

HEDIN AUTOMOTIVE



Åpenhetsloven – Redegjørelse 2026

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Redegjørelse etter Åpenhetsloven 2026

Om Åpenhetsloven

De siste årene har det nasjonalt og internasjonalt vært økt oppmerksomhet rundt næringslivets ansvar for å ivareta grunnleggende menneskerettigheter og sikre anstendige arbeidsforhold i hele verdikjeden. For Hedin Mobility Group og Hedin Automotive AS er dette et viktig og integrert område i arbeidet med ansvarlig næringsliv, bærekraft, leverandøroppfølging og god virksomhetsstyring.

Denne redegjørelsen er utarbeidet i henhold til Åpenhetsloven, Lov om virksomheters åpenhet og arbeid med grunnleggende menneskerettigheter og anstendige arbeidsforhold, som trådte i kraft 1. juli 2022. Redegjørelsen beskriver hvordan Hedin Automotive AS og tilknyttede norske selskaper arbeider med aktsomhetsvurderinger, risikokartlegging og tiltak knyttet til menneskerettigheter og anstendige arbeidsforhold i egen virksomhet, i leverandørkjeden og overfor øvrige forretningsforbindelser.

Redegjørelsen dekker arbeidet gjennom 2025 og relevante oppdateringer frem til publisering i 2026. Arbeidet bygger på etablerte retningslinjer, konsernets styrende dokumenter, Supplier Code of Conduct, General Terms of Purchase, interne rutiner, leverandøroppfølging og risikovurderinger. Arbeidet ses også i sammenheng med Hedin Mobility Groups øvrige bærekraftsarbeid og rapportering, herunder konsernets arbeid med bærekraftsinformasjon, aktsomhetsvurderinger og ansvarlig leverandørstyring. se **årsrapporten for 2025 hvor konsernets bærekrafts rapport er inkludert** [[her](#)]. Du kan også lese mer om konsernets initiativer på [Hedin Mobility Groups nettsider](#).

Redegjørelsen er tilgjengelig på våre nettsider og kan utleveres på forespørsel. Spørsmål knyttet til Åpenhetsloven og vårt arbeid med aktsomhetsvurderinger kan rettes til: innkjop@hedinautomotive.no

Gjennom dette arbeidet ønsker vi å bidra til økt åpenhet, ansvarlighet og kontinuerlig forbedring i egen virksomhet og i verdikjeden. Vårt mål er å redusere risiko for negativ påvirkning på menneskerettigheter og arbeidsforhold, samtidig som vi styrker etterlevelse, transparens og profesjonell leverandørstyring.

Om oss, produkter, tjenester og markedet vi opererer i

Hedin Mobility Group er en av Europas ledende mobilitetsaktører, med virksomhet innen distribusjon, bilforhandlerdrift og mobilitetsløsninger. Konsernet har lokal tilstedeværelse i 13 land, representerer over 50 bilmerker, har mer enn 310 forhandlere, over 800 salgssteder og om lag 11 000 ansatte. Konsernets forretningsmodell er basert på en integrert tilstedeværelse i flere deler av bil- og mobilitetsverdikjeden, herunder import og distribusjon, salg av nye og brukte biler, ettermarkedstjenester, reservedeler, logistikk og mobilitetstjenester. Du kan lese mer om konsernet på [Hedin Mobility Groups nettside](#).

Hedin Automotive AS er en del av Hedin Mobility Group og er morselskap for flere norske virksomheter innen bilbransjen. Den norske virksomheten omfatter blant annet salg av nye og brukte biler, verkstedtjenester, skade- og karosseriarbeid, reservedeler, import/distribusjon, IT-tjenester og mobilitetsrelaterte tjenester.

Blant virksomhetene i Norge inngår Hedin Automotive Bavaria AS, som er en av Norges største BMW-forhandlere, Hedin Performance Cars AS, som driver Porsche-sentre i Norge, Carstore AS, som driver bruktbilvirksomhet, GS Bildeler AS, som er en ledende leverandør av deler og tilbehør til BMW, samt BNC Nordic Distribution AS, KOED NUF og Hedin Nordic Truck-selskapene. I tillegg inngår støtte- og mobilitetsselskaper som Hedin IT AS og MABI Mobility AS.

Den norske virksomheten opererer i en kompleks verdikjede med både globale bilprodusenter, importører, nasjonale og lokale leverandører, underleverandører og tjenestepartnere. Dette innebærer at arbeidet med Åpenhetsloven må favne både egen drift, innkjøp, leverandørstyring og risikoområder som er typiske for bilbransjen, herunder råvareutvinning, produksjon av kjøretøy og komponenter, logistikk, kjemikalier, verksteddrift, bilpleie, renhold og andre arbeidsintensive tjenester.

Hvordan vi arbeider med Åpenhetsloven

Redegjørelsen etter Åpenhetsloven gjelder følgende juridiske enheter i Norge:

- Hedin Automotive AS – org.nr. 989 690 728
- Hedin Automotive Bavaria AS – org.nr. 960 804 953
- BNC Nordic Distribution AS – org.nr. 982 195 519
- Carstore AS – org.nr. 924 562 854
- GS Bildeler AS – org.nr. 980 501 515
- Hedin Performance Cars AS – org.nr. 989 930 877
- Hedin IT AS – org.nr. 933 287 319
- MABI Mobility AS – org.nr. 933 287 246
- MPS Bilskade Haugesund AS – org.nr. 916 973 012
- KOED NUF – org.nr. 920 897 134
- Hedin Nordic Truck Retail AS – org.nr. 932 170 272
- Hedin Nordic Truck AS – org.nr. 934 108 663

Organisatorisk er selskapene strukturert med felles støttefunksjoner innen blant annet innkjøp, HR, juridisk, compliance, kvalitet, miljø og økonomi. Dette gir et felles rammeverk for leverandøroppfølging, risikovurderinger, kontraktskrav, interne retningslinjer og oppfølging av kravene i Åpenhetsloven.

Arbeidet med Åpenhetsloven omfatter hele virksomheten og bygger videre på eksisterende policyer, rutiner og styringssystemer. Det er særlig fokus på leverandører og forretningsforbindelser med formelle samarbeidsavtaler, leverandører der det er gjort gjentatte kjøp over NOK 100 000 i foregående år, samt aktører i bransjer eller geografier hvor det er forhøyet risiko for brudd på menneskerettigheter eller anstendige arbeidsforhold.

Arbeidet med Åpenhetsloven er organisert i følgende hovedfaser:

Tilrettelegging

- Etablere omfang for arbeidet med Åpenhetsloven og aktsomhetsvurderingene.
- Involvere relevante interne funksjoner og fagmiljøer i arbeidet.
- Identifisere sentrale interessenter, leverandørgrupper og risikoområder.
- Sikre at arbeidet er forankret i styrende dokumenter, kontraktskrav og relevante interne prosesser.

Aktsomhetsvurderinger

- Forankre arbeidet med Åpenhetsloven i virksomhetens styringssystemer.
- Forankre retningslinjer for ansvarlig næringsliv, herunder Code of Conduct, Supplier Code of Conduct og General Terms of Purchase.
- Kartlegge faktiske og mulige negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold.
- Prioritere risikoområder basert på alvorlighetsgrad, sannsynlighet og virksomhetens mulighet til å påvirke.
- Iverksette tiltak for faktiske forhold og områder med vesentlig risiko.
- Følge opp og dokumentere effekten av tiltak.
- Kommunisere med relevante interessenter ved behov.

- Legge til rette for gjenoppretting eller korrigerende tiltak dersom faktisk negativ påvirkning avdekkes.

Redegjørelse

- Utarbeide og publisere [her](#) årlig redegjørelse for aktsomhetsvurderingene innen 30. juni hvert år.
- Sikre at redegjørelsen er offentlig tilgjengelig på virksomhetens nettsider.
- Oppdatere redegjørelsen ved vesentlige endringer i virksomhetens risikovurderinger.

Informasjonskrav og spørsmål

- Sikre at allmennheten kan kontakte oss med spørsmål om hvordan vi arbeider med Åpenhetsloven.
- Besvare forespørsler om vårt arbeid med aktsomhetsvurderinger og resultater fra arbeidet i tråd med lovens krav.
- Spørsmål kan sendes til: innkjop@hedinautomotive.no

Vi har etablert systemer, prosedyrer og arbeidsmetoder for å håndtere leverandøroversikter, leverandørkartlegging, utsending og oppfølging av leverandørundersøkelser, risikovurderinger, kontraktskrav og rapportering. Arbeidet videreutvikles løpende for å styrke dokumentasjon, etterlevelse og oppfølging av identifiserte risikoområder.

Hedin Automotive AS sine retningslinjer for ansvarlig næringsliv

Hedin Automotive AS sitt arbeid med ansvarlig næringsliv er forankret i Hedin Mobility Groups styrende dokumenter, interne retningslinjer og konsernets overordnede rammeverk for etikk, compliance, bærekraft, kvalitet og miljø. Retningslinjene skal bidra til at vi arbeider systematisk med grunnleggende menneskerettigheter, anstendige arbeidsforhold, miljø, forretningsetikk og ansvarlig leverandørstyring.

I 2025 og 2026 har Hedin Mobility Group videreutviklet og oppdatert flere sentrale styringsdokumenter. Dette inkluderer ny og oppdatert intern Code of Conduct, oppdatert Supplier Code of Conduct for leverandører, samt oppdaterte General Terms of Purchase of Services and Goods. Formålet er å sikre at konsernets krav og forventninger er tydelige, oppdaterte og i tråd med utviklingen i samfunnet, regulatoriske forventninger og krav knyttet til blant annet Åpenhetsloven, CSRD og ESRS.

Disse dokumentene danner et viktig grunnlag for hvordan vi arbeider med aktsomhetsvurderinger, risikostyring, leverandøroppfølging og ansvarlig forretningspraksis. De bidrar også til å sikre at krav til menneskerettigheter, arbeidsforhold, miljø, forretningsetikk og etterlevelse er tydelig forankret både internt i virksomheten og overfor leverandører og forretningspartnere.

Retningslinje**Bruk av retningslinje****Code of Conduct –
interne etiske
retningslinjer**

Code of Conduct er Hedin Mobility Groups felles etiske rammeverk og gjelder for medarbeidere, ledere, innleid personell, lærlinger og styremedlemmer i konsernet. Dokumentet beskriver hvordan vi skal opptre, samarbeide og ta beslutninger på en ansvarlig og profesjonell måte. Code of Conduct omfatter blant annet rettferdige arbeidsvilkår, inkluderende arbeidsmiljø, helse og sikkerhet, foreningsfrihet, forebygging av tvangsarbeid og barnearbeid, ansvarlig rapportering, antikorrupsjon, bekjempelse av hvitvasking, rettferdig konkurranse, ansvarlig leverandørkjede, personvern, informasjonssikkerhet og miljøansvar.

**Supplier Code of
Conduct – etiske
retningslinjer for
leverandører**

Supplier Code of Conduct beskriver krav og forventninger til leverandører, underleverandører og forretningspartnere. Den skal sikre at leverandører følger prinsipper for ansvarlig og bærekraftig forretningsdrift, herunder respekt for menneskerettigheter, anstendige arbeidsforhold, trygge arbeidsplasser, forbud mot barnearbeid og tvangsarbeid, miljøansvar, ansvarlig kjemikaliehåndtering, forretningsetikk, antikorrupsjon og etterlevelse av lover og regler. Supplier Code of Conduct er oppdatert for å reflektere gjeldende forventninger til ansvarlig leverandørstyring og aktsomhetsvurderinger i tråd med internasjonale rammeverk og lovkrav.

**General Terms of
Purchase of Services
and Goods**

General Terms of Purchase brukes som standard kontraktsvilkår ved kjøp av varer og tjenester. Vilkårene bidrar til å avtafeste krav til leverandører, blant annet knyttet til etterlevelse av lover og regler, nødvendige tillatelser og sertifiseringer, kvalifisert personell, HMS, kvalitet, dokumentasjon, kjemikaliehåndtering, bruk av underleverandører og etterlevelse av Hedin sine retningslinjer. Dette styrker vår mulighet til å følge opp leverandører og sikre at hensyn til ansvarlig næringsliv er en del av kontraktsgrunnlaget.

**Policy for kvalitet og
miljø**

Hedin Mobility Groups kvalitets- og miljøpolicy gir føringer for systematisk arbeid med kvalitet, miljø, helse, sikkerhet og kontinuerlig forbedring. Policyen understøtter arbeidet med bærekraftig drift, energieffektivisering, materialgjenvinning, ansvarlig ressursbruk og krav til samarbeidspartnere og leverandører.

**Globale compliance-
policyer**

Hedin Mobility Group har globale policyer innen blant annet antikorrupsjon, hvitvasking og terrorfinansiering, konkurranserett, interessekonflikter og handelsrestriksjoner. Disse dokumentene støtter arbeidet med ansvarlig næringsliv og bidrar til å sikre et helhetlig rammeverk for etisk og lovlig forretningsdrift.

Sertifiseringer

- **ISO-sertifiseringer i Hedin Mobility Group – vår retning for kvalitet, miljø og kontinuerlig forbedring**

Hedin Mobility Group har fornyet sine ISO-sertifiseringer og er sertifisert etter følgende standarder:

- **BS EN ISO 9001:2015 – Kvalitetsstyringssystem**
- **BS EN ISO 14001:2015 – Miljøstyringssystem**

Sertifiseringene er fornyet med gyldighet fra **1. februar 2026 til 30. januar 2029**. De dokumenterer at Hedin Mobility Group arbeider systematisk med kvalitet, miljø, ledelse, struktur og kontinuerlig forbedring. Sertifiseringen omfatter deler av konsernets virksomhet innen salg, reparasjon, service og reservedeler for personbiler, transportbiler og lastebiler.

For Hedin Automotive AS og de norske selskapene er konsernets ISO-sertifiseringer og styringssystemer et viktig rammeverk og ambisjonsnivå for videreutvikling av egne prosesser. Selv om ikke alle norske enheter er lokalt ISO-sertifisert, bygger vi videre på konsernets prinsipper for kvalitet, miljøstyring, HMS, dokumentasjon og kontinuerlig forbedring.

Dette arbeidet er relevant for Åpenhetsloven fordi systematiske prosesser for kvalitet, HMS, miljø, leverandøroppfølging og dokumentasjon styrker evnen til å identifisere, forebygge og håndtere risiko i egen virksomhet og i leverandørkjeden. Det gir også et bedre grunnlag for rapportering, internkontroll og etterlevelse av krav knyttet til Åpenhetsloven, CSRD og ESRS.

Videre arbeid i Norge handler om å styrke og harmonisere praksis på tvers av virksomhetene, med særlig fokus på:

1. tydeligere prosesser og ansvarslinjer
2. bedre dokumentasjon og sporbarhet
3. styrket leverandøroppfølging
4. bedre kvalitet i leveranser og tjenester
5. systematisk arbeid med HMS, miljø og kjemikaliehåndtering
6. mer effektiv drift og kontinuerlig forbedring
7. bedre grunnlag for bærekraftsrapportering, aktsomhetsvurderinger og myndighetsdialog

Dette arbeidet bidrar til økt transparens, bedre styring og en mer profesjonell og robust organisasjon. Det er også et viktig bidrag til å sikre at vi møter økende forventninger fra kunder, ansatte, myndigheter, leverandører og øvrige interessenter.

Miljøfyrtårn

Hedin Automotive Bavaria Oslo er Miljøfyrtårn-sertifisert. I tillegg har vi en ambisjon om å videreutvikle miljøarbeidet i våre norske virksomheter og vurdere ytterligere sertifiseringer der dette er hensiktsmessig.

Miljøfyrtårn er et praktisk og anerkjent rammeverk for virksomheter som ønsker å dokumentere og styrke sitt arbeid med miljø, arbeidsmiljø og bærekraft i praksis. For vår virksomhet er dette særlig relevant innen områder som energibruk, avfallshåndtering, kjemikaliehåndtering, innkjøp, HMS og arbeidsmiljø.

Arbeidet støtter vår ambisjon om å drive mer ansvarlig, effektivt og bærekraftig, samtidig som det bidrar til bedre dokumentasjon og struktur i den daglige driften. Dette gir også et bedre grunnlag for oppfølging av krav fra kunder, myndigheter og samfunnet, og understøtter

vårt arbeid med Åpenhetsloven der miljø, HMS og arbeidsforhold er en del av det samlede risikobildet.

Forventet effekt av videre arbeid med miljøstyring og sertifiseringer i Norge er:

1. bedre interne rutiner og tydeligere ansvarsfordeling
2. økt bevissthet rundt miljø, HMS og ressursbruk
3. lavere driftskostnader gjennom smartere energibruk og innkjøp
4. bedre dokumentasjon på ansvarlig drift
5. styrket tillit hos kunder, ansatte, myndigheter og samarbeidspartnere
6. bedre arbeidsmiljø og mer systematisk HMS-praksis
7. et sterkere grunnlag for videre vekst og kontinuierlig forbedring

Gjennom arbeidet med Code of Conduct, Supplier Code of Conduct, General Terms of Purchase, ISO-standarder og miljøsertifiseringer styrker vi vår samlede evne til å arbeide strukturert med ansvarlig næringsliv. Dette er et viktig strategisk valg for å sikre kvalitet, etterlevelse, bærekraft og langsiktig tillit i hele virksomheten.

Resultat fra vårt arbeid med aktsomhetsvurderinger

Arbeidet med aktsomhetsvurderinger i Hedin Automotive AS og tilknyttede norske selskaper bygger på Åpenhetsloven, OECDs retningslinjer for ansvarlig næringsliv, Hedin Mobility Groups Code of Conduct, Supplier Code of Conduct, General Terms of Purchase, konsernets Sustainability Report og konsernets arbeid etter CSRD/ESRS.

Hedin Mobility Groups Sustainability Report for 2025 identifiserer flere vesentlige områder som er relevante for Åpenhetsloven. Dette gjelder særlig arbeidsforhold i egen virksomhet, arbeidere i verdikjeden, forretningsetikk, leverandøransvar, helse og sikkerhet, ressursbruk og sirkulær økonomi. For den norske virksomheten er disse områdene konkretisert gjennom lokale risikovurderinger, leverandøroppfølging, kontraktskrav, HMS-arbeid og tiltak rettet mot særskilte risikoområder i bilbransjen.

Konsernets Sustainability Report viser at risiko knyttet til arbeidere i verdikjeden særlig kan oppstå oppstrøms hos leverandører innen produksjon, logistikk og håndtering av kjøretøy og komponenter. Mulige negative konsekvenser kan være dårlige arbeidsforhold, lave lønninger, lange arbeidstider, begrenset organisasjonsfrihet og mangelfulle HMS-rutiner. Dette sammenfaller med våre egne vurderinger av bilbransjen som en kompleks og global verdikjede med forhøyet iboende risiko.

Basert på tilgjengelig informasjon, interne vurderinger, rapporterte saker og konsernets Sustainability Report er det i rapporteringsperioden ikke identifisert vesentlige faktiske brudd på grunnleggende menneskerettigheter eller anstendige arbeidsforhold i vår egen virksomhet eller i leverandørkjeden. Samtidig erkjenner vi at det fortsatt finnes iboende risiko i deler av verdikjeden, og at arbeidet med leverandørkartlegging, dokumentasjon og oppfølging må videreutvikles.

Hedin Mobility Groups Sustainability Report i arbeidet med Åpenhetsloven

Hedin Mobility Groups Sustainability Report for 2025 er brukt som et sentralt grunnlag i arbeidet med denne redegjørelsen etter Åpenhetsloven. Rapporten er konsernets første bærekraftsrapportering etter CSRD/ESRS og er utarbeidet i henhold til ESRS og EU-taksonomien. Den dekker konsernet på gruppenivå og omfatter relevante deler av oppstrøms og nedstrøms verdikjede, fra leverandører og importflyt til forhandlerdrift, ettermarked, mobilitetstjenester og kundebruk.

Sustainability Report identifiserer flere vesentlige bærekraftstemaer som er direkte relevante for Åpenhetsloven. Dette gjelder særlig **S1 – egne ansatte, S2 – arbeidere i verdikjeden, S4 – forbrukere og sluttbrukere, G1 – forretningsetikk**, samt relevante deler av **E5 – ressursbruk og sirkulær økonomi**. Disse områdene er brukt som grunnlag for å vurdere risiko knyttet til arbeidsforhold i egen virksomhet, HMS, leverandørkjede, underleverandører, produktsikkerhet, bruktbilflyt, serviceprosesser, forretningsetikk, kontraktskrav og datakvalitet.

Rapporten viser at Hedin Mobility Group har en kompleks verdikjede som omfatter råvareutvinning, komponentproduksjon, kjøretøyproduksjon, transport, import og distribusjon, bilsalg, leasing, leiebil, service, reparasjon, bildemontering, gjenvinning og sluttbehandling av produkter. Dette er relevant for Åpenhetsloven fordi risiko for negative konsekvenser for menneskerettigheter og anstendige arbeidsforhold kan oppstå både oppstrøms i globale leverandørkjeder, i egen virksomhet, hos lokale tjenesteleverandører og i nedstrøms bruk av produkter og tjenester.

Sustainability Report peker også på at konsernet har størst direkte innsyn og påvirkningsmulighet i de delene av verdikjeden hvor konsernet har egne avtaler og etablerte oppfølgingsprosesser, særlig innen indirekte innkjøp. For ledd lenger opp i verdikjeden, som kjøretøyprodusenter, komponentprodusenter og andre forretningspartnere, er

påvirkningsmuligheten mer begrenset. I slike tilfeller bygger vurderingene i større grad på tilgjengelig informasjon, produsentenes egne policyer, Code of Conduct, bærekraftsrapporter og aktsomhetsvurderinger. Dette er lagt til grunn i vår vurdering av forholdsmessighet og påvirkningsmulighet etter Åpenhetsloven.

I arbeidet med denne redegjørelsen er Sustainability Report brukt til å identifisere og underbygge risikoområder som er relevante for den norske virksomheten. Dette omfatter blant annet globale leverandørkjeder, arbeidere i verdikjeden, råvarer og komponentproduksjon, indirekte innkjøp, HMS i egen virksomhet, psykososialt arbeidsmiljø, ergonomi, kompetansebehov ved elektrifisering og ny teknologi, produktsikkerhet, bruktbilprosesser, sikkerhetskritiske verkstedprosesser, sirkulær økonomi, forretningsetikk, compliance, datakvalitet og kontraktsdekning. Disse områdene er deretter konkretisert i lokale risikovurderinger for Hedin Automotive AS og tilknyttede norske selskaper.

Sustainability Report viser samtidig at enkelte deler av rapporteringen, særlig knyttet til arbeidere i verdikjeden og forbrukere/sluttbrukere, i 2025 i hovedsak består av kvalitative vurderinger, og at datagrunnlag, indikatorer og systematisk oppfølging skal videreutvikles i kommende rapporteringsperioder. Dette samsvarer med Hedin Automotive AS sin vurdering av at arbeidet med leverandørdata, dokumentasjon, sporbarhet, kontraktsdekning og registrering av tiltak og effekt må videreutvikles i 2026.

Sustainability Report har derfor ikke erstattet den norske redegjørelsen etter Åpenhetsloven, men er brukt som et viktig konsernfelles kunnskapsgrunnlag. Den norske redegjørelsen bygger videre på konsernets vurderinger og rammeverk, men konkretiserer risikobildet, tiltakene og oppfølgingen for Hedin Automotive AS og de norske selskapene. På denne måten kobles konsernets arbeid med CSRD/ESRS, styringsdokumenter, Code of Conduct, Supplier Code of Conduct, risikostyring og bærekraftsrapportering sammen med de konkrete kravene til aktsomhetsvurderinger og åpenhet etter Åpenhetsloven.

Status fra aktsomhetsvurderingene i rapporteringsperioden

Basert på gjennomførte aktsomhetsvurderinger, tilgjengelig informasjon, interne vurderinger, rapporterte saker og konsernets Sustainability Report, er det ikke identifisert vesentlige faktiske brudd på grunnleggende menneskerettigheter eller anstendige arbeidsforhold i Hedin Automotive AS og tilknyttede norske selskaper i rapporteringsperioden.

Samtidig viser aktsomhetsvurderingene at det foreligger forhøyet iboende risiko i enkelte deler av verdikjeden, i egen virksomhet, i enkelte tjenesteområder og i deler av nedstrøms verdikjede. Dette gjelder særlig globale leverandørkjeder for kjøretøy, deler, batterier, råvarer, elektronikk og kjemikalier, samt lokale tjenesteleverandører innen arbeidsintensive bransjer som bilpleie, renhold, transport, logistikk og andre støttefunksjoner.

I tillegg er det identifisert relevante risikoområder knyttet til egne ansatte, psykososialt arbeidsmiljø, ergonomi, kompetanse og sikkerhet ved elektrifisering og ny teknologi, produktsikkerhet, bruktbilprosesser, sikkerhetskritiske verkstedprosesser, sirkulær økonomi, håndtering av kjøretøykomponenter, forretningsetikk, compliance, datakvalitet, sporbarhet og kontraktsdekning i leverandørarbeidet.

Arbeidet med å styrke datagrunnlag, leverandørkartlegging, dokumentasjon, kontraktsdekning, HMS, kompetanse, produktsikkerhet og systematisk oppfølging videreføres i 2026.

Område	Status 2025 / vurdering
Bekreftede vesentlige brudd	Ingen vesentlige faktiske brudd er identifisert basert på tilgjengelig informasjon, interne vurderinger og rapporterte saker.

Område	Status 2025 / vurdering
Faktiske negative konsekvenser	Det er ikke identifisert faktiske negative konsekvenser av vesentlig karakter i egen virksomhet, leverandørkjeden eller øvrige deler av verdikjeden basert på tilgjengelig informasjon.
Vesentlig risiko	Det er identifisert vesentlig iboende risiko i deler av bilbransjens globale verdikjede, særlig knyttet til råvareutvinning, komponentproduksjon, batterier, elektronikk, kjemikalier, produksjon i høyrisikoområder, transport, underleverandører og indirekte innkjøp. Det er også identifisert risiko knyttet til egne arbeidsoperasjoner, psykososialt arbeidsmiljø, elektrifisering, ny teknologi, produktsikkerhet, bruktbil, servicekvalitet, sirkulær økonomi, forretningsetikk og datakvalitet.
Egen virksomhet og ansatte	Det er identifisert relevante risikoområder knyttet til HMS, ergonomi, arbeidsbelastning, psykososialt arbeidsmiljø, opplæring, kompetanse og sikker arbeidsmetodikk. Risikoen vurderes som håndterbar gjennom etablerte HMS-rutiner, HR-oppfølgning, bedriftshelsetjeneste, opplæring og lokale arbeidsmiljøprosesser.
Leverandører og underleverandører	Leverandører er fulgt opp risikobasert gjennom kontraktskrav, dialog, dokumentasjonskrav, vurderinger og bruk av Supplier Code of Conduct og General Terms of Purchase. Risikoen er særlig knyttet til arbeidsintensive tjenester, indirekte innkjøp, underleverandører, produksjon, transport, kjemikalier, bilpleie og renhold. Mer systematisk registrering videreutvikles i 2026.
Kunder, produkter og nedstrøms verdikjede	Det er identifisert relevante risikoområder knyttet til produktsikkerhet, korrekt informasjon ved salg av bruktbil, servicekvalitet og sikkerhetskritiske verkstedprosesser. Risikoen følges opp gjennom tekniske kontroller, produsentkrav, dokumentasjon, opplæring, kvalitetsrutiner, reklamasjonsoppfølging og forbedringsarbeid.
Forretningsetikk og compliance	Det er identifisert iboende risiko knyttet til forretningsetikk, interessekonflikter, hvitvasking, korrupsjon, konkurranserett, handelsrestriksjoner og etterlevelse av interne retningslinjer. Risikoen håndteres gjennom Code of Conduct, globale compliance-policyer, varslingskanal, lederansvar, opplæring og oppfølging av eventuelle avvik.
Datakvalitet, sporbarhet og kontraktsdekning	Det er identifisert behov for videre forbedring av leverandørdata, dokumentasjon, systemstøtte, kontraktsdekning, sporbarhet og registrering av tiltak og effekt. Dette videreføres som et prioritert forbedringsområde i 2026.
Varsler knyttet til menneskerettigheter eller anstendige arbeidsforhold	Det er ikke identifisert eller dokumentert vesentlige varsler knyttet til menneskerettigheter eller anstendige arbeidsforhold i rapporteringsperioden.
Informasjonskrav etter Åpenhetsloven	Det er etablert rutine for behandling av informasjonskrav, og datagrunnlaget for registrering og rapportering videreutvikles i 2026.
Leverandører avsluttet grunnet brudd	Ingen leverandørforhold er avsluttet som følge av bekreftede vesentlige brudd på menneskerettigheter eller anstendige arbeidsforhold i rapporteringsperioden.

Område	Status 2025 / vurdering
Avvik eller forbedringspunkter	Det er identifisert behov for videre forbedring av leverandørdata, dokumentasjon, systemstøtte, kontraktsdekning, produktsikkerhet, HMS, kompetanse, sporbarhet og risikobasert oppfølging. Dette videreføres som prioriterte tiltak i 2026.

Skille mellom faktiske funn, vesentlig risiko og iboende bransjerisiko

I arbeidet med Åpenhetsloven skiller Hedin Automotive AS mellom faktiske negative konsekvenser, vesentlig risiko og generell iboende bransjerisiko. Dette er viktig for å sikre at tiltak prioriteres der risikoen er størst, og der virksomheten har best mulighet til å påvirke.

Kategori	Beskrivelse	Vår vurdering i 2025
Faktiske negative konsekvenser	Konkrete forhold eller hendelser hvor det er avdekket brudd på grunnleggende menneskerettigheter eller anstendige arbeidsforhold.	Det er ikke identifisert vesentlige faktiske brudd i rapporteringsperioden basert på tilgjengelig informasjon, interne vurderinger og rapporterte saker.
Vesentlig risiko	Risiko for negative konsekvenser som vurderes som alvorlig basert på alvorlighetsgrad, sannsynlighet, omfang og mulighet for gjenoppretting.	Det er identifisert vesentlig risiko knyttet til globale leverandørkjeder, råvareutvinning, produksjon av kjøretøy og komponenter, kjemikalier, bilpleie, renhold, transport, underleverandører, indirekte innkjøp, HMS, psykososialt arbeidsmiljø, elektrifisering, produktsikkerhet, servicekvalitet, forretningsetikk og datakvalitet.
Generell iboende bransjerisiko	Risiko som følger av bilbransjens struktur, kompleksitet, geografiske eksponering, teknologisk utvikling, regulering og bruk av globale leverandørkjeder.	Bilbransjen vurderes som en bransje med forhøyet iboende risiko, særlig i oppstrøms verdikjede hvor sporbarhet og direkte påvirkningsmulighet kan være begrenset. Det er også iboende risiko i arbeidsintensive lokale tjenester, sikkerhetskritiske verkstedprosesser, bruktbilflyt, kjemikaliehåndtering og nye teknologiske arbeidsprosesser.
Egen virksomhet	Risiko som kan oppstå i egne arbeidsoperasjoner, for ansatte eller andre som utfører arbeid på våre lokasjoner.	Risikoen gjelder særlig HMS, ergonomi, arbeidsbelastning, psykososialt arbeidsmiljø, arbeid med kjemikalier, høyspenningssystemer, verktøy, teknisk utstyr og sikkerhetskritiske prosesser.
Leverandørkjede og forretningsforbindelser	Risiko som kan oppstå hos direkte leverandører, underleverandører eller forretningspartnere.	Risikoen er særlig knyttet til globale produksjonsledd, råvarer, komponenter, indirekte innkjøp, transport, renhold, bilpleie, kjemikalier, avfallshåndtering og bruk av underleverandører.

Kategori	Beskrivelse	Vår vurdering i 2025
Nedstrøms verdikjede og kundebruk	Risiko som kan oppstå gjennom produkter, tjenester, kundebruk eller videre bruk av leveranser.	Risikoen gjelder særlig produktsikkerhet, korrekt informasjon ved salg av bruktbil, teknisk dokumentasjon, servicekvalitet, sikkerhetskritiske verkstedprosesser og kommersiell bruk av kjøretøy i bransjer eller geografier med forhøyet risiko.
Tiltak	Handler virksomheten gjennomfører for å forebygge, redusere eller håndtere risiko.	Tiltak omfatter blant annet Supplier Code of Conduct, General Terms of Purchase, risikobasert leverandøroppfølging, leverandørkartlegging, kontraktskrav, HMS-arbeid, kjemikaliehåndtering, opplæring, produktsikkerhetsrutiner, kvalitetskontroller, varslingskanal, compliance-policyer, stikkprøver, dokumentasjonskrav og dialog med leverandører, produsenter og forretningspartnere.
Effekt / forventet effekt	Resultat eller forventet resultat av tiltakene.	Tiltakene forventes å gi bedre oversikt, tydeligere leverandørkrav, økt dokumentasjon, bedre risikoforståelse, tryggere arbeidsprosesser, bedre produktsikkerhet, styrket kompetanse, bedre sporbarhet og økt evne til å avdekke og følge opp avvik.

Basert på vurderingene er det ikke grunnlag for å konkludere med at Hedin Automotive AS har avdekket vesentlige faktiske brudd i rapporteringsperioden. Det er likevel identifisert flere områder med forhøyet iboende risiko, både i global verdikjede, lokale leverandørforhold, egen virksomhet og nedstrøms verdikjede. Disse områdene følges opp gjennom risikobaserte og forholdsmessige tiltak, med særlig fokus på dokumentasjon, leverandørkrav, HMS, kompetanse, produktsikkerhet, datakvalitet og systematisk forbedring.

Risikovurderingen er klassifisert slik:

- = Lav risiko
- = Middels risiko
- = Høy risiko

Psykososialt arbeidsmiljø, arbeidsbelastning og ergonomi

Konsekvens: ● Middels
Sannsynlighet: ● Middels

Hedin Mobility Groups Sustainability Report identifiserer arbeidsforhold i egen virksomhet som et vesentlig område. Risikoen gjelder særlig farlige arbeidsoperasjoner, høyt arbeidspress, ergonomiske belastninger, stress og manglende restitusjon. Dette kan påvirke ansatte i verksted, lager, service, logistikk, skade/lakk, bilpleie, administrasjon og kommersielle funksjoner.

I operative roller kan risikoen være knyttet til fysisk arbeid, løft, ensidige bevegelser, arbeid med kjøretøy, kjemikalier, verktøy og teknisk utstyr. I administrative og kommersielle roller kan risikoen i større grad være knyttet til arbeidsbelastning, tidspress, endringsprosesser, systemimplementeringer og krav til tilgjengelighet.

Dette er relevant for Åpenhetsloven fordi trygge og forsvarlige arbeidsforhold, helse, miljø og sikkerhet er en sentral del av anstendige arbeidsforhold. Sustainability Report peker på at slike forhold kan føre til ulykker, sykefravær, langvarige helsekonsekvenser, redusert engasjement og tap av kompetanse dersom risikoen ikke håndteres systematisk.

Tiltak for å håndtere risiko

1. Systematisk HMS-arbeid og lokale arbeidsmiljørutiner.
2. Risikovurderinger av arbeidsoperasjoner i verksted, lager, service, logistikk og administrative funksjoner.
3. Oppfølging av sykefravær, arbeidsbelastning og arbeidsmiljø gjennom HR, ledere og vernetjeneste.
4. Bruk av arbeidsmiljøutvalg og verneombud der dette er relevant.
5. Samarbeid med bedriftshelsetjeneste ved behov.
6. Opplæring i ergonomi, sikker arbeidsmetodikk og forebygging av belastningsskader.
7. Oppfølging av medarbeiderdialog, avvik, hendelser og forbedringsforslag.
8. Videreutvikling av systemer og rutiner for å dokumentere og følge opp arbeidsmiljørisiko.

Effekt av tiltak

Tiltakene skal bidra til tryggere arbeidsplasser, lavere risiko for skader og belastningsplager, bedre psykososialt arbeidsmiljø og mer systematisk oppfølging av ansatte. Arbeidet forventes også å bidra til redusert sykefravær, bedre trivsel, økt medarbeiderengasjement og styrket evne til å beholde viktig kompetanse.

Kompetanse, opplæring og sikkerhet ved elektrifisering og ny teknologi

Konsekvens: ● Høy

Sannsynlighet: ● Middels

Overgangen til mer elektrifiserte kjøretøy, nye digitale systemer, mer avansert verkstedteknologi og endrede arbeidsprosesser stiller høyere krav til kompetanse, opplæring og sikker arbeidsmetodikk. Sustainability Report peker på at konsernets overgang til mer energieffektive og klimarelaterte løsninger kan påvirke egne ansatte gjennom nye kompetansekrav, nye arbeidsrutiner og behov for teknisk oppdatering. Dette gjelder særlig verksted, service, skade/lakk, logistikk, tekniske roller og støttefunksjoner.

For Hedin Automotive AS er risikoen særlig knyttet til arbeid på elbiler, høyspenningssystemer, batteriteknologi, diagnoseverktøy, ladeinfrastruktur, programvare, tekniske prosedyrer og nye krav fra produsenter. Dersom ansatte ikke har tilstrekkelig opplæring, riktige rutiner eller nødvendig verneutstyr, kan konsekvensen bli alvorlige personskader, feilreparasjoner, driftsavvik eller svekket kvalitet.

Tiltak for å håndtere risiko

1. Opplæring og sertifisering i arbeid på elektriske kjøretøy og høyspenningssystemer.
2. Oppdaterte tekniske prosedyrer og produsentkrav for service, reparasjon og diagnose.
3. Bruk av kvalifisert personell til arbeidsoperasjoner med særskilt risiko.
4. Risikovurdering av nye arbeidsprosesser, systemer og teknologier før implementering.

5. Krav til riktig verneutstyr, avsperring, merking og sikker arbeidsmetodikk.
6. Løpende kompetanseutvikling i verksted, service og tekniske støttefunksjoner.
7. Avviksrapportering og oppfølging av hendelser knyttet til teknisk arbeid.
8. Dialog med produsenter, importører og tekniske leverandører om opplæring og sikkerhetskrav.

Effekt av tiltak

Tiltakene bidrar til å redusere risiko for ulykker, feil, skader og mangelfull kvalitet ved arbeid med ny teknologi. De styrker også ansattes kompetanse, trygghet og evne til å håndtere endringer i bilbransjen. På sikt forventes dette å bidra til bedre HMS, høyere servicekvalitet, færre avvik og tryggere arbeidsforhold.

Arbeidsforhold hos leverandører i indirekte innkjøp

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Sustainability Report skiller mellom to hovedstrømmer i verdikjeden: bil- og komponentflyten, hvor konsernets direkte påvirkning ofte er begrenset, og indirekte innkjøp, hvor konsernet i større grad har direkte avtaleforhold og mulighet til å stille krav. Indirekte innkjøp omfatter varer og tjenester som er nødvendige for drift av verksteder, kontorer, logistikk, IT, administrasjon og andre støttefunksjoner.

For Hedin Automotive AS kan risikoen være knyttet til leverandører innen renhold, bilpleie, transport, logistikk, vaktmestertjenester, bemanning, avfall, kjemikalier, verkstedutstyr, IT-tjenester og andre driftsrelaterte tjenester. Risikoen gjelder særlig lønn, arbeidstid, HMS, arbeidskontrakter, opplæring, arbeidstillatelser, underleverandører og dokumentasjon.

Tiltak for å håndtere risiko

1. Risikobasert vurdering av leverandører innen indirekte innkjøp.
2. Bruk av Supplier Code of Conduct og General Terms of Purchase i relevante avtaler.
3. Krav til dokumentasjon på arbeidsforhold, HMS, lovetterlevelse og bruk av underleverandører.
4. Leverandørdialog og innhenting av informasjon der åpne kilder ikke er tilstrekkelige.
5. Stikkprøver og dokumentkontroll ved forhøyet risiko.
6. Prioritering av leverandører med seriøs drift, relevante sertifiseringer og etablerte HMS-/kvalitetssystemer.
7. Oppfølging av avvik gjennom forbedringstiltak, handlingsplaner eller revurdering av leverandørforhold.

Effekt av tiltak

Tiltakene gir bedre kontroll med leverandører hvor Hedin Automotive AS har større faktisk påvirkningsmulighet. Dette styrker etterlevelse, dokumentasjon og muligheten til å avdekke og håndtere avvik tidligere. Arbeidet bidrar også til mer ansvarlige innkjøpsprosesser og bedre risikostyring i den delen av verdikjeden hvor virksomheten har størst mulighet til å stille direkte krav.

Produktsikkerhet og korrekt informasjon ved salg av bruktbil

Konsekvens: ● Høy

Sannsynlighet: ● Middels

Sustainability Report identifiserer forbrukere og sluttbrukere som et vesentlig område, særlig knyttet til personlig sikkerhet ved salg av brukte kjøretøy. Risikoen gjelder feil eller mangelfull service, manglende teknisk dokumentasjon, ufullstendig historikk, utilstrekkelig informasjon til kunde eller mangelfulle sikkerhetskontroller før salg. Slike forhold kan påvirke kunders og sluttbrukeres helse og sikkerhet, og i ytterste konsekvens føre til ulykker eller feil bruk av kjøretøy.

For Hedin Automotive AS er dette særlig relevant i bruktbilvirksomhet, innbytteprosesser, klargjøring, teknisk kontroll, servicehistorikk, garanti-/reklamasjonsbehandling og informasjon til kunder før overlevering. Risikoen er høyere i bruktbilflyten enn ved salg av nye kjøretøy, fordi bilens tilstand, dokumentasjon og historikk kan variere mer.

Tiltak for å håndtere risiko

1. Strukturerte innbyttetester og tekniske kontroller av brukte kjøretøy.
2. Dokumentasjon av kjøretøyets tilstand, historikk, service og eventuelle avvik.
3. Kvalitetssikring av informasjon som gis til kunder før salg og overlevering.
4. Klare rutiner for service, reparasjon og sikkerhetskontroller før salg.
5. Opplæring av ansatte i produktsikkerhet, bruktbilprosess og kundeinformasjon.
6. Oppfølging av reklamasjoner, garantisaker og sikkerhetsrelaterte kundeklager.
7. Bruk av funn fra klager og garantisaker som grunnlag for forbedringstiltak.
8. Videreutvikling av felles rutiner og datagrunnlag for bruktbil kvalitet og dokumentasjon.

Effekt av tiltak

Tiltakene reduserer risikoen for at kunder mottar mangelfull eller feil informasjon om kjøretøyets tilstand. De styrker produktsikkerhet, kundetillit, dokumentasjon og kvalitet i bruktbilprosessen. Dette bidrar til tryggere kjøretøy, færre avvik, bedre kundebeskyttelse og mer ansvarlig drift i nedstrøms del av verdikjeden.

Servicekvalitet og sikkerhetskritiske verkstedprosesser

Konsekvens: ● Høy

Sannsynlighet: ● Lav til ● Middels

Service og reparasjon er en sentral del av Hedin Mobility Groups verdikjede, og Sustainability Report viser at konsernet legger vekt på kvalitet og sikkerhet i salgs- og serviceprosesser, særlig der feil eller mangelfull informasjon kan påvirke sluttbrukeres sikkerhet.

For Hedin Automotive AS kan risikoen være knyttet til mangelfull feildiagnose, feilmontering, manglende oppfølging av sikkerhetskritiske reparasjoner, mangelfull dokumentasjon, avvik fra produsentkrav eller utilstrekkelig kvalitetssikring før utlevering. Slike feil kan få alvorlige konsekvenser for kunder, ansatte og andre trafikanter.

Tiltak for å håndtere risiko

1. Bruk av produsentenes tekniske krav, serviceprogrammer og reparasjonsprosedyrer.
2. Kompetansekrav og opplæring for mekanikere, teknikere og servicepersonell.
3. Kvalitetskontroller og dokumentasjon av utført arbeid.

4. Avvikshåndtering og korrigerende tiltak ved feil eller mangler.
5. Oppfølging av garantisaker, reklamasjoner og sikkerhetsrelaterte hendelser.
6. Bruk av tekniske systemer og diagnoseverktøy for å sikre korrekt arbeid.
7. Lederoppfølging og internkontroll i verksteddriften.
8. Videreutvikling av felles kvalitetsrutiner på tvers av lokasjoner.

Effekt av tiltak

Tiltakene bidrar til å redusere risiko for feilreparasjoner, sikkerhetsavvik og negative konsekvenser for kunder og sluttbrukere. De styrker også kvaliteten i verksteddriften, forbedrer dokumentasjon og gir bedre grunnlag for læring og kontinuerlig forbedring.

Sirkulær økonomi, gjenbruk, demontering og håndtering av kjøretøykomponenter

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Sustainability Report identifiserer ressursbruk og sirkulær økonomi som et vesentlig område. Konsernets verdikjede omfatter blant annet service og reparasjon, gjenbruk, bildemontering, resirkulering og behandling av kjøretøy ved endt livsløp. Rapporten peker også på at konsernet ser muligheter for positiv påvirkning gjennom forlenget levetid, service, gjenbruk, demontering og mer effektiv ressursbruk.

For Hedin Automotive AS er dette relevant fordi håndtering av brukte deler, batterier, dekk, væsker, metall, plast, elektronikk, farlig avfall og andre kjøretøykomponenter kan innebære HMS-, miljø- og leverandørrisiko. Risikoen gjelder særlig feil håndtering, manglende sporbarhet, bruk av underleverandører, farlig avfall, kjemikalier og arbeidsforhold hos eksterne aktører i avfalls- og resirkuleringskjeden.

Tiltak for å håndtere risiko

1. Bruk av godkjente og profesjonelle leverandører for avfall, resirkulering og farlig avfall.
2. Rutiner for sortering, merking, lagring og håndtering av avfall og komponenter.
3. Dokumentasjon av avfallsmengder, sorteringsgrad og behandling der dette er tilgjengelig.
4. Krav til leverandører om HMS, lovetterlevelse og forsvarlig håndtering av farlig avfall.
5. Vurdering av gjenbruk og reparasjon der dette er trygt, forsvarlig og kommersielt relevant.
6. Oppfølging av kjemikalier, CMR-stoffer, batterier og andre komponenter med særskilt risiko.
7. Dialog med leverandører og samarbeidspartnere om tryggere og mer sirkulære løsninger.
8. Videreutvikling av datagrunnlag for ressursbruk, materialstrømmer og miljørapportering.

Effekt av tiltak

Tiltakene bidrar til tryggere og mer sporbar håndtering av kjøretøykomponenter, avfall og materialstrømmer. De reduserer risiko for HMS-avvik, miljøavvik og mangelfull leverandøroppfølging, samtidig som de støtter konsernets mål om mer effektiv ressursbruk, økt gjenbruk og mer sirkulære prosesser.

Forretningsetikk, compliance og selskapskultur

Konsekvens: ● Høy

Sannsynlighet: ● Middels

Sustainability Report identifiserer forretningsetikk og selskapskultur som et vesentlig område. Dersom ansatte eller ledere ikke etterlever Code of Conduct, interne retningslinjer eller gjeldende regelverk, kan det oppstå risiko for lovbrudd, uetisk adferd, diskriminering, korrupsjon, hvitvasking, interessekonflikter, brudd på konkurranseregler eller manglende respekt for menneskerettigheter.

For Hedin Automotive AS er dette relevant i møte med kunder, leverandører, offentlige aktører, finansielle samarbeidspartnere, importører, produsenter og andre forretningsforbindelser. Svak etterlevelse kan påvirke tillit, omdømme, arbeidsmiljø, leverandørstyring og evnen til å drive ansvarlig næringsvirksomhet.

Tiltak for å håndtere risiko

1. Bruk av Hedin Mobility Groups Code of Conduct som internt etisk rammeverk.
2. Globale compliance-policyer innen antikorrupsjon, hvitvasking, konkurranserett, interessekonflikter og handelsrestriksjoner.
3. Varslingskanal tilgjengelig for ansatte, leverandører og eksterne interessenter.
4. Krav om konfidensiell behandling og beskyttelse mot gjengjeldelse ved varslings.
5. Lederansvar for å fremme kultur for integritet, ansvarlighet og etterlevelse.
6. Intern opplæring, kommunikasjon og tilgjengelige retningslinjer.
7. Oppfølging av rapporterte avvik, varsler eller mulige brudd.
8. Involvering av juridisk, compliance, HR eller ledelse ved behov.

Effekt av tiltak

Tiltakene styrker virksomhetens kontrollmiljø, reduserer risiko for uetisk adferd og bidrar til tydeligere forventninger til ansatte, ledere og forretningspartnere. De støtter også arbeidet med ansvarlig virksomhetsstyring, tillit, åpenhet og etterlevelse av krav knyttet til Åpenhetsloven, CSRD og ESRS.

Datakvalitet, sporbarhet og dokumentasjon i bærekrafts- og leverandøroppfølging

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Sustainability Report peker på at datakvalitet, regulatoriske endringer og avhengighet av eksterne kilder og leverandører er sentrale risikoer i bærekraftsrapporteringen. Konsernet arbeider med å styrke systemstøtte, datalinjer, kontroller, validering og avvikshåndtering.

For Hedin Automotive AS er dette også relevant for Åpenhetsloven. Mangelfull eller ufullstendig data kan gjøre det vanskeligere å dokumentere leverandørkartlegging, risikovurderinger, kontraktsdekning, informasjonskrav, avvik, tiltak og effekt. Risikoen gjelder særlig leverandørdata, underleverandører, innkjøpsvolum, kontraktsinformasjon, dokumentasjon på Supplier Code of Conduct og oppfølging av leverandører med forhøyet risiko.

Tiltak for å håndtere risiko

1. Videreutvikling av systemstøtte for leverandørversikt, kontrakter og innkjøpsdata.

2. Bedre registrering av informasjonskrav, leverandøroppfølging, avvik og tiltak.
3. Tydeligere eierskap til data, prosesser og dokumentasjon.
4. Bruk av kontroller, stikkprøver og dokumentert godkjenning der dette er relevant.
5. Samordning mellom innkjøp, HR, HMS, compliance, økonomi og bærekraft.
6. Økt bruk av standardiserte maler for leverandørspørsmål, stikkprøver og vurderinger.
7. Gradvis forbedring av datagrunnlag knyttet til leverandører og verdikjede.
8. Årlig gjennomgang av risikobilde, datagrunnlag og forbedringspunkter.

Effekt av tiltak

Tiltakene gir bedre sporbarhet, mer presise risikovurderinger og bedre dokumentasjon av arbeidet med Åpenhetsloven. De styrker også virksomhetens evne til å svare på informasjonskrav, følge opp leverandører, dokumentere tiltak og vise hvordan arbeidet utvikles over tid.

Leverandørkrav og kontraktsdekning i rammeavtaler

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Sustainability Report beskriver at konsernet følger opp andelen rammeavtaler som inkluderer Supplier Code of Conduct, og at kontraktslojalitet/kontraktsdekning er et område som videreutvikles. Andelen rammeavtaler som inkluderer Supplier Code of Conduct økte fra 35 % i 2024 til 52 % i 2025 på konsernnivå. Samtidig varierer modenhet og systemstøtte mellom markeder, og mer strukturerte mål og oppfølging skal utvikles videre.

For Hedin Automotive AS innebærer dette at det fortsatt kan være risiko knyttet til leverandørforhold hvor krav til menneskerettigheter, arbeidsforhold, HMS, miljø, forretningsetikk og underleverandører ikke er tilstrekkelig formalisert i avtalegrunnlaget.

Tiltak for å håndtere risiko

1. Øke bruken av Supplier Code of Conduct i relevante leverandøravtaler.
2. Øke bruken av General Terms of Purchase ved kjøp av varer og tjenester.
3. Prioritere rammeavtaler og leverandører med høyere risiko eller større innkjøpsvolum.
4. Gjennomgå eksisterende avtaler for å identifisere manglende kontraktskrav.
5. Etablere tydeligere krav til dokumentasjon, underleverandører, HMS og arbeidsforhold.
6. Følge opp kontraktsdekning gjennom innkjøps- og leverandørdata.
7. Samordne arbeidet med konsernets innkjøps- og bærekraftsfunksjoner.
8. Videreutvikle rapportering på kontraktskrav og leverandøroppfølging.

Effekt av tiltak

Tiltakene gir tydeligere krav til leverandører, bedre kontraktsmessig grunnlag for oppfølging og økt mulighet til å dokumentere etterlevelse. På sikt forventes dette å styrke leverandørstyringen, redusere risiko for ulik praksis og gi bedre grunnlag for aktsomhetsvurderinger etter Åpenhetsloven.

Bil- og bildelproduksjon i risikoutsatte områder

Konsekvens: ● Høy

Sannsynlighet: ● Middels

Bilindustrien har komplekse globale leverandørkjeder. Produksjon av kjøretøy, bildeler, batterier, elektronikk, tekstiler, dekk, kjemikalier og tilbehør er avhengig av råvarer og innsatsfaktorer fra en rekke land og bransjer. Dette innebærer risiko for brudd på menneskerettigheter og anstendige arbeidsforhold, særlig i tilknytning til råvareutvinning, komponentproduksjon og produksjonsledd lenger opp i verdikjeden.

Risikoen gjelder blant annet råvarer som stål, aluminium, kobber, naturgummi, litium, kobolt, nikkel, grafitt, tinn, tantal, wolfram og andre metaller og mineraler som benyttes i moderne kjøretøy og batteriteknologi. I enkelte geografiske områder kan det være økt risiko for barnearbeid, tvangsarbeid, farlige arbeidsforhold, manglende organisasjonsfrihet, lave lønninger og begrenset sporbarhet.

Hedin Automotive AS har begrenset direkte påvirkning på de tidligste leddene i verdikjeden for kjøretøy og komponenter, men vi kan påvirke gjennom valg av samarbeidspartnere, dialog med produsenter/importører, kontraktskrav, vurdering av produsentenes egne bærekraftsrapporter og gjennom konsernets Supplier Code of Conduct.

Tiltak for å håndtere risiko

1. Dialog med produsenter, importører og sentrale samarbeidspartnere om menneskerettigheter, arbeidsforhold, HMS, råvarebruk og bærekraft.
2. Vurdering av offentlig tilgjengelige rapporter, policyer og aktsomhetsvurderinger fra sentrale bilprodusenter og leverandører.
3. Bruk av Hedin Mobility Groups Supplier Code of Conduct som kravgrunnlag overfor leverandører og forretningspartnere.
4. Videreutvikling av leverandørkartlegging og risikobasert oppfølging i samarbeid med konsernets innkjøps- og bærekraftsfunksjoner.
5. Økt fokus på sporbarhet, høyrisikomaterialer og produsentenes egne prosesser for ansvarlig innkjøp.

Effekt av tiltak

Tiltakene bidrar til økt transparens, bedre beslutningsgrunnlag og tydeligere forventninger til produsenter og leverandører. De reduserer ikke all risiko i globale leverandørkjeder, men gir oss bedre mulighet til å identifisere, prioritere og følge opp områder med forhøyet risiko. Dette er særlig viktig i deler av verdikjeden hvor Hedin Automotive AS har begrenset direkte kontroll, men likevel har ansvar for å gjøre forholdsmessige aktsomhetsvurderinger.

HMS hos leverandører til bilbransjen

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Hedin Automotive AS benytter en rekke leverandører av tjenester og produkter til bilbransjen. Dette omfatter blant annet verkstedrelaterte tjenester, bilpleie, renhold, transport, logistikk, utstyr, kjemikalier, reservedeler, forbruksmateriell og andre støttefunksjoner.

Flere av disse leverandørene er små og mellomstore virksomheter, og det kan være varierende modenhet knyttet til HMS-systemer, dokumentasjon, opplæring, arbeidskontrakter, arbeidstid, lønn, kjemikaliehåndtering og oppfølging av underleverandører.

Tiltak for å håndtere risiko

1. Tydelige krav til HMS, arbeidsforhold og lovetterlevelse i leverandøravtaler.

2. Bruk av Supplier Code of Conduct og General Terms of Purchase som kontraktsgrunnlag.
3. Risikobasert oppfølging av leverandører i bransjer med forhøyet risiko.
4. Stikkprøver, dokumentasjonsinnhenting og dialog ved behov.
5. Vurdering av sertifiseringer, godkjenninger og relevante HMS-/kvalitetssystemer ved valg av leverandører.
6. Prioritering av leverandører som kan dokumentere seriøs drift, lovlige arbeidsforhold og tilfredsstillende HMS-rutiner.

Effekt av tiltak

Tiltakene bidrar til bedre kontroll med leverandører og underleverandører, tydeligere forventninger og lavere risiko for brudd på arbeidsmiljølovgivning og krav til anstendige arbeidsforhold. De gir også et bedre grunnlag for å identifisere leverandører som krever nærmere oppfølging, forbedringsplaner eller i ytterste konsekvens avviking av samarbeid.

HMS i egne arbeidsoperasjoner

Konsekvens: ● Middels

Sannsynlighet: ● Lav

Hedin Automotive AS og tilknyttede selskaper har identifisert enkelte bransjespesifikke HMS-risikoer i egen virksomhet. Dette gjelder særlig verksteddrift, skade- og lakkarbeid, klargjøring, bilpleie, håndtering av kjemikalier, bruk av maskiner og verktøy, arbeid på kjøretøy med høyspenningssystemer, ergonomiske belastninger og fysisk arbeid.

Konsernets Sustainability Report viser at egne ansatte er et vesentlig ESRS-område, og at potensielle negative påvirkninger særlig er knyttet til risikofylt arbeid, arbeidsbelastning, ergonomi, ulykker og stress. På konsernnivå er hele arbeidsstyrken dekket av lokale systemer for arbeidsmiljø eller tilsvarende systematisk arbeidsmiljøarbeid, og det ble ikke rapportert dødsfall blant egne ansatte eller annet personell ved konsernets lokasjoner i 2025.

Tiltak for å håndtere risiko

1. Systematisk HMS-arbeid gjennom lokale og sentrale rutiner.
2. Risikovurderinger i verksteder og andre operative miljøer.
3. Bruk av HMS-systemer og verktøystøtte for dokumentasjon, oppfølging og avviksbehandling.
4. Systematisk kjemikaliehåndtering gjennom digitale systemer som iChemistry/Intersolia.
5. Tilgang til oppdaterte sikkerhetsdatablader for kjemikalier.
6. Intern HMS- og kjemigruppe i Norge.
7. Samarbeid med autorisert bedriftshelsetjeneste.
8. Opplæring, verneutstyr og forebyggende arbeid.
9. Oppfølging gjennom HR, lokale ledere og relevante fagfunksjoner.

Effekt av tiltak

Tiltakene gir bedre kontroll, dokumentasjon og risikoforståelse i egen drift. De bidrar til tryggere arbeidsplasser, lavere risiko for alvorlige hendelser, bedre etterlevelse av HMS-regelverket og mer systematisk oppfølging av ansatte. Risikoen vurderes som lav sannsynlighet fordi arbeidet er forankret i etablerte systemer, men konsekvensen vurderes som middels fordi enkelte arbeidsoperasjoner i bilbransjen kan medføre alvorlig skade dersom rutiner ikke etterleves.

Bilbransjespesifikke risikoområder

Konsekvens: ● Høy

Sannsynlighet: ● Middels

Bilbransjen er forbundet med flere særskilte risikoområder knyttet til menneskerettigheter, arbeidsforhold, HMS og miljø. Dette gjelder både globale verdikjeder og lokale tjenesteleverandører.

De mest relevante risikoområdene for Hedin Automotive AS er:

1. Råvareutvinning og komponentproduksjon i høyrisikoområder.
2. Begrenset sporbarhet i leverandørkjeden.
3. Produksjon av batterier, elektronikk, dekk, tekstiler og andre innsatsfaktorer.
4. Bruk av eksterne leverandører innen bilpleie, renhold, transport og klargjøring.
5. Kjemikaliebruk i verksted, skade/lakk og bilpleie.
6. Risiko for sosial dumping i arbeidsintensive tjenestebansjer.
7. Bruk av underleverandører der Hedin Automotive AS har begrenset direkte innsyn.
8. Nye regulatoriske krav, herunder CSRD, ESRS, EU Battery Regulation og forventninger til sporbarhet og aktsomhetsvurderinger.

Tiltak for å håndtere risiko

1. Risikobasert leverandørkartlegging.
2. Bruk av land-, bransje- og produktbaserte risikovurderinger.
3. Oppdaterte kontraktskrav gjennom Supplier Code of Conduct og General Terms of Purchase.
4. Krav om dokumentasjon på arbeidsforhold, HMS og bruk av underleverandører.
5. Leverandørdialog og oppfølging ved forhøyet risiko.
6. Stikkprøver og dokumentkontroll der det vurderes relevant.
7. Oppfølging av kjemikalier, sikkerhetsdatablader og CMR-stoffer.
8. Videreutvikling av systemstøtte for leverandør oppfølging.

Effekt av tiltak

Tiltakene gir et mer strukturert grunnlag for prioritering av risiko. Dette gjør det mulig å bruke ressurser der risikoen er størst, stille tydeligere krav til leverandørene og dokumentere hvordan vi arbeider med Åpenhetsloven i praksis.

Bilpleie

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Bilpleie er vurdert som et område med forhøyet risiko. Risikoen gjelder særlig arbeidsforhold, lønn, arbeidstid, arbeidstillatelser, HMS-opplæring, kjemikaliehåndtering og bruk av underleverandører.

Bilpleie kan være en arbeidsintensiv bransje med varierende modenhet hos leverandørene. Det kan også forekomme bruk av kjemikalier og rengjøringsmidler som krever korrekt opplæring, verneutstyr og sikker håndtering.

Tiltak for å håndtere risiko

1. Risikovurdering før inngåelse av nye avtaler.
2. Krav om etterlevelse av arbeidsmiljølovgivning, HMS-regler og relevante miljøkrav.
3. Krav om dokumenterte arbeidsforhold, lovlig lønn, arbeidstid og arbeidstillatelser.
4. Krav til godkjente kjemikalier og tilgang til sikkerhetsdatablader.
5. Krav om HMS-opplæring og riktig verneutstyr.
6. Avtalefestet innsynsrett og rett til oppfølging.
7. Dialog, kontroller og forbedringsplaner ved behov.

Effekt av tiltak

Tiltakene reduserer risikoen for at Hedin Automotive AS medvirker til brudd på arbeidslivsregler, sosial dumping eller uforsvarlig kjemikaliehåndtering. De bidrar også til bedre kvalitet, tryggere arbeidsforhold og mer ansvarlig drift hos leverandører som utfører tjenester på eller for våre lokasjoner.

Renhold

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Renhold er vurdert som et område med forhøyet risiko knyttet til anstendige arbeidsforhold. Risikoen gjelder særlig lønn, arbeidstid, arbeidskontrakter, språkforståelse, HMS-opplæring, arbeidstillatelser, bruk av kjemikalier og eventuell bruk av underleverandører.

Renholdsbransjen er arbeidsintensiv, og det kan være utfordrende å få full innsikt i faktisk arbeidstid, opplæring, verneutstyr og lønnsforhold hos underleverandører.

Tiltak for å håndtere risiko

1. Bruk av seriøse og etablerte leverandører.
2. Kontraktskrav til lønns- og arbeidsvilkår, HMS, kjemikalier og lovetterlevelse.
3. Krav om skriftlige arbeidskontrakter og gyldige arbeidstillatelser.
4. Krav om HMS-opplæring og korrekt bruk av kjemikalier og verneutstyr.
5. Påseplikt, innsynsrett og mulighet for stikkprøver.
6. Oppfølging gjennom dialog og dokumentasjonsinnhenting ved behov.
7. Krav om handlingsplan ved avvik.

Effekt av tiltak

Tiltakene bidrar til å redusere risiko for sosial dumping, ulovlige arbeidsforhold og mangelfull HMS. De gir bedre oversikt over hvem som utfører arbeid på våre lokasjoner og under hvilke vilkår, samtidig som de styrker etterlevelse, tillit og kontroll.

Leverandører og underleverandører

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Hedin Automotive AS anerkjenner at risiko for brudd på menneskerettigheter og anstendige arbeidsforhold kan oppstå både hos direkte leverandører og lenger ned i leverandørkjeden.

Risikoen er størst der leverandøren benytter underleverandører som Hedin Automotive AS ikke har direkte avtaleforhold med.

Tiltak for å håndtere risiko

1. Krav om at leverandører etterlever gjeldende lover og regler.
2. Krav om at leverandøren følger Hedin Mobility Groups Supplier Code of Conduct.
3. Krav om at leverandøren sikrer tilsvarende krav videreført til egne underleverandører.
4. Krav om dokumentasjon ved forespørsel.
5. Krav om forhåndsgodkjenning eller informasjon ved bruk av underleverandører der dette er relevant.
6. Rett til innsyn, kontroll og oppfølging.
7. Mulighet for korrigerende tiltak, suspensjon eller avslutning av samarbeid ved alvorlige brudd.

Hedin Mobility Groups General Terms of Purchase presiserer at leverandøren er ansvarlig for underleverandører på samme måte som for eget arbeid, og at leverandøren skal inngå nødvendige avtaler med underleverandører for å sikre at kravene oppfylles.

Effekt av tiltak

Tiltakene bidrar til å forankre ansvarlig forretningspraksis gjennom hele leverandørkjeden. Dette styrker vår kontroll, reduserer sårbarhet og gir et bedre grunnlag for å følge opp leverandører ved risiko eller avvik.

Leverandørkartlegging og risikovurdering

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Leverandørkartlegging er et sentralt virkemiddel i arbeidet med Åpenhetsloven. Formålet er å identifisere hvilke leverandører, bransjer, produkter og geografiske områder som har størst risiko for negativ påvirkning på menneskerettigheter og arbeidsforhold.

Slik arbeider vi

1. Vi kartlegger leverandører basert på innkjøpsvolum, bransje, land, type produkt/tjeneste og kjente risikofaktorer.
2. Vi prioriterer leverandører med formelle avtaler, gjentatte kjøp og/eller kjøp over relevante terskler.
3. Vi vurderer særskilt leverandører innen høyrisikoområder som bilpleie, renhold, transport, kjemikalier, produksjon og arbeidsintensive tjenester.
4. Vi benytter åpne kilder, leverandørinformasjon, sertifiseringer, konsernkrav og leverandørdialog som grunnlag.
5. Vi sender spørreundersøkelser eller ber om dokumentasjon der risiko eller manglende informasjon tilsier behov for oppfølging.
6. Vi arbeider videre med systemstøtte for å styrke sporbarhet, datakvalitet og oppfølging.

Effekt av tiltak

Kartleggingen gir bedre beslutningsgrunnlag, mer målrettet leverandør oppfølging og bedre dokumentasjon av aktsomhetsvurderingene. Den bidrar også til at vi kan prioritere tiltak der risikoen for negativ påvirkning er størst.

Varslingskanal

Konsekvens: ● Lav

Sannsynlighet: ● Middels

Hedin Mobility Group har en konsernfelles varslingskanal som er tilgjengelig for ansatte, leverandører og eksterne interessenter. Varslingskanalen gjør det mulig å rapportere kritikkverdige forhold, herunder brudd på lover, interne retningslinjer, menneskerettigheter, arbeidsforhold, HMS, korrupsjon, trakassering og andre alvorlige forhold.

Tiltak for å håndtere risiko

1. Tilgjengelig varslingskanal for ansatte og eksterne interessenter.
2. Mulighet for anonym varslings.
3. Konfidensiell behandling av varsler.
4. Interne rutiner for mottak, vurdering, undersøkelse og oppfølging.
5. Mulighet for korrigerende tiltak ved avdekkede forhold.
6. Beskyttelse mot gjengjeldelse for varslere.

Effekt av tiltak

Varslingskanalen styrker åpenhet, tillit og internkontroll. Den gir virksomheten en mulighet til å avdekke og håndtere kritikkverdige forhold tidlig, og er et viktig virkemiddel i arbeidet med ansvarlig virksomhetsstyring og etterlevelse av Åpenhetsloven.

Produkter og kjemikalier

Konsekvens: ● Middels

Sannsynlighet: ● Middels

Kjemikalier brukes i flere deler av virksomheten, særlig innen verksted, skade/lakk, bilpleie, klargjøring og renhold. Feil bruk, lagring eller manglende opplæring kan medføre risiko for ansatte, leverandørers arbeidstakere, kunder og miljø.

Tiltak for å håndtere risiko

1. Registrering og oppfølging av kjemikalier i digitale kjemikaliesystemer.
2. Tilgang til oppdaterte sikkerhetsdatablader.
3. Risikovurdering av kjemikalier før og under bruk.
4. Opplæring i riktig bruk, lagring og håndtering.
5. Krav til verneutstyr og sikker arbeidsmetodikk.
6. Vurdering av substitusjon der farlige kjemikalier kan erstattes med tryggere alternativer.
7. Samarbeid med leverandører for å finne produkter med bedre HMS- og miljøprofil.

Effekt av tiltak

Tiltakene reduserer risiko for helseskade, ulykker, feilbruk og miljøpåvirkning. De styrker også etterlevelse av HMS-regelverk, substitusjonsplikten og interne krav til ansvarlig drift.

CMR-klassifiserte stoffer

Konsekvens: ● Høy

Sannsynlighet: ● Middels

CMR-klassifiserte stoffer er kjemikalier som kan være kreftfremkallende, mutagene eller reproduksjonsskadelige. Eksponering kan medføre alvorlige og irreversible helseskader. Slike stoffer er derfor underlagt strenge krav til kartlegging, risikovurdering, bruk, opplæring, verneutstyr og substitusjon.

Tiltak for å håndtere risiko

1. Kartlegging av produkter som inneholder CMR-klassifiserte stoffer.
2. Registrering i kjemikalisystem og oppfølging gjennom sikkerhetsdatablader.
3. Risikovurdering av bruk og eksponering.
4. Vurdering av substitusjon til mindre farlige alternativer.
5. Opplæring og krav til verneutstyr.
6. Kontroll med bruk, lagring og avfallshåndtering.
7. Dialog med leverandører om tryggere alternativer.

Effekt av tiltak

Tiltakene bidrar til å redusere eksponering for farlige stoffer, beskytte ansatte og leverandørpersonell, redusere miljøbelastning og styrke etterlevelse av regelverk. Arbeidet med utfasing og substitusjon videreføres som en del av vårt systematiske HMS- og kjemikaliarbeid.

Sourcing og egne merkevarer

Konsekvens: ● Høy

Sannsynlighet: ● Middels

Hedin Automotive AS og enkelte tilknyttede selskaper kan benytte leverandører og produsenter som produserer varer, tilbehør eller produkter som selges under egne eller tilknyttede merkevarer. Slik produksjon kan i enkelte tilfeller foregå i land eller bransjer med forhøyet risiko for brudd på menneskerettigheter, HMS-krav og anstendige arbeidsforhold.

Tiltak for å håndtere risiko

1. Risikovurdering basert på land, bransje, produkt og produksjonsform.
2. Krav om etterlevelse av Supplier Code of Conduct.
3. Innhenting av dokumentasjon om arbeidsforhold, HMS og underleverandører.
4. Spørreundersøkelser eller leverandørdialog ved behov.
5. Krav om korrigerende tiltak dersom svakheter avdekkes.
6. Revurdering av leverandørforhold ved alvorlige eller gjentatte avvik.

Effekt av tiltak

Tiltakene gir bedre kontroll med produkter og produksjonsledd der risikoen kan være høyere. De bidrar til at krav til menneskerettigheter, arbeidsforhold og HMS blir tydeligere for leverandørene, og at Hedin Automotive AS kan dokumentere forholdsmessige aktsomhetsvurderinger.

Bakgrunn og prosedyre

Bakgrunn

Lov om virksomheters åpenhet og arbeid med grunnleggende menneskerettigheter og anstendige arbeidsforhold, Åpenhetsloven, trådte i kraft 1. juli 2022. Formålet med loven er å fremme virksomheters respekt for grunnleggende menneskerettigheter og anstendige arbeidsforhold, samt sikre allmennheten tilgang til informasjon om hvordan virksomheter håndterer faktiske og potensielle negative konsekvenser i egen virksomhet, leverandørkjede og overfor forretningspartnere.

Med grunnleggende menneskerettigheter menes de internasjonalt anerkjente menneskerettighetene som følger av blant annet FNs konvensjon om økonomiske, sosiale og kulturelle rettigheter fra 1966, FNs konvensjon om sivile og politiske rettigheter fra 1966 og ILOs kjernekonvensjoner om grunnleggende rettigheter og prinsipper i arbeidslivet.

Med anstendige arbeidsforhold menes arbeid som ivaretar grunnleggende menneskerettigheter, helse, miljø og sikkerhet på arbeidsplassen, og som gir lønn å leve av.

Med leverandørkjede menes enhver i kjeden av leverandører og underleverandører som leverer eller produserer varer, tjenester eller andre innsatsfaktorer som inngår i virksomhetens levering av tjenester eller produksjon av varer, fra råvarestadiet til ferdig produkt.

Med forretningspartner menes enhver som leverer varer eller tjenester direkte til virksomheten, men som ikke er en del av leverandørkjeden.

Hedin Automotive AS og tilknyttede norske selskaper er omfattet av Åpenhetsloven. Arbeidet med loven er en del av selskapets samlede arbeid med ansvarlig næringsliv, bærekraft, virksomhetsstyring, risikostyring, HMS, compliance og leverandøroppfølging.

Arbeidet ses også i sammenheng med Hedin Mobility Groups konsernfelles styringsdokumenter, Sustainability Report, Code of Conduct, Supplier Code of Conduct, General Terms of Purchase of Services and Goods, samt konsernets arbeid med bærekraftsrapportering etter CSRD og ESRs.

Utreddinger og drøftelser

Hedin Automotive AS har i foregående perioder arbeidet med Åpenhetsloven gjennom etablering av rutiner, forankring i organisasjonen, gjennomføring av aktsomhetsvurderinger og utarbeidelse av årlige redegjørelser i tråd med lovens krav.

For å sikre videre etterlevelse av krav og forpliktelser i Åpenhetsloven, har selskapet jobbet med videreutvikling av arbeidet. Videreutviklingen har hatt som formål å evaluere eksisterende rutiner, vurderinger, tiltak, styrende dokumenter og dokumentasjon, samt sikre at arbeidet videreføres og forsterkes i tråd med utviklingen i virksomheten, konsernets krav og selskapets risikobilde.

Som støtte i arbeidet benytter administrasjonen Tavler. Tavler inneholder metodikk, malverk og digitale arbeidsflater som tilrettelegger for systematisk arbeid med Åpenhetsloven og tilhørende aktsomhetsvurderinger.

Arbeidet bygger også på Hedin Mobility Groups oppdaterte styringsdokumenter, herunder ny intern Code of Conduct, oppdatert Supplier Code of Conduct og oppdaterte General Terms of Purchase. Disse dokumentene bidrar til å sikre at krav til menneskerettigheter, anstendige arbeidsforhold, HMS, miljø, forretningsetikk og leverandøroppfølging er tydelig forankret både internt og i leverandørforhold.

Prosedyre for arbeid med Åpenhetsloven

Hedin Automotive AS skal arbeide i tråd med kravene i Åpenhetsloven og etterstrebe etterlevelse i alle deler av virksomheten. Arbeidet skal være risikobasert, forholdsmessig og dokumenterbart.

Med bakgrunn i Åpenhetsloven § 4 har selskapet hatt hovedfokus på leverandører og forretningsforbindelser hvor risikoen vurderes som størst. Dette omfatter blant annet leverandører og forretningsforbindelser vi har formelle samarbeidsavtaler med, leverandører der det er gjort gjentatte kjøp over NOK 100 000 i foregående år, samt leverandører i særlig risikoutsatte bransjer.

Ved vurdering av risiko hos leverandører og forretningsforbindelser vurderes blant annet geografi, bransje, produkt, tjeneste, innkjøpsvolum, bruk av underleverandører og tilgjengelig informasjon om selskapets arbeid med menneskerettigheter, arbeidsforhold, HMS, miljø og sosial bærekraft. Der det er relevant, vurderes også leverandørens egne redegjørelser etter Åpenhetsloven, sertifiseringer, policyer og øvrig offentlig tilgjengelig dokumentasjon.

Arbeidet med Åpenhetsloven er organisert i følgende hovedfaser:

Tilrettelegging

- Gjennomgå og etablere omfang for arbeidet med Åpenhetsloven og aktsomhetsvurderingene.
- Involvere relevante deltakere og fagfunksjoner i arbeidet.
- Identifisere og analysere relevante interessenter.
- Evaluere eksisterende rutiner, policyer og arbeidsprosesser.
- Oppdatere risikobilde, leverandøroversikt og prioriterte risikoområder.

Aktsomhetsvurderinger

- Forankre arbeidet med Åpenhetsloven i virksomheten.
- Forankre retningslinjer for ansvarlig næringsliv.
- Kartlegge faktiske og mulige negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold.
- Vurdere risiko basert på alvorlighetsgrad, sannsynlighet og mulighet for påvirkning.
- Iverksette tiltak for faktiske forhold og vesentlig risiko.
- Kontrollere og dokumentere effekt av tiltak.
- Kommunisere med relevante interessenter ved behov.
- Registrere eventuelle avvik og forbedringspunkter.
- Legge til rette for korrigerende tiltak, gjenoppretting eller erstatning der faktisk skade på menneskerettigheter eller anstendige arbeidsforhold avdekkes.

Redegjørelse

- Utarbeide og oppdatere årlig redegjørelse for resultatene av aktsomhetsvurderingene.
- Sikre at redegjørelsen publiseres innen 30. juni hvert år.
- Sikre at redegjørelsen gjøres offentlig tilgjengelig på virksomhetens nettsider.
- Oppdatere redegjørelsen ved vesentlige endringer i virksomhetens risikovurderinger.

Svare på spørsmål

- Sikre at allmennheten og relevante interessenter kan kontakte oss med spørsmål om hvordan vi arbeider med Åpenhetsloven.
- Besvare informasjonskrav i tråd med lovens krav.
- Dokumentere og følge opp henvendelser der dette er relevant.

Henvendelser knyttet til Åpenhetsloven kan sendes til: innkjop@hedinautomotive.no

Denne prosedyren brukes i arbeidet med Åpenhetsloven i egen virksomhet, i leverandørkjeden og overfor relevante forretningsforbindelser.

Vedtak

Administrasjonen har gjennomgått selskapets arbeid med Åpenhetsloven, herunder eksisterende aktsomhetsvurderinger, risikoområder, policyer, rutiner, styrende dokumenter og tiltak knyttet til ansvarlig næringsliv, grunnleggende menneskerettigheter og anstendige arbeidsforhold.

Administrasjonen har gjennomført oppdaterte aktsomhetsvurderinger og utarbeidet forslag til redegjørelse etter Åpenhetsloven for 2026. Redegjørelsen beskriver hvordan Hedin Automotive AS arbeider med å identifisere, forebygge, redusere og følge opp risiko for negative konsekvenser knyttet til grunnleggende menneskerettigheter og anstendige arbeidsforhold.

Følgende vedtak er besluttet:

- Hedin Automotive AS skal drive sin virksomhet i samsvar med kravene og forpliktelsene i Åpenhetsloven.
- Det skal avsettes nødvendige og forholdsmessige ressurser til arbeidet.
- Arbeidet skal være forankret i selskapets ledelse og ledes av daglig leder, med støtte fra relevante interne funksjoner.
- Arbeidet med Åpenhetsloven fortsatt skal være en integrert del av selskapets virksomhetsstyring, risikostyring og løpende rapportering.
- Selskapet skal videreføre arbeidet med leverandørkartlegging, dokumentasjon, risikobasert oppfølging og videre implementering av konsernets styrende dokumenter, herunder Code of Conduct, Supplier Code of Conduct og General Terms of Purchase.

Vurdering av produkter, tjenester og kundebruk

Formål

Formålet med denne rutinen er å sikre at Hedin Automotive AS gjør en overordnet og risikobasert vurdering av om våre produkter og tjenester kan være knyttet til faktiske eller mulige negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold hos kunder eller i videre bruk av våre leveranser.

Vurderingen inngår som en del av selskapets samlede aktsomhetsvurderinger etter Åpenhetsloven, og skal bidra til økt bevissthet rundt hvordan våre produkter og tjenester brukes etter at de er levert.

Hvorfor vurderingen gjennomføres

Som en del av arbeidet med ansvarlig næringsliv vurderer vi ikke bare risiko i egen virksomhet og leverandørkjede, men også om våre produkter, tjenester eller forretningsforbindelser kan være knyttet til negativ påvirkning gjennom bruk hos kunder eller andre eksterne aktører.

For Hedin Automotive AS gjelder dette særlig salg og service av kjøretøy, reservedeler, verkstedtjenester, mobilitetstjenester, leiebil, leasing, bruktbil, import/distribusjon og andre bilrelaterte tjenester.

Vurderingen gjennomføres løpende og ved behov, og tilpasses virksomhetens art, omfang, type leveranser, kundegrupper, geografisk eksponering og vår faktiske mulighet til å påvirke.

Overordnet vurdering

Hedin Automotive AS leverer hovedsakelig kjøretøy, reservedeler og bilrelaterte tjenester til privatkunder, bedriftskunder, offentlige og private virksomheter, samt andre profesjonelle aktører i bil- og mobilitetsmarkedet.

Våre produkter og tjenester brukes normalt til transport, mobilitet, service, reparasjon, vedlikehold og drift av kjøretøy. Den generelle risikoen for at våre leveranser direkte bidrar til brudd på menneskerettigheter eller anstendige arbeidsforhold hos kunder vurderes som lav.

Samtidig erkjenner vi at enkelte kundegrupper, bransjer, geografiske områder eller bruksområder kan innebære høyere risiko. Dette kan for eksempel gjelde:

- salg eller videreformidling til aktører i bransjer med kjent risiko for dårlige arbeidsforhold
- eksport, videresalg eller bruk i geografiske områder med forhøyet menneskerettighetsrisiko
- kommersiell bruk av kjøretøy i arbeidsintensive bransjer
- bruk av kjøretøy eller tjenester i virksomheter hvor HMS, lønns- og arbeidsvilkår eller arbeidstid kan være utfordrende
- situasjoner hvor leveranser kan være knyttet til sanksjoner, handelsrestriksjoner eller annen regulatorisk risiko

Momenter i vurderingen

Ved vurdering av risiko ser vi blant annet på:

1. **Kundetype**
Om kunden er privatperson, bedriftskunde, offentlig virksomhet, forhandler, profesjonell aktør eller annen forretningsforbindelse.
2. **Bruksområde**
Hva produktet eller tjenesten typisk skal brukes til, og om bruken kan være knyttet til bransjer med forhøyet risiko.
3. **Geografi**
Om leveransen, kunden eller videre bruk er knyttet til land eller områder med forhøyet risiko for brudd på menneskerettigheter, svake arbeidsvilkår, sanksjoner eller begrenset rettssikkerhet.
4. **Bransje**
Om kunden opererer i en bransje hvor det er kjent risiko for sosial dumping, ulovlige arbeidsforhold, svak HMS eller andre forhold som kan være relevante etter Åpenhetsloven.
5. **Vår påvirkningsmulighet**
Om Hedin Automotive AS har en reell mulighet til å stille krav, innhente informasjon, avklare forhold eller påvirke kundens praksis.

Vurdering av vesentlighet

Dersom det identifiseres mulig risiko, vurderes forholdet nærmere basert på:

- hvor alvorlige de mulige konsekvensene kan være

- om risikoen gjelder grunnleggende menneskerettigheter eller anstendige arbeidsforhold
- hvor mange personer som kan bli berørt
- om risikoen er sannsynlig eller kun teoretisk
- om Hedin Automotive AS kan være direkte involvert, bidra til eller være knyttet til forholdet gjennom produkter, tjenester eller forretningsforbindelser
- hvilken mulighet selskapet har til å påvirke eller redusere risikoen

Oppfølging prioriteres der risikoen vurderes som mest vesentlig, og der virksomheten har størst mulighet til å påvirke.

Oppfølging og tiltak

Ved behov kan Hedin Automotive AS følge opp identifisert risiko gjennom:

- dialog med kunden eller forretningsforbindelsen
- nærmere avklaring av bruksområde eller geografisk eksponering
- vurdering av sanksjoner, eksportkontroll eller regulatoriske forhold
- tydeliggjøring av forventninger til ansvarlig forretningspraksis
- bruk av kontraktskrav eller etiske retningslinjer der dette er relevant
- involvering av juridisk, compliance, innkjøp eller ledelse ved forhøyet risiko
- beslutning om ikke å gjennomføre leveransen dersom risikoen vurderes som uakseptabel

Dokumentasjon

Vurderinger dokumenteres der det identifiseres forhold som krever nærmere oppfølging. Dokumentasjonen skal som minimum beskrive:

- hva vurderingen gjelder
- hvilken risiko som er identifisert
- hvilke kilder eller opplysninger som ligger til grunn
- hvilke tiltak som er vurdert eller gjennomført
- hvem som har vært involvert i vurderingen
- eventuell beslutning og videre oppfølging

Dokumentasjonen lagres i tråd med virksomhetens rutiner for internkontroll, compliance og virksomhetsstyring.

Samlet vurdering for 2026

Basert på virksomhetens produkter, tjenester og kundegrupper vurderes risikoen for at Hedin Automotive AS sine leveranser direkte bidrar til negative konsekvenser for menneskerettigheter eller anstendige arbeidsforhold hos kunder som lav. Risikoen kan likevel være høyere i enkelte særskilte tilfeller, for eksempel ved profesjonelle kunder, videresalg, eksport, kommersiell bruk eller geografisk eksponering mot områder med forhøyet risiko.

Hedin Automotive AS vil derfor videreføre en risikobasert tilnærming, hvor eventuelle bekymringer vurderes konkret og følges opp der dette er nødvendig og forholdsmessig.

Standardisering av kontrakter, leverandørkrav og interne prosesser

Standardisering av kontrakter, leverandørkrav og interne prosesser er en sentral del av Hedin Automotive AS sitt arbeid med Åpenhetsloven. Formålet er å sikre at krav til ansvarlig

næringsliv, menneskerettigheter, anstendige arbeidsforhold, HMS, miljø og forretningsetikk er tydelig forankret både internt og i våre leverandørforhold.

Standardiserte kontrakter og konsernfelles leverandørkrav er et viktig virkemiddel i arbeidet med Åpenhetsloven. Hedin Mobility Groups oppdaterte Supplier Code of Conduct og General Terms of Purchase gir et tydelig grunnlag for å stille krav til leverandører og forretningspartnere.

I 2025 og 2026 har Hedin Mobility Group videreutviklet sentrale styringsdokumenter, herunder intern Code of Conduct, Supplier Code of Conduct og General Terms of Purchase of Services and Goods. Dette gir et mer oppdatert og helhetlig rammeverk for leverandørstyring, aktsomhetsvurderinger og etterlevelse av krav etter Åpenhetsloven, CSRD og ESRS.

Arbeidet med standardisering må også ses i sammenheng med konsernets arbeid med kontraktsdekning og bruk av Supplier Code of Conduct i rammeavtaler. Hedin Mobility Group følger opp i hvilken grad Supplier Code of Conduct inngår i relevante rammeavtaler, og dette arbeidet videreføres for å sikre tydeligere krav til menneskerettigheter, arbeidsforhold, HMS, miljø, forretningsetikk og bruk av underleverandører.

For Hedin Automotive AS innebærer dette at videre arbeid med kontraktsdekning, dokumentasjon og systemstøtte blir viktig for å sikre mer enhetlig leverandørstyring og bedre grunnlag for aktsomhetsvurderinger.

Supplier Code of Conduct stiller krav til leverandører om respekt for internasjonalt anerkjente menneskerettigheter, rettferdige arbeidsvilkår, skriftlige arbeidskontrakter, rettferdig lønn, lovlige arbeidstider, foreningsfrihet, trygt arbeidsmiljø og forbud mot tvangsarbeid og barnearbeid. Den stiller også krav til ansvarlig håndtering av konfliktmineraler og høyrisikomaterialer i tråd med OECDs veiledning.

Våre kontrakter, avtaler og standardkrav med leverandører støtter arbeidet med Åpenhetsloven gjennom følgende krav:

1. **Krav til etterlevelse av lover og forskrifter**
Leverandører forpliktes til å følge gjeldende lover og regler, herunder arbeidsmiljølovgivning, HMS-regelverk, menneskerettighetsprinsipper og relevante internasjonale standarder.
2. **Krav til menneskerettigheter og anstendige arbeidsforhold**
Leverandører skal sikre rettferdige og lovlige arbeidsvilkår, herunder skriftlige arbeidskontrakter, lovlig lønn, forsvarlig arbeidstid, rett til organisering, trygge arbeidsforhold og forbud mot barnearbeid, tvangsarbeid og diskriminering.
3. **Krav til HMS, kvalitet og miljø**
Leverandører skal ha nødvendige tillatelser, kompetanse, sertifiseringer og rutiner for å levere varer og tjenester på en trygg, profesjonell og lovlig måte. Dette inkluderer krav til verneutstyr, opplæring, kvalitetssystemer, kjemikaliehåndtering og dokumentasjon.
4. **Krav til underleverandører**
Leverandører skal sikre at deres underleverandører etterlever tilsvarende krav. Dette er viktig fordi risiko for brudd på menneskerettigheter og arbeidsforhold ofte kan ligge lenger ned i verdikjeden.
5. **Dokumentasjonsplikt, innsyn og oppfølging**
Hedin kan be om dokumentasjon på etterlevelse og gjennomføre oppfølging, kontroller eller revisjoner der det er relevant. Dette gir bedre grunnlag for aktsomhetsvurderinger og risikobasert leverandøroppfølging.
6. **Innsynsrett og mulighet for oppfølging**
Kontraktskravene gir oss bedre mulighet til å følge opp leverandører på en strukturert og etterprøvbart måte, samt innhente nødvendig dokumentasjon dersom det avdekkes risiko eller behov for nærmere vurdering.

7. Reaksjoner ved brudd

Ved alvorlige eller gjentatte brudd kan Hedin kreve korrigerende tiltak, suspendere leveranser eller avslutte leverandørforholdet.

Disse kravene gir oss et mer robust og dokumenterbart grunnlag for ansvarlig leverandørstyring. De bidrar til redusert risiko, tydeligere forventninger, bedre intern kontroll og økt transparens i verdikjeden.

Effekt av tiltak

Standardisering gir mer enhetlig leverandørstyring, bedre dokumentasjon og tydeligere forventninger. Det styrker virksomhetens evne til å følge opp leverandører på en strukturert og etterprøvbar måte, samtidig som det reduserer risiko for ulik praksis på tvers av selskaper og lokasjoner.

Informasjonskrav etter Åpenhetsloven

I henhold til Åpenhetsloven har allmennheten rett til å be om informasjon om hvordan Hedin Automotive AS arbeider med å ivareta grunnleggende menneskerettigheter og anstendige arbeidsforhold i egen virksomhet og i leverandørkjeden. Slike informasjonskrav skal som hovedregel besvares innen rimelig tid og senest innen tre uker etter at kravet er mottatt.

Hedin Automotive AS har etablert rutiner for mottak, vurdering og besvarelse av henvendelser etter Åpenhetsloven. Spørsmål kan blant annet gjelde:

1. hvordan vi velger og følger opp leverandører
2. hvordan vi risikovurderer spesifikke land, bransjer, produkter eller tjenester
3. hvilke tiltak vi har iverksatt for å forebygge eller redusere risiko
4. hvilke krav vi stiller til arbeidsforhold, lønn, HMS og underleverandører
5. om vi har avdekket avvik, og hvordan slike avvik er håndtert

Henvendelser knyttet til Åpenhetsloven kan sendes til:

innkjop@hedinautomotive.no

Vi har etablert interne rutiner for mottak, vurdering og besvarelse av slike henvendelser. Henvendelser skal besvares skriftlig innen lovens frister, med tydelig og relevant informasjon om vårt arbeid med aktsomhetsvurderinger og leverandøroppfølging.

Gjennom tydelige rutiner for informasjonskrav bidrar vi til åpenhet, ansvarlighet og tillit. Dette styrker også vår interne risikostyring, fordi henvendelser fra eksterne interessenter kan bidra til å avdekke forbedringsområder eller behov for ytterligere leverandøroppfølging.

Varsling av faktiske eller mulige brudd

Hedin Automotive AS oppfordrer ansatte, leverandører, forretningspartnere og andre interessenter til å varsle om faktiske eller mulige brudd på lover, interne retningslinjer, menneskerettigheter, anstendige arbeidsforhold, HMS, forretningsetikk eller andre kritikkverdige forhold.

Hedin Mobility Group har etablert en varslingskanal som er tilgjengelig for ansatte, leverandører, forretningspartnere og andre eksterne interessenter. Varslingskanalen kan benyttes til å rapportere mistanke om brudd på lover, interne retningslinjer,

menneskerettigheter, anstendige arbeidsforhold, HMS, korrupsjon, trakassering eller andre kritikkverdige forhold.

Varsling kan gjøres anonymt og konfidensielt. Varsler håndteres i henhold til gjeldende regelverk og interne rutiner, med krav til forsvarlig behandling, uavhengighet, habilitet, konfidensialitet og beskyttelse mot gjengjeldelse.

Varsling kan skje gjennom:

- via [Hedin Mobility Groups Whistleblowing Centre](#)
- varsling til offentlig myndighet, for eksempel Arbeidstilsynet, Forbrukertilsynet eller Likestillings- og diskrimineringsombudet
- henvendelse knyttet til Åpenhetsloven via innkjop@hedinautomotive.no

Varslingsordningen og varslingskanalen er et viktig virkemiddel for god virksomhetsstyring, internkontroll og ansvarlig drift. Den gjør det mulig å avdekke og håndtere kritikkverdige forhold tidlig, og bidrar til å styrke åpenhet, tillit og ansvarlig virksomhetsstyring.

Miljø, bærekraft og sammenheng med konsernets Sustainability Report

Hedin Mobility Groups Sustainability Report for 2025 er utarbeidet i henhold til ESRS og EU-taksonomien, og utgjør en viktig del av konsernets samlede bærekraftsrapportering. Rapporten dekker relevante deler av konsernets oppstrøms og nedstrøms verdikjede, og viser at konsernet arbeider med vesentlige områder som klima, ressursbruk, sirkulær økonomi, egne ansatte, arbeidere i verdikjeden, forbrukere/sluttbrukere, kundesikkerhet og forretningsetikk.

For Hedin Automotive AS sitt arbeid med Åpenhetsloven er særlig følgende områder fra konsernets Sustainability Report relevante:

1. **S1 – Own workforce:** arbeidsforhold, HMS, sikkerhet, trivsel og kompetanse i egen virksomhet
2. **S2 – Workers in the value chain:** arbeidsforhold hos leverandører og i verdikjeden
3. **G1 – Business conduct:** forretningsetikk, compliance, leverandørkrav og ansvarlig styring
4. **E5 – Circular economy:** ressursbruk, avfall, gjenbruk og sirkulære prosesser der dette har sammenheng med leverandørstyring, arbeidsforhold, HMS og miljø
5. **Due diligence-prosesser, styringsstruktur og interessentdialog**

Den norske redegjørelsen etter Åpenhetsloven supplerer konsernets Sustainability Report ved å konkretisere risikobildet for Hedin Automotive AS og tilknyttede norske selskaper. Dette gjelder særlig norske leverandører, lokale tjenesteleverandører, norske selskaper, lokasjoner, HMS, kjemikalier, renhold, bilpleie, verksteddrift, avfall, underleverandører, leverandøroppfølging og informasjonskrav etter Åpenhetsloven.

Avfallshåndtering

Konsekvens: ● Lav

Sannsynlighet: ● Lav

Hedin Automotive AS arbeider systematisk med forsvarlig avfallshåndtering på tvers av virksomheten. Dette er først og fremst et miljøområde, men har også relevans for

Åpenhetsloven der avfallshåndtering involverer eksterne leverandører, farlig avfall, kjemikalier, HMS og arbeidsforhold hos tjenesteleverandører.

Vi benytter profesjonelle leverandører for avfallshåndtering, og arbeider med sortering, henting, behandling og dokumentasjon av ulike avfallstyper, herunder restavfall, papp, plast, metall og farlig avfall.

Vi har etablert rutiner for:

1. kildesortering på lokasjoner
2. håndtering av farlig avfall
3. tydelig merking og opplæring
4. rapportering av avfallsmengder og sorteringsgrad
5. oppfølging av leverandørens dokumentasjon og etterlevelse
6. forbedringstiltak basert på rapporter og avvik

Gjennom digitale rapporter fra avfallsleverandør får vi innsikt i sorteringsgrad, resirkuleringsandel, avfallsmengder, farlig avfall og utvikling per lokasjon. Dette gir bedre kontroll og grunnlag for kontinuerlig forbedring.

Effekt av tiltak

Arbeidet bidrar til trygg, sporbar og miljømessig forsvarlig avfallshåndtering. Det reduserer risiko for miljøavvik, styrker internkontrollen og gir bedre dokumentasjon på at avfall håndteres i tråd med gjeldende krav. Risikoen vurderes som lav fordi området er regulert, dokumentert og fulgt opp gjennom etablerte leverandører og interne rutiner.

Energioptimalisering

Energioptimalisering er en viktig del av Hedin Automotive AS sitt arbeid med effektiv og ansvarlig drift. Selv om energibruk ikke er et kjerneområde etter Åpenhetsloven, er det relevant i sammenheng med konsernets Sustainability Report, ESRS-rapportering, miljøstyring og ansvarlig ressursbruk.

Vi arbeider med å kartlegge og redusere energiforbruket på tvers av lokasjoner. Formålet er å oppnå bedre driftskontroll, lavere energiforbruk, reduserte kostnader og lavere miljøpåvirkning.

Aktuelle tiltak omfatter:

1. kartlegging av strømforbruk per lokasjon
2. vurdering av energieffektiv belysning, inkludert LED og sensorer
3. behovsstyring av ventilasjon, varme og kjøling
4. vurdering av bygningsmessige tiltak i samarbeid med gårdeiere
5. overvåking og energimåling
6. energieffektiv drift av ladeinfrastruktur
7. dialog med energileverandører, tekniske leverandører og utleiere

Der vi leier bygg, er samarbeid med gårdeiere viktig for å kunne gjennomføre tiltak knyttet til ventilasjon, isolasjon, varme, lys og tekniske styringssystemer.

Forventet effekt

Tiltakene skal bidra til lavere energiforbruk, bedre driftskontroll, mer forutsigbare kostnader og redusert miljøpåvirkning. Arbeidet gir også bedre datagrunnlag for bærekraftsrapportering og videre arbeid med miljøstyring og sertifiseringer.

Arbeidsmetoder og intern organisering

HR og arbeidsmiljø

Hedin Automotive AS arbeider kontinuerlig med å styrke HR-arbeidet, arbeidsmiljøet og oppfølgingen av ansatte. Gode arbeidsforhold i egen virksomhet er et sentralt område både i Åpenhetsloven og i konsernets Sustainability Report.

I 2025 er psykososialt arbeidsmiljø, arbeidsbelastning, ergonomi og kompetansebehov knyttet til ny teknologi vurdert som særskilte risikoområder i egen virksomhet. Dette gjelder særlig ansatte i operative funksjoner som verksted, skade/lakk, lager, logistikk og service, men også administrative og kommersielle funksjoner hvor tidspress, endringsprosesser og systemimplementeringer kan påvirke arbeidshverdagen.

HR-arbeidet skal derfor støtte ledere og ansatte i arbeidet med forebygging, kompetanseutvikling, tilrettelegging, sykefraværsoppfølging, medarbeiderdialog og oppfølging av psykososiale og ergonomiske risikofaktorer.

Arbeidet omfatter blant annet:

1. oppfølging av ansatte og ledere
2. medarbeiderundersøkelser og dialog med organisasjonen
3. rutiner for sykefravær og tilrettelegging
4. samarbeid med bedriftshelsetjeneste
5. kompetanseutvikling og opplæring
6. støtte til lokalt HMS-arbeid
7. tydelige personalrutiner og interne retningslinjer

Effekt av arbeidet

Et mer strukturert HR-arbeid bidrar til bedre arbeidsmiljø, økt trivsel, mer rettferdig behandling, tidligere identifisering av utfordringer og bedre etterlevelse av lovpålagte krav. Dette styrker også arbeidet med anstendige arbeidsforhold i egen virksomhet.

Arbeidsmiljøutvalg

Hedin Automotive AS har etablert arbeidsmiljøutvalg der dette er relevant og lovpålagt. Arbeidsmiljøutvalget er et viktig samarbeidsorgan mellom arbeidsgiver- og arbeidstakersiden, og bidrar til forankring av HMS-arbeidet i organisasjonen.

Arbeidsmiljøutvalget arbeider blant annet med:

1. oppfølging av arbeidsmiljø og sikkerhet
2. gjennomgang av HMS-tiltak og risikovurderinger
3. vurdering av avvik, forbedringsforslag og tiltak
4. medvirkning fra ansatte
5. forebyggende arbeid og opplæring

Effekt av arbeidet

Arbeidsmiljøutvalget bidrar til økt medvirkning, bedre samarbeid mellom ledelse og ansatte, tidligere identifisering av risiko og bedre kvalitet i HMS-tiltak. Dette støtter arbeidet med trygge og anstendige arbeidsforhold i egen virksomhet.

Bedriftshelsetjeneste

Hedin Automotive AS er tilknyttet godkjent bedriftshelsetjeneste der dette er påkrevd og relevant for virksomheten. Bedriftshelsetjenesten er en ekstern fagressurs som bistår med forebyggende HMS-arbeid og oppfølging av fysisk og psykososialt arbeidsmiljø.

Bedriftshelsetjenesten bistår blant annet med:

1. risikovurderinger og arbeidsmiljøkartlegginger
2. ergonomiske vurderinger
3. helsekontroller der dette er relevant
4. rådgivning knyttet til HMS og forebyggende arbeid
5. sykefraværsoppfølging og tilrettelegging
6. arbeidsplassbesøk og lederstøtte

Effekt av samarbeidet

Samarbeidet med bedriftshelsetjenesten bidrar til tidlig identifisering av arbeidsmiljøutfordringer, bedre forebyggende helsearbeid, tryggere arbeidsplasser og mer systematisk oppfølging av ansatte. Dette underbygger virksomhetens arbeid med anstendige arbeidsforhold.

Digitalisering av interne prosesser

Digitalisering er et viktig virkemiddel for å styrke kvalitet, kontroll, dokumentasjon og effektivitet i organisasjonen. Ved å redusere manuelle rutiner og samle informasjon i digitale systemer får vi bedre sporbarhet, bedre datakvalitet og mer effektiv oppfølging.

Digitalisering bidrar særlig innen:

1. HMS og avvikshåndtering
2. kjemikaliehåndtering
3. leverandørkartlegging og kontraktsoppfølging
4. HR og personaloppfølging
5. dokumentstyring og internkommunikasjon
6. rapportering og bærekraftsdata
7. oppfølging av tiltak og forbedringsarbeid

Effekt av digitalisering

Digitalisering gir enklere arbeidshverdag for ansatte, mindre manuelt arbeid, færre feilkilder, raskere rapportering og bedre beslutningsgrunnlag. Det styrker også vår evne til å dokumentere etterlevelse av Åpenhetsloven, HMS-krav og interne retningslinjer.

Synergier og konsernfordeler

Som en del av Hedin Mobility Group har Hedin Automotive AS tilgang til konsernfelles kompetanse, systemer, policyer og prosesser. Dette gir viktige synergier i arbeidet med Åpenhetsloven, CSRD, ESRS, HMS, compliance, innkjøp og leverandøroppfølging.

Konsernfordelene omfatter blant annet:

1. felles Code of Conduct
2. felles Supplier Code of Conduct
3. felles General Terms of Purchase
4. globale compliance-policyer
5. felles bærekraftsrapportering og ESRS-struktur
6. kompetanse innen juridisk, compliance, HR, innkjøp, HMS og bærekraft
7. systemer og verktøy for rapportering og oppfølging

Ved å samordne prosesser på tvers av selskaper og lokasjoner kan vi arbeide mer effektivt og enhetlig. Dette styrker kvaliteten på leverandørstyringen, forbedrer dokumentasjonen og gjør det enklere å implementere beste praksis.

Effekt av konsernsynergier

Synergiene bidrar til bedre kontroll, mer ensartede prosesser, høyere datakvalitet, bedre etterlevelse og mer profesjonell oppfølging. Dette gjør oss bedre rustet til å møte kravene i Åpenhetsloven, CSRD og ESRS.

Interne retningslinjer, dokumentasjon, prosesser og systemstøtte i Hedin Mobility Group og Hedin Automotive

Innledning

Hedin Automotive AS er en del av Hedin Mobility Group, en av Europas ledende mobilitetsaktører. Den norske virksomheten består av flere selskaper og forretningsområder innen bilsalg, bruktbil, verkstedtjenester, skade- og karosseriarbeid, reservedeler, import/distribusjon, IT, mobilitetstjenester og lastebilvirksomhet.

Dette kapittelet gir en overordnet oversikt over interne retningslinjer, styrende dokumenter, prosesser og arbeidsmetoder som støtter vårt arbeid med ansvarlig næringsliv, Åpenhetsloven, HMS, HR, kvalitet, miljø, bærekraft, menneskerettigheter og anstendige arbeidsforhold.

Arbeidet bygger på både konsernfelles retningslinjer fra Hedin Mobility Group og lokale rutiner i Hedin Automotive AS og tilknyttede norske selskaper. Samlet gir dette et rammeverk for hvordan vi arbeider med etterlevelse, risikostyring, leverandøroppfølging og kontinuerlig forbedring.

Interne prosesser og retningslinjer

Hedin Mobility Group har etablert et bredt sett av styrende dokumenter, policyer og interne prosesser som gjelder for konsernets virksomheter. Disse dokumentene bidrar til å sikre felles krav, forventninger og arbeidsmetoder på tvers av selskaper, land og forretningsområder.

For Hedin Automotive AS er dette særlig viktig for å sikre en enhetlig og dokumenterbar tilnærming til ansvarlig virksomhetsstyring, HMS, HR, compliance, bærekraft og leverandøroppfølging.

Sentrale interne dokumenter, policyer og kanaler omfatter blant annet:

- Code of Conduct
- Supplier Code of Conduct
- General Terms of Purchase of Services and Goods
- Personelhåndbok
- Lederhåndbok
- Kvalitets- og miljøpolicy
- Arbeidsmiljø- og HMS-rutiner
- Innkjøpspolicy og leverandørkrav
- IT-policy og retningslinjer for informasjonssikkerhet
- Personvern/GDPR-rutiner
- Varslingsrutiner og Whistleblowing Centre
- Rutiner for krisehåndtering
- Intranett og interne informasjonskanaler
- Medarbeiderportal og HR-systemer
- Rutiner for avvik, risikovurderinger og dokumentasjon

Disse dokumentene og prosessene gir ansatte, ledere og relevante funksjoner tilgang til tydelige retningslinjer og verktøy for hvordan arbeidet skal gjennomføres i praksis.

Dokumentasjon og styrende dokumenter

Dokumentasjon er avgjørende for å kunne vise hvordan vi arbeider med ansvarlig næringsliv, aktsomhetsvurderinger og leverandøroppfølging. Hedin Automotive AS bygger arbeidet på konsernets og egne styrende dokumenter, prosedyrer og systemer.

Sentrale dokumenter og rammeverk inkluderer:

1. **Code of Conduct**
Internt etisk rammeverk for ansatte, ledere og andre som opptrer på vegne av Hedin Mobility Group.
2. **Supplier Code of Conduct**
Retningslinjer for leverandører og forretningspartnere, med krav til menneskerettigheter, arbeidsforhold, HMS, miljø, forretningsetikk og etterlevelse.
3. **General Terms of Purchase of Services and Goods**
Standard kontraktsvilkår for kjøp av varer og tjenester, med krav til blant annet lovetterlevelse, kvalitet, HMS, kjemikalier, dokumentasjon og bruk av underleverandører.
4. **Kvalitets- og miljøpolicy**
Konsernets føringer for kvalitet, miljø, helse, sikkerhet, ansvarlig drift og kontinuerlig forbedring.
5. **Globale compliance-policyer**
Policyer innen blant annet antikorrupsjon, hvitvasking, konkurranserett, interessekonflikter og handelsrestriksjoner.
6. **Interne HR- og HMS-rutiner**
Rutiner for arbeidsmiljø, sykefraværsoppfølging, risikovurderinger, opplæring, avvik og forebyggende arbeid.
7. **Leverandørspørsmål og kartleggingsverktøy**
Spørsmål og dokumentasjonskrav som brukes i risikobasert leverandøroppfølging.
8. **Redegjørelse etter Åpenhetsloven**
Årlig redegjørelse for aktsomhetsvurderinger, risikoområder, tiltak og videre arbeid. Redegjørelsen skal offentliggjøres innen 30. juni hvert år og signeres i tråd med lovens krav.

Helse, miljø og sikkerhet

HMS-arbeidet i Hedin Automotive AS skal sikre et trygt, forsvarlig og helsefremmende arbeidsmiljø for alle ansatte og andre som utfører arbeid på våre lokasjoner. Arbeidet omfatter blant annet risikovurderinger, ulykkesforebygging, opplæring, kjemikaliehåndtering, avvikshåndtering, vernearbeid og kontinuerlig forbedring.

Særlig innen verksteddrift, skade- og lakkarbeid, klargjøring, bilpleie og kjemikaliehåndtering er det viktig med tydelige rutiner, riktig opplæring og god dokumentasjon. Hedin Automotive AS arbeider derfor systematisk med HMS gjennom lokale ledere, HR, vernetjeneste, arbeidsmiljøutvalg, bedriftshelsetjeneste og relevante digitale systemer.

Formålet er å redusere risiko for skader, ulykker, helseskadelige eksponeringer og andre forhold som kan påvirke ansatte negativt. Dette er også en viktig del av arbeidet med anstendige arbeidsforhold etter Åpenhetsloven.

Kvalitet og miljø

Hedin Mobility Group arbeider systematisk med kvalitet og miljø gjennom konsernets kvalitets- og miljøpolicy, interne styringssystemer og sertifiseringer. Konsernet har fornyet sine ISO-sertifiseringer innen ISO 9001:2015 og ISO 14001:2015, med gyldighet frem til 2029 for de selskapene og lokasjonene som omfattes av sertifikatet.

For Hedin Automotive AS og de norske selskapene fungerer konsernets kvalitets- og miljøarbeid som et viktig rammeverk og ambisjonsnivå for videre utvikling av lokale rutiner, prosesser og dokumentasjon.

Arbeidet med kvalitet og miljø omfatter blant annet:

- kontinuerlig forbedring av prosesser og leveranser
- tydeligere dokumentasjon og internkontroll
- oppfølging av avvik og forbedringstiltak
- miljøstyring, avfallshåndtering og ressursbruk
- trygg og ansvarlig kjemikaliehåndtering
- økt bevissthet om HMS, kvalitet og bærekraft i drift

Dette støtter også arbeidet med Åpenhetsloven, særlig der kvalitet, HMS, miljø og leverandøroppfølging henger sammen med risiko for mennesker og arbeidsforhold.

Bærekraft og menneskerettigheter

Hedin Automotive AS sitt arbeid med bærekraft og menneskerettigheter er forankret i Hedin Mobility Groups Code of Conduct, Supplier Code of Conduct, General Terms of Purchase og øvrige styrende dokumenter.

Den interne Code of Conduct beskriver hvordan ansatte, ledere og andre som opptre på vegne av konsernet skal opptre ansvarlig og etisk. Den dekker blant annet rettferdige arbeidsvilkår, helse og sikkerhet, inkludering, foreningsfrihet, forebygging av tvangsarbeid og barnearbeid, antikorrupsjon, rettferdig konkurranse, ansvarlig leverandørkjede, varsling og miljøansvar.

Supplier Code of Conduct stiller krav til leverandører og forretningspartnere. Den omfatter blant annet menneskerettigheter, arbeidsforhold, HMS, miljø, forretningsetikk, antikorrupsjon, ansvarlig innkjøp og etterlevelse av lover og regler. Kravene skal bidra til å sikre at leverandører og deres underleverandører arbeider i tråd med Hedin Mobility Groups forventninger og relevante lovkrav.

General Terms of Purchase brukes som standard kontraktsvilkår ved kjøp av varer og tjenester. Disse vilkårene bidrar til å avtafeste krav til blant annet lovetterlevelse, kvalitet, HMS, dokumentasjon, kjemikaliehåndtering, bruk av underleverandører og etterlevelse av Hedin sine etiske krav.

Samlet gir disse dokumentene et viktig grunnlag for vårt arbeid med aktsomhetsvurderinger, leverandøroppfølging og ansvarlig forretningspraksis.

Likestilling, mangfold og inkludering

Likestilling, mangfold og inkludering er viktige deler av arbeidet med et trygt og anstendig arbeidsmiljø. Hedin Automotive AS skal legge til rette for en arbeidsplass preget av respekt, like muligheter og rettferdig behandling.

Dette innebærer blant annet at vi arbeider for å forebygge diskriminering, trakassering og forskjellsbehandling, og at ansatte skal ha mulighet til å utvikle seg og bidra uavhengig av bakgrunn, kjønn, alder, funksjonsevne, religion, etnisitet, seksuell orientering eller andre personlige forhold.

Arbeidet støttes av interne retningslinjer, HR-prosesser, lederoppfølging, medarbeiderdialog, varslingskanal og systematisk arbeidsmiljøarbeid.

Forberedelse til nye krav og rapportering

Hedin Mobility Group og Hedin Automotive AS arbeider løpende med å tilpasse seg økte krav til bærekraft, virksomhetsstyring, aktsomhetsvurderinger og rapportering. Dette gjelder blant annet krav og forventninger knyttet til Åpenhetsloven, CSRD, ESRS og utviklingen innen ansvarlig leverandørstyring.

Konsernets Sustainability Report er utarbeidet i tråd med ESRS og gir et overordnet rammeverk for konsernets arbeid med bærekraft, dobbel vesentlighet, verdikjede, styring, egne ansatte, arbeidere i verdikjeden og forretningsetikk. Den norske redegjørelsen etter Åpenhetsloven bygger videre på dette rammeverket, men konkretiserer risikobildet, tiltakene og oppfølgingen for Hedin Automotive AS og de norske selskapene.

Arbeidet fremover vil særlig fokusere på bedre datakvalitet, mer systematisk leverandørkartlegging, økt dokumentasjon, videre implementering av oppdaterte styringsdokumenter og tettere kobling mellom konsernets bærekraftsrapportering og lokale aktsomhetsvurderinger.

Leverandørvurdering

Hedin Automotive AS vurderer og følger opp leverandører basert på risiko, bransje, geografi, type leveranse, innkjøpsvolum, kontraktsforhold, bruk av underleverandører og tilgjengelig dokumentasjon.

Ved valg og oppfølging av leverandører vurderes blant annet:

- etterlevelse av lover og regler
- HMS og arbeidsforhold
- menneskerettigheter og anstendige arbeidsforhold
- miljø og kjemikaliehåndtering
- kvalitet og leveringssikkerhet
- sertifiseringer og relevante godkjenninger
- leverandørens egne rutiner for underleverandører
- etterlevelse av Hedin Mobility Groups Supplier Code of Conduct og General Terms of Purchase

Leverandører innen risikoutsatte bransjer eller geografier følges opp særskilt der det vurderes relevant. Dette kan omfatte dialog, dokumentasjonsinnhenting, spørreundersøkelser, stikkprøver eller krav om forbedringstiltak.

Interne prosedyrer omfatter blant annet

1. intranett og dokumentbank
2. personalhåndbok og lederstøtte
3. HMS-rutiner og risikovurderinger
4. avviksregistrering og oppfølging
5. kjemikaliehåndtering
6. varslings
7. personvern og informasjonssikkerhet
8. innkjøps- og leverandørprosesser
9. bærekraft og rapportering
10. opplæring og internkommunikasjon

Sentrale systemer og verktøy inkluderer

1. **iChemistry / Intersolia**
Brukes til kjemikaliehåndtering, sikkerhetsdatablader, risikovurderinger og substitusjonsarbeid.
2. **BUS Kvalitetssystem**
Brukes til HMS-arbeid, risikovurderinger, avvik, tiltak og dokumentasjon.
3. **Avfallsportal / leverandørportal for avfall**
Brukes til rapportering og oppfølging av avfallsmengder, sorteringsgrad og avfallstyper.
4. **VendorLink**
Brukes som systemstøtte for leverandøroversikt, kontrakter, innkjøpsdata, analyser og videre arbeid med leverandør oppfølging.
5. **Tavler / digitalt oppfølgingssystem**
Brukes til å følge opp tiltak, status og prosesser relatert til Åpenhetsloven og forbedringsarbeid.
6. **HR og lønnssystemer**
Brukes til personaldata, lønn, ansatteoppfølging og støtte for HR-prosesser.
7. **Intranett og dokumentbank**
Gir ansatte tilgang til policyer, prosedyrer, rutiner, maler og relevant informasjon.

Prosesser og kontinuerlig forbedring

Hedin Automotive AS har etablert interne prosesser og rutiner for å følge opp krav til både egen virksomhet og leverandørkjeden. Dette omfatter blant annet arbeid med HR, HMS, kjemikaliehåndtering, avvik, innkjøp, leverandør oppfølging, bærekraft, rapportering og dokumentasjon.

Vi arbeider kontinuerlig med å forbedre, standardisere og digitalisere disse prosessene. Målet er å sikre bedre oversikt, mer enhetlig praksis, høyere datakvalitet, tydeligere ansvar og bedre dokumentasjon.

Standardisering og forbedring av prosesser bidrar til at vi lettere kan identifisere risiko, følge opp tiltak og dokumentere hvordan vi etterlever krav i Åpenhetsloven og interne retningslinjer.

Effekt av dokumentasjon, interne prosedyrer og systembruk

Dokumentasjonen gir struktur, sporbarhet og etterprøvbarhet. Den gjør det mulig å vise hvordan virksomheten arbeider med risiko, hvilke krav som stilles, hvilke tiltak som gjennomføres og hvordan arbeidet følges opp.

Gode prosedyrer gir bedre kontroll, tydeligere ansvarsfordeling, mer lik praksis på tvers av lokasjoner og bedre etterlevelse. Det bidrar også til å gjøre arbeidshverdagen enklere, tryggere og mer forutsigbar for ansatte.

Systemene gir bedre oversikt, sporbarhet og kontroll. De gjør det mulig å arbeide mer datadrevet, følge opp avvik, dokumentere tiltak og sammenligne utvikling på tvers av selskaper og lokasjoner. Dette styrker både operativ drift og etterlevelse av Åpenhetsloven.

Videre arbeid i 2026

Basert på årets vurderinger, konsernets Sustainability Report og videre arbeid etter CSRD/ESRS vil Hedin Automotive AS prioritere følgende områder videre:

1. Videreutvikle leverandørkartlegging og risikobasert oppfølging.
2. Øke bruken av Supplier Code of Conduct og General Terms of Purchase i relevante leverandøravtaler.
3. Forbedre datakvalitet, sporbarhet, kontraktsdekning og dokumentasjon i leverandørarbeidet.
4. Videreutvikle systemstøtte for leverandør oppfølging, risikovurderinger, avvik og tiltak.
5. Gjennomføre mer målrettet oppfølging av leverandører innen bilpleie, renhold, transport, logistikk, kjemikalier, avfall, indirekte innkjøp og produksjon.
6. Styrke dokumentasjon knyttet til HMS, kjemikalier, CMR-stoffer, farlig avfall og håndtering av kjøretøykomponenter.
7. Videreutvikle oppfølging av psykososialt arbeidsmiljø, ergonomi, arbeidsbelastning og kompetansebehov knyttet til elektrifisering og ny teknologi.
8. Styrke rutiner for produktsikkerhet, bruktbilkontroll, kundeinformasjon og sikkerhetskritiske verkstedprosesser.
9. Videreutvikle rutiner for håndtering av informasjonskrav etter Åpenhetsloven.
10. Følge konsernets arbeid med vurdering av kjøretøyprodusenters egne Code of Conduct, bærekraftsrapporter, menneskerettighetsprosesser og aktsomhetsvurderinger.
11. Styrke intern kompetanse og bevissthet rundt Åpenhetsloven, CSRD, ESRS, ansvarlig leverandørstyring, forretningsetikk og compliance.
12. Videreutvikle koblingen mellom konsernets Sustainability Report og lokale norske aktsomhetsvurderinger.

Dette arbeidet skal bidra til bedre styring, tydeligere ansvar, mer presis risikohåndtering og en mer dokumenterbar etterlevelse av Åpenhetsloven.

Konklusjon

Hedin Mobility Group og Hedin Automotive AS har etablert et omfattende rammeverk for ansvarlig virksomhetsstyring, HMS, kvalitet, miljø, bærekraft, menneskerettigheter og anstendige arbeidsforhold. Gjennom konsernets styrende dokumenter, lokale rutiner, digitale systemer, leverandørkrav og løpende forbedringsarbeid har vi et godt grunnlag for å arbeide strukturert og risikobasert med kravene i Åpenhetsloven.

Hedin Automotive AS arbeider systematisk med ansvarlig næringsliv, menneskerettigheter, anstendige arbeidsforhold, HMS, miljø, kvalitet og forretningsetikk. Arbeidet er forankret i Hedin Mobility Groups styringsdokumenter, konsernets Sustainability Report, oppdatert Code of Conduct, Supplier Code of Conduct, General Terms of Purchase og interne prosesser i den norske virksomheten.

Gjennom standardiserte kontrakter, tydelige leverandørkrav, risikobasert leverandøroppfølging, digitale systemer, HMS-arbeid, varsling og dokumenterte rutiner styrker vi vår evne til å identifisere, forebygge og håndtere risiko i egen virksomhet og i verdikjeden.

Arbeidet videreføres i 2026 med særlig fokus på leverandørkartlegging, dokumentasjon, risikobasert oppfølging, implementering av oppdaterte styringsdokumenter, bedre datakvalitet, mer strukturert leverandøroppfølging, videre digitalisering og bedre kobling mellom konsernets Sustainability Report og lokale norske aktsomhetsvurderinger.

Målet er å sikre en ansvarlig, transparent og bærekraftig virksomhet, med tydelige krav til både oss selv, våre leverandører og våre forretningspartnere.

Signatur

Denne redegjørelsen etter Åpenhetsloven gjelder Hedin Automotive AS og de tilknyttede norske selskapene som er omfattet av redegjørelsen.

Selskapene bekrefter at redegjørelsen er gjennomgått, og at selskapet slutter seg til beskrivelsen av arbeidet med aktsomhetsvurderinger, risikoområder, tiltak og videre oppfølging knyttet til grunnleggende menneskerettigheter og anstendige arbeidsforhold.

Redegjørelsen er utarbeidet for rapporteringsperioden 2025, med relevante oppdateringer frem til publisering i 2026.

Sted/dato: Oslo 31.05.2026

Signaturer

Hedin Automotive AS
Org.nr. 989 690 728



Hallvard Vikeså
CEO



Joakim Vellan
Innkjøpsleder

Hedin Automotive Bavaria AS
Org.nr. 960 804 953



Hallvard Vikeså
CEO

BNC Nordic Distribution AS
Org.nr. 982 195 519



Jon Lindblad
CEO

Carstore AS
Org.nr. 924 562 854



Morten Fagerli
CEO

GS Bildeler AS
Org.nr. 980 501 515



Sven Skogheim
CEO

Hedin Performance Cars AS
Org.nr. 989 930 877

Christoffer Mack

Christoffer Mack
CEO

Sluttnotat

Hedin Automotive AS sitt arbeid med Åpenhetsloven, ansvarlig næringsliv og bærekraft er forankret i Hedin Automotive AS og Hedin Mobility Group sine styrende dokumenter, strategier, retningslinjer og rapporteringsrutiner. Arbeidet bygger på konsernets Code of Conduct, Supplier Code of Conduct, General Terms of Purchase, relevante compliance-policyer, interne prosedyrer og konsernets Sustainability Report.

Årets redegjørelse er styrket gjennom tydeligere kobling til konsernets Sustainability Report og gjennom utvidede risikovurderinger knyttet til egen virksomhet, arbeidere i verdikjeden, indirekte innkjøp, produktsikkerhet, sirkulær økonomi, forretningsetikk, datakvalitet og kontraktsdekning.

Gjennom systematiske aktsomhetsvurderinger, risikobasert leverandøroppfølging, tydelige kontraktskrav og interne kontrollrutiner arbeider vi for å forebygge, avdekke og håndtere faktiske og mulige negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold. Arbeidet omfatter både egen virksomhet, leverandørkjeden og relevante forretningsforbindelser.

I 2025 og frem mot publisering av redegjørelsen i 2026 har vi videreført og styrket arbeidet med leverandørkartlegging, risikovurderinger, dokumentasjon, digital systemstøtte, HMS, kjemikaliehåndtering, varsling og standardisering av kontraktskrav. Dette gir oss bedre oversikt, økt sporbarhet og et mer solid grunnlag for å prioritere tiltak der risikoen er størst.

Vi erkjenner samtidig at arbeidet med Åpenhetsloven er en kontinuerlig prosess. Bilbransjen har komplekse verdikjeder, og risiko for brudd på menneskerettigheter og anstendige arbeidsforhold kan oppstå både hos direkte leverandører og lenger ned i leverandørkjeden. Derfor vil vi fortsette å videreutvikle våre prosesser for leverandøroppfølging, dokumentasjon, risikovurdering og oppfølging av tiltak.

Hedin Automotive AS er opptatt av åpenhet, dialog og tillit i møte med ansatte, kunder, leverandører, myndigheter og øvrige interessenter. Vi vil fortsette å rapportere årlig om vårt arbeid med Åpenhetsloven, herunder vesentlige risikoområder, tiltak, erfaringer og videre forbedringsarbeid. Gjennom dette ønsker vi å bidra til en mer ansvarlig, transparent og bærekraftig bilbransje.

Varsling og spørsmål

Vi oppfordrer ansatte, leverandører, forretningspartnere og andre interessenter til å varsle om faktiske eller mulige brudd på grunnleggende menneskerettigheter, anstendige arbeidsforhold, HMS, lover, interne retningslinjer eller andre kritikkverdige forhold.

Varsling kan gjøres gjennom [Hedin Mobility Groups varslingskanal](#), eller til relevante offentlige myndigheter der dette er aktuelt.

Spørsmål knyttet til Åpenhetsloven og vårt arbeid med aktsomhetsvurderinger kan sendes til:

innkjop@hedinautomotive.no

Denne redegjørelsen er vedtatt av Hedin Automotive AS.

Vedlegg og hvordan de brukes i arbeidet

Vedleggene til redegjørelsen dokumenterer Hedin Automotive AS og Hedin Mobility Group sitt rammeverk for ansvarlig næringsliv, bærekraft, etikk, compliance, kvalitet, miljø, leverandøroppfølging og behandling av informasjonskrav etter Åpenhetsloven.

Vedleggene erstatter ikke selve redegjørelsen etter Åpenhetsloven, men underbygger og dokumenterer hvordan arbeidet er forankret, organisert og operasjonalisert i virksomheten. Dokumentene brukes både som styringsgrunnlag internt og som kravgrunnlag overfor leverandører, forretningspartnere og andre relevante interessenter.

Vedlegg	Hvordan dokumentet brukes i arbeidet
Vedlegg 1 – Hedin Mobility Group Annual Report 2025 / Sustainability Report	Konsernets årsrapport og Sustainability Report brukes som overordnet rammeverk for bærekraftsarbeid, styring, verdikjede, dobbel vesentlighetsanalyse, ESRS-rapportering, egne ansatte, arbeidere i verdikjeden, forretningsetikk og leverandørstyring. Rapporten er utarbeidet i henhold til ESRS og EU-taksonomien, og dekker relevante deler av konsernets oppstrøms og nedstrøms verdikjede. Den norske redegjørelsen etter Åpenhetsloven bygger videre på konsernets vurderinger, men konkretiserer risikobildet, tiltakene og oppfølgingen for Hedin Automotive AS og tilknyttede norske selskaper.
Vedlegg 2 – Policy for ansvarlig næringsliv	Policy for ansvarlig næringsliv beskriver, forankrer og angir overordnet retning for Hedin Automotive AS sitt arbeid med menneskerettigheter, anstendige arbeidsforhold og ytre miljø. Dokumentet brukes internt og overfor leverandører, forretningsforbindelser og andre interessenter for å sikre en målrettet og systematisk tilnærming til ansvarlig næringsliv. Policyen tydeliggjør også at styret har ansvar for innføring og utøvelse av policyen, og at daglig leder har ansvar for implementering.
Vedlegg 3 – Code of Conduct / Våre etiske retningslinjer	Code of Conduct er Hedin Mobility Groups interne etiske rammeverk og gjelder for ansatte, ledere og andre som opptrer på vegne av konsernet. Dokumentet brukes til å forankre krav og forventninger til rettferdige arbeidsvilkår, inkluderende arbeidsmiljø, helse og sikkerhet, foreningsfrihet, forebygging av tvangsarbeid og barnearbeid, ansvarlig rapportering, antikorrupsjon, bekjempelse av hvitvasking, rettferdig konkurranse, ansvarlig leverandørkjede, personvern, informasjonssikkerhet, miljøansvar og varsling.

Vedlegg**Hvordan dokumentet brukes i arbeidet****Vedlegg 4 – Hedin Mobility Group Supplier Code of Conduct 2026.02**

Supplier Code of Conduct brukes som kravgrunnlag overfor leverandører, underleverandører og forretningspartnere. Dokumentet stiller krav til menneskerettigheter, anstendige arbeidsforhold, HMS, miljø, forretningsetikk, antikorrupsjon, aktsomhetsvurderinger, sporbarhet og ansvarlig håndtering av konfliktmineraler og høyrisikomaterialer. Leverandører skal kunne dokumentere etterlevelse, og Hedin Mobility Group kan gjennomføre revisjoner eller stedlige kontroller. Ved alvorlige eller gjentatte brudd kan det kreves korrigerende tiltak, suspensjon eller avslutning av leverandørforholdet.

Vedlegg 5 – General Terms of Purchase of Services and Goods for the Hedin Mobility Group

General Terms of Purchase brukes som standard kontraktsvilkår ved kjøp av varer og tjenester. Dokumentet bidrar til å avtalefeste krav til leverandører, blant annet knyttet til lovetterlevelse, kvalitet, profesjonell utførelse, nødvendige tillatelser og sertifiseringer, kvalifisert personell, dokumentasjon, HMS, kjemikaliehåndtering, underleverandører og etterlevelse av Hedin sine etiske krav. Vilkårene styrker Hedin Automotive AS sin mulighet til å følge opp leverandører og dokumentere ansvarlig leverandørstyring.

Vedlegg 6 – Kvalitets- og miljøpolicy

Kvalitets- og miljøpolicyen beskriver konsernets overordnede føringer for kvalitet, miljø, helse, sikkerhet, ansvarlig drift og kontinuerlig forbedring. Dokumentet brukes som styrende rammeverk for systematisk arbeid med kvalitet og miljø, krav til samarbeidspartnere og leverandører, energieffektivisering, materialgjenvinning og kompetanse hos medarbeidere. Policyen støtter også arbeidet med Åpenhetsloven der kvalitet, HMS, miljø og leverandøroppfølging henger sammen med risiko for mennesker og arbeidsforhold.

Vedlegg 7 – ISO 9001 og ISO 14001-sertifikat

ISO-sertifikatet dokumenterer at Hedin Mobility Group AB har et ledelsessystem i samsvar med BS EN ISO 9001:2015 og BS EN ISO 14001:2015 for de selskapene og lokasjonene som omfattes av sertifikatet. Sertifikatet gjelder fra 01.02.2026 til 30.01.2029 og omfatter salg, reparasjon, service og reservedeler for personbiler, transportbiler og lastebiler. For Hedin Automotive AS og de norske selskapene brukes konsernets ISO-arbeid som rammeverk og ambisjonsnivå for videre utvikling av lokale prosesser innen kvalitet, miljø, HMS, dokumentasjon og kontinuerlig forbedring.

Vedlegg**Hvordan dokumentet brukes i arbeidet****Vedlegg 8 – Global AML and CTF Policy**

Global AML and CTF Policy brukes som del av konsernets compliance-rammeverk for å forebygge og håndtere risiko knyttet til hvitvasking, terrorfinansiering og annen finansiell kriminalitet. Policyen gjelder for ansatte, ledere, styremedlemmer og andre som opptrer på vegne av Hedin Mobility Group, og bidrar til å sikre at konsernet etterlever relevante lover og regler i landene hvor virksomheten opererer.

Vedlegg 9 – Global Anti-Bribery and Anti-Corruption Policy

Global Anti-Bribery and Anti-Corruption Policy brukes for å forebygge korrupsjon, bestikkelser og utilbørlig påvirkning i møte med kunder, leverandører, forretningspartnere, offentlige aktører og andre eksterne parter. Policyen tydeliggjør konsernets krav til ærlighet, integritet og rettferdighet, og er relevant for Åpenhetsloven fordi etisk forretningspraksis, leverandørstyring og antikorrupsjon er viktige deler av ansvarlig næringsliv.

Vedlegg 10 – Global Anti-Trust, Competition and Fair Trade Policy

Global Anti-Trust, Competition and Fair Trade Policy brukes for å sikre etterlevelse av konkurranselovgivning og prinsipper for rettferdig konkurranse. Dokumentet gir føringer for samhandling med konkurrenter, leverandører, kunder og andre aktører i verdikjeden. Policyen inngår i konsernets samlede rammeverk for forretningsetikk og ansvarlig virksomhetsstyring.

Vedlegg 11 – Global Conflict of Interest Policy

Global Conflict of Interest Policy brukes for å forebygge, identifisere og håndtere interessekonflikter. Dokumentet beskriver hvordan interessekonflikter kan oppstå både internt og i relasjon til kunder, leverandører og andre interessenter, og gir rammer for hvordan slike situasjoner skal håndteres på en etisk og ansvarlig måte. Policyen støtter arbeidet med tillit, habilitet og ansvarlige beslutningsprosesser.

Vedlegg 12 – Global Trade Restriction Policy

Global Trade Restriction Policy brukes for å sikre etterlevelse av internasjonale handelsrestriksjoner, sanksjoner, eksportkontroll og relaterte regelverk. Dokumentet er særlig relevant ved innkjøp, finansielle transaksjoner, salg, leasing og forretningsforbindelser hvor det kan være risiko for tilknytning til sanksjonerte personer, selskaper, land eller områder. Policyen støtter arbeidet med kundebruk, eksport, regulatorisk risiko og ansvarlig forretningspraksis.

Vedlegg**Hvordan dokumentet brukes i arbeidet****Vedlegg 13 – Åpenhetsloven
Spørsmål /
Leverandørspørsmål**

Leverandørspørsmålene brukes som verktøy i risikobasert leverandørkartlegging. Formålet er å innhente informasjon fra leverandører og forretningsforbindelser om hvordan de arbeider med menneskerettigheter, anstendige arbeidsforhold, HMS, likestilling, diskriminering, rutiner, systemer og sertifiseringer. Spørsmålene brukes særlig der Hedin Automotive AS har behov for informasjon utover det som er tilgjengelig i åpne kilder.

**Vedlegg 14 – Stikkprøvemal
for revisjon av leverandører**

Stikkprøvemalen brukes ved stikkprøvekontroller og revisjon av leverandører for å verifisere etterlevelse av Åpenhetsloven § 4 og OECDs retningslinjer. Malen dekker blant annet grunnleggende leverandørinformasjon, dokumentkontroll, arbeidsforhold, HMS, menneskerettigheter, leverandørkjede, observasjoner, risikovurdering, tiltak, konklusjon og signatur. Den gir et praktisk verktøy for å dokumentere oppfølging av leverandører med forhøyet risiko eller mangelfull informasjon.

**Vedlegg 15 – Rutine for
behandling av
informasjonskrav etter
Åpenhetsloven §§ 6 og 7**

Rutinen brukes for å sikre at informasjonskrav etter Åpenhetsloven mottas, registreres, vurderes, kvalitetssikres, besvares og arkiveres på en strukturert, korrekt og rettidig måte. Rutinen gjelder alle skriftlige henvendelser om Hedin Automotive AS sitt arbeid med grunnleggende menneskerettigheter og anstendige arbeidsforhold i egen virksomhet, leverandørkjeden eller overfor forretningspartnere. Den beskriver også intern ansvarsfordeling, dokumentasjon, avslag, frister og maler for svar.

Samlet betydning av vedleggene

Samlet viser vedleggene hvordan Hedin Automotive AS og Hedin Mobility Group arbeider med ansvarlig næringsliv på flere nivåer:

1. **Overordnet rapportering og styring** gjennom Sustainability Report, Policy for ansvarlig næringsliv, Code of Conduct og konsernets styrende dokumenter.
2. **Krav til leverandører og forretningspartnere** gjennom Supplier Code of Conduct, General Terms of Purchase, leverandørspørsmål og stikkprøvemal.
3. **Compliance og forretningsetikk** gjennom globale policyer for antikorrupsjon, hvitvasking, konkurranserett, interessekonflikter og handelsrestriksjoner.
4. **Kvalitet, miljø og HMS** gjennom kvalitets- og miljøpolicy, ISO-sertifiseringer, kjemikaliehåndtering, avfallshåndtering og systematisk forbedringsarbeid.
5. **Åpenhet og interessentdialog** gjennom rutine for informasjonskrav etter Åpenhetsloven og varslingskanaler.

Vedleggene gir dermed et dokumentert grunnlag for hvordan Hedin Automotive AS arbeider med å identifisere, forebygge, redusere og følge opp risiko for faktiske og mulige negative konsekvenser knyttet til grunnleggende menneskerettigheter og anstendige arbeidsforhold.

HEDIN

AUTOMOTIVE



For nyheter, se [Hedin Mobility Group | Nyhetsarkiv](#) og [News | Hedin Mobility Group](#)
For kontakt, se [Hedin Mobility Group | Kontakter](#) og [Contact us | Hedin Mobility Group](#)

Sustainability report

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General disclosures

As one of Europe's largest companies in our sector, we have great responsibility to contribute to sustainable development. In order to take our responsibility in the transition towards a more sustainable society and at the same time benefit from the business opportunities this brings, it is important that we as a company take the initiative and get our employees to commit to a joint effort to drive change. The work of running all of the Group's operations in a responsible and sustainable way is based in our values, Code of Conduct and the policies and governing documents that apply for the Group.

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ESRS2

BP-1 General basis for drawing up the sustainability statement

Applied framework

This sustainability report constitutes Hedin Mobility Group's statutory report in accordance with the Swedish Annual Accounts Act (1995:1554). The report has been prepared in accordance with ESRS and the EU Taxonomy Regulation (EU) 2020/852.

Level of consolidation

The report relates to Hedin Mobility Group AB (publ) and has been prepared at Group level.

Compliance with financial consolidation and exemptions

The scope of consolidation in the report is the same as in the financial statements. No subsidiaries are exempt from sustainability reporting.

Reporting framework and application

The reporting follows the principles in ESRS 1 and ESRS 2 as well as the topic-specific standards deemed material for Hedin Mobility Group. A complete ESRS index with reference to the respective disclosure requirement and its location in the report can be found in the section IRO2, ESRS index.

Value chain and boundaries

The reporting covers relevant parts of the Group's upstream and downstream value chain, from suppliers and import flows to retail, aftermarket and mobility services, to the extent that these have been deemed material based on the double materiality assessment (DMA). The data collection covers the Group's operations that are consolidated financially. The work to gradually improve the quality and completeness of the reporting is ongoing, and known limitations in the data are reported in the respective topic-specific disclosures.

The reporting covers the parts of the value chain where Hedin Mobility Group has direct insight and the opportunity to set requirements and follow up, primarily in indirect purchases where the Group has its own agreements and established follow-up processes.

For stages in the supply chain further upstream, including vehicle manufacturers and other business partners where the Group has limited ability to influence terms, reporting is based on available information and an overall assessment of the counterparty's policies, codes of conduct and due diligence processes. The Code of Conduct and the Supplier Code of Conduct provide the framework for the expectations communicated in these relations.

Omitted information

Hedin Mobility Group has not exercised the opportunity to omit information regarding intangible rights, know-how, innovation, future development or ongoing negotiations. However, historical comparisons have been omitted as a result of the Group's rapid growth and changed data collection, with the exception of contract observance in S2, p. 107.

Contact

For questions about this sustainability report, please contact Jessika Lind Petrén, Head of Sustainability: jessika.lind.petren@hedinmobilitygroup.com.

BP-2 Disclosures in relation to special circumstances

Time horizons

Hedin Mobility Group applies the time horizons defined in ESRS unless otherwise stated:

- short term refers to the current reporting period
- medium term up to five years
- longer term more than five years.

Use of estimates and sources of uncertainty

The Group's calculation and reporting of greenhouse gas emissions is carried out in accordance with the GHG Protocol and applicable requirements in ESRS E1.

In accordance with ESRS 1, the Group has identified that certain disclosures in climate reporting are associated with estimates and assessments, especially in the first reporting year when data maturity varies between countries and business areas.

Where complete primary data has not been available, documented and consistently applied estimation methods have been used to ensure completeness in reporting. These estimates are based on available activity data, reasonable assumptions and established emission factors. Estimates are used only where primary data is missing or deemed incomplete.

Similar estimation methods are also used in some parts of resource use reporting, where material inflows are estimated by multiplying the number of vehicles by average standard weights per vehicle.

The use of estimates entails inherent uncertainty, especially in terms of comparability between countries and business areas. However, the uncertainty is considered reasonable in relation to the purpose of the reporting and current data maturity.

Applied methods, assumptions and boundaries are described in more detail in the section Climate change, E1, and in the section Resource use and circular economy, E5.

Incorporation by reference

All relevant information can be found in this sustainability report. No incorporation by reference has been applied.

Application of phase-in rules under ESRS

Through the double materiality assessment, Hedin Mobility Group has identified significant impacts, risks and opportunities in the areas own workforce, workers in the value chain, consumers and end users, climate change, resource use and circular economy and business conduct. These material impacts, risks and opportunities are therefore subject to disclosure requirements under ESRS E1, S1, S2, S4, E5 and G1. Other topic-specific ESRS-standards have been assessed as non-material and are therefore not subject to disclosure requirements in this report.

In accordance with the applicable transitional provisions under ESRS, relief is applied to certain data points within S2 and S4, mainly linked to the value chain, in the 2025 reporting year. This means that some quantitative indicators, systematic outcome measures and data that require access to standardised and verifiable upstream data in the value chain are not yet fully accounted for.

Sustainability issues in all these areas are integrated into the Group's governance and strategic priorities.

Hedin Mobility Group's business model and strategy take into account the material impacts, risks and opportunities identified within ESRS E1, S1, S2, S4, E5 and G1 in accordance with the reporting in SBM 3.

Issues relating to workers in the value chain, as well as consumers and end users pursuant to S2 and S4, are managed through group-wide policies, codes of conduct and risk-based processes for assessment, dialogue and follow-up. The work to strengthen systematic follow-up, data collection and goal formulation is ongoing and is being developed gradually.

The reporting for 2025 mainly includes qualitative disclosures for S2 and S4. Data coverage is currently limited, especially with regard to indicators related to risks, outcomes and material flows upstream in the value chain. Development of indicators and more structured follow-up are prioritised for future reporting cycles.

First year of application pursuant to CSRD

The 2025 reporting year is the Group's first reporting under the CSRD and ESRS. Therefore, there are no comparative figures pursuant to ESRS from previous reporting years, with the exception of the contract observance metric in S2.

GOV-1 Role of administrative, management and supervisory bodies

Composition of the Board of Directors

The Board of Directors of Hedin Mobility Group consists of six members, two of whom are executive and four non-executive. Of the members of the Board of Directors, 0% are women and 100% are men. The proportion of independent members is 50%. The Board of Directors has no employee representatives.

Experience and industry expertise

The members of the Board of Directors have extensive experience in the automotive and mobility sectors, including retail, distribution, logistics, financing, the real estate industry and international expansion in the European markets where the Group operates.

Governance structure and responsibility

The Board of Directors is ultimately responsible for the Group's strategy, risk management and sustainability work. It sets targets, decides on group-wide policies and ensures that sustainability is integrated into the business strategy. The Board of Directors also monitors the material impacts, risks and opportunities identified in the double materiality assessment, including business conduct under ESRG G1, within the framework of its overall responsibility for strategy and risk management. The CEO is responsible for the operating activities and for implementing the Board of Directors' decisions.

In 2024, a cross-functional ESG steering group was set up to coordinate the Group's sustainability work. The Group is led by the Head of Sustainability, who is responsible for running and coordinating the work within the Group. The CFO acts as a sponsor for the work and ensures the connection between financial and sustainability-related reporting. The ESG steering group includes representatives from finance, IT, strategic purchasing, HR, quality and environment (QHSE), real estate, legal and compliance, communications and aftermarket. Several of these representatives are also members of Group Management, which ensures that sustainability issues are integrated into strategic decisions and day-to-day business management.

The operational responsibility for identifying, managing and following up on sustainability issues lies with the Group Management Team, which consists of the CEO and heads of central functions. The ongoing sustainability work is carried out by the ESG steering group, which collects and quality-assures data, follows up on important issues and produces documentation for the annual and sustainability report. The ESG steering group also assists Group Management in ensuring compliance with relevant policies and in initiating improvements to processes and governance. The Head of Sustainability reports to the CFO and provides regular updates to Group Management.

The Board of Directors receives comprehensive reporting on the Group's sustainability work in connection with the annual and sustainability report at least once a year. Sustainability-related risks and issues, including business conduct and compliance, are also addressed within the framework of regular reporting on strategy and risk management. If necessary, significant incidents and deviations are reported to the Board of Directors on an ongoing basis.

The Group is gradually developing more structured procedures for the Board of Directors' follow-up of sustainability-related issues, with the aim of further strengthening the integration between sustainability, business strategy and risk management.

The role and control functions of management

The operational responsibility for identifying, managing and following up on sustainability issues lies with the Group Management team, which consists of the CEO and heads of key functions such as finance, legal, HR and communications. The ongoing sustainability work is coordinated by the ESG steering group, which is responsible for initiating relevant projects and training, collecting and securing the quality of data, following up on material issues and producing documentation for the annual and sustainability report. The Group also assists Group Management in ensuring compliance with the Code of Conduct and the Supplier Code of Conduct and initiating improvements in processes and governance.

Group Management is responsible for ensuring that sustainability issues are integrated into the operation's business plans, governance and operational processes. The work is followed up through regular reports to the ESG steering group and Group Management, which in turn report to the Board of Directors. ESG governance is integrated with the Group's systems for business development, risk management, internal control and compliance, ensuring coordinated follow-up of both financial and non-financial risks.

Policies and governing documents

Hedin Mobility Group's governance of ethics and sustainability is regulated by a number of policies and codes of conduct adopted by the Board of Directors, including the Code of Conduct, the Supplier Code of Conduct, the Global Anti-Bribery Policy, the Conflict of Interest Policy, the Anti-Money Laundering Policy, the Fair Trade Policy and the Whistleblowing Policy. These documents constitute the Group's ethical and legal framework and apply to all subsidiaries.

The Code of Conduct is based on international frameworks such as the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO's Core Conventions and the Paris Agreement. Suppliers are subject to corresponding requirements through the Supplier Code of Conduct, which sets requirements for human rights, working conditions, health and safety, environmental responsibility and business conduct throughout the value chain.

Business ethics, regulatory compliance and whistleblowing

The Group has zero tolerance for corruption, bribery, money laundering and other irregular conduct. The zero-tolerance principle is a governing value system and means that violations are not accepted and must be dealt with according to established procedures. Leadership must lead by example and work to promote a culture of integrity and responsibility. The work is prevented through a focus on leadership, training, internal controls and a whistleblower function available to all employees, suppliers and other external parties. All reports are handled confidentially and without the risk of retaliation.

Responsibility for business conduct

The Board of Directors is responsible for ensuring that the Group has a clear focus on ethical and lawful business conduct. This includes establishing policies for business ethics and regulatory compliance, as well as receiving reporting on ethics-related issues, including whistleblowing and compliance with the Group's codes of conduct. The Board of Directors considers business conduct and regulatory compliance in strategic decisions and in monitoring of the Group's risk exposure, in line with the material impacts, risks and opportunities identified in the double materiality assessment.

Group Management is responsible for putting the Board of Directors' guidelines into practice and is gradually working to strengthen processes, controls and training that support a more structured and uniform governance of business conduct throughout the organisation. The aim going forward is to further develop routines for follow-up and reporting, so that risks and deviations are managed more preventively and integrated into the day-to-day management of operations.

Competence and expertise

Responsibility for sustainability-related competence and expertise is concentrated in the hands of the Head of Sustainability, who leads the ESG steering group and acts as the Group's specialist function in the area. The Board of Directors and Group Management ensure that the necessary competence is available through training and external consulting services. Competence is continuously developed in line with the Group's significant impacts, risks and opportunities. During the year, training and in-depth initiatives focused on areas such as climate impact, resource efficiency and

work environment risks, in line with the Group's essential IRO areas. In previous years, the Board of Directors was given an introduction to sustainability management and the new reporting requirements under the EU Sustainability Reporting Directive (CSRD). Going forward, the focus will be on deepening the understanding of how sustainability issues affect the Group's business model, risk exposure and long-term value creation. The aim is to strengthen the Board of Directors' ability to integrate sustainability into strategic decisions and in the monitoring of the Group's development.

Expertise in business ethics and regulatory compliance

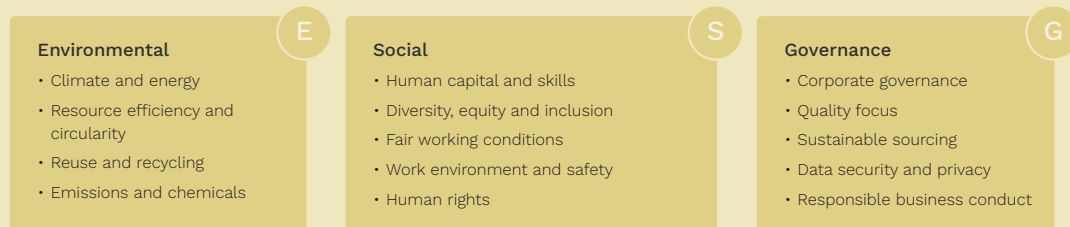
The Board of Directors and Group Management have experience and expertise in business ethics, law, financial reporting, risk management and regulatory compliance. This includes knowledge of anti-corruption, money laundering, competition law and responsible business practices. Competence is maintained through internal and external training, access to expert functions in law and regulatory compliance, and regular updates on changes in legislation and the Group's policies. This ensures that business conduct is taken into account in strategic decisions, risk assessments and day-to-day operations management.

Follow-up and reporting

Sustainability work is followed up through regular reporting to the ESG steering group and Group Management. Results and key figures are reviewed annually by the Board of Directors as part of the annual and sustainability report. Regulatory compliance is monitored through ongoing checks, reporting from responsible functions and follow-up using established policies.



Category-specific governance



GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

Information to the Board of Directors on sustainability issues

The Board of Directors of Hedin Mobility Group currently receives information on sustainability issues, primarily in connection with the processing of the Group's annual and sustainability report. In this context, updates are presented on material impacts, risks and opportunities, as well as results linked to the Group's governance and compliance work.

In addition, sustainability-related risks and individual material incidents may be dealt with within the framework of regular reporting on strategy and risk, depending on the nature and importance of the cases.

The work of establishing a more structured reporting procedure to the Board of Directors has begun and will be developed gradually in line with the implementation of the EU Corporate Sustainability Reporting Directive (CSRD).

Consideration of impacts, risks and opportunities

The Board of Directors considers sustainability aspects primarily in connection with decisions that have direct strategic or financial significance, such as investments, acquisitions or risk assessments with a potential impact on the Group's reputation and regulatory compliance. In the coming years, Hedin Mobility Group will further develop its process to systematically integrate sustainability-related impacts, risks and opportunities in risk management and governance in business development, in order to strengthen the decision-making basis and increase transparency in reporting.

Material issues addressed by the Board of Directors and Group Management

The sustainability issues addressed by the Board of Directors and Group Management during the reporting period are set out in the list of material impacts, risks and opportunities (IROs) presented on page 71 of the sustainability report.

GOV-3 Integration of sustainability-related results into incentive schemes

Hedin Mobility Group has no remuneration models or incentive programmes where sustainability-related performance or targets affect the remuneration of the Board of Directors, Group Management or other senior executives.

The remuneration consists of a fixed salary and customary benefits that reflect responsibilities, position and current market conditions.

The Board of Directors, Group Management and other senior executives are not subject to variable remuneration components linked to environmental, social or governance-related performance. No part of the remuneration structure is linked to the outcome of sustainability-related activities, indicators or targets.

GOV-4 Statement on due diligence

Key elements of due diligence	Points in the sustainability report
A. Incorporating due diligence into governance, strategy and business model	GOV-2, SBM-3
B. To cooperate with relevant stakeholders in all key steps of due diligence	GOV-2, SBM-2, IRO-1, S1-2, S2 and S4
C. Identifying and assessing adverse impacts	G1, SBM-3 IRO-1, E1, E5, S1, S2, S4,
D. Taking steps to address these adverse impacts	G1, E1-3, E5-2, S1-4, S2 and S4
E. To follow up on how efficient these efforts are and to communicate this	G1, GOV-5, E1, E5, S1, S2 and S4

GOV-5 Risk management and internal controls over sustainability reporting

The Group's work on risk management and internal controls in sustainability reporting is based on the same principles as in the overall risk management. Each unit and function is responsible for identifying and managing risks in its own operations, while coordination and follow-up take place through the ESG steering group together with Finance, HR, QHSE and the Legal and Regulatory Compliance Department. The work is based on clear ownership of data and processes, as well as controls that ensure traceability from source systems to reporting. This supports the Group's ability to handle changes in the outside world and contributes to reliable reporting.

The risk assessment covers the entire Group and the ESRS areas identified as material. Risks are prioritised based on probability, consequence and their impact on the quality and reliability of sustainability reporting. The assessment covers impacts, risks and opportunities linked to reported disclosures and indicators. For each significant area with data points, there are defined data owners, process owners, and control points that ensure traceability from source systems through consolidation to final report.

The risk assessment for sustainability reporting follows the Group's established process for company-wide risk management and is based on the dual materiality analysis conducted in 2024–2025. The assessment is updated annually and in the event of major changes and includes identified impacts, risks and opportunities (IROs) linked to reported disclosures and KPIs. Examples of major changes are new legislation, system changes or acquisitions.

The main risks relate to data quality, regulatory changes and dependence on external sources and suppliers. To reduce these risks, the Group has strengthened system support, established clear data lines and introduced controls for permissions, master data and change management. Routines for data validation and deviation management have been further developed.

Key controls include automatic and manual plausibility checks, spot checks of third-party data, and documented approvals per report package. The checks are carried out annually based on the data point and are logged.

The results of risk assessments and control outcomes are followed up in each function and are regularly reported to the ESG steering group and CFO. Material issues and identified deviations are reported to the Board of Directors in accordance with the reporting structure described in GOV-2. Shortcomings are rated and action plans are developed and followed up. The reporting provides a recurring basis for decisions and priorities in the Group.

Identified control deficiencies and areas for improvement are systematically analysed and taken into account in the annual update of the risk assessment and in the further development of processes and internal controls.

The aim is to ensure transparent, traceable and reliable sustainability reporting that is integrated into governance and decisions, including how risk insights from IRO work affect goals and investments.

SBM-1 Strategy, business model and value chain

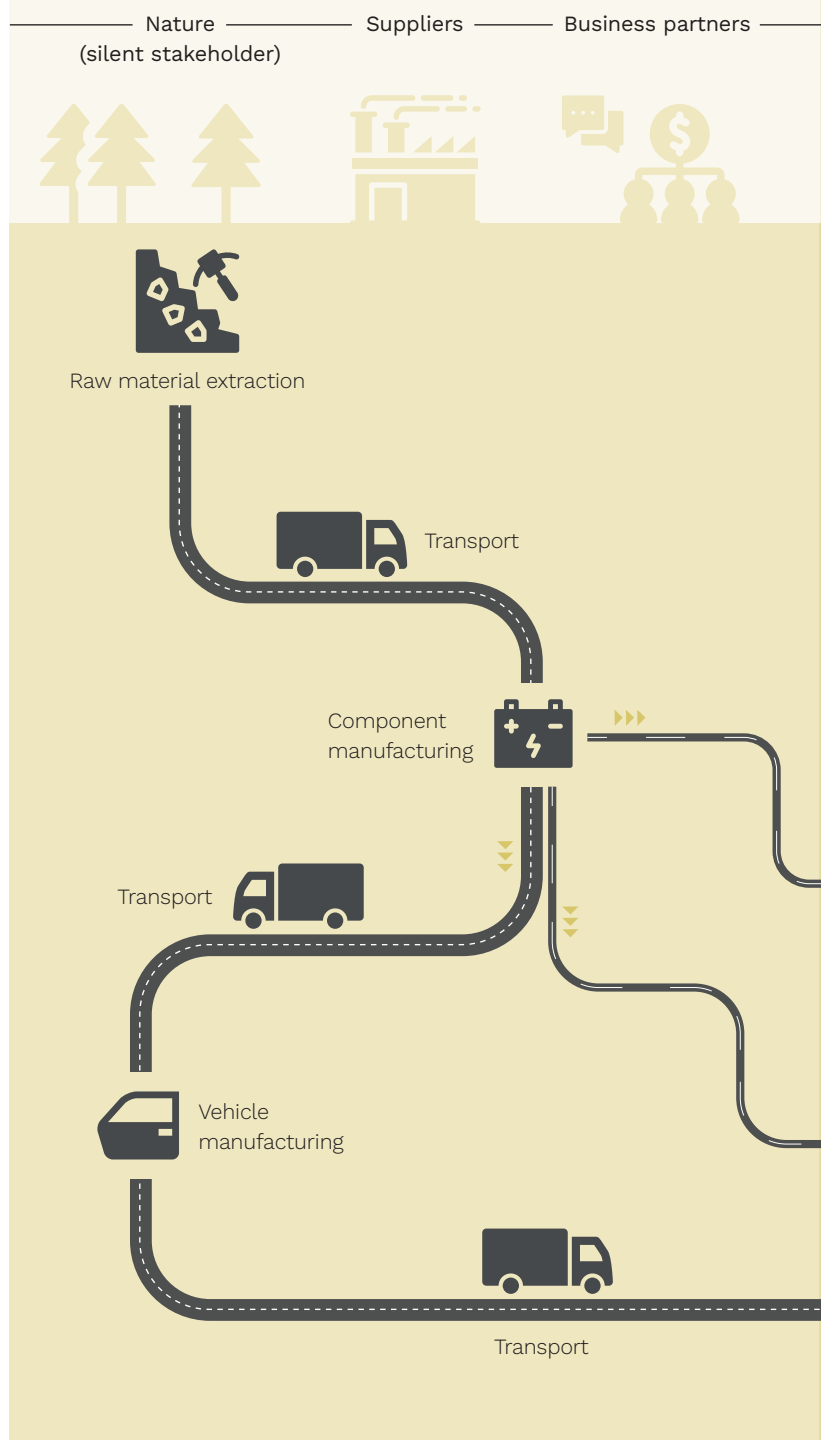
Business model and value chain

Hedin Mobility Group operates in several parts of the mobility value chain, from import and distribution of vehicles and spare parts to retailing of both new and used vehicles, after-sales services, car dismantling and mobility services such as leasing and rental. In 2025, the Group was active in 13 European markets and had a minor presence in the USA. Customers consist mainly of private individuals and corporate customers in sales, leasing, service and mobility services. Through service and repair that extends the life of the vehicle and reduces the environmental impact during operation, as well as refurbishing and reuse of vehicle components, circular flows are integrated into the business model.

The value chain of Hedin Mobility Group

This model illustrates where Hedin Mobility Group's material impacts, risks and opportunities (IROs) occur within the company's direct and indirect business relationships across the entire value chain: upstream, own operations and downstream, including the Group's stakeholders. A brief description of Hedin Mobility Group's material topics with references to each chapter is provided at the end. Further information about Hedin Mobility Group's IROs in the value chain can be found in the respective subsections.

▲ Upstream



Hedin Mobility Group's material topics

- E1 – Climate change
- E5 – Circular economy – resource inflows
- S2 – Workers in the value chain
- G1 – Business conduct

► Own business

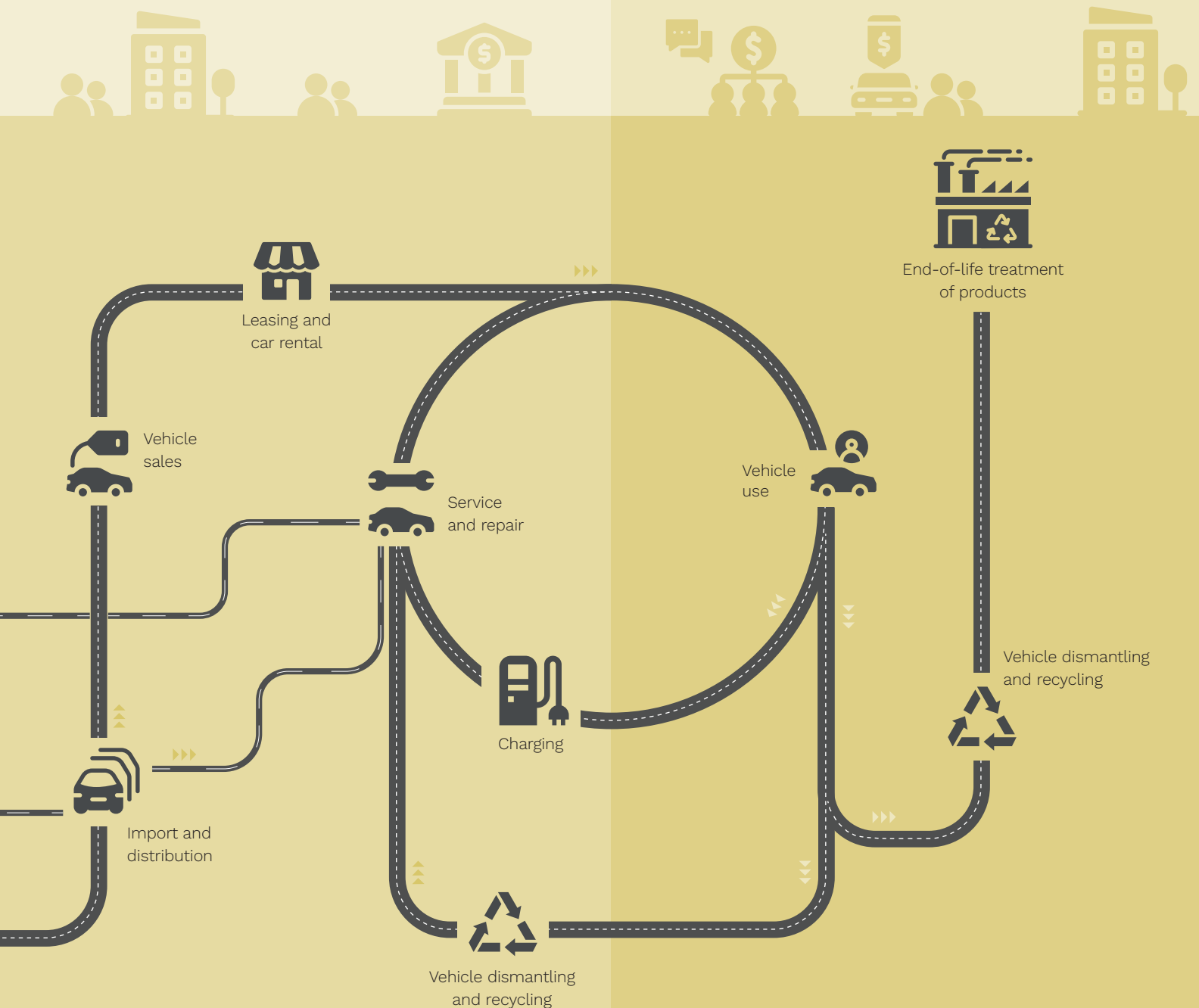
▼ Downstream

Employees

Owners

Financial
institutionsBusiness
partners

Customers

Society and
wider community

Hedin Mobility Group's material topics

E1 – Climate change

E5 – Circular economy – resource outflows

S1 – Own workforce

G1 – Business conduct

Hedin Mobility Group's material topics

E1 – Climate change

E5 – Circular economy – resource outflows

S4 – Consumers and end-users – safety

G1 – Business conduct

Employees

The average number of employees during the year was 11,158. The employees are geographically distributed as follows: 4,813 in the Nordic countries, 5,602 in Central Europe, 736 in the United Kingdom and 7 in other countries.

The workforce is primarily active in the retailing of new and used vehicles, service and aftermarket, logistics and administrative and commercial functions within Retail, Distribution and Mobility Solutions. The geographical distribution reflects the Group's operational presence and revenue structure in each market.

Revenue

The Group's net sales in 2025 amounted to MSEK 89,630. Net sales are distributed across the Group's geographic markets and main business areas in accordance with the financial reporting.

Strategy and connection to material issues

Hedin Mobility Group's strategy is to drive profitable growth throughout the value chain by means of three priorities: i) strengthening customer value and increasing the share of recurring revenues in aftermarket and mobility, ii) streamlining operations and capital use, and iii) supporting the transition towards more sustainable mobility and circular flows where this makes busi-

ness sense. The strategy is designed to support the transition to a more sustainable and resilient mobility sector and takes into account the development of the EU's climate and circularity framework.

The strategy addresses the material impacts, risks and opportunities identified in the double materiality assessment, within climate and energy (E1), circular resource efficiency (E5), working conditions (S1), workers in the value chain (S2), consumers and end users (S4) and corporate culture (G1). By integrating these areas into business plans and investment decisions, it is ensured that sustainability aspects strengthen both the resilience of the business model and the Group's long-term profitability.

In the coming years, the Group will continue to develop its strategic priorities and targets based on the material IROs. The work aims to further clarify how sustainability aspects are taken into account in business decisions and resource allocation, and to ensure that the strategy strengthens both the resilience of the business model and the Group's value creation in the long term. The work is monitored within the framework of the Group's governance model, where the ESG steering group reports to management and the Board of Directors on implementation and goal progress.

Strategic priorities linked to material IROs

The strategic priorities have been specified in five focus areas that are directly linked to the material impacts, risks and opportunities identified in the double materiality assessment.

Strategic prioritisation	Connected material IROs (ESRS Area)	Strategic response	Time horizon
1. Customer value and recurring revenue	E1 Climate E5 Circularity S4 Consumers/end users	Develop electrification and mobility services, improve safety in the second-hand flow, further develop circular service and spare parts flows, and expand digital customer solutions.	Short-medium
2. Efficient operations and capital utilisation	E1 Climate G1 Corporate culture	Energy and material efficiency in facilities and operations, digitalised climate and resource monitoring that strengthens governance and business development, and reduced regulatory compliance risks through responsible investment decisions for long-term profitability	Short-medium
3. Sustainable mobility and circular flows	E1 Climate E5 Circularity S1 Working conditions	Investments in charging infrastructure and further development of circular flows such as reuse, dismantling and flexible leasing solutions that increase utilisation, as well as strengthened technical expertise and safe working methods in step with the transition.	Medium-long
4. Responsible value chain and supplier collaboration	E5 Circularity S2 Workers in the value chain G1 Corporate culture	Strengthen processes for due diligence, supplier follow-up and traceability to ensure social and environmental standards throughout the value chain	Medium-long
5. Attractive employer with a safe and sustainable work environment	S1 Own workforce	Continued development of systematic work environment management and training in safe working methods to reduce accidents and stress and strengthen long-term competence and operational stability.	Short-medium

Value-creating logic and dependencies

The business model is based on combining vehicle sales with long-term customer relations in service, mobility and logistics. Our value-creating logic is influenced by access to fossil-free energy systems, resource-efficient supply chains and qualified technical expertise in the aftermarket. The Group is dependent on vehicle manufacturers, suppliers of spare parts, equipment and chemicals, as well as energy suppliers and digital system partners, whose ability to switch to fossil-free and resource-efficient processes and products affects our own emissions and the ability to achieve transparency in the value chain. At the same time, the downstream business is dependent on logistics and service partners as well as on customer demand for sustainable vehicles and mobility

services, where changes in policy instruments, energy prices and market conditions affect demand and thus profitability and tied-up capital. The most significant sustainability-related dependencies in 2025 relate to energy supply, emissions and availability of transport and logistics systems, and data quality in supplier and emissions reporting. These areas are managed strategically through energy efficiency, coordinated transport management and improved data processes.

At the same time, disturbances or structural changes within these dependencies may entail financial risks through increased costs, tied-up capital or changes in demand.

Material IRO-area	Type (IM/FM)	Main dependencies/influences	Strategic responses in strategy and business model	Time horizon
E1 – Climate change	IM, FM	Dependence on vehicle manufacturers, energy systems and customers' transition to electrification. Emissions in the value chain and climate policy instruments affect costs, demand and margins.	Adaptation to electrification, energy efficiency in own facilities and strengthened climate data and risk analysis to support business and investment decisions.	Short, medium, long
E5 – Circular economy	IM	Dependence on resource-intensive upstream production. Opportunity for positive impact through extended service life and more efficient use of resources in own operations and downstream.	Development of service, reuse and dismantling as well as further development of leasing and mobility services that extend service life and increase utilisation rates.	Medium, long
S1 – Own workforce	IM	Dependent on good and safe working conditions for operational delivery capability	Systematic work environment management, follow-up of incidents and psychosocial risks, and training in safe working methods.	Short, medium, long
S2 – Workers in the value chain	IM	Delivery stability and brand are dependent on working conditions at upstream suppliers. Shortcomings can mean negative impacts and disruptions in the value chain.	Integration of the Supplier Code of Conduct into framework agreements as well as risk-based assessment and monitoring in the supply chain.	Medium
S4 – Consumers / end users	IM	Revenue and customer trust depend on safe service and accurate information, especially in the second-hand flow.	Structured security checks, quality-assured service and follow-up of security-related complaints.	Short, medium
G1 – Corporate culture	IM	Business relations and stability are dependent on compliance with the Code of Conduct. Shortcomings mean potential negative impact through unethical conduct and violations of law.	Code of Conduct and underlying thematic policy frameworks, whistleblower function, training and follow-up to strengthen data quality and governance	Short, medium

IM refers to the impact materiality, FM refers to financial materiality.

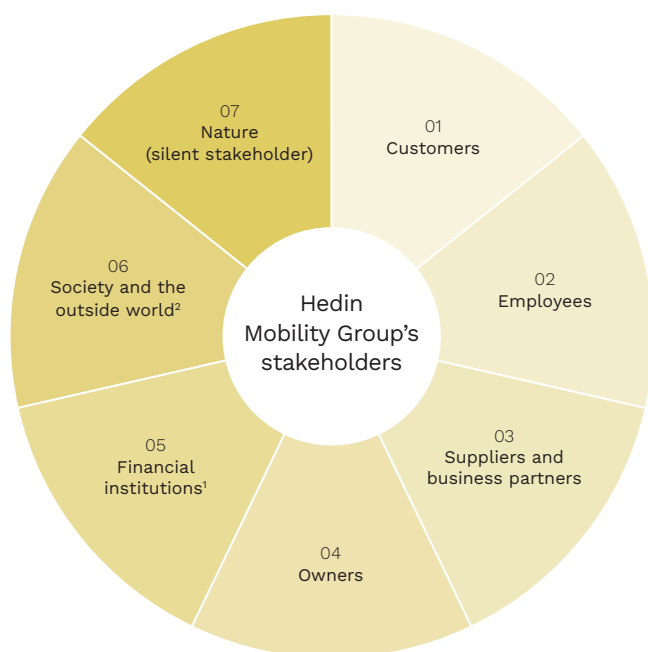
SBM-2 Interests and views of stakeholders

Purpose and method of stakeholder dialogue

Hedin Mobility Group's strategy and business model are informed by recurring stakeholder dialogues. The dialogue is integrated into our governance and is used to identify relevant expectations, risks and opportunities in the value chain. The scope and frequency vary between stakeholder groups and markets, and in some areas we are currently relying on indirect indicators and periodic collections. The aim is to ensure that stakeholder perspectives are taken into account in business decisions and that sustainability aspects are handled in a structured and transparent manner. Results from the dialogue form an important basis for our double materiality assessment and for strategic priorities and reporting pursuant to ESRS.

Identification and clustering of stakeholders

Based on our business model and impact analysis, we have identified six main clusters of stakeholders that together cover our most important relations and areas of impact:



Forms of dialogue and frequency

Hedin Mobility Group engages in dialogue with its stakeholders through several established channels and contact points. The form and frequency vary between markets and fields of activity. Key sources of stakeholder input are customer and employee surveys, monitoring of suppliers and business partners, investor dialogues and contacts with authorities, trade associations, society and the media. In parts of the value chain where our impact is indirect, supplier dialogues that are followed up by policies, codes of conduct and agreements are used as instruments to clarify expectations and ensure responsible relations. Compiled results are analysed and reported back to the ESG steering group and Group Management as part of the ongoing sustainability management.

How stakeholders' views are taken into account

Insights from the stakeholder dialogues are analysed and compiled annually in connection with the double materiality assessment. The analysis is used to identify and prioritise the impacts, risks and opportunities (IROs) that are most important to the Group and its stakeholders. The results are taken into account in strategic planning, in updates of the Group's governing policies and in the sustainability goals. Key issues that emerged during 2024–2025 include electrification, circularity, climate mitigation in the value chain and a safe and inclusive work environment. Comments from suppliers and business partners have particularly influenced the development of guidelines for due diligence and follow-up according to the Code of Conduct and the Supplier Code of Conduct.

Changes in strategy and business model as a result of stakeholder feedback

The dialogues with stakeholders have contributed to several tangible adjustments in Hedin Mobility Group's strategy and business model. Customer and societal expectations have driven an increased focus on electrification and circular solutions, which has led to the expansion of charging infrastructure through Hedin Supercharge and to the establishment of new business models for reuse, rim refurbishment and recycling of car parts. Employee and supplier dialogues have influenced the Group's work on ethics, skills development and the work environment, including through the launch of joint training programmes and updated human rights policies. Finance and owner dialogues have strengthened the focus on long-term profitability, transparency and the integration of sustainability risks into business planning. Taken together, these insights have led to sustainability aspects being more clearly integrated into the Group's governance model and investment decisions.

¹ Such as banks, financiers, and insurance companies.

² Includes authorities, educational institutions, neighbors, media, and the general public.

Overview of Hedin Mobility Group's stakeholder dialogues 2025

Stakeholder group	Purpose of the dialogue	Example of form of dialogue
Customers	Understand expectations on products, services and service quality, as well as needs related to electrification, mobility and sustainability.	Customer surveys, feedback via service and sales channels, digital customer platforms and direct contact at facilities/dealerships.
Employees	Promote commitment, health, safety and skills development, and strengthen the company's culture and leadership.	Employee surveys, performance reviews, union collaboration, internal channels and leadership forums.
Suppliers and business partners	Ensure regulatory compliance, ethics, quality and sustainability standards in the value chain as well as joint development of circular solutions.	Codes of conduct, supplier monitoring, audits, workshops and framework agreement dialogues.
Owners	Ensure long-term value creation, financial stability and strategic focus in line with sustainable growth.	Board meetings, reporting, strategic reconciliations and ongoing exchange of information.
Financial institutions	Ensure transparency in financial and sustainability reporting and access to financing at competitive terms.	Investor and bank meetings, quarterly reports, annual report and sustainability monitoring.
Society and the outside world	Contribute to social development, comply with laws and requirements and strengthen relations with external actors affected by our operations.	Collaboration with schools and educational bodies, contact with landlords and neighbours, dialogues with authorities, press contacts, participation in industry forums.
Nature (silent stakeholder)	Take into account the interests of the environment and ecosystems in decisions related to resource use, emissions and climate impact.	Analysis of environmental and climate data, follow-up against environmental targets, application of environmental policy and certifications.

Planned steps and timeline

In 2025, work began on formalising Hedin Mobility Group's process for stakeholder dialogue. The work will continue in 2026 with the goal of completing the process in 2027. The aim is to create a clearer structure for how insights are collected, analysed and used as a basis for the double materiality assessment and strategic planning. The Group plans to evaluate the possibility of introducing digital support for collecting and following up stakeholder data over time, as a complement to the systems already used for sustainability reporting. As part of this development work, the Group may also test how environmental and climate data can be integrated into the process to better represent Nature as a stakeholder.

Expected impact on stakeholder relations

The planned steps are expected to strengthen the Group's relations with stakeholders through more systematic follow-up, increased transparency and improved feedback. Digital support for the collection and analysis of stakeholder data allows faster identification of trends and expectations, which in turn can lead to earlier dialogue and more proactive decisions. The clearer structure is also expected to increase stakeholders' confidence in the Group's processes and improve the opportunity for joint learning and collaboration on material issues.

How the Board of Directors and management are informed

The ESG steering group regularly compiles a report for Group Management outlining current stakeholder insights, prioritised topics and recommended actions. The report forms the basis for updates to strategy, policies and goals. The Board of Directors is informed annually in connection with the adoption of the sustainability report and through special reviews as necessary, for example in the event of changes in material stakeholder requirements or regulatory conditions. This ensures that both the executive and supervisory levels are kept up to date with stakeholders' views on the Group's impact, risks and opportunities related to sustainability.

SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model

Material impacts, risks and opportunities

Hedin Mobility Group's material impacts, risks and opportunities are based on the double materiality assessment that was carried out in 2025. The analysis covers the Group's own operations as well as the upstream and downstream value chain, and identifies the areas where Hedin Mobility Group's operations have the greatest actual or potential impact on people and the environment, as well as the factors that may positively or negatively affect the Group's financial position and performance.

A total of eight impacts, risks and opportunities (IROs) have been assessed as material to the Group.

HMG's material issues	Corresponding ESRS-topics
Climate change mitigation	E1 Climate change
Resource inflows	E5 Circular economy
Resource outflows	E5 Circular economy
Working conditions	S1 Own workforce
Working conditions	S2 Workers in the value chain
Personal safety for consumers and/or end users	S4 Consumers and end users
Corporate culture	G1 Business conduct

The most material areas include climate impact, resource efficiency and circularity, health and safety, as well as business conduct and supplier responsibility. The following impacts, risks and opportunities (IROs) have been assessed as material for Hedin Mobility Group as part of the double materiality assessment:

	Headline	ESRS-standard	Subject to disclosure requirements in ESRS	Covered by unit-specific information	Topic	Subtopic	Material impact, risk or opportunity	Value chain	Time horizon	Description
IRO 1	Environmental information	E1	Yes	No	Climate change	Climate change mitigation	Negative impact, actual	Upstream, own operations, downstream	Short, medium and long term	Greenhouse gas emissions from vehicle use and other parts of the value chain are driving climate change and affect nature and society. This results in significant climate impacts that require long-term measures to reduce emissions.
IRO 2	Environmental information	E5	Yes	Yes	Circular economy	Resource inflows	Negative impact, actual	Upstream	Short, medium and long term	The manufacture and distribution of vehicles and components requires significant amounts of raw materials and energy, which increases the environmental impact and means that the vehicles and components brought into the Group's operations are linked to resource inflows upstream in the value chain. Resource consumption is a key challenge for reducing climate and environmental footprints upstream.
IRO 3	Environmental information	E5	Yes	Yes	Circular economy	Resource outflows	Positive impact, potential	Own operations, downstream	Short, medium and long term	Extending the life of vehicles and spare parts, as well as sharing and mobility services, contribute to reduced waste and reduced need for new production. The impact arises through reduced pressure on resources and reduced negative environmental effects compared to a linear product flow.
IRO 4	Information on social responsibility	S1	Yes	Yes	The own workforce	Working conditions	Negative impact, potential	Own operations	Short, medium and long term	Risky work activities and high workloads entail a risk of impact on the health and safety of employees through accidents, ergonomic strains or stress. This can, if the risk materialises, lead to incidents, sick leave and long-term health consequences.
IRO 5	Information on social responsibility	S2	Yes	Yes	Workers in the value chain	Working conditions	Negative impact, potential	Upstream	Short, medium and long term	At suppliers, poor working conditions, low wages, long working hours and inadequate safety procedures can have a negative impact on workers' health and safety. Such conditions may also affect the stability of the supply chain and the reputation of Hedin Mobility Group.
IRO 6	Information on social responsibility	S4	Yes	Yes	Consumers and end users	Personal safety for consumers and end users	Negative impact, potential	Downstream	Short, medium and long term	Incorrect or inadequate service and information, especially when selling used vehicles, can pose safety risks to customers and end users. This can lead to accidents or improper use of vehicles.
IRO 7	Corporate governance information	G1	Yes	Yes	Business conduct	Corporate culture	Negative impact, potential	Own operations	Short, medium and long term	Non-compliance with the Code of Conduct can lead to unethical conduct, discrimination or violations of the law, negatively impacting people and society. A weak corporate culture increases these risks and can undermine the integrity of the business.
IRO 8	Environmental information	E1	Yes	No	Climate change	Climate change mitigation	Risk	Own operations	Short, medium and long term	Climate policy instruments such as taxes, fees and regulations can increase costs in the operations and require adjustments to the business model. This affects profitability and operational processes and places demands on adaptability.

Effects on strategy, business model and decision-making

The significant impacts, risks and opportunities shape Hedin Mobility Group's strategic priorities. The greatest environmental impact occurs in the value chain, mainly through the production of vehicles and components and through emissions from the use of sold vehicles. Electrification and the development of sustainable mobility solutions are therefore central to reducing climate impact and meeting changing customer requirements and stricter emission regulations.

Resource efficiency and circularity in the value chain remain essential priorities. The focus is on extending the service life of vehicles and components, reducing resource consumption and waste, and developing processes for reuse and recycling. These initiatives help to reduce emissions, increase efficiency and reduce risks related to the availability of materials and environmental requirements.

Health, safety and working conditions continue to be key social issues in our own operations. A strong corporate culture and compliance with the Code of Conduct and the Supplier Code of Conduct are essential to prevent unethical conduct and ensure respect for human rights throughout the value chain.

Consumer and end user safety is an integral part of the strategy, with a focus on quality, accurate information and security in connection with the sale and service of vehicles. This strengthens confidence in the Group's offering and reduces risks related to product quality and safety.

Working with these priorities affects business development, investments and decision-making at Group level and helps to adapt operations in step with changing requirements in the value chain and increased expectations on sustainability and environmental responsibility.

How the impact affects people and the environment and the connection to strategy and business model

The most significant negative impacts relate to greenhouse gas emissions from transport, workshop operations and energy use in facilities, as well as occupational health and safety risks in those parts of the business that include physical handling of vehicles, components and chemicals. In the value chain, the impact arises primarily through the extraction of raw materials and the production of vehicles and vehicle components, as well as transport. These impacts have both direct consequences for the environment and indirect consequences for people's health, working conditions and local communities.

The most significant positive impacts arise from the Group's contribution to electrification and access to sustainable mobility. By expanding the range of electric vehicles, developing charging infrastructure and offering circular services such as shared transport solutions, Hedin Mobility Group contributes to reduced emissions, more efficient resource use and faster transitioning of the vehicle fleet in Europe. Initiatives for the reuse of spare parts, reduced material consumption and improved waste management strengthen the circular dimension of the business model.

The impact is closely intertwined with the business model, which is based on the import, distribution, service and re-tailing of vehicles in several European markets. This means a structural dependence on external manufacturers and logistics providers, but the strategic focus is on reducing the environmental footprint in the parts of the value chain that the Group can influence itself, especially in its own facilities, workshops and transport flows. Through investments in electrification, car dismantling and skills development, Hedin Mobility Group strengthens both competitiveness and the ability to contribute to more sustainable mobility.

Electrification, resource efficiency and responsibility for people in the own operations are thus not separate initiatives, but integral parts of Hedin Mobility Group's overall strategy to enable sustainable mobility and create long-term value for both people and the environment. Emissions from production, transport and use of vehicles contribute to climate change, which affects people's living environments and creates increased demands for transition in the mobility sector. Reduced emissions through electrification and more efficient energy use therefore mean both climate benefits and improved living conditions for the people who live and work in these environments.

Resource consumption and waste from vehicles and components affect the planet's ecosystem through the extraction of materials and increased amounts of waste. By extending the life of products and improving recycling of material, the strain on natural resources is reduced and circular resource use in the value chain is strengthened. The handling of chemicals in the Group's own operations and in parts of the value chain is primarily addressed as a work environment and safety issue in the Group's procedures for S1 and S2.

In the same way, working conditions in the own operations and in parts of the value chain have a direct impact on people in terms of safety, security and fair conditions at work. Clear governance through the Code of Conduct and the Supplier Code of Conduct helps to prevent social harm such as unsafe work environments, discrimination or other human rights violations.

By integrating these impacts into the business strategy, the Group creates long-term value and contributes to improved outcomes for both people and the planet.

Time horizons and the connection to the value chain

The climate, energy, social and business ethics impacts identified through the double materiality assessment are deemed to be relevant in the short, medium and long term in accordance with the Group's established time horizons pursuant to BP 2, with varying gravity depending on the type of impact, risk or opportunity. Hedin Mobility Group plays a part in these impacts both through its own operations, especially vehicle sales, workshops and transports, and through business relations with vehicle manufacturers, suppliers and other partners in the value chain.

Financial effects of material risks and opportunities

Climate change constitutes the risk that has been assessed as financially material for Hedin Mobility Group in accordance with the double materiality assessment and the Group's established criteria for financial materiality. The climate scenario analysis that has been carried out shows that the Group is affected by both physical and transition-related risks, but that the greatest effects are expected to arise from the transition to an electrified vehicle market. Financing costs, regulatory requirements and changing customer preferences continue to drive the transition towards zero-emission and circular mobility solutions, while policy-changes and market volatility create significant uncertainty.

The analysis shows that transition-related risks primarily affect the Group's revenue and margin structure. The impact is assessed to primarily relate to changes in demand, margins and investment needs, rather than immediate effects affecting the balance sheet. A rapid increase in the share of electric vehicles reduces the aftermarket revenue potential as service and maintenance needs are lower for electric vehicles. Under a 1.5-degree scenario, this development may become more pronounced and assumes that the Group continues to adjust its business model towards value-creating services such as reuse, circular component flows and battery-related services. Under a 3-4 degree scenario, demand for internal combustion engines will remain longer, but the market will become more volatile with an increased risk of obsolete inventory, price pressure and rapid technology shifts.

Physical risks primarily affect the Group's properties and operating conditions. The scenario analysis shows that the frequency of heat waves and extreme weather events is increasing, which may require investments in cooling and climate adaptation measures to ensure continuous operations at workshops and facilities. Disruptions in value chains through interruptions, delays or production stoppages at suppliers can also affect the availability of vehicles and components.

At the same time, the analysis identifies several business opportunities linked to the green transition. Electrification creates new value streams in circular business models, recycling of vehicle components, battery-related services and development of customer-oriented energy solutions. In the long term, these opportunities can contribute to strengthened competitiveness, improved risk profile and increased access to sustainable financing.

The overall assessment is that the green transition may entail increased costs in the short term, but in the long term strengthen the Group's resilience and profitability through more efficient resource use, lower climate-related risks and continued development of new mobility services.

The assessment of financial effects is currently mainly qualitative. Work to further develop quantification of climate-related financial effects is ongoing as data quality and analytical capabilities are strengthened.

Resilience of the strategy and business model

The Group's strategy is considered to be resilient as it is designed to address the material impacts, risks and opportunities identified in the materiality analysis. Electrification, development of mobility services and more efficient resource use strengthen the ability to address both actual and potential negative impacts from climate emissions in the value chain. By reducing dependence on fossil fuels, improving procedures for safe chemical handling in the workshops and supporting more circular flows, the Group's exposure to regulatory requirements, increased costs and disruptions in the supply chain is reduced.

The diversification within brands, geographies and revenue streams contributes to stability and provides the capacity to capture business opportunities linked to electrification, after-sales services and more resource-efficient mobility solutions. The strategy thus makes possible both risk reduction and value creation by directing investments, product development and partnerships towards areas that address the material IROs.

The resilience assessment is based on the scenario analysis pursuant to E1 as well as the overall analysis of material IROs in the double materiality assessment.

In 2026, the Group will begin a structured resilience analysis in line with ESRS requirements. The analysis evaluates how climate-related impacts as well as risks and opportunities in energy, material supply and supply chains affect the business model in the short, medium and long term. The results are used to prioritise measures and investments that further strengthen resilience and increase the ability to seize opportunities in sustainable mobility.

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

Methodology and assumptions

Hedin Mobility Group conducts the double materiality assessment in accordance with the requirements of ESRS. The analysis forms the basis for the Group's sustainability reporting.

The methodology is systematic and trackable and is based on the Group's sustainability framework. The assessment combines qualitative and quantitative data to identify and evaluate impacts, risks and opportunities in the company's own operations and in the value chain. The work is based on internal and external sources as well as dialogues with relevant stakeholders and includes identification, assessment, prioritisation and follow-up over time.

The described process constitutes the Group's double materiality assessment pursuant to ESRS and includes the identification and assessment of actual and potential adverse impacts in its own operations and in the value chain, as well as assessment of financial materiality.

The assessment distinguishes between the materiality of the impact and the financial materiality. An issue may be determined as material if it meets the threshold for either of these dimensions, in accordance with ESRS 1.

The assessment of financial materiality, i.e. the financial materiality assessment in accordance with ESRS, includes the identification and evaluation of sustainability-related risks and opportunities that may affect the Group's financial position and performance.

Thresholds and assessment criteria have been established in the Group's assessment model through a cross-functional process and are applied consistently across all fields.

Process for identification, assessment and prioritisation

The work began with mapping Hedin Mobility Group's business model, value chain and geographic markets in order to understand the context of the business and identify the parts of the operations and business relations that may give rise to the greatest impact or exposure to sustainability-related risks.

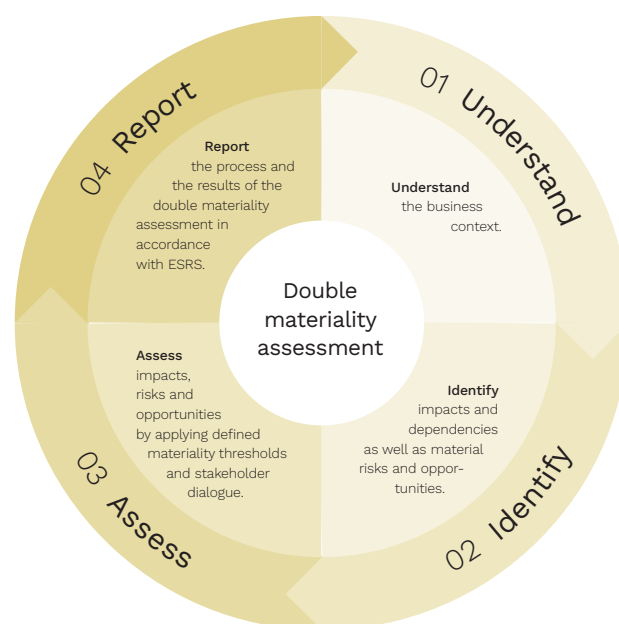
Actual and potential, negative and positive impacts, risks and opportunities, and relevant environmental, social and governance-related dependencies were then identified, based on international frameworks, industry standards and internal governance documents. The identification was carried out at the topic, subtopic and sub-subtopic level according to the ESRS structure.

The process included the steps of understanding, identifying, assessing and determining as well as reporting on material sustainability aspects, with a focus on identifying the issues that are most important to the Group's business and stakeholders in accordance with ESRS 1.

The identification comprised both actual and potential impact. Actual impact refers to consequences that have already occurred or are in progress, while potential impact refers to consequences that may occur in the future.

Negative impact is assessed based on scale, scope, and restorability. For potential negative impact, the likelihood of it occurring is also taken into account.

Positive impact is assessed based on scale and scope. For potential positive impact, the likelihood of its realisation is taken into account.



Focus on specific operations, business relations and geographies

Hedin Mobility Group prioritises the parts of the business and the value chain where the risk of negative consequences is greatest, based on the double materiality assessment, which means that these areas are given special focus in the work with measures, follow-up and resource allocation. The climate scenario analysis carried out shows that the Group is particularly exposed to both physical and transition-related climate-related risks, which is an example of an area that is prioritised.

The assessment covers both the company's own operations and relevant business relations throughout the value chain. Particular attention is paid to suppliers and service providers in regions with a higher risk of poor working conditions, weak compliance with rights or environmental challenges.

The scenario analysis carried out shows that the Group has business opportunities linked to the development of spare parts, batteries and new car brands. These opportunities are taken into account when deciding on investments and prioritising resources to strengthen the Group's long-term competitiveness.

Consideration of consequences resulting from operations and business relations

The Group takes into account the consequences that may arise both within its own operations and through business relations throughout the value chain. The potential effects include environmental and climate impacts as well as working conditions, human rights and business ethics.

The assessments are based on structured risk analyses, internal controls and monitoring of suppliers according to Hedin Mobility Group's Code of Conduct and Supplier Code of Conduct. Identified shortcomings are addressed in dialogue with concerned parties and followed up through corrective actions, capacity-building efforts and continuous monitoring.

This approach ensures that the Group actively prevents and limits negative consequences related to the environment, human rights, working conditions and business ethics – both in its own operations and in collaborations with external actors. The method integrates the results of the double materiality assessment into the Group's risk management and governance processes.

Data collection and stakeholder dialogue

The basis for the materiality analysis is built on existing insights and data from Hedin Mobility Group's ongoing dialogues with stakeholders during 2024. Views and expectations from prioritised stakeholder groups have been taken into account through channels such as customer surveys, supplier evaluations, employee engagement, government contacts and investor dialogues.

The assessment of the stakeholders' perspectives has been considered in combination with internal analyses from the ESG Steering Group, Legal and Regulatory Compliance Department, HR, QHSE, Strategic Sourcing and Communication. The information has been used to identify the sustainability issues that are deemed to have the greatest impact on people, the environment and society, or that may give rise to significant financial

effects for the Group. Representatives from the finance function and Group Management have participated in the assessment of financial risks and opportunities.

Issues have been prioritised on the basis of an overall assessment of each impact, risk or opportunity in terms of scope, severity and probability. For negative impacts, the focus has been on how severe and likely the consequences are, while positive impacts have been evaluated based on their potential extent, range of impact and likelihood of being realised.

The assessment has been carried out through a combination of quantitative scoring and qualitative calibration where deemed necessary.

Assessment model and scale

To ensure a uniform and traceable assessment of both impact and financial materiality, Hedin Mobility Group has developed a joint scoring model that is used in all fields. The assessment distinguishes between the materiality of the impact, i.e. the Group's actual or potential impact on people and the environment, and financial materiality, i.e. how sustainability issues may affect the Group's financial position and performance, including effects linked to the Group's dependence on natural resources, labour and business relations.

The model is based on ESRS principles and is applied consistently throughout the analysis to ensure comparability between different issues and areas of business. The short, medium and long term time horizons have been applied in the assessment. The definitions of these time horizons are set out in BP 2 and have been used consistently in the analysis. The aim is annual analysis in accordance with the assessment model.

Each potential impact, risk and opportunity is assessed based on a joint method, but with different criteria depending on the type. For impact the criteria used are scope, severity and duration. For potential impact, probability is also taken into account. Each factor is assigned a value on a scale from 1 to 5.

Factors considered in the assessment of impacts, risks and opportunities:



Financial risks and opportunities are instead assessed on the basis of their potential financial impact and likelihood of occurrence. The assessment takes into account the relationship between the Group's impact on people and the environment and the risks and opportunities that may arise as a result of these dependencies, such as through changed regulatory requirements, market conditions or customer expectations.

The assessments are compiled into a structured assessment matrix that serves as a basis for determining material issues. The assessments have been carried out by representatives from the business in dialogue with the ESG steering group and validated in a cross-functional review to ensure consistency and calibration between areas.

For climate-related risks and opportunities, this assessment has been supplemented with scenario analysis pursuant to ESRs E1 IRO 1.

Results, quality assurance and look to the future

The analysis resulted in a consolidated list of eight material impacts, risks and opportunities. These have been grouped into thematic areas according to the ESRs structure and form the basis for the topic-specific report sections.

All relevant topic-specific standards under ESRs, including E2, E3, E4, E5 and G1, have been analysed within the framework of the double materiality assessment. The assessment has been carried out at the topic, subtopic and sub-subtopic level in accordance with the Group's established thresholds and methodology.

E2, E3, E4 and S3 were not assessed as reaching the threshold for materiality, either from an impact or financial dimension. E5 and G1 were assessed as material and are covered in more detail in their respective topic-specific sections.

Sustainability-related impacts, risks and opportunities are assessed in relation to the Group's other strategic and operational risks and are managed within the framework of the regular governance and planning processes. The results are verified in a joint review by the ESG steering group and confirmed by Group Management. The assessments are integrated into the work on business planning, risk management, investments and business development, where the ESG steering group contributes with analysis, prioritisation and follow-up. The outcome is used as a basis for decision-making for goals, action plans and indicators for follow-up. The work is gradually being developed with the aim of ensuring that sustainability-related issues are taken into account in the same way as other strategic and operational decisions.

The process has been carried out according to the method determined by the ESG steering group and documented in the Group's sustainability framework. The assessments have been coordinated with relevant functions to ensure internal consensus and traceability. A more formal review of the process is planned for future reporting cycles as the working method is established and further developed.

Input and development of the process

The analysis has been based on a combination of quantitative and qualitative inputs. The documentation has included the Group's internal governing documents, key performance indicators in environmental, staff and regulatory compliance areas, results from customer and employee surveys as well as external sources such as sectoral studies, regulatory analyses and ESG databases. For climate-related risks, opportunities and consequences, a scenario analysis has also been used to confirm the assessment. These sources have formed the basis for identifying and assessing impacts, risks and opportunities relevant to Hedin Mobility Group's operations and value chain.

The process for double materiality assessment is being further developed. Compared with the previous year, the work in 2024-2025 has been characterised by a more formalised methodology, clearer division of responsibilities and joint criteria for assessing impacts, risks and opportunities. The continued development aims to increase data quality and strengthen the link to the Group's strategic planning and risk management.

E1 IRO 1 Identification and assessment of climate-related impacts, risks and opportunities

Method and workflow

Hedin Mobility Group identifies and assesses climate-related impacts, risks and opportunities through the double materiality assessment. A climate scenario analysis pursuant to ESRS E1 was conducted in 2025 after the initial double materiality assessment and has been used to increase the depth of and validate the analysis of climate-related risks and opportunities. The climate scenario analysis constitutes the Group's first structured scenario analysis.

The double materiality assessment shows that climate change is a material area for the Group. The materiality relates to the climate impact in the value chain and a transition-related cost risk. Other climate-related risks and opportunities analysed have not been assessed as material. The scenario analysis has not changed the assessment of which climate-related impacts, risks and opportunities are material according to the double materiality assessment.

The analysis includes both transition-related risks, including policy, market, technology and reputational risks, as well as physical risks, both acute and chronic.

The scenario analysis was carried out in collaboration between external climate consultants and the Group's ESG steering group. The work began with mapping the external environment and screening the operations in relation to relevant climate scenarios. The mapping identified potential climate-related risks and opportunities based on the Group's business model and value chain.

The results were then discussed in a first workshop with the ESG steering group and representatives from relevant functions, including finance, sustainability, purchasing, sales and property management. Risks and opportunities were discussed and assessed based on time horizon, probability, indicated financial impact and viability of opportunities. The assessments were carried out in smaller working groups and compiled in a joint review.

After the workshop, in-depth studies and adjustments were made based on the comments received. The results were then discussed in a second workshop where the assessments were calibrated, prioritised and quality-assured against established criteria as well as relevant external scenario descriptions and industry data. Some risks were analysed in more detail, particularly where the potential financial impact was assessed as more significant.

The assessment of financial impact is currently qualitative and is based on structured discussion and ranking based on probability and potential impact. The ESG steering group then determined the overall result.

The risks were rated according to the following assessment criteria: probability 1 to 5, financial impact 1 to 3 and time horizon short 0 to 3 years, medium 3 to 8 years, long over 8 years. The time horizons were used to assess when in time each risk is expected to materialise, which affected the ranking of the risks and the selection of the risks that were analysed in more detail and quantified.

The most significant transition-related risks were identified in policy and market-related areas, while the most significant physical risks were identified as related to heat exposure and extreme weather. The relative ranking of the risks was documented in an internal risk matrix and formed the basis for selection for further analysis and quantification.

The risks that were considered to have the highest combined probability and financial impact and were therefore chosen for quantification were heat wave-related break downs, reduced aftermarket revenue due to electrification, and physical damage to properties and inventories.

The results were presented, discussed and assessed by the ESG steering group, then decided by Group Management and in the next step by the Board of Directors.

Climate scenarios and key assumptions

The analysis is based on two climate trajectories:

- An orderly transition scenario in line with about 1.5°C global warming
- A high warming scenario of around 3 to 4°C

The orderly transition scenario is inspired by NGFS Net Zero 2050, which corresponds to global warming of about 1.5°C by 2100. The high warming scenario is inspired by the NGFS Current Policies, which corresponds to global warming of about 3 to 4°C by 2100. The scenarios have been calibrated with the support of additional external sources, including IPCC AR6 as well as IEA Net Zero Emissions 2050 and relevant energy and vehicle market forecasts. The scenarios have been adapted to the Group's operations, geographical exposure and market conditions.

The choice of scenarios aims to ensure comparability with internationally accepted scientific reference trajectories.

The scenarios do not constitute forecasts but alternative development trajectories that are used to analyse the Group's exposure under various climate-related conditions.

The 1.5°C scenario assumes accelerated electrification, rising and widely implemented carbon pricing, rapid expansion of charging infrastructure and increased regulatory requirements for emission reduction throughout the value chain. The 3 to 4°C scenario assumes fragmented climate policies, slower electrification, higher physical climate impacts, and increased volatility in energy prices and supply chains.

The 1.5°C scenario assumes early and coordinated climate policies in line with international climate goals, while the 3 to 4°C scenario is characterised by fragmented policy development and delayed transition. These differences affect the pace of electrification, investment decisions and competitive dynamics in the automotive sector.

The time horizons in the analysis follow the definition in the methodology section and have been used consistently when assessing the probability and financial impact of the risks.

The time horizons in the climate scenario analysis differ from the general definitions used in other parts of the sustainability reporting. This is because the analysis is based on market and technology-related development cycles in the automotive industry, where investment horizons and product life cycles are longer than in the overall risk reporting.

The assessment is based on internal understanding of the operations, available financial information and the external climate scenarios listed above. In the parts where quantification has been carried out, internal financial data, assumptions about the development of the vehicle fleet, electrification rate, carbon pricing and documented method descriptions have been used. External reference sources include the NGFS scenario database, IEA Net Zero Emissions 2050, IPCC AR6 as well as industry-specific analyses of electrification and energy market development.

These sources were used to determine overall scenarios for electrification rates, carbon pricing trends and physical climate impacts, while financial impact assessments were based on internal data and assumptions documented in connection with the workshop.

The assessment is in some parts indicative and carries uncertainty, especially with regard to long-term assumptions about policy development, technological development and market dynamics.

The uncertainty is particularly linked to the pace of regulatory changes, the implementation of carbon pricing, technology developments in batteries and charging infrastructure, and changing customer preferences in different geographic markets.

Climate-related impact

The assessment of climate-related impact covers the entire value chain and is based on the activities that give rise to greenhouse gas emissions, from energy and fuel use in own facilities and transport to product range, logistics and collaborations with suppliers and retailers.

The assessment is used to prioritise areas where the Group has the greatest opportunity to reduce its climate impact through energy efficiency, electrification, renewable fuels and the development of mobility services.

Physical climate-related risks

Physical risks are identified through analysis of climate-related factors such as heat waves, extreme weather and floods in the geographical areas in which the Group operates. The assessment includes both direct effects on own facilities and indirect effects in the value chain.

The physical risks analysed have not been assessed as financially material on their own, even though climate change as a risk area is financially material for the Group.

The risks are divided into acute risks, such as storms and floods, and chronic risks, such as long-term temperature increases and recurring heat waves.

The scenario analysis shows that physical risks are more prominent in a scenario with a high level of warming of around 3 to 4°C. Within the analysis, two physical risks have been analysed in more detail:

- potential loss of revenue in the event of operational disruptions due to heat waves
- risk of damage to properties and inventories as a result of extreme weather

The assessment includes an overall analysis of potential financial impacts, primarily related to increased operating costs and investment needs. The indicative analysis shows that revenue risk linked to heat waves can amount to up to approximately MSEK 300 annually in a 3 to 4°C scenario, based on assumptions about the number of affected operating days and margin structure.

A full quantitative resilience analysis has not yet been carried out. The scenario analysis carried out should therefore be seen as an initial assessment of the business model's resilience under different climate trajectories. The Group intends to further develop the work, particularly with regard to the exposure of the property portfolio and needs for climate adaptation.

Transition-related risks

Transition-related risks include policy-related, technology-related, market-related and reputation-related risks related to the transition to a low-carbon economy. The risks are considered to be more prominent in an orderly transition scenario in line with 1.5°C, while physical risks increase in importance in a scenario with a high level of warming.

One identified policy-related transition risk is increased costs in the Group's own operations as a result of climate-related taxes, legislation, customs duties or similar financial charges. This risk has been assessed as financially material.

The analysis takes into account assumptions of rising carbon pricing above EUR 100 per tonne in a 1.5°C scenario as well as a gradual increase in the share of electric vehicles in the fleet to over 80% in the long term in relevant markets. The financial impact of reduced aftermarket revenues is considered to be more prominent in the 1.5°C scenario due to higher electrification rates, while the impact in the 3 to 4°C scenario is considered to be more limited given a slower transition.

This risk has been identified in the double materiality assessment and assessed as financially material based on the Group's established thresholds. The scenario analysis confirms and deepens the understanding of the financial exposure, especially in a scenario with rapid transition in line with 1.5°C.

In addition to policy-related risks, technology-related risks related to the electrification of the vehicle fleet were identified, including potential reduced service revenue per vehicle, as well as market-related risks linked to changing competitive dynamics.

Reputation-related risks include the risk of reduced investor confidence and impact on brand and customer preferences in the event of a lack of climate adaptation or insufficient transparency in climate reporting.

Hedin Mobility Group's represents a wide range of vehicle manufacturers, which contributes to a certain diversification of transition-related risks, as the Group can adapt its sales mix and product offering in line with changing regulatory and market conditions. At the same time, this diversification entails increased complexity in follow-up and regulatory compliance in the value chain.

The assessment of the financial impact is associated with uncertainty, especially regarding the pace of electrification and future policy changes. The financial analysis should therefore be regarded as indicative.

Climate-related opportunities

The scenario analysis identified climate-related opportunities linked to the development of circular business models, expansion in electric vehicle-related services and mobility services. The possibilities have been analysed but have not been assessed as independently material in the double materiality assessment.

The opportunities are considered to be most prominent in an orderly transition scenario in line with around 1.5°C, where demand for low-emission solutions and circularity is increasing and where regulations are driving faster change in the market. Opportunities identified include:

- Circular business models, such as increased value creation in the life cycle through longer use of vehicles and components, increased focus on reuse and other life cycle flows, as well as enhanced offerings linked to the used car market and aftermarket where relevant to the Group's business.
- Electric vehicle-related services, such as an expanded service offering linked to the requirements of electrification, such as new competencies and working methods in service and maintenance, as well as complementary services that may grow in importance as the share of electric vehicles increases.
- Mobility services, where the scenario analysis points to opportunities to further develop services that meet changing customer needs, especially in markets and customer segments where flexibility and service-based approaches gain in relevance.
- Portfolio and market flexibility, where the Group's representation of several car brands is deemed to create room for manoeuvre to adapt the product mix and offering when technology-shifts and policy requirements develop at different rates between markets. This can facilitate commercial adaptation in the transition, while at the same time requiring clear internal prioritisation and follow-up.

The financial impact of the opportunities has currently been assessed qualitatively and is based on scenario-based market assumptions and workshop discussions.

The opportunities are dependent on market maturity, regulatory developments and the Group's ability to further develop its offering, data and follow-up.

Connection to strategy and further development

The analysis shows that the Group's current strategy is largely consistent with identified climate-related risks and opportunities. The scenario analysis has thus served as a structured review of the business model's exposure under two contrasting climate trajectories.

The analysis has not led to a change in the Group's overall strategy, but forms the basis for further development of risk management and climate adaptation work in future reporting cycles, including conducting property-related analyses in more depth to better support investment planning.

IRO-2 - Disclosure requirements in ESRS covered by the undertaking's sustainability statement

A list of inclusive disclosure requirements can be found on page 118 of the sustainability report.

Environmental information

Hedin Mobility Group operates in several stages of the mobility value chain, from import and distribution to retail, service, dismantling and mobility services. The greatest environmental impact arises in the value chain, especially through the use of sold vehicles, while the company's own operations have an impact through energy use, transportation and property management.

The environmental section covers climate change and resource utilisation and circular economy. The work focuses on strengthening data quality and governance, managing climate-related risks and gradually developing more structured measures. Through electrification, extended service life of vehicles and components and development of mobility services, climate and circularity are integrated into the business model and long-term strategy.

- ▶ E1 Climate change
81-87
- ▶ E5 Resource use and circular economy
88-90
- ▶ Reporting according to the EU taxonomy
91-95

E1 Climate change

Greenhouse gas emissions throughout the value chain have an actual negative impact on nature and society. The greatest impact occurs when vehicles are used downstream, but other parts of the value chain also contribute. In the short, medium and long term, these emissions drive climate change that affects both the environment and people.

There is a risk, in the short, medium and long term, of increased costs in Hedin Mobility Group's own operations as a result of climate-related taxes, legislation, customs duties, fines or similar financial charges. Such changes can affect profitability and require adaptation of both the business model and processes to meet new climate policy requirements.



Topic	Subtopic	Significant impact, risk or opportunity	Position in the value chain	IRO
Climate change	Climate change mitigation	Negative impact, actual	Upstream, own operations, downstream	Greenhouse gas emissions from vehicle use and other parts of the value chain drive climate change and impact nature and society. This has a significant climate impact that requires long-term measures to reduce emissions.
Climate change	Climate change mitigation	Risk	Own operations	Climate policy instruments such as taxes, fees and regulations can increase operating costs and require adjustments to the business model. This affects profitability and operational processes and places demands on the ability to adapt.

ESRS E1 Climate Change

Significant impacts, risks and opportunities and their relationship to strategy and business model

Hedin Mobility Group operates in several European markets where the greatest climate impact occurs in the value chain, particularly through the use of sold products and the production and transportation of purchased vehicles and other goods and services. This impact constitutes an actual negative impact on the environment through emissions of greenhouse gases that contribute to climate change.

In addition, climate impact arises through energy use, transportation, logistics and property management in the company's own operations, which gives rise to emissions in Scope 1 and Scope 2. These emissions are significant for the operational activities, even though approximately 99.5% of the Group's total climate impact arises in Scope 3.

The double materiality assessment shows that climate is a material area, both with regard to the Group's negative impact on the environment and with regard to financial risks. The Group is exposed to transition-related risks associated with regulatory changes, technological transformation and changing market conditions, as well as physical risks related to extreme weather and climate-related disruptions in operations and the value chain. The assessment of these risks has been deepened through the climate scenario analysis carried out pursuant to ESRS E1, where the Group's exposure has been analysed under both an orderly transition scenario in line with approximately 1.5°C global warming and a scenario with higher warming of approximately 3–4°C.

The identified impact and risks are directly linked to the Group's business model, where the use of sold products constitutes the largest source of emissions and where regulatory changes can affect both demand and cost structure.

Conditions vary between markets, which means that data access, energy mix and local processes differ. Efforts to mitigate climate change are developed gradually based on the Group's emissions profile and identified risks and opportunities.

E1-1 Transition plan for climate change mitigation

The Group has no formally decided transition plan. The issue of a transition plan pursuant to ESRS E1 will be reviewed within the framework of the Group's continued development of its efforts to mitigate climate change.

A possible future transition plan would take into account the goal of limiting global warming to 1.5°C in line with the Paris Agreement and the results of the climate scenario analysis carried out.

E1-2 Policies

The Group currently lacks an overall Group policy specific to the climate issue, as management has historically been handled within each business area and adapted to local requirements and environmental management systems.

Climate compliance and environmental responsibility are covered by the Group's Code of Conduct, which is established at Group level and applies to all operations within the Group. The Code of Conduct contains general principles for environmental responsibility and compliance with applicable environmental and climate-related legislation, but does not constitute a specific climate policy pursuant to ESRS E1.

The work is therefore directed by local guidelines and policies where they exist. Follow-up takes place centrally in connection with risk assessments and reporting and is developed gradually as the base data and work procedures are strengthened.

In 2026, the Group intends to begin work on developing a group-wide climate policy that will provide a collective focus going forward and clarify how the climate perspective will be integrated into decisions and processes throughout the business.

In light of the value chain nature of the emission profile, a future climate policy will also include principles for managing supplier-related emissions and integrating the climate perspective into procurement and business decisions.

E1-3 Measures and resources

During the 2025 reporting year, the Group did not determine any formal and scheduled action plan pursuant to ESRS E1 to reduce emissions in its own operations or in the value chain.

At the same time, gradual development work is underway to strengthen the Group's ability to identify, prioritise and structure relevant climate measures at Group level. The initiatives being implemented are not currently scheduled or quantified as formal climate actions pursuant to ESRS E1, but form the basis for future priorities when governance and goals are developed.

Within the framework of the operating activities, initiatives are being implemented that can contribute to reduced energy use and climate impact, such as streamlining energy use in workshops and warehouses, optimising heating and ventilation, and electrifying internal transport. These initiatives are currently driven locally and not part of a collective group-wide climate plan.

Through its business model, including sales of electric vehicles as well as service and repair that extends the service life of products, the Group has an indirect impact on the transition in the transport sector. These activities are business-driven and can indirectly contribute to reduced emissions in the value chain, even if they are not formalised as climate actions pursuant to ESRS E1.

Expansion of charging infrastructure is taking place in step with market developments and customer needs. This is also part of business development and not linked to a set climate target pursuant to E1.

In 2025, the focus was on improving data collection, methodology and analysis of greenhouse gas emissions as a basis for future prioritisations. The aim is to gradually develop more structured and measurable climate measures as governance, data quality and strategic choices are clarified.

Given that Scope 3 constitutes just over 99% of the Group's total emissions, data quality and method development are prioritised areas of action. In 2025, resources were primarily allocated to the harmonisation of data collection, documentation of assumptions in categories 1 and 11, quality assurance of emission factors and improved traceability in the reporting system. This forms a basis for future structured emission reduction measures.

E1-4 Targets and outcomes

The Group has determined 2025 as the base year for full emissions reporting under ESRS.

The Group has not yet set climate targets as data quality and coverage need to be strengthened before joint and relevant targets can be set. A uniform basis for emissions data is being gradually built up throughout the operations to ensure that future targets are comparable and reliable. A time frame for any future targets will be determined when the base data is deemed sufficient to allow robust follow-up.

Given that 2025 is the first reporting year pursuant to ESRS and that data maturity is still developing, the Group believes that it is currently appropriate to wait before setting quantitative climate targets.

The focus is on reducing emissions in Scope 1 and 2 and gradually developing the base data for Scope 3 as processes and collaborations in the value chain are strengthened.

Emissions data is followed up annually and forms the basis for ongoing analysis of the Group's emissions development and can, when data quality and coverage are deemed sufficient, form the basis for future targets. Given that the emissions profile is dominated by the use of sold products, future target structures are likely to need to include both absolute and intensity-based measures, with particular focus on driveline mix and sales structure.

E1-5 Energy consumption and mix

Energy consumption refers to the Group's own operations and includes Scope 1 and Scope 2 pursuant to the GHG Protocol.

The Group operates within NACE Division 45 (trade and repair of motor vehicles), which is part of NACE Section G. Section G is covered by the definition of high climate impact sectors pursuant to ESRS E1 Appendix B. Hedin Mobility Group is therefore covered by the requirement to report energy consumption in relation to net sales.

The Group's energy consumption consists primarily of electricity and heating in properties. Energy types and access to renewable energy differ between the countries where operations are conducted. Work on developing data quality and coverage continues to gradually increase comparability between operations and strengthen the coverage rate over time.

The report covers the Group's energy consumption in Scope 1 and Scope 2 and is based on available activity data from energy suppliers, fuel suppliers and internal reporting systems.

The Group's net sales for 2025 amounted to MSEK 89,630 according to the Group's financial reporting. The Group's total energy consumption of 245,797.2 MWh corresponds to 2.74 MWh per MSEK of net sales.

Energy intensity pursuant to E1-5 is based on energy consumption in Scope 1 and Scope 2, while emission intensity pursuant to E1-6 is based on total greenhouse gas emissions in Scope 1-3.

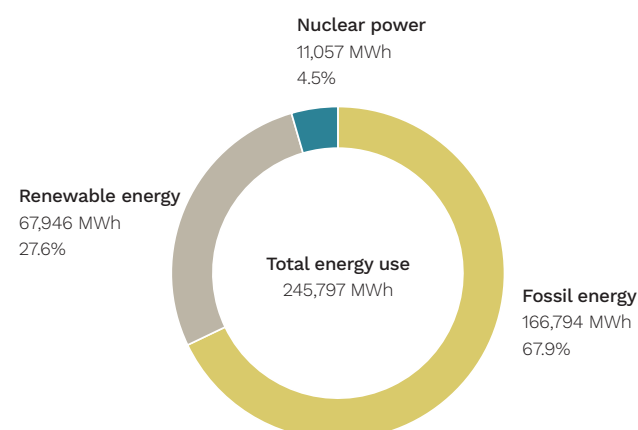
Fossil energy use amounted to 166,794 MWh, corresponding to 67.9% of total energy consumption.

Renewable energy use amounted to 67,946 MWh, equivalent to 27.6% of total energy consumption, while 4.5% was nuclear-based electricity.

The distribution between fossil and renewable energy is based on supplier specifications and the Group's energy monitoring system. Reported energy consumption forms the basis for calculating Scope 1 and Scope 2 emissions pursuant to the GHG Protocol.

In cases where detailed energy specifications are missing, the classification is based on available supplier data and may therefore involve some uncertainty.

Energy mix 2025



Energy use and energy mix	2025
Fuel consumption from coal and coal products (MWh)	0.00
Fuel consumption from crude oil and petroleum products (MWh)	6,2573.80
Fuel consumption from natural gas (MWh)	152.60
Fuel consumption from other fossil sources (MWh)	0.00
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	104,067.64
Total fossil energy use (MWh)	166,794.04
Share of fossil sources in total energy use (%)	67.9%
Use from nuclear energy sources (MWh)	11,057.46
Share of nuclear energy sources in total energy use	4.5%
Fuel consumption for renewable energy sources, including biomass (MWh)	4,441.30
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	63,074.50
Consumption of self-produced renewable non-fossil energy (MWh)	429.90
Total renewable energy use (MWh)	67,945.70
Share of renewable sources in total energy use (%)	27.6%
Total energy use (MWh)	245,797.20

E1-6 Greenhouse gas emissions

Scope and boundaries of reporting

Hedin Mobility Group reports gross greenhouse gas emissions in accordance with the Greenhouse Gas Protocol Corporate Standard for Scope 1 and Scope 2 and pursuant to the GHG Protocol Corporate Value Chain Standard for Scope 3.

The reporting for Scope 1 and Scope 2 is based on the principle of operational control, which means that emissions are reported for those units where the Group has the authority to control operational and environmental decisions. In the case of the Group, operational control coincides with financial consolidation and thus includes the Group's subsidiaries. No additional units have been included in Scope 1 or Scope 2.

Scope 3 refers to other indirect emissions in the value chain and is based on the Group's business relations. The organisational boundary is applied consistently and is in agreement with the Group's financial reporting between reporting periods.

The 2025 reporting year constitutes the Group's first reporting year under ESRS and is established as the base year for future follow-up.

Biogenic emissions occur in the Group's operations, primarily through the use of biofuels, and are reported separately within Scope 1 in accordance with the GHG Protocol.

The Group is not covered by regulated emissions trading systems. The percentage of Scope 1 emissions covered by regulated emissions trading systems therefore amounts to 0%.

Calculation method and emission factors

Emissions are calculated by multiplying activity data, such as energy use, fuel consumption and transport, by relevant emission factors in a group-wide reporting system that ensures registration, consolidation and traceability. Emission factors are selected based on geographical relevance, reporting year and category. All calculations are documented and can be traced to the underlying data source and applied factor. Greenhouse gas emissions are reported as CO₂e and include relevant greenhouse gases pursuant to the GHG Protocol, calculated with applicable GWP factors.

When converted to carbon dioxide equivalents (CO₂e), this includes CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. Global Warming Potential (GWP) is based on the IPCC Fourth Assessment Report (AR4) over a 100-year period.

Emission factors are selected based on geographical relevance, reporting year and applicable category. Factors are updated annually within the reporting system in accordance with its methodological framework.

Scope 1 – Sources of emission factors

Calculations are mainly based on TTW factors from DEFRA, national government sources such as the Norwegian Environment Agency and GWP values pursuant to IPCC AR4.

Scope 2 – Sources of emission factors

Calculations are based on emission factors from IEA (national and regional electricity mix), DEFRA and supplier-specific factors for district heating. During the 2025 reporting year, no contractual instruments, such as guarantees of origin or other energy attributes, were used in the calculation of market-based Scope 2.

Scope 3 – Sources of emission factors

- Category 1 is mainly based on spend-based emission factors from Coinvent/EPA and Life Cycle Assessment (LCA) data for representative vehicle categories
- Category 11 is based on DEFRA (fossil fuels), IEA (electric vehicles and electricity mix) and WTW (Well-to-Wheel) factors.
- Category 12 is based on emission factors from Ecoinvent (2025)
- Category 15 is based on spend-based factors from Cornerstone (2025)

Data collection

Data collection is carried out by each company appointing a reporting function that collects activity data according to stated instructions. For certain data types, such as energy, fuel, transport, waste and business travel, collection also takes place centrally from identified suppliers and systems. Records are stored to ensure traceability and allow internal control and external review.

Boundaries by Scope

Scope 1 covers direct emissions from the company's own operations, primarily fuel consumption in its own vehicles, stationary combustion and refrigerant leakage.

Scope 2 includes indirect emissions from purchased electricity and heat and is reported according to both site-based and market-based methods in accordance with the GHG Protocol. The difference between the methods is due to the application of supplier-specific emission factors. During the 2025 reporting year no contractual instruments, such as guarantees of origin or other energy attributes, were used in the calculation of market-based Scope 2. Market-based reporting is therefore based on average emission factors for each market in accordance with the GHG Protocol. The proportion of Scope 2 emissions calculated using contractual instruments amounts to 0%.

Scope 3 makes up the dominant part of the Group's climate impact and corresponds to approximately 99.5% of total greenhouse gas emissions during the reporting year. The emissions profile is therefore essentially value chain driven, primarily through the use of sold products and the production of purchased vehicles. This entails particular exposure to transition-related risks linked to regulatory changes, technological development and changing customer preferences.

Scope 3 – Boundaries and relevance assessment

All 15 Scope 3 categories have been analysed. The categories that have been deemed relevant based on the business model and value chain have been quantified and are reported in the table. The assessment is documented and reviewed annually. The following Scope 3 categories have been included in the calculation: 1, 3, 4, 5, 6, 7, 9, 11, 12 and 15.

The following Scope 3 categories have been analysed but deemed not relevant to the Group and are therefore not included in the reporting: 8, 10, 13 and 14. Emissions related to category 2 are reported in category 1 because the Group is currently unable to distinguish capital goods from other purchases in the base data. These categories are therefore reported with the value 0 in the table.

The assessment is based on the Group not having material leasing structures as defined in the GHG Protocol, not conducting franchise operations and not carrying out further industrial processing of sold products before the use phase. The rationales are documented within the reporting process and are reviewed annually.

The largest source of emissions in Scope 3 is the use of sold products. The calculation is based on the number of vehicles delivered per driveline, average annual mileage, assumed technical service life and fuel-specific emission factors. Input data is drawn from available industry statistics and market data and applied consistently per vehicle category.

The technical service life is adjusted depending on whether the vehicle is sold as new or used, which means that the remaining useful life is taken into account based on the age of the vehicle at the time of sale. Given the importance of the category, the overall outcome is particularly affected by assumptions about service life, actual use and fuel mix. Changes in these parameters may affect the reported outcome, but not the structure of the overall emission profile.

For fossil fuels, emission factors from DEFRA are used and for electric vehicles, IEA's electricity mix data and WTW factors are used in accordance with the Group's method description.

Data quality and uncertainties

Data quality varies between Scopes. Scope 1 and Scope 2 are mainly based on primary data from energy suppliers and fuel suppliers and are therefore considered to have higher precision and traceability. Scope 3 to a greater extent includes calculations based on secondary data, industry statistics and documented estimation methods, especially in categories where supplier-specific emissions data is not yet available or where the complexity of the value chain limits access to primary data.

Primary data is used in Scope 3 where available, but the scope is limited and is not quantified separately at this time. Applied emission factors and key assumptions are documented and reviewed annually in accordance with the GHG Protocol.

The most significant uncertainties relate to assumptions related to the service life and mileage of the use phase, the availability of supplier-specific emissions data in procurement-related categories, the use of secondary data in certain procurement and investment-related categories, and the quality of transport and waste data where some manual handling occurs. The Group internally monitors where estimates have been applied by unit and category, to enable prioritised improvement of data coverage and data quality.

In cases where primary data is missing, documented and consistently applied estimation methods are used in accordance with established method descriptions. When using estimates, the method applied, data source, emission factor and reasons why primary data was not available are documented. Estimation methods are based on industry averages, spend-based emission factors or representative life cycle data. Applied emission factors and key assumptions are reviewed annually.

Quality assurance is carried out through checks for completeness, reasonableness tests, comparisons to previous periods and analysis of significant deviations. Identified boundaries are documented and followed up within the framework of the Group's internal control structure.

As the availability of reported supplier data increases and internal processes are harmonised, the precision of Scope 3 is expected to gradually improve through reduced reliance on estimates.

Other information

The Group has not reported any removals of greenhouse gas emissions or used carbon credits during the reporting year.

No climate-related key figures have been validated by an external party other than the Group's auditor within the framework of the statutory audit.

Greenhouse gas emissions (tCO ₂ e) 2025	tCO ₂ e	tCO ₂ , biogenic	Share % location-based	Share % market-based
Gross greenhouse gas emissions scope 1 (tCO ₂ e)	20,806.6	842.1	0.24%	0.24%
Percentage of scope 1 greenhouse gas emissions from regulated emissions trading systems (%)	0.0	0		
Gross greenhouse gas emissions scope 2, location-based (tCO ₂ e)	18,169.0	0	0.21%	
Gross greenhouse gas emissions scope 2, market-based (tCO ₂ e)	24,158.6	0		0.28%
Total indirect gross emissions scope 3 (tCO ₂ e)	8,653,245.9	0	99.55%	99.48%
1 Purchased goods and services	2,033,381.0	0	23.39%	23.38%
2 Capital goods	0.0	0	0.00%	0.00%
3 Fuel and energy-related activities (not included in scope 1 or scope 2)	9,131.0	0	0.11%	0.10%
4 Upstream transport and distribution	14,110.9	0	0.16%	0.16%
5 Waste generated in operations	10,694.4	0	0.12%	0.12%
6 Business trips	16,661.5	0	0.19%	0.19%
7 Employee commuting	12,234.3	0	0.14%	0.14%
8 Assets leased upstream	0.0	0	0.00%	0.00%
9 Downstream transport	0.0	0	0.00%	0.00%
10 Processing of sold products	0.0	0	0.00%	0.00%
11 Use of sold products	6,513,147.5	0	74.93%	74.88%
12 Finishing of sold products	6,308.4	0	0.07%	0.07%
13 Assets leased downstream	0.0	0	0.00%	0.00%
14 Franchise agreements	0.0	0	0.00%	0.00%
15 Investments	37,576.8	0	0.43%	0.43%
Total greenhouse gas emissions				
Total greenhouse gas emissions (location-based)	8,692,221.5	842.1	100%	
Total greenhouse gas emissions (market-based)	8,698,211.1	842.1		100%

Greenhouse gas intensity

Greenhouse gas intensity is calculated as total greenhouse gas emissions divided by the Group's net sales for the same reporting period, in accordance with ESRS E1.

Net sales for 2025 amounted to MSEK 89,630 according to the Group's financial reporting.

Total greenhouse gas emissions (location-based)

96.94 tCO₂e per MSEK net sales

Total greenhouse gas emissions (market-based)

97.01 tCO₂e per MSEK net sales

Distribution of emissions between Scopes (site-based)	tCO2e	%
Scope 1	20,806.6	0.24%
Scope 2	18,169.0	0.21%
Scope 3	8,653,245.9	99.55%
Total	8,692,221.5	100%

Distribution of emissions between Scopes (market-based)	tCO2e	%
Scope 1	20,806.6	0.24%
Scope 2	24,158.6	0.28%
Scope 3	8,653,245.9	99.48%
Total	8,698,211.1	100%

Breakdown of emissions within Scope 3	tCO2e	%
1 Purchased goods and services	2,033,381.0	23.5%
2 Capital goods	0	0
3 Fuel- and energy-related activities (not included in scope 1 or scope 2)	9,131.0	0.11%
4 Upstream transport and distribution	14,110.9	0.16%
5 Waste generated in operations	10,694.4	0.12%
6 Business trips	16,661.5	0.19%
7 Employee commuting	12,234.3	0.14%
8 Assets leased upstream	0	0
9 Downstream transport	0	0
10 Processing of sold products	0	0
11 Use of sold products	6,513,147.5	75.3%
12 Finishing of sold products	6,308.4	0.07%
13 Assets leased downstream	0	0
14 Franchise agreements	0	0
15 Investments	37,576.8	0.43%
Total	8,653,245.9	100%



E5 Resource use and circular economy

Resource consumption in the manufacture and distribution of vehicles and vehicle components causes actual negative impacts on nature and society. The impact occurs upstream in Hedin Mobility Group's value chain and is significant in the short, medium and long term.

The circular economy can potentially be positively affected by the Group's operations by allowing vehicles, spare parts and components to circulate further in the value chain and be used for longer periods of time. Business areas that include service and maintenance help products remain in use for longer, which impacts resource extraction and waste flows downstream. The potential positive impact includes reduced need for new production, lower resource usage and a reduced amount of waste when products are used over longer life cycles. Mobility services that enable sharing and multi-use of vehicles can also contribute to more efficient resource use. The impact may increase in the short, medium and long term as demand for circular solutions grows in the mobility sector.

Topic	Subtopic	Significant impact, risk or opportunity	Position in the value chain	IRO
Circular economy	Resource inflows	Negative impact, actual	Upstream	Manufacturing and distribution of vehicles and components requires significant amounts of raw materials and energy, which increases environmental impact. Resource consumption is a key challenge for reducing climate and environmental footprint upstream.
Circular economy	Resource outflows	Positive impact, potential	Own operations, downstream	Extended service lives of vehicles and spare parts, as well as sharing and mobility services, can reduce waste and the need for new production. Circular solutions thus contribute to more efficient resource use and reduced environmental impacts.

E5 Resource use and circular economy

Why is the issue important

Hedin Mobility Group operates in a sector where the production, distribution and use of vehicles involves significant resource extraction and impact on natural resources. The Group's operations include import and distribution of vehicles and spare parts, retailing of new and used vehicles within Retail, service and aftermarket operations including dismantling of vehicle components, and mobility services within Mobility Solutions.

The largest indirect resource use occurs upstream in the value chain through the new vehicles and components that the Group sells. Sales of new vehicles are thus linked to actual negative impacts in the manufacturing stage, where significant amounts of materials and energy are used.

At the same time, through service and aftermarket operations, as well as through the dismantling of vehicle components, the Group has the opportunity to extend the service life of vehicles and return parts to the market for further use. Within Mobility Solutions, leasing and rental contribute to increasing the utilisation rate per vehicle and thereby making resource use more efficient.

Resource use and circular economy are therefore essential for Hedin Mobility Group as the issue affects all business areas and both the Group's indirect impact upstream and its opportunities to contribute to a more resource-efficient mobility sector.

Within the double materiality assessment, views from relevant stakeholders have been taken into account. Dialogue takes place continuously with customers and insurance companies in connection with service and repairs. No separate structured consultation process upstream in the value chain specifically for resource use and circular economy has yet been implemented.

E5-1 Policies

Hedin Mobility Group does not yet have formal policies specifically for resource use and circular economy. Since the area was identified as material in 2025, the focus has been on improving the overview of relevant data and creating a foundation for future governance.

Once reliable data and a clear division of responsibilities have been established, the need for group-wide policies will be evaluated.

E5-2 Actions and resources

Hedin Mobility Group has not yet established common group-wide processes to manage resource use and circular economy in accordance with identified impacts and opportunities according to IRO. The work is in a start-up phase with a focus on creating a better overview of relevant flows and clarifying responsibilities within the organisation.

E5-3 Targets and outcomes

Hedin Mobility Group has not yet set group-wide targets for resource use and circular economy. The focus is on strengthening the base data, especially in terms of resource flows upstream in the value chain, before setting targets.

When reliable data is available, the Group will evaluate the need for measurable targets.

E5-4 Resource inflows

Hedin Mobility Group's resource inflows consist mainly of vehicles and spare parts that are imported and resold within the Group's operations. Since the Group does not conduct its own manufacturing, the largest resource extraction occurs upstream in the value chain at vehicle manufacturers and suppliers.

For the 2025 reporting year, the Group has developed a quantitative estimate of resource inflows linked to vehicles brought into the operation. The calculation is based on the number of vehicles brought into the operations during the reporting period and average standard weights per vehicle category.

In the calculation, the number of vehicles received is assumed to largely correspond to the number of vehicles sold during the reporting period, as the Group's operations primarily consist of distribution and retail sales of vehicles. The total material weight is calculated by multiplying the number of vehicles by an average weight per vehicle.

Average weights are based on European market data and public statistics on vehicle mass. The average weight per vehicle in the table is based on a weighted average of the vehicle categories included in the calculation. The method provides a reasonable estimate of the magnitude of resource inflows linked to the Group's operations.

The calculation aims to illustrate the extent of the resource inflows linked to the Group's business model and the upstream resource use that arises in the production of the vehicles and components that the Group sells.

The estimated resource inflows for the reporting year are shown below.

Resource inflows	2025
Total number of vehicles	215,952
Average weight (tonnes)	1.65
Total weight (tonnes)	356,847

Resource inflows consist mainly of metals, plastics, glass and other materials that are used in vehicle construction. The exact material distribution varies between vehicle models and is therefore not reported separately.

The calculation is associated with uncertainty because detailed model mix and actual drivelinemix are not available in the documentation. The estimate is nevertheless considered to provide a reasonable picture of the magnitude of resource inflows and of the resource use that is linked to the Group's operations.

E5-5 Resource outflows

Hedin Mobility Group's resource outflows consist mainly of new and used vehicles that are sold on to customers, as well as spare parts and components that are reused or resold. The outflows also include services within leasing, rental and service that contribute to extending the service life of vehicles and thereby increasing the utilisation of the material resources that are brought into the operation.

The following quantitative indicators are reported:

	2025
Number of used vehicles sold (pcs)	112,863
Turnover from leasing and rental of vehicles (MSEK)	2,576

Method and assumptions

The number of used vehicles sold is based on recorded sales transactions in the Group's business system and includes all used vehicles sold during the reporting period.

Turnover from leasing and rental of vehicles refers to reported revenue within the Mobility Solutions business area. Revenue not related to vehicles, such as leasing of premises or other rental income, is not included in the indicator. The data is taken from the Group's financial system.

Double counting

The reported indicators follow the Group's financial reporting structure. Used vehicles and leasing revenues are reported within separate business areas, which reduces the risk of double counting between the operating segments. A more in-depth methodological analysis of system boundaries is planned in the continued development work.

Reporting according to the EU taxonomy

The EU taxonomy for green investments is part of the European Green Deal and aims to create a common definition of which activities are classified as environmentally sustainable, to facilitate the identification of sustainable investments. For the 2025 report, the company has chosen not to apply the new, delegated legal act (delegated regulation 2026/73) published in the EU official journal January 2026. The new delegated act will apply only for the 2026 financial year.

Hedin Mobility Group reports for the third year in accordance with the EU taxonomy. Last year, it was identified which of the Group's activities are aligned with the six environmental objectives set out in the taxonomy:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

In order for an economic activity to be classified as environmentally sustainable, it must contribute substantially to one or more of the six established environmental objectives, do no significant harm to any of the other objectives, and meet certain defined minimum safeguards.

In 2025, Hedin Mobility Group continued its work on defining which activities are aligned with the taxonomy and thus meets the technical review criteria set for each activity. This includes data mapping that forms the basis for compliance reporting. A project is underway with the aim of adapting the Group's system for collecting relevant data. This also includes ensuring that the activities do not cause significant harm to other environmental objectives and that they comply with the minimum safeguards. We have not reported compliance for the year due to a lack of data.

The activities identified for Hedin Mobility Group are as follows:

ENVIRONMENTAL OBJECTIVE 1

Climate change mitigation

3.3. Manufacture of low-carbon transport technology (including repair and maintenance)

In our aftermarket business, we are an obvious partner for maintaining and repairing vehicles regardless of brand, model or powertrain. We use second-hand spare parts whenever possible and ensure that any waste generated is recycled as much as possible.

6.5. Transport by motorcycles, passenger cars and light motor vehicles (including purchase, financing, rental and leasing) and 6.6. Services related to road transport (including purchasing, financing, rental and leasing)

Our Mobility Solutions business area offers a wide variety of vehicles that give customers the opportunity to make the right choice based on their wishes and needs for short-term rentals. Our sales include vehicles with buyback commitments where revenue is recorded over the contract period in accordance with operational leasing.

As we are currently unable to fully differentiate between vehicle types in our financial reporting, we have chosen to combine 6.5 and 6.6 and refer to it as 6.5 in the tables below.

7.4. Installation, maintenance and repairs of charging points for electric vehicles in buildings and parking spaces adjacent to buildings

Our venture, Hedin Supercharge, focuses on expanding charging infrastructure for public charging and also managing our existing charger portfolio that we maintain for our own use. For 2025 there is still no significant turnover in the activity, but investments have begun in Sweden (26 charging stations at year-end).

7.7. Acquisition and ownership of buildings (including rental)

We rent the majority of our properties. Many of our dealerships have car washes, motor vehicle inspections and restaurants to offer customers a broader range of services when visiting us. By subletting to these businesses and in our capacity as tenants, we are aligned with this activity.

ENVIRONMENTAL OBJECTIVE 4

Transition to a circular economy

5.3. Preparation for reuse of end-of-life products and product components

Our car dismantling operations Hedin Recycled in Sweden and parts of the KOED Group in Denmark are part of our contribution to the circular economy. The components that can be reused are made available to our own operations, external actors, but also private individuals. The remaining parts are taken care of by our waste partners and recycled to up to 95%.

5.4 Sales of second-hand goods

Sales of used vehicles are an important part of our offer in order to make the most of the vehicles' service life. We also reach a wider customer base and can thus help more people choose vehicles with lower climate impact.

Calculation method

The sales reported are the portion of the Group's total net sales that relate to the above activities. Total net sales are reported in the income statement in financial statements, see also Note 4.

Operating expenses related to covered activities are reported as defined in the taxonomy, i.e. direct non-capitalised costs, primarily attributable to building renovation, maintenance and repair, short-term lease contracts, and expenses related to the day-to-day maintenance of fixed assets that are required to ensure the ongoing and appropriate functioning of the asset.

Capital expenditure refers to acquisitions of new intangible and tangible assets during the year, including investments through acquisitions of businesses, see Note 13-14 in financial statements.

The complete account of activities aligned with the taxonomy can be found in the taxonomy tables below.

Nuclear energy-related activities		YES/NO
1.	The company carries out, finances or is exposed to the research, development, demonstration and extension of innovative electricity generating plants that produce power from nuclear energy processes with minimal waste from the fuel cycle.	NO
2.	The company carries out, finances or has exposure to the construction and safe operation of new nuclear plants for the production of electricity or process heat, including for district heating or industrial processes, such as hydrogen gas production, as well as for upgrading the safety of these, using the best available technology.	NO
3.	The company carries out, finances or has exposure to the safe operation of existing nuclear plants producing electricity or process heat, including for district heating or industrial processes, such as hydrogen gas production from nuclear energy, as well as for upgrading the safety of these.	NO
Fossil gas-related activities		
4.	The company carries out, finances or has exposure to the construction or operation of electricity generating plants that produce electricity using fossil gaseous fuels.	NO
5.	The company carries out, finances or has exposure to the construction, renovation and operation of facilities for the combined production of heating/cooling and electricity using fossil gaseous fuels.	NO
6.	The company carries out, finances or has exposure to the construction, renovation and operation of heating plants that produce heating/cooling using fossil gaseous fuels.	NO

TAXONOMY

Net sales

	Code	Net sales MSEK	Share of turnover	Criteria for significant contribution						Criteria relating to not causing significant harm						Minimum protective measures	Share of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) turnover, year 2024	Category enabling activities	Category transitional activities
				Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
NET SALES																			
A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES																			
A.1. Environmentally sustainable operations (taxonomy-aligned)																			
Turnover for taxonomy-aligned activities (A.1)		0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Of which enabling activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	T	
A.2. Taxonomy-eligible but not taxonomy-aligned economic activities																			
Manufacturing of low-carbon transportation technology	CCM 3.3	15,067	17%	ELEC-TRICITY	N/EL	N/EL	N/EL	N/EL	N/EL								17%		
Transport by motorcycles, passenger cars and light motor vehicles	CCM 6.5	2,576	3%	ELEC-TRICITY	N/EL	N/EL	N/EL	N/EL	N/EL								3%		
Installation, maintenance and repairs of charging points for electric vehicles in buildings and parking spaces adjacent to buildings	CCM 7.4	6	0%	ELEC-TRICITY	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Acquisition and ownership of buildings (including letting)	CCM 7.7	62	0%	ELEC-TRICITY	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Preparation for re-use of end-of-life products and product components.	CE 5.3	49	0%	N/EL	N/EL	N/EL	N/EL	ELEC-TRICITY	N/EL								0%		
Sales of second-hand goods	CE 5.4	26,771	30%	N/EL	N/EL	N/EL	N/EL	ELEC-TRICITY	N/EL								30%		
Turnover in taxonomy-eligible but non-aligned economic activities (A.2)		44,532	50%	24%	0%	0%	0%	30%	0%								50%		
A. Turnover for taxonomy-eligible economic activities (A.1+A.2)		44,532	50%	24%	0%	0%	0%	30%	0%								50%		
B. ACTIVITIES NOT INCLUDED IN THE TAXONOMY																			
Turnover in activities not included in the taxonomy		45,097	50%																
TOTAL		89,629	100%																

TAXONOMY

Capital expenditure

	Code	Capital expenditure MSEK	Share of capital expenditure	Criteria for significant contribution						Criteria relating to not causing significant harm							Share of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) capital expenditure, year 2024	Category enabling activities	Category transitional activities
				Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum protective measures			
CAPITAL EXPENDITURE																			
A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES																			
A.1. Environmentally sustainable operations (taxonomy-aligned)																			
Capital expenditure for taxonomy-aligned activities (A.1)		0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0%		
Of which enabling activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	T	
A.2. Taxonomy-eligible but not taxonomy-aligned economic activities																			
Manufacturing of low-carbon transportation technology	CCM 3.3	262	4%	ELEC-TRIC-ITY	N/EL	N/EL	N/EL	N/EL	N/EL								4%		
Transport by motorcycles, passenger cars and light motor vehicles	CCM 6.5	4,543	67%	ELEC-TRIC-ITY	N/EL	N/EL	N/EL	N/EL	N/EL								67%		
Installation, maintenance and repairs of charging points for electric vehicles in buildings and parking spaces adjacent to buildings	CCM 7.4	26	0%	ELEC-TRIC-ITY	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Acquisition and ownership of buildings (including letting)	CCM 7.7	1,729	26%	ELEC-TRIC-ITY	N/EL	N/EL	N/EL	N/EL	N/EL								26%		
Capital expenditure for activities covered by the taxonomy but which are not taxonomy-compliant		6,560	97%	97%	0%	0%	0%	0%	0%								97%		
A. Capital expenditure for taxonomy-eligible economic activities (A.1+A.2)		6,560	97%	97%	0%	0%	0%	0%	0%								97%		
B. ACTIVITIES NOT INCLUDED IN THE TAXONOMY																			
Capital expenditure in operations not included in the taxonomy		210	3%																
TOTAL		6,770	100%																

TAXONOMY

Operating expenses

	Code	Operating expenses MSEK	Share of operating expenses	Criteria for significant contribution						Criteria relating to not causing significant harm						Share of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) operating expenses, year 2024	Category enabling activities	Category transitional activities
				Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity			
OPERATING EXPENSES																		
A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES																		
A.1. Environmentally sustainable operations (taxonomy-aligned)																		
Operating expenses for taxonomy-aligned activities (A.1)		0	0%	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Of which enabling activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E
Of which transitional activities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	T
A.2 Taxonomy-aligned but non-eligible economic activities																		
Manufacturing of low-carbon transportation technology	CCM 3.3	227	68%	ELEC-TRICITY	N/EL	N/EL	N/EL	N/EL	N/EL								68%	
Preparation for re-use of end-of-life products and product components	CE 5.3	-1	0%	N/EL	N/EL	N/EL	N/EL	ELEC-TRICITY	N/EL								0%	
Sales of second-hand goods	CE 5.4	27	8%	N/EL	N/EL	N/EL	N/EL	ELEC-TRICITY	N/EL								8%	
Operating expenses for taxonomy-eligible but non-aligned economic activities (A.2)		253	76%	69%	0%	0%	0%	9%	0%								76%	
A. Operating expenses for taxonomy-eligible economic activities (A.1+A.2)		253	76%	69%	0%	0%	0%	9%	0%								76%	
B. ACTIVITIES NOT INCLUDED IN THE TAXONOMY																		
Operating expenses related to activities not included in the taxonomy		82	24%															
TOTAL		344	100%															

Information about social responsibility

Hedin Mobility Group operates at several stages of the mobility value chain and has responsibility for people both in its own operations, upstream with suppliers and downstream towards consumers and end-users. The Group has extensive operating activities within sales, service, logistics and dismantling, where work environment and safety are central issues.

The section covers the company's own workforce, workers in the value chain, and the safety of consumers and end-users. The work focuses on preventing risks linked to working conditions and health, strengthening governance and monitoring in the supply chain, and ensuring quality and safety in sales and service, especially in second-hand flows. Governance, data quality and harmonisation are being developed gradually to strengthen the Group's responsibility and resilience in the long term.

► S1 Own workforce

97-104

► S2 Workers in the value chain

105-107

► S4 Consumers and end-users

108-109

S1 Own workforce

Hazardous work activities in service, workshops and vehicle dismantling, as well as high workloads in parts of the company's own operations, can have a potentially negative impact on employees' health, safety and well-being. These conditions can lead to both physical and psychosocial risks, such as accidents, ergonomic strain, stress and lack of recovery. In the short term, this can cause incidents and sick leave, and in the longer term contribute to ill health, reduced commitment and brain drain.



Topic	Subtopic	Significant impact, risk or opportunity	Position in the value chain	IRO
Our own workforce	Working conditions	Negative impact, potential	Own operations	Hazardous work activities and high workloads can affect employees' health and safety through accidents, ergonomic strain or stress. This can lead to incidents, sick leave and long-term health consequences.

S1 Own workforce

Why the area is material

This section addresses the significant potential negative impact linked to working conditions in the company's own operations, in accordance with the Group's SBM-3.

The Group's operations include both physical and administrative work in several countries. The company's own workforce consists of employees in the workshop, logistics, service, distribution and commercial functions as well as temporary staff and other non-employee workers who perform work under the management of Hedin Mobility Group. All groups that may be materially affected by the operations are included in the reporting scope.

The double materiality assessment has identified potential negative impacts linked to hazardous work activities and high workloads, with impacts on health and safety through accidents, ergonomic strain and stress. This forms the basis for the Group's continued work on social sustainability and risk management.

Impact has been rated as a potential negative impact pursuant to ESRS, as it refers to the risk that work activities and workloads can lead to injury or ill health. The accidents recorded during the reporting year constitute actual incidents within this risk exposure but do not change the rating in the double materiality assessment.

Potential negative impact on the health of the own workforce. The impact arises primarily in operational roles within service, warehouse, workshop and car dismantling, as well as through psychosocial strain linked to workload, stress and recovery, which can lead to accidents, ergonomic problems and mental ill health.

Systematic and preventive work environment management simultaneously creates opportunities to strengthen commitment, safety and productivity and contributes to increasing the Group's attractiveness as an employer.

The Group's transition towards more energy-efficient and climate-responsible operations may affect its own workforce through changed skill requirements, new work procedures and the need for technical updates in certain functions. The transition to more resource-efficient processes and increased electrification in workshops and service means that employees may need new or supplementary training to work safely with new technology and new routines. The changes can also affect the workload in certain parts of the organisation, such as when introducing new systems or equipment. These potential impacts are included in the Group's planning to ensure continuity, safety and good working conditions during the transition.

Hedin Mobility Group has analysed the risk of the occurrence of forced labour and child labour in its own workforce. The assessment shows that such risks do not occur in the Group's operations or geographic markets. This is based on national legislation, employment forms, work environment requirements and established internal control environments.

The analysis also includes whether certain groups of employees may be more vulnerable to negative effects related to health, safety and workload. Roles with manual and technical work – especially in warehouses, workshops, service, logistics and car dismantling – are more exposed to accident risks and ergonomic strain. In administrative and commercial functions, the psychosocial risks are more significant, mainly linked to workload and recovery.

The Group also sees opportunities linked to strong and preventive work environment management, such as increased productivity, reduced sick leave and improved skills supply. These opportunities are particularly relevant for employees in physically demanding environments, where preventive measures have the greatest effect. For administrative and commercial roles, the opportunities are primarily linked to reduced psychosocial strain. Structured management of the identified material areas strengthens the Group's long-term competitiveness and attractiveness as an employer.

S1-1 Policies

The Group applies local work environment and HR policies in the countries where operations are conducted. The policies regulate key areas such as work environment, working conditions, employment conditions and non-discrimination in accordance with national legislation. The policies form the basis for managing the identified risks linked to health, safety and working conditions, including hazardous work activities and psychosocial stress.

The policies are made available to employees through local intranets, staff manuals and when introducing new employees. Updates are communicated via established internal information channels and, if necessary, through targeted training initiatives.

Responsibility for ensuring awareness and application lies with local managers and HR functions. Relevant parts of the policy framework, such as the Code of Conduct, are also available to external stakeholders via the Group's website.

When developing and updating local policies, legal requirements, internal risk assessments and experience from operations are taken into account. Views that emerge in dialogue with employees and employee representatives within the framework of existing forms of collaboration are taken into account. A formal group-wide consultation process for policy development has not yet been established, but is part of the ongoing harmonisation work.

Work on harmonising the policy framework is ongoing in order to establish group-wide principles. The management of work environment and health continues to take place locally and is based on national requirements, where HR and QHSE functions ensure that systematic work environment management is conducted in accordance with local regulations and the Group's guidelines. In Sweden, systematic work environment management (SAM) is applied as a reference framework for continued development in other countries.

The Group has clear policy-based commitments related to human rights and labour law. These include fair working conditions, equal opportunities, prohibition of discrimination and zero tolerance for harassment. The commitments support the management of risks related to working conditions for the company's own workforce.

No actual or systematic human rights violations have been identified within the own workforce. The most relevant potential negative impact relates to working conditions linked to hazardous work activities and high workloads.

If negative effects are identified, these are dealt with through established reporting channels, investigation procedures and corrective actions within the HR and work environment organisation. Employees also have access to a group-wide whistleblower function that enables anonymous reporting of serious misconduct. In confirmed cases, support measures and adjustments are offered in accordance with local regulations. During the reporting year, no cases were identified that required specific restorative measures.

These issues are mainly dealt with at a local level through dialogue with employees and their representatives within the framework of existing forms of collaboration, work environment organisations and applicable collective agreements. Views and reported cases are addressed through regular HR and work environment processes and through the whistleblower function when relevant. Future group policy frameworks will be drawn up in accordance with internationally recognised frameworks such as the ILO Core Conventions, the UN Guiding Principles on Business and Human Rights and the EU Directive on Safety and Health at Work. The policy framework is aligned with the Group's Code of Conduct and will serve as a basis for managing work-related human rights and other material issues for its own workforce.

The local work environment policies cover preventive work environment management, risk management, accident and incident reporting, ergonomics and psychosocial health. The scope of the policies varies between countries depending on local requirements, and the harmonisation work aims to establish a uniform base level throughout the Group. These policies form a central part of how the Group manages the material work environment-related issues that have been identified for its own workforce.

The Group has clear policy-based commitments in its Code of Conduct, which includes an explicit prohibition of forced labour and child labour. These commitments apply to the entire workforce and constitute a fundamental principle for how the Group manages related risks. The requirements also apply to suppliers through the Group's Supplier Code of Conduct.

The Group has policies governing non-discrimination and equal opportunities, which include training, reporting procedures, and investigation and action in the event of victimisation. These policies form a central part of the Group's work to manage the identified potential negative impact linked to fair working conditions and a safe work environment for its own workforce. The policy framework is not yet in place in all markets, but implementation work is underway to ensure uniform application throughout the Group.

The Group's non-discrimination principles cover ethnic origin, skin colour, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national or social origin and other grounds of discrimination under applicable union and national legislation.

The Group currently has no formal affirmative action programmes. The work on inclusion is conducted through principles of equal opportunities, competence-based recruitment and adaptations when necessary.

Compliance is monitored through training initiatives, dialogue in the work environment organisation, handling of reported cases and follow-up within HR and relevant control functions. Identified deviations are investigated and addressed following established procedures.

S1-2 Processes for involving own workers

The Group works with both formal and informal dialogue processes to ensure that employee perspectives are taken into account. Dialogue takes place through safety organisations, work environment committees, collaboration forums, union representatives, employee surveys, employee interviews and local information meetings. Views expressed in these forums are taken into account in the regular work environment management and are used as a basis for developing routines, prioritisations and improvements in the respective operation. The dialogue is also used to identify and manage risks linked to working conditions.

Commitment occurs through recurring dialogue between employees and their line manager and through established work environment structures where these exist. Employee surveys are conducted periodically in parts of the Group. In addition, dialogue is activated especially in the event of changes that affect the work environment, working conditions or organisation. Frequency and form vary between countries depending on local legal requirements and organisational conditions.

Employees are informed about available reporting channels through introduction and internal guidelines. The group-wide whistleblower function allows anonymous reporting. The number of reports received is used as an indication that the channel is known in the organisation. The Group does not currently conduct any systematic survey of employee confidence in the reporting structures.

Responsibility for the engagement processes is divided between local HR teams, QHSE functions and line managers, who are responsible for implementation and follow-up in the respective operation. Group HR determines the group-wide frameworks and ensures a consistent methodology for employee engagement.

The Group currently has no global framework agreements or International Framework Agreements signed with global trade-union federations. Employee engagement and dialogue are instead managed through national collective agreements, local collaboration models and work environment organisations that are established in each country and region. If the Group enters into global or regional agreements in the future, these will be described in future reporting.

The Group has not yet established a uniform method for systematically evaluating the effectiveness of the dialogue with employees. Follow-up today takes place to varying degrees between countries and operations. In some countries, regular employee surveys are conducted, the results of which are used as one of the few structured data points for identifying areas for development. In other parts of the operations, including Sweden, work is underway to ensure that existing forums such as safety committees are functioning as intended before a more formalised follow-up model is introduced. The Group intends to develop a common evaluation framework in the coming years with the aim of creating more uniform and comparable methods for monitoring the effectiveness of dialogue throughout the organisation.

The Group has not yet established a common framework to specifically identify or follow up on vulnerable groups in the dialogue processes. However, based on the risk profile of the business, it is assessed that certain groups may be more exposed to work-related risks or have limited opportunities to make their voices heard. This applies primarily to professional groups working in warehouses, workshops, logistics and car dismantling, young or newly hired employees and employees with limited language skills. Currently, these groups are included primarily through regular work environment management, safety representatives' representation, introduction processes and local dialogue forums. The Group intends to develop clearer processes to ensure broader inclusion as the harmonisation of work environment management progresses.

S1-3 Processes to remediate negative impacts

The Group has established processes for reporting and handling work-related incidents, near-accidents and occupational injuries. In all operations, occupational injuries and incidents are reported, and these are investigated to identify causes and determine measures that reduce the risk of recurrence. Sick leave is monitored in all countries, while rehabilitation processes are well established in some countries, but are absent or limited in others where corresponding regulations or practices do not exist. The Group does not yet have a harmonised method for monitoring these processes, and work to strengthen comparability and uniformity continues.

The Group has established reporting channels for work environment-related issues, irregularities or violations through line managers, HR or QHSE. These matters are handled locally and according to each country's procedures and regulations, which means that the degree of structure and follow-up varies between countries. In addition, there is a group-wide whistleblower function with a harmonised procedure in all countries, intended for serious or systematic irregularities. The Group is developing more uniform methods for monitoring local reporting processes.

The Group ensures access to reporting channels for serious irregularities through a Group-wide whistleblower function, which is available in all countries and follows a harmonised procedure. The whistleblower function is available via the Group's website and intranet and is communicated to new employees and through internal information channels. For other work environment-related issues, irregularities or violations, local contact channels are currently used, such as line managers, HR or safety organisation. These are not harmonised at Group level and vary in structure and availability between countries. The work to strengthen clarity and more consistent accessibility for local reporting channels is part of the ongoing harmonisation of work environment management.

The Group is working to develop more uniform processes for handling, documenting and following up on reported cases. Currently, the procedure varies between countries, and there is no group-wide system to systematically follow up on the effect of measures taken. These issues are part of ongoing harmonisation work with the aim of strengthening comparability and quality in incident follow-up over time.

Employees are protected against retaliation by local labour laws that apply in each country and by the Group's policies for work environment, ethics and whistleblowing. The protection means that an employee should not risk negative consequences as a result of reporting an incident or raising a concern. Implementation and compliance vary between countries, and the Group intends to strengthen the conditions for consistent protection in connection with the group-wide implementation of the Code of Conduct in 2026.

The effectiveness of the handling is currently assessed primarily through internal monitoring of whether investigations are carried out, measures are decided upon and recurring incident patterns are handled. The number of cases received via the whistleblower function from all markets indicates that the reporting channel is known within the organisation. No group-wide survey of employees' trust in the reporting structures has yet been carried out. A group-wide quantitative impact evaluation has not yet been conducted, but development of common indicators is underway as part of the harmonisation work. Based on completed investigations and follow-up of identified cases, the group-wide whistleblower function is assessed as functioning according to established procedures, while the effectiveness of local processes varies between countries.

S1-4 Actions and resources

The Group works with preventive measures based on local requirements and risk profiles. The measures include safety procedures, ergonomic adaptations, personal protective equipment and training in safe work procedures in warehouses, workshops, service, logistics and vehicle dismantling. Psychosocial risks are monitored to varying degrees through local tools linked to workload, well-being and leadership. Occupational health care and other support measures are offered where such functions are established and contribute to the prevention of work-related ill health. The measures cover the Group's operations in the countries where the Group operates and are primarily aimed at professional groups with the highest risk exposure, especially in workshops, service, logistics and vehicle dismantling.

The Group manages actual negative impacts on the work environment and health through local procedures for investigating and addressing incidents, victimisation and other incidents related to the work environment. In identified cases, measures are taken such as adjustments to the work environment, changes in working practices, dialogue with affected employees and monitoring that the measures have had the intended effect. Access to occupational health care and other support measures is available in several countries and serves as a supplement when employees are affected by work-related problems. The effect of measures is monitored primarily by tracking the development of reported incidents, accident rates and sick leave over time, as well as through local follow-up in the work environment organisation. Based on available monitoring, the Group assesses that the measures contribute to managing the risks identified in the Group's IRO, although the degree of systematisation and comparability varies between countries.

The Group is running a number of initiatives to create positive effects for its own workforce. These include training initiatives, leadership development, improved procedures for dialogue and participation, and local initiatives for work environment development. The aim is to strengthen competence, working conditions and commitment and contribute to long-term attractiveness as an employer. Examples of initiatives include induction programmes for new employees in operational roles, training in safe working methods and local efforts to strengthen leadership and dialogue in operations with high workloads. During the reporting year, the Group has strengthened data collection and established common definitions for key indicators as part of the harmonisation work.

The Group currently lacks a joint method for systematically assessing the effect of the measures taken for work environment and health. Effectiveness is monitored to varying degrees through local follow-up procedures, such as results from workplace inspections, dialogues in the safety organisation, follow-up of incidents and employee interviews. A group-wide method for impact monitoring is being developed as part of the harmonisation work from 2025 to 2027, with a focus on common definitions, indicators and comparable monitoring procedures.

The Group identifies the need for measures through established work environment processes such as risk assessments, workplace inspections, incident investigations and dialogues in the safety organisation. The assessments are made locally and form the basis for decisions about which measures are necessary and proportionate in the operation in question. As common principles

for work environment management are developed, the Group intends to strengthen consistency in how needs for action are identified and prioritised.

The most significant impact concerns health and safety in hazardous work activities and high workloads, in accordance with the Group's identified IRO.

To reduce these risks, local work environment measures are implemented that include safe work routines, ergonomic adaptations, training in safe working methods and induction training for new employees in operational functions. The measures aim to prevent accidents, reduce work-related ill health and strengthen long-term work capacity.

The effectiveness of the measures is followed up through local work environment procedures, incident reporting, sick leave follow-up and dialogues in the line organisation, which are used as a basis for identifying the need for additional or adjusted measures.

The Group is working to develop positive effects for employees through investments in training, improved work environment conditions and clearer routines for leadership and dialogue. The initiatives aim to strengthen the material opportunities identified in the double materiality assessment, such as increased competence, a safer work environment and improved conditions for participation. The work varies between countries and operations and is primarily based on local needs, risk assessments and collaboration structures.

The Group does not yet have a uniform method for systematically assessing whether its own working methods or organisational decisions cause negative effects for employees. Assessments are mainly made locally through workplace inspections, risk assessments, incident investigations and dialogues in the safety organisation, which forms the basis for identifying and managing potential negative effects. Harmonisation of working methods is planned, as common principles and processes are developed. To reduce the risk that business practices contribute to negative effects on the company's own workforce, the work environment and workload are taken into account in relevant decisions, such as when making changes to work procedures, resource planning and introducing new systems. Any conflicts of goals between operational needs and the work environment are handled through local risk assessments and prioritisation of preventive measures. At present, this is ensured primarily through local assessments and established work environment processes, and no group-wide structured control of business practices in this regard has yet been established.

Resources for occupational health and safety are mainly allocated at a local level and adapted to the scope and risk profile of the operation. Resources include training, protective equipment, time allocated for work environment management, access to occupational health care where available, and support from HR and QHSE functions. These resources form the basis for the Group's work to address the material work environment-related issues that have been identified.

During the reporting year, no cases have been identified where the Group's operations have caused a significant negative impact on its own workforce that required special remedial measures in addition to regular work environment and HR processes.

S1-5 Targets and outcomes

The Group is in a development phase when it comes to setting common and measurable targets for employment structure, long-term employment security and health and safety. The target work has not yet been completed as the focus is on ensuring data quality and comparability between countries, operations and systems. Targets will be developed when the base data is sufficiently robust and when the Group has a common baseline for key indicators. The work takes place step by step in dialogue between HR, QHSE, local managers and other relevant functions. Ongoing activities include mapping existing indicators, harmonising methods, and establishing baseline values as a basis for setting future targets. Monitoring is currently carried out through indicators such as accident rates, sick leave and staff turnover, which are used as a basis for management even in the absence of formal targets.

Once common baseline values are established, the Group intends to decide on group-wide targets for prioritised indicators. Work on baselines and conditions for future targets will continue in 2026.

The Group has not yet established formal processes to involve employees or their representatives in target setting, monitoring or improvement in the areas of employment structure, working conditions, health and safety. Involvement currently takes place primarily through existing local dialogue forums and work environment structures, but without a uniform group-wide method. As the harmonisation of data and indicators progresses, the Group intends to develop clearer work procedures that enable dialogue and collaboration in the development and monitoring of targets. Such processes will be defined once common baseline values and indicators are determined.

S1-6 Characteristics of the Undertaking's Employees

The Group compiles staff data based on information from HR systems in each country. Data collection takes place locally and is consolidated annually at group level. Variations in system support and data maturity mean that some data is supplemented manually before compilation.

Age distribution for the company's own workforce pursuant to the ESRS three age categories, under 30 years, 30–50 years and over 50 years, is not reported for the reporting year because age data is not yet available in a uniform and quality-assured way in all HR systems. The work to enable comparable age classification according to these categories is ongoing within the framework of the harmonisation work.

The Group applies joint definitions for headcount and FTE. Headcount refers to the number of employees as of the last day of the reporting period, and FTE is calculated based on employment rate according to a standardised method. Period-based data, such as employee turnover and changes in the employment structure, are calculated on an annual basis based on local HR systems.

Data is retrieved from the Group's local HR and QHSE systems and validated through reasonableness assessments, reconciliations against salary systems and the four-eye principle in the responsible function. Local HR and QHSE functions are responsible for collection and quality assurance, while Group HR is responsible for consolidation, supplementary controls and trend analysis. To ensure comparability and understanding of staff data, it should be taken into account that system support and data maturity vary between countries, which affects the need for manual supplementations. The staff data is based on the same definition of number of employees used in the Group's financial statements, so that the figures are comparable between the reports. Harmonisation work continues to strengthen consistency and quality in reporting.

Number of employees by gender

	Men	Women
Belgium	591.0	101.7
Czech Republic	151.7	25.0
Denmark	76.0	25.5
Finland	854.2	143.0
Germany	984.7	236.7
Hungary	74.2	30.5
Luxembourