated based on approximate delivery distances. Since then, improved transport documentation has become available, enabling a more robust calculation methodology. In the current reporting period, both freight distance and goods volume data were available for major suppliers and customers accounting for $\geq 1\%$ of ABM's freight activity. This has allowed emissions from major supplier and customer transport to be calculated using a tonne-kilometre (tkm) approach. Emissions from smaller suppliers and customers have also been estimated using the same tkm methodology, based on the best available data. This results in a drastically higher transport contribution to ABM's total emissions, but is a more accurate representation compared to last year.

c) Emissions Data and Conclusions

As ABM produces aluminum from reclaimed and recycled sources, our total emissions are extremely low compared to production of primary material. The use of recycled aluminum significantly reduces the need for energy-intensive processes associated with primary aluminum production, thereby lowering associated emissions across all scopes.

Scope 3 represents over 78% of ABM's annual emissions over the reporting period. Calculated using the industry standard Greenhouse Gas Protocol methodology, the total emissions for 2025 were 16930.2t CO₂e, an increase on 2024 of 7153.4t. The primary source of emissions remains, as last year, purchased goods and services, including purchased metals feedstock. A more detailed breakdown of emissions generating activities for each scope follows and is visualized in Figure 1:

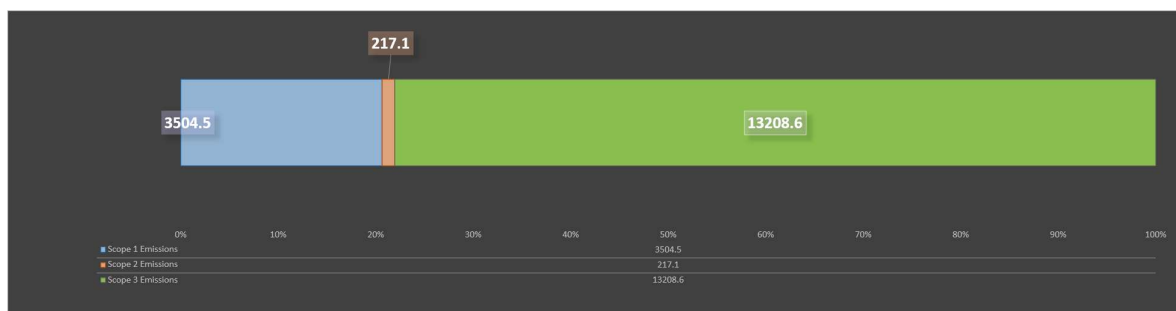


Figure 1 ABM 2025 Co2e emissions by scope

For ABM, the majority of scope 1 emissions are generated by gas usage in operational processes, contributing to a total scope 1 emissions of 3504.5 t CO₂e (an increase of 372.2 t CO₂e on last year). This near parity in spite of production increases comes primarily from process optimization and training, enabling us to use our assets more effectively and remain similar in emissions despite increasing total production markedly.

Scope 2 is generated fully by the supply of electricity to company facilities; this emissions source accounts for 217.1 t CO₂e in 2025, a reduction in real terms of 1% on last year. No direct energy -saving measures have been implemented as this is not an area of focus at this time, so the reduction can be attributed to process optimization.

Scope 3 is by far the largest contributor to ABM's emissions footprint.

Scope 3 is the most difficult for companies of ABM's size to reliably calculate, but our investigations have shown that purchased goods and services are the key emitting activities, with end-of-life material disposal, and transportation of goods to and from the refinery also contributing. In total, scope 3 emissions for the year 2025 were 13208.6 t CO₂e.

In comparison to 2024, a major increase can be seen in capital goods. In 2024 only minor renovations were made, so capital goods emissions were not deemed significant enough to report. In 2025, by contrast, considerable modernization work was carried out at our Crossville site, resulting in an appreciable emission of 247.2 t CO₂e. This work has been completed successfully and will have no carry-over impact on next year's calculations.

Another increase on 2024's emissions can be found in our ever-growing supply chain. The growth in our business has necessitated increased volumes of goods being transported from and to a significantly expanded supplier and customer base. This added complexity has mandated that we keep tighter records of goods-in and -out. With increasing data quality and availability, we have been able to provide more comprehensive calculations of our value chain emissions, both down and upstream, based upon average weight-distance calculations rather than the estimations used last year. This, of course, reduces comparability with last year's report, but allows for a more accurate and forward-looking integration of supply chain emissions. The result of both our expansion and the new calculation methodology is that both supplier and customer transportation emissions have grown starkly this year, from 312.6 and 483.3 t CO₂e in 2024 to 1276.1 and 1897.9 t CO₂e this year. This represents a significant underestimation of transport emissions in the previous round of reporting, caused by low

access to records and a correspondingly insufficient calculation methodology – an insufficiency that will not be carried forward into future reports.

Our progress toward sustainability goals is, therefore, as last year, dependent on increasing efficiency in gas use, reducing waste, and reducing emissions from supplementary activities such as from our on-site fleet. Added to this, we must take our value chain emissions seriously and try to work with our partners to find a solution for transportation emissions.

d) Energy

A key advantage of secondary aluminum production over the use of primary aluminum is its substantially lower energy requirement, with energy consumption reduced by up to 95%. Nevertheless, smelting operations still require significant electrical energy inputs. ABM, as a small business, sources 100% of its electricity from the local grid supplier. In the Calendar year 2025, our energy usage from grid came to 571040 kWh, a reduction of 1% on the previous reporting period. The grid mix in our region is only partially renewable, so electrical energy use contributes to our total CO₂e emissions through scope 2.

