Whistleblower Policy

Version: 4.0 **Effective from: 2026-09-04** **Replaces version:** 3.0 2025-05-30

Purpose of the Policy

This policy has been developed to clarify and regulate the whistleblowing function within PVI, including its business areas and subsidiaries. The purpose is to provide clarity regarding what should be reported, ensure that reports are handled correctly and securely, and maintain a high ethical standard.

The policy also aims to prevent retaliation against the whistleblower or their close relatives.

Scope

This policy applies to all groups and companies within PVI. This means that all employees, regardless of position or role, are covered by the policy.

Suppliers, business partners, customers and other stakeholders are also covered and have the opportunity to use the whistleblowing channel. The principles, handling procedures and protection defined in this policy also apply to these stakeholders.

Protection of Whistleblowers

All reports will be handled with strict confidentiality.

PVI does not tolerate any form of unequal treatment, discrimination, retaliation or other negative consequences directed towards a reporter or whistleblower in connection with a report made in good faith.

If such behaviour or conduct is identified, it will be addressed immediately through disciplinary measures against the person or persons responsible for the behaviour or conduct towards the reporter or whistleblower.

Whistleblowing Reporting Channels

All whistleblowing reports should preferably be submitted through the digital whistleblowing system GlobalLeaks: whistleblower.pvi.se

The channel enables and ensures anonymous reporting, secure communication and follow-up of cases. The reporting form is accessible through PVI's website and through the websites of all subsidiaries and is available 24 hours a day.

Alternative Reporting Channels
We recommend that you use this reporting channel. However, if for any reason you prefer to report through another channel, you may do so by contact **whistleblower@pvi.se** or **Micaela Institoris**, CEO PVI Rescue Vehicles and Sheet Metal, **+46 (0)72-988 94 18** or **Anders Thålin**, CEO Tube Forming CEO, **+46 (0)70-651 76 11**

Case Management Process

1. Reporting: Reports are submitted by the reporter through the digital whistleblowing function GlobalLeaks, which is accessible through both PVI's website and the websites of all subsidiaries.

Reports may be submitted anonymously, and the reporter can follow their case through the portal with guaranteed confidentiality and protection of the reporter's identity.

The reporting portal also allows supporting materials such as images, documents, videos and recordings to be attached. When a report is registered in the system, a unique case ID is assigned.

2. Receipt and Initial Assessment Confirmation that the report has been received is provided to the reporter immediately when the report is submitted to the system. At the same time, the reporter receives a unique case ID, which can be used to follow the case.

The case is handled through the portal by the central Compliance Function, which conducts an initial assessment to determine the nature of the case and whether it falls within the scope of this policy. This assessment shall be completed within three (3) working days.

3. Feedback 1: The reporter receives feedback through the portal stating whether the case is considered to fall within the scope of a whistleblowing case under this policy.

If the case is assessed as falling outside the scope of the policy, it is categorised as an unqualified report and closed.

Feedback on the initial assessment shall be provided within seven (7) working days.

4. Investigation: If the case is assessed as relevant to the scope of the policy, a more detailed investigation is initiated. The investigation is conducted by an independent internal or external party, depending on the nature and scope of the case.

5. Decisions and Actions Based on the findings of the investigation, decisions are made regarding any measures to be taken.

These may include disciplinary measures, legal proceedings or other corrective actions aimed at preventing future violations.

6. Feedback 2: Upon completion of the investigation, the reporter is informed through the portal of the outcome of the case and any measures taken, to the extent possible without breaching confidentiality.

7. Closure of the Case The case is formally closed and archived in the system. The reporter is notified through the portal that the case has been closed.

False or Malicious Allegations

Knowingly making a false or malicious allegation constitutes a breach of the employment agreement and will be considered a serious violation.

Employees who make such reports may be subject to disciplinary measures, including termination of employment, depending on the nature, extent and impact of the matter.

Unqualified Reports

If a report is submitted through the whistleblowing function but is assessed as falling outside the scope of this policy, it will be classified as an *unqualified report*.

An unqualified report will not be handled as a whistleblowing case. Instead, it will be closed in the case management system.

The reporter will receive feedback on the assessment and may be directed to alternative channels for handling the matter.



What Constitutes a Whistleblowing Case

PVI applies the scope and limitations set out in applicable legislation regarding matters that may be handled through a whistleblowing function. Therefore, only matters falling within the scope of whistleblowing should be reported and handled through the channel.

- **Serious misconduct within the organisation where there is a public interest in the matter being brought to light** should be reported through the channel. Examples include misconduct that affects the public to a significant extent, such as financial crime, environmental offences, or misconduct that poses an imminent risk to people's life or health.

- **Violations of legislation in the following areas** may be considered to fall within the scope of whistleblowing even where there is no public interest: public procurement; financial services, products and markets; terrorist financing; product safety; environmental protection; transport safety; public health; network and information security; competition rules; protection of privacy and personal data; corporate tax rules; money laundering; product compliance; and acts directed against the EU's financial interests.

What Does Not Constitute a Whistleblowing Case

General dissatisfaction with how the business is conducted, leadership, salary or other personnel matters are, as a general rule, not considered misconduct that should be reported through the whistleblowing function. Nor are ordinary workplace environment issues, unless they are of a very serious nature.

Matters described above should instead be reported to the immediate manager, HR, the manager's superior or another person in a managerial position.

Reporters may also contact a safety representative or other trade union representative, who can escalate the matter where appropriate.

Responsibilities

- **Designated Compliance Function:** Responsible for receiving and assessing reports and ensuring that investigations are conducted correctly. This includes ensuring that feedback is provided to the reporter.

- **Group Management:** Responsible for promptly participating in the investigation of cases that the Compliance Function has assessed as falling within the scope of this policy and requiring their involvement. Where legal, employment-law or other subject-matter expertise is required for the continued investigation, Group Management and, where necessary, the Board of Directors are responsible for ensuring that such expertise is engaged, whether internally or externally.

- **Company Management:** The CEO of each company has overall responsibility for ensuring that the policy is known and accessible to all employees, that it is complied with and that agreed measures are implemented.

- **Employees:** All employees are responsible for familiarising themselves with and complying with the issued policy and for raising any questions regarding content they do not understand.

Follow-up and Review

The policy is reviewed annually by the Group-wide Sustainability Council in accordance with the applicable procedure. Annual testing and simulations are also conducted.

The policy may be amended or revised outside the annual review cycle if material changes occur in the business or in applicable legislation.

Updates are communicated throughout the Group and to all subsidiaries.

Document Owner: Sustainability Council
Decision Maker: Group CEO
Review Deadline: 30 August 2027
Responsible for Follow-up: Sustainability Council