

## Policy on Whistleblowing and Anti-retaliation

### 1. Purpose

VBN Components AB is committed to transparency, integrity, and accountability in all aspects of our operations. This policy is intended to encourage employees to speak up about potential misconduct without fear of retaliation, and to outline the mechanisms for protected and confidential reporting.

### 2. Scope

This policy applies to all employees, contractors, interns, and consultants of VBN Components AB across all operations.

### 3. Right to Report Without Reprisal

Employees are encouraged and entitled to report, in good faith, any concerns or suspicions of misconduct, illegal activities, violations of company policy, or unethical behavior. VBN Components AB strictly prohibits any form of retaliation or reprisal against individuals who raise such concerns.

### 4. Reporting Channels

Reports can be submitted directly to direct manager or supervisor or to CEO. Reports may be submitted verbally or in writing and may include supporting documentation where possible.

### 5. Confidentiality

The identity of whistleblowers will be kept strictly confidential to the extent permitted by law. Information will be disclosed only to those who need it to conduct a proper investigation.

### 6. Investigation and Follow-up

All whistleblowing reports will be assessed and, if warranted, investigated in a timely, fair, and impartial manner. The whistleblower will be informed of the outcome where appropriate and permissible by law.

### 7. Training and Awareness

VBN Components AB will secure awareness on this policy. New employees will be introduced to the policy during onboarding.

### 8. Review

This policy will be reviewed as needed to ensure compliance with applicable laws and effectiveness in protecting whistleblower rights.



Magnus Bergman, CEO, VBN Components AB