The most significant source of energy for us is the natural gas used in our furnaces. Over the same period, we used 62,608 MMBtu of natural gas. Finally, we operate several vehicles onsite, all of which are powered by diesel. The use of these vehicles contributes a combined resource use of 12,242 gallons of fuel. Both fuel uses are up on last year in absolute terms (11.4% and 30.1%, respectively).

a) Smelter GHG Emissions Intensity

Global average Aluminum Smelter Mine to Metal emissions intensity is around 17t CO₂e/t, and as part of our adherence to the ASI standards we are necessitated to remain under an intensity of 11.0t CO₂e/t.

As explained under our earlier errors and inaccuracies statement, a mistake was made by the third party carrying out our greenhouse gas emissions and intensity calculations during the last reporting round. The reported emissions intensity of 0.55 t CO₂e/t for 2024 is incorrect and has been revised up to 1.05 CO₂e/t.

According to our calculations, based on 2025 emissions and production values, our Aluminum Smelter Mine to Metal emissions intensity is 0.84t CO₂e/t, a 20% reduction on last year, and well within the expectations of the ASI standard.

The primary reason for this low value is our exclusive use of recycled aluminum scrap, which eliminates the vast majority of upstream emissions associated with primary aluminum production. This outcome validates our strategic focus on aluminum recovery and reprocessing as a forward-looking, low-carbon business model capable of delivering high-quality products while significantly reducing environmental impact.

b) Reduction Planning

ABM is science and Paris agreement aligned; we are looking at reducing our emissions and impacts to the highest possible degree. We have set a GHG emissions reduction pathway consistent with a 1.5°C warming scenario and consisting of short-, mid-, and long-term objectives. This pathway is a living document; it is reviewed every year for progress toward aims and for the relevance and ambition of the aims themselves.

As disclosed in the previous section, our emissions intensity calculation for 2024 was incorrect. In relation to the corrected intensity of 1.05 t CO₂e / t Al, we have seen a significant reduction per unit aluminum from 2024 going into 2025, down to 0.84 CO₂e/t. This is primarily down due to improved process efficiency, but also due to modifications such as optimizing combustion control and insulation and installing a custom recuperator and afterburner unit to recycle hot air.

Scope 1+2

Our combined Scope 1+2 emissions intensities are down from 0.36 to 0.19 and our scope 3 emissions intensity is down from 0.69 to 0.66.

This sharp improvement brings significantly ahead of schedule according to ASI's idealized casthouse_archetype_0.410 emissions reduction slope goals, the goal set that best represents ABM's 2024 baselines. In the short-term, we aim to continue bettering the emissions intensity indicated by this reduction slope (Figure 2), balancing our company's growth with our commitments to low-impact operations.

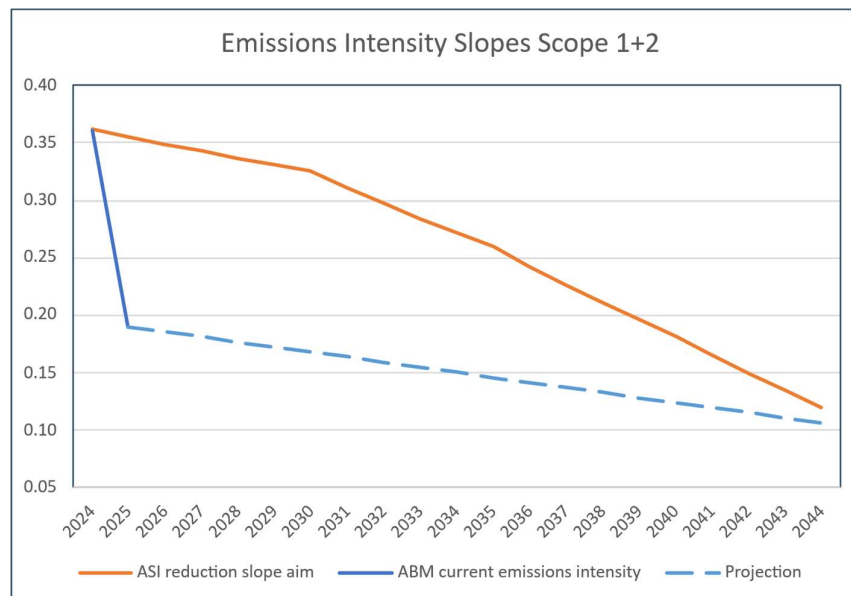


Figure 2 Scope 1 +2 emissions intensity slopes

As demonstrated in Figure 2, the success of our emissions reducing measures compared baseline year of 2024 has been very successful. Short-term, improvement is unlikely to be as easy to achieve as most immediately available interventions such as process efficiency have been acted on. To achieve continued progress, further improvement of our smelting processes

and technology must be undertaken and our reliance on fossil fuel power systems must be assessed. Both of these interventions can be expected to be less impactful than those achieved already.

Scope 3

Scope 3 is the area where we have the lowest ability to improve, but conversely the greatest scope. As can be seen in Figure 3, minor improvements in our scope 3 emissions have been achieved, these in spite of a change in reporting methodology for transporting goods that better represents their high impact. This sets us fully in line with the ASI decarbonization slope requirements.

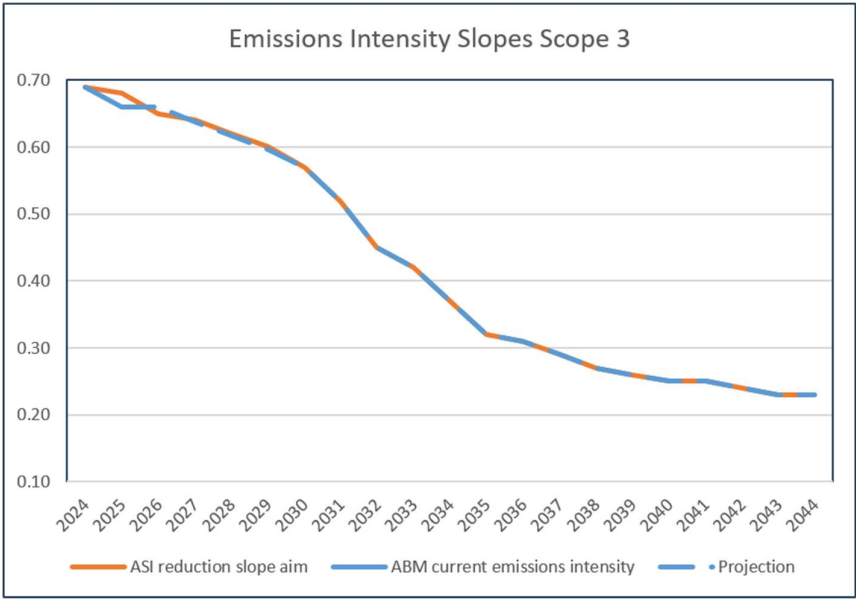


Figure 3 Scope 3 emissions intensity slopes

ASI sets challenging mid-term goals for scope 3 reductions and these are topics we need to address in both a pre-planned and a stepwise manner. Our goal is to remain in line with, or better, than the ASI reduction slope.

Combined Slopes

As outlined in Figure 4, our mid-term, 10-year, goal is a reduction to an emissions factor of 0.91t CO2e/t. To achieve this goal, we will need to look to act to decouple ourselves more fully from our reliance of gas as a primary energy source for our furnaces.

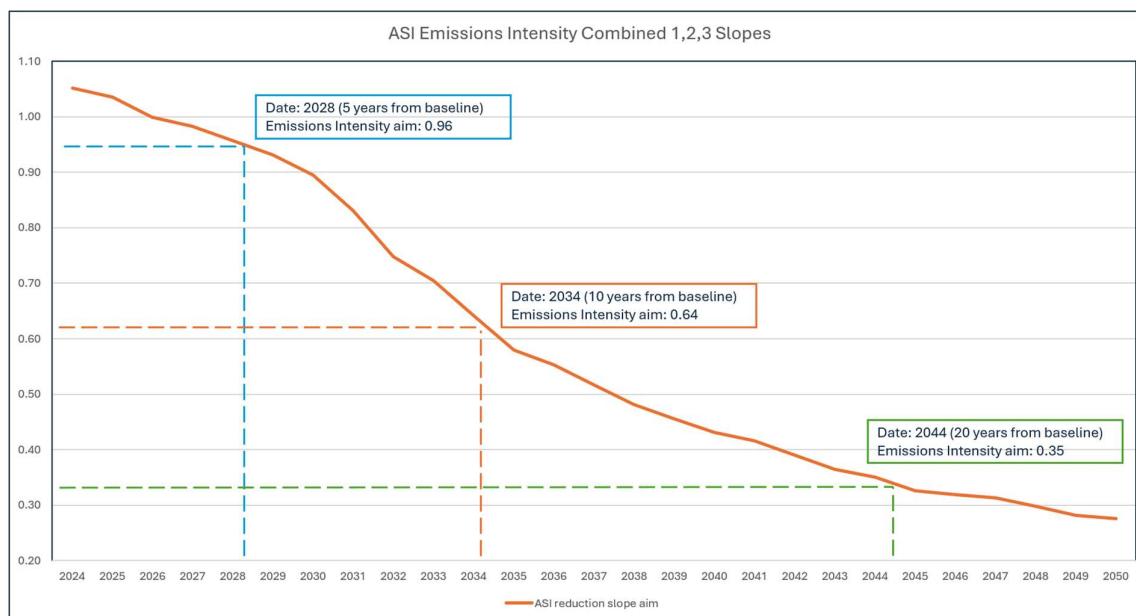


Figure 4 Combined scopes - Goal setting

Our long term, 20-year, goal is to achieve a total combined scopes emissions factor of 0.35 CO₂e/t. This constitutes an emissions reduction of around 66% versus our baseline values and would set us among the world's most efficient and sustainable aluminum producers. Achieving would require full integration of circularity principles, green electrification of all possible processes, and significant reduction in value chain and transport emissions. It is very likely that this ambitious goal would also require some form of offsetting, carbon capture, and tree planting, at least until the broader economic landscape achieves a high level of circularity and emissions reduction as well.

Emissions

Emissions intensity aside, net emissions have increased year on year due to a significant increase in production volume. At present, there is no realistic way to decouple production from natural gas consumption. For this reason, we will be engaging with a third-party consultant to explore short and medium-term efficiency gains and mitigation measures to reduce and offset our scope one and two emissions as far as possible.

In addition to this, we will begin exploring the feasibility of some fundamental changes to how we operate the furnace, for example, introducing a small amount of biogas or other similar lower carbon intensity fuel into our furnace mix. We do not commit to any significant changes at this point but recognize that learning what is possible is the first step in making progress.

Our medium- and long-term ambitions have not changed; to make substantial reductions in our operational emissions. The strategies outlined last year remain, though we expect to be in a position to make clearer and more concrete steps toward these following consultations. These include a focus on low emissions fuels such as hydrogen, exploring new systems for waste heat recovery or carbon capture. In the long term we still expect technologies such as carbon capture to come into play and would consider also using carbon offsets to balance any impact we are not able to remove.

Our electricity mix is dependent on commercial suppliers in our state; these are improving their mix profile but are still heavily reliant on natural gas. ABM is not currently in a position where we can generate significant amounts of power on site, nor can we influence the operational strategy of our energy supplier. Again, we must therefore focus on efficiency and on knowledge building in the short term; for example, we will continue to research alternative suppliers in our region that provide a greater amount of energy from renewable sources. As soon as fossil source-lite or fossil source-free energy is available we will consider the switch.

In terms of efficiency, we are taking a joined-up approach of culture and systems. We emphasize a culture of efficiency and awareness but also set the system in place to minimize decision making when it comes to energy efficiency. For example, we are investigating the implementation of smart lighting to lower our electricity needs while also running awareness training for our staff on electricity use.

Mid-term, we are excited to engage with the carbon-reduction consultation work and expect many of the strategies highlighted last year to be justified. We will look to set more substantial implementation pathways for strategies, including but not limited to limited on-site generation of green energy.

Long-term, electrification of our plant remains a strategic option; this will be discussed with the consultant team. We will also look into local cooperation with other businesses, local stakeholders, and the local community to push for greener energy generation in our local area.

Scope three remains difficult to engage with for a small business, it is also an emissions source that we have seen increase markedly compared to last year. Diversity and growth of supplier and customer base are important to ABM's financial stability and sustainability, but results in a higher footprint while emissions are still coupled to upstream and downstream activities such as material reclamation, transport, and product use. The strategies outlined last year still stand; our supplier Code of Conduct increases the scrutiny on environmental performance of our upstream value chain and helps us work with our suppliers to reduce impact.

Internally, our waste reduction practices in the last year have focused primarily on training. This has not had a significant positive impact, and we have seen waste increase in line with productivity. This is not surprising as culture takes time to bed-in and systems have not yet been implemented that make waste reduction second nature. For this reason, we will continue to seek to reduce waste where we can and investigate any opportunities for internal reuse and recycling. We will review this strategy each year and amend it where little evidence of progress can be seen.

Improving circularity remains a key long-term priority for our business. Although secondary aluminum is already part of a highly circular material system, there is still potential to increase the amount of aluminum recovered and returned to the economy at the end of its useful life.

2) Emissions, Effluents, and Waste

a) Emissions to air

In addition to greenhouse gas (GHG) emissions, the processing of aluminum scrap into high-quality ingots inherently generates other air pollutants. These emissions arise primarily from furnace operations, but can also result from associated activities such as material transportation and equipment maintenance. If not effectively controlled, certain emissions may pose risks to human health and the environment. Common air emissions associated with aluminum production and recycling include:

Particulate Matter (PM): Emitted during the melting and handling of materials.

Volatile Organic Compounds (VOCs): Generated from the thermal treatment of organic coatings on materials.

Nitrogen Oxides (NOx): Produced from the combustion of natural gas in our furnaces.

Sulfur Dioxide (SO₂): Released during the melting process.

Carbon Monoxide (CO): Formed as a byproduct of combustion processes.

Dioxins and Furans (D/F): Trace amounts created during the thermal processing of materials.

Metallic Hazardous Air Pollutants (HAPs): Emitted from the melting of various metal alloys

For this reason, ABM manages its emissions in line with best expected practice for an organization of our size operating in the United States, as is explained in the next section.

b) Measurement and Mitigation

Under applicable Alabama law, continuous emissions monitoring or direct measurement of non-GHG air emissions is not required unless expressly specified as a condition of an air permit. ABM operates in accordance with these regulatory requirements and maintains a current air permit issued by the Alabama Department of Environmental Management (ADEM). The permit outlines measures to reasonably minimize emissions to air, including the control of fugitive dust from site activities, the prohibition of open burning, and the operation of air pollution control systems, including the main chamber and chip well afterburners.

While fully compliant with applicable legal requirements, ABM has chosen to exceed baseline expectations to strengthen its understanding and management of environmental impacts. As with last year, the company has engaged an independent third party to develop a baseline assessment of its air emissions through emissions modelling and calculation. The assessment again identified sulfur dioxide (SO₂) and particulate matter (PM) as the most material air pollutants associated with operations. Estimated emission levels for both pollutants were found to be substantially below the limits established by ADEM and the U.S. National Ambient Air Quality Standards (NAAQS). We have re-engaged the same consultancy for our 2025 figures, but these are not available at the time of publication.

Our stakeholder engagement and emergency management plan for unacceptably high emissions detection is still in place without amendment. The next mandatory review of this plan is 2030.

c) Emissions to Water

As with any industrial processing activity, the recycling of secondary aluminum into high-quality ingots carries a potential risk of contaminant releases to water. If not properly managed, these discharges can impact water quality and aquatic ecosystems. Common water emissions associated with aluminum recycling operations include:

Suspended solids: From metal fines and slag particles entering wash water.

Oils and greases: Residues washed off scrap materials or equipment.

Heavy metals: Such as aluminum, zinc, lead, or copper, if present in contaminated scrap.

Chemical additives: Traces of fluxes, cleaning solutions, or wash-down chemicals used in maintenance.

pH-altering substances: Alkaline or acidic effluents from processing or cleaning steps.

Risks of contaminated discharge can come from normal operations that result in wastewater leaving the site without adequate treatment, or from natural runoff events from rainfall and flooding.

ABM takes water stewardship extremely seriously, making effort to prevent and mitigate any discharge to water from our activities. These strategies are outlined in the following section.

d) Mitigation

ABM uses water for two primary purposes: non-contact cooling, and sanitary services. In both applications, water is isolated from contamination sources, resulting in a low risk of contamination. As non-contact cooling does not affect water quality, the same water can be recycled and reused across multiple cooling cycles.

This water management approach eliminates process wastewater discharges, with water losses occurring only through evaporation. Due to operational requirements, site location, and local public infrastructure constraints, sanitary wastewater is stored onsite in a sealed septic system. The system is regularly inspected and maintained to prevent leaks, avoiding environmental releases and ensuring compliance with applicable environmental regulations.

ABM is also concerned with protecting the local watershed from any unintended discharge caused by natural water runoff, particularly runoff from storm rainfall. ABM has committed to safe, indoor storage of any material that could contaminate rain runoff, maintains clean and clear worksite practices in both indoor and outdoor areas, and regularly tests rainwater for contamination. In addition, in 2024, we invested in multiple storm drain filter socks and implemented an emergency protocol for their use in flood events. This proactive approach underscores our unwavering dedication to sustainable and responsible water management.

e) Spills and Leaks

Aside from accidental discharge of contaminated water, there remains a risk of industrial spills or leaks resulting in air, water, or soil contamination, or in harm to local stakeholders and employees. The two most important risks for ABM are molten metal spills and leakage of contaminants from industrial waste such as dross. There were no spill or leak events in the reporting period.

f) Mitigation and Public Disclosure of Spills and Leaks

Our spill and leak emergency response plan, last updated in 2024, is designed to minimize and control incidents, protecting our workforce, local stakeholders, and the environment.

We are proud of our performance in this area, which reflects our proactive approach to maintenance, health and safety, and employee training. We continuously review and enhance our control measures and response procedures and remain committed to providing staff with ongoing training. The next mandatory review of the response plan is in 2030.

g) Waste Management (non-hazardous) and Disposal

ABM's use of recycled aluminum makes a significant contribution to a circular economy and supports waste reduction. This is demonstrated through the internal recycling of aluminum scrap generated during production, which is returned directly to the manufacturing process.

Waste generation and disposal was an area of improvement we identified last reporting round. ABM uses a third-party commercial waste collection service for the removal and disposal of non-hazardous waste. We investigated alternative waste disposal opportunities following our last report, with one option proving worth of further investigation. There is a waste to energy recovery plant in the region that may offer us the ability to reclaim some amount of energy from waste that would otherwise end in landfill. At present no decisions have been made and a cost-benefit analysis is being conducted to determine if this is an option we can pursue.

Over the 2024 reporting period, the outflow waste generated by ABM came to a total of 62 tons, or 7kg/t al produced. This being comprised primarily of packaging of various types. During this reporting period, total waste increased significantly to 169 tons, representing 8kg/t al. This primarily results from an increased packaging inflow from a large number of new, smaller volume suppliers added to our upstream value chain during the last year. A proportional increase in waste volume was anticipated under our 2024 waste management strategy, so no amendment to this is required at this time. The increased proportion of waste to product is minimal, but represents movement in the wrong direction for us and motivates us to redouble our waste management efforts.

h) Dross Management

Dross is an unavoidable byproduct of secondary aluminum processing and constitutes the primary industrial waste output of our operations in Crossville. We commit strongly to responsible handling and disposal of this potentially polluting material.

ABM has an ongoing partnership with a third party, who purchase our dross and responsibly process it to recover residual aluminum. In this way we further support the circular economy

and ensure that potentially harmful outputs are managed in a positive and sustainable manner. In 2026, we have plans to reclaim aluminum in our dross and process for alloying.

3) Water Stewardship

a) Source, Consumption, Discharge

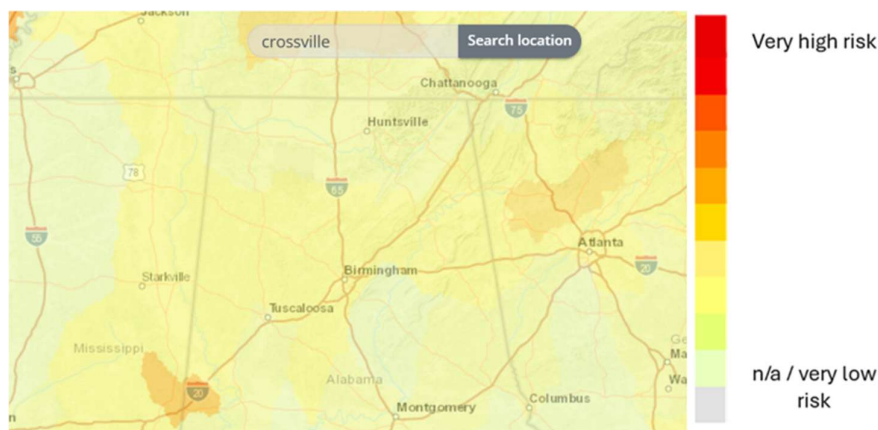
ABM sources all its inflow water from the local municipal supply. In 2024, we reported our total water usage of approximately 24m³ at our site of operation. This number was provided by the municipal supplier, but on closer scrutiny is most likely incorrect. This year, the volume provided to us by the municipal supplier is more in line with what we would expect from an efficient single-site secondary aluminum producer. Our 2025 usage of 2212 m³ represents a liter/kg water usage intensity of 7.66; in line with or bettering industry averages for similar and larger operations across the whole US.

We do not discharge process wastewater. Water is either reused through recirculation or lost through evaporation. Sanitary wastewater is stored onsite in sealed septic receivers and removed at regular intervals by qualified service providers for treatment, ensuring compliance with applicable environmental regulations

b) Reduction and Management Strategy

Water use is an important contributor to overall company sustainability and therefore we are committed to making our operations more water efficient.

We run a water risk analysis each year to understand the environment in which we operate. As with last year, ABM's site of operation in Crossville, Alabama, is in an area of low water availability risk according to the WWF Risk Filter Suite (Figure 3), meaning that the volumes used by ABM are not seen as negatively impacting local communities and other stakeholders.



4) Biodiversity

a) Biodiversity and Ecosystem Services Risk and Impact Assessment

Biodiversity is described by the SAI as the variability among living organisms from all sources including, among others, terrestrial, marine and other aquatic ecosystems and the ecological complexes of which they are part.

It may not be immediately apparent how biodiversity and ecosystem health relate to a small manufacturing business such as ABM. However, functioning ecosystems provide essential services that support life and enable businesses to operate effectively. ABM recognizes the importance of biodiversity and ecosystem health and is committed to supporting their protection.

In 2025, as part of preparation for the ASI performance standard application, ABM conducted a review of its impact on the biodiversity and ecosystem services of the area local to its operation site. This involved interaction with local stakeholder groups, including local authorities and academics, as well as research into local ecosystem vulnerabilities using the WWF Risk Filter Suite. This review is still valid on year on, so no additional investigation has been undertaken in this reporting round.

ABM's impacts are limited to its worksite and the connected watershed and airshed. Given the nature of its operations and the controls in place to manage air and water emissions, off-site impacts are considered negligible. ABM's activities and value chain do not involve land-use change, there are no plans to expand operations, and there is no indication that its activities materially increase infrastructure degradation. Accordingly, the biodiversity and ecosystem services assessment is appropriately limited to ABM's direct worksite.

According to the WWF Risk Filter Suite, ABM's Crossville site is not located within a protected area or an area of high or key biodiversity (Figures 4 and 5). The site is situated on previously developed industrial land. The absence of key biodiversity features and species of particular concern is supported by stakeholder input. Local ecosystem condition is assessed as poor, reflecting low terrestrial and aquatic biodiversity, extensive historical deforestation, and a high proportion of developed and agricultural land.

The degraded condition of the local ecosystem presents only a minor risk to ABM, primarily through potential variability in water availability. ABM relies on municipal water supplied from the Cumberland Plateau aquifer and the Tennessee River, neither of which is currently considered at risk of overexploitation. ABM's current water use places minimal additional pressure on the local watershed.

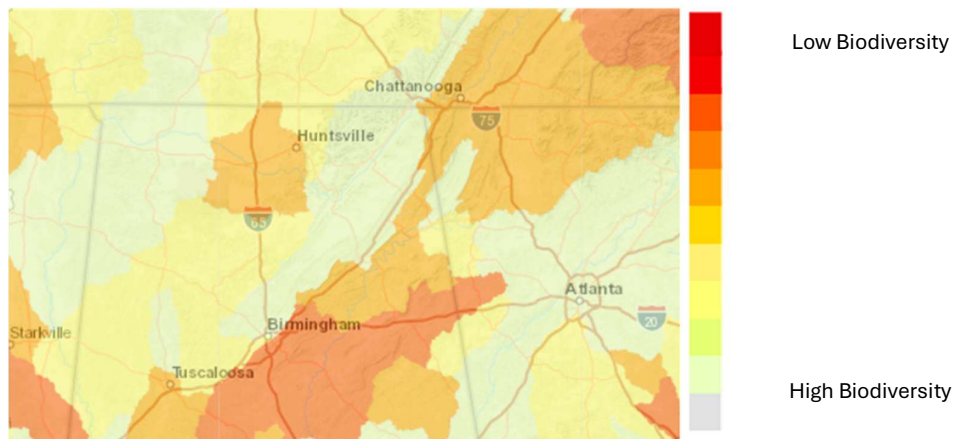


Figure 6 Key Biodiversity areas, region of Crossville. Source WWF Risk Filter Suite, 2025

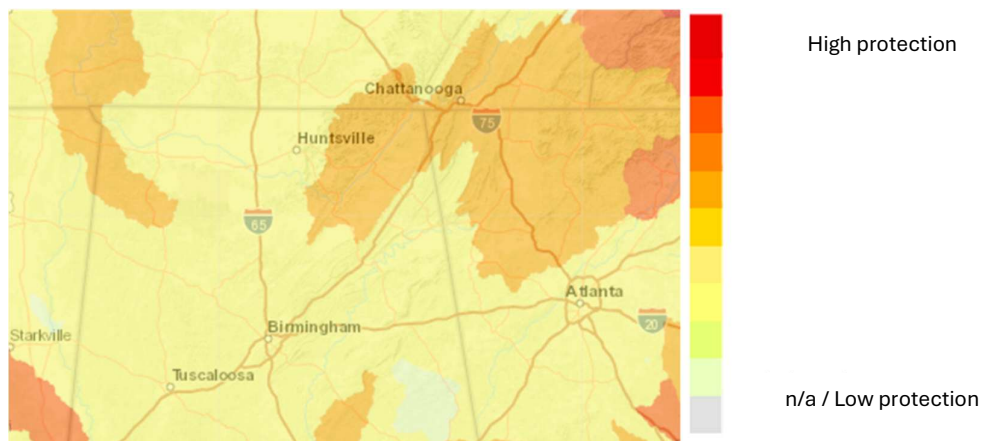


Figure 7 Protected and Conserved areas, region of Crossville. Source WWF Risk Filter Suite, 2025

b) Biodiversity management

ABM's current mitigation strategies of emissions control and reduction, water resource use limitation through recycling of cooling water, and zero discharge policy contribute to preventing further ecosystem degradation in what must be described as an already degraded ecosystem.

However, as our company motto guides us to ward honor and courage, it is not enough to simply maintain a status quo far below what is acceptable. Our size and reach is small, but we can still take action. We are in contact with a local agency, the Native Habitat Project, to explore options for greening and replanting our site with appropriate native species. If this project goes ahead, we expect to be contributing to local ecosystem biodiversity regeneration.

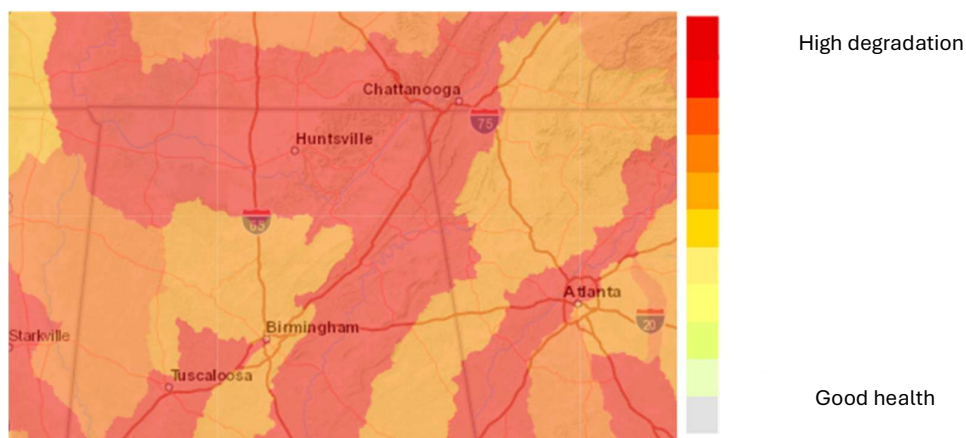


Figure 8 Ecosystem condition, region of Crossville. Source WWF Risk Filter Suite, 2025

c) Alien species

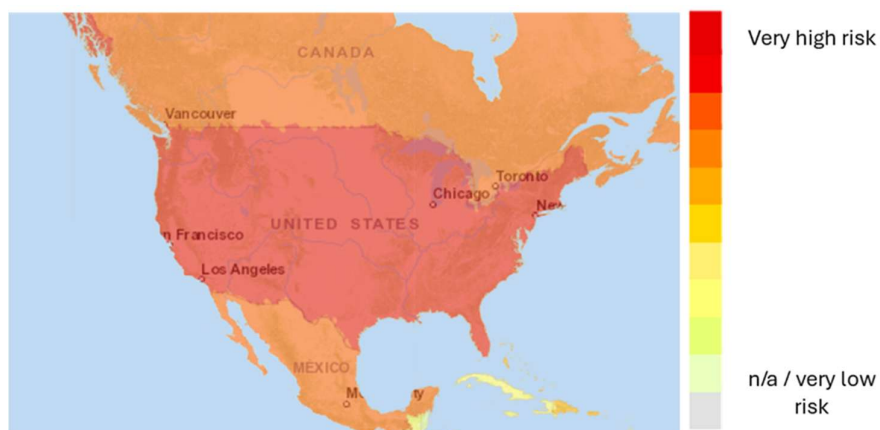


Figure 9 Alien and invasive species risk, region of Crossville. Source WWF Risk Filter Suite, 2025

The entirety of the contiguous US is categorized by the WWF Risk Filter Suite as at high risk of invasive species, no differentiation is given for the Crossville area, nor the state of Alabama (Figure 7). ABM cannot be seen as contributing to this risk in any meaningful way.

d) Commitment to no-go in heritage sites

ABM has confirmed in 2025 through stakeholder engagement and research that its Crossville site does not sit in an area of indigenous or other heritage value. We have no intention of expanding into such areas, we will undertake due diligence in the event of our expansion or move to a new site and formally commit to this decision.

e) Protected areas

It has also been confirmed, by the same means, that the Crossville site is not located in an area protected for any other reason. Again, we commit to full due diligence before any expansion or change of location.

A. SOCIAL

1) Human Rights including Labor rights

a) Statement of Commitments

We are committed to conducting our business responsibly, ethically, and in compliance with all applicable laws and regulations. Our success depends on having the right people and the right mindset, supported by a strong commitment to protecting the health, safety, and well-being of our employees and all those affected by our operations.

Respect for human rights is a fundamental principle that guides our operations and is non-negotiable. We are committed to upholding human dignity, fairness, and respect throughout our value chain. Just as we are responsible for delivering high-quality secondary aluminum to our customers, we are equally committed to ensuring our products are produced and delivered without causing undue harm to the rights of workers, communities, or other stakeholders.

In 2025, we overhauled our policies and practices to more explicitly support human rights, mandatory review of these policies is due in 2030, but we will continue to ensure we are always up to date on this important topic.

b) Policies and Practices – Own operations (gender, indigenous rights, local community, collective bargaining, child labor, forced labor, non-discrimination, communication, harassment, living wage, working time)

Our growing team of approximately 50 employees is central to ABM's success, and we are committed to their protection, development, and fair treatment. In return, we expect all employees to uphold high standards of professionalism, integrity, accountability, and respect for others.

These expectations are embedded in our policies and reinforced through daily practice. The primary documents governing employee conduct and workplace standards are the Code of Conduct (CoC) and the Employee Handbook (EH).

Management regularly reviews and updates these documents to ensure they reflect ABM's commitments and evolving expectations. Both the CoC and EH were updated in 2025 to strengthen our commitments to employee rights, these stand in 2026 without amendment. All policies are available to employees in their native language, and training is provided to ensure employees understand their rights, responsibilities, and the standards expected of them.

The CoC is the foundation of ABM's approach to human rights, labor practices, and workplace ethics. It sets out our commitment to equal opportunity and prohibits discrimination in recruitment, employment, promotion, and all other aspects of the employment relationship. We are committed to treating all employees with fairness, dignity, and respect, regardless of age, gender, race, religion, or any other protected characteristic.

ABM maintains a zero-tolerance approach to harassment, discrimination, and retaliation. Employees have access to multiple channels for reporting concerns, including anonymous whistleblowing mechanisms, and all reports are investigated appropriately. Employees receive training to recognize and prevent discriminatory behavior and are informed of the available reporting and resolution processes.

We support internationally recognized human rights and labor standards, including the UN Global Compact and the International Labor Organization's core principles. Child labor and forced labor are strictly prohibited, and our policies are designed to ensure neither exists within our operations. We are committed to equal opportunity and to supporting gender equality within a traditionally male-dominated industry.

ABM complies with all applicable U.S. federal and Alabama labor laws, supporting fair pay, appropriate work-life balance, and employees' rights to freedom of association and collective bargaining. We regularly review our compensation structure to ensure wages remain fair, competitive, and compliant with legal requirements and prevailing industry standards.

Our operations are located near the close-knit community of Crossville, with which we maintain a strong relationship. We seek to engage with the local community through open and transparent communication, consideration of community perspectives in our decision-making, and ongoing support for local youth sports initiatives.

In 2026 we have entered into cooperation with the A Million Cans Recycling Fundraiser, run by The Recycling Society, to organize educational efforts in the local school Crossville Elementary related to aluminum, recycling, and the circular economy. We provide input and education on the value of material stewardship, the properties and value of aluminum, and guidance on how to organize and carry out recycling of drink cans in a way that engages and enthuses the local youth community to act. Through this, we hope to spread the message of the circular economy and responsible material use and recovery to a new generation.

c) Policies and Practices – value chain

ABM recognizes that its responsibility extends beyond its own operations. As a highly recyclable material with a complex global supply chain, aluminum highlights the importance of managing environmental, human rights, and labor impacts across the value chain. By sourcing 100% of our secondary aluminum from the United States, ABM maintains a shorter upstream supply chain and significantly reduces the labor and human rights risks typically associated with primary aluminum extraction and refining.

ABM also conducts supplier due diligence appropriate to the scale of both our operations and those of our suppliers. Our Responsible Sourcing Policy is shared with current and prospective suppliers, supported by off-site quality and standards audits. We encourage continuous improvement in sustainability, labor practices, and social responsibility across our supplier base, regardless of supplier size. This process has been critical in identifying responsible suppliers during this period of growth and expansion in our supplier base.

d) Declaration of incidents and remuneration actions

For trust to be built, transparency is the only option. For this reason, we are happy to disclose that there were no reported incidents of policy breach in terms of discrimination or harassment during this reporting period, either as a result of our own operations or those of our value chain.

2) Occupational Health and Safety

It is not enough for our employees to feel secure and valued in their employment, they must also feel safe. We at ABM put health and safety at the top of our priority list when producing high quality secondary aluminum products. Molten metal manufacturing process brings with it inherent danger, and this can only be managed by structured, up to date, and well-upheld health and safety procedures.

a) H&S policy and management systems

ABM complied fully with both state and federal law in relation to occupational health and safety management, being fully OSHA compliant and holding regular training for all employees. Our goal is to have 100% of employees fully safety trained within the first 30 days of employment. Our commitment is to a workplace with zero tolerance for unsafe practice, one hundred percent clarity and competence in emergency measure implementation, and a zero count of occupation health and safety incidents. Our record is exceptionally good, but not yet perfect.

In the year 2025, the health and safety incident report is as follows:

Deaths	0
Cases resulting in days away from work	0
Cases resulting in work restrictions	2 (light-day restriction)
Other recordable cases	3
Near miss events	9
Incidents with Minor Injury or Damage	10

ABM thoroughly investigates all incidents, prepares detailed incident reports, engages employees to identify and implement corrective actions, and applies the hierarchy of controls to eliminate identified hazards.

While effective incident response is essential, ABM prioritizes proactive risk management over reactive measures. We foster a strong safety culture in which all employees are empowered to identify hazards, raise concerns, and protect themselves and their colleagues. Through proactive hazard identification, early intervention and speak-up practices, and an active Safety Committee, we drive continuous improvement and reinforce the principle that every day presents an opportunity to strengthen workplace safety.

b) Training and engagement

A major pillar of our safety management system is the engagement and education for all employees. Safety is embedded from day one. All employees receive role-specific training that combines classroom instruction with practical application, ensuring they have the knowledge and skills to work safely. Safety training is an ongoing commitment, with regular refresher and continuous improvement programs designed to maintain competency, reinforce best practices, and prevent complacency.

3) Change Management

At ABM, our commitment to ethical, legal, and responsible business practices extends beyond the present. To ensure these standards are maintained through periods of change, we have established formal change management policies to guide major business transitions, including site expansions, new facility development, mergers and acquisitions, operational disruptions, and site closures.

These policies prioritize environmental stewardship, social responsibility, and stakeholder engagement, ensuring that ABM's high standards are upheld and potential impacts are effectively managed, even during periods of significant organizational change. Mandatory review of these policies is due in 2030.

a) Notification of any planned changes or expansions

ABM has no plans to extend, expand, or materially change the nature of our current operations at this time beyond naturally organic growth of production.