

Framtagen av Hållbarhetsrådet, genom Ellinor Aspman	Fastställd av: Huvudkoncernägare, genom Per Vannesjö*	Utgåva 3 (Rev 250530) Senaste årliga översyn: 250822	Sida Sida 1 av 4
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Policy, Whistleblower

A whistleblower is a person who reports serious irregularities or misconduct within a company or organization where, for some reason, it is not possible or appropriate to report these issues directly to the immediate responsible party. These irregularities or misconduct may include criminal activities, corruption, significant safety risks, environmentally harmful practices, or serious breaches of internal guidelines or the Code of Conduct. The whistleblowing function enables employees and other stakeholders to report anonymously and without fear of retaliation. Each case is handled according to a defined process.

This contributes to maintaining an open and ethical corporate culture, ensuring compliance with applicable laws as well as the values of Inducore, AnVa, and PVI.

Purpose of the Policy

This policy has been established to clarify and regulate the handling of the whistleblowing function for Inducore, AnVa, PVI, and their companies. Its purpose is to define what should be reported, ensure a proper and secure case process, and maintain high ethical standards. The policy also aims to prevent retaliation against the whistleblower or their relatives.

Scope

This policy applies to the Inducore, AnVa, and PVI groups, including all their subsidiaries. It covers all employees, regardless of position or role. Suppliers, collaborators, customers, or other stakeholders are also entitled to use the whistleblowing channel. The principles, case handling, and protections outlined in this policy also extend to these stakeholders.

Protection for Whistleblowers

All reports will be handled with strict confidentiality.

Inducore, AnVa, and PVI do not tolerate any form of discrimination, retaliation, or negative consequences against whistleblowers who act in good faith. If such behavior or actions are detected, they will be promptly addressed with disciplinary measures against the individuals responsible.

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Case Process

1. **Reporting:** Reports can be made verbally or in writing using the contact details provided in this policy. Whistleblowers may remain anonymous.
2. **Reception and Initial Assessment:** The central compliance function receives the report and conducts an initial assessment to determine the nature of the case and whether it falls within the policy's scope.
3. **Feedback 1:** If the whistleblower has not chosen to remain anonymous, they will receive confirmation that the report has been received and whether it falls within the scope of the policy.
4. **Investigation:** If the case is deemed relevant, an investigation is initiated, conducted by an independent internal or external party, depending on the nature and scope of the matter.
5. **Decision and Actions:** Based on the investigation's findings, a decision is made regarding potential actions, including disciplinary measures, legal proceedings, or other corrective actions to prevent future violations.
6. **Feedback 2:** Upon the investigation's conclusion, the whistleblower will be informed of the outcome, to the extent possible without breaching confidentiality.

Responsibilities

- **Compliance Function:** Responsible for receiving and assessing reports and ensuring proper investigations are conducted. This includes providing feedback to the whistleblower.
- **Group Management:** Responsible for promptly participating in the investigation of cases deemed within the policy's scope. Where legal, labor law, or other subject matter expertise is required, group management and the board, if necessary, ensure such expertise is engaged, whether internal or external.
- **Company Management:** The CEO of each company is ultimately responsible for ensuring the policy is known, accessible to all employees, and followed, as well as ensuring that decided actions are implemented.
- **Employees:** All employees are responsible for reviewing the policy and seeking clarification on any content they do not understand.

False or Malicious Allegations

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Knowingly making false or malicious allegations constitutes a breach of the employment agreement and will be regarded as a serious violation. Employees who make such reports may face disciplinary action, including termination, depending on the severity and impact of the case.

What Should Be Reported to the Whistleblowing Function

Inducore, AnVa, and PVI adhere to the scope defined by law regarding what may be handled through a whistleblowing function. Therefore, only issues within this scope should be reported and addressed via the whistleblowing channel:

- Misconduct within the organization that is in the public interest, such as economic crimes, environmental violations, or issues posing imminent danger to individuals' lives and health.
- Violations of legislation in areas like public procurement, financial services, product safety, environmental protection, transport safety, public health, network and information security, competition rules, data privacy, corporate taxation, money laundering, product conformity, or actions against the EU's financial interests.

What Does Not Qualify as a Whistleblowing Case

General dissatisfaction with operations, leadership, salary, or other personnel matters typically does not qualify as whistleblowing. Nor do workplace safety issues unless they are of a very serious nature. Such matters should instead be reported to the immediate manager, HR, or a higher-level manager, or escalated through union representatives.

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Unqualified Reports

Reports made through the whistleblowing function but not deemed within the policy's scope will be classified as unqualified reports. These will not be handled as whistleblowing cases, but the reporter will receive feedback and be advised to use other available channels for such matters. Inducore, AnVa, and PVI encourage whistleblowers to consult union representatives, HR, or a manager for guidance on whether a matter falls within the scope of whistleblowing. This consultation can be done anonymously.

Reporting Channels for Whistleblowers

Rapportering för Inducore och bolag inom Inducore:

Mail: whistleblower@inducore.se

Ellinor Aspman, Group P&O
ellinor.aspman@inducore.se
Tel: 0765 125 918

Johan Nyberg, HR BP
johan.nyberg@inducore.se



Reporting for PVI and companies within PVI:

Mail: whistleblower@pvi.se

Anders Thålin, Group CEO
anders.thalin@pvi.se
Tel: 0706 517 611

Micaela Institoris, Group CEO
micaela.institoris@pvi.se
Tel: 0729 889 418



Reporting for AnVa and companies within AnVa:

Mail: whistleblower@anva.se

Lars Christiansson, koncernchef
lars.christiansson@anva.se
Tel: 0703 216 204



Follow-Up and Review

The function is tested and simulated annually. The policy is reviewed at least once a year by the Sustainability Council to ensure its relevance and effectiveness. Updates are communicated to all employees and stakeholders within the group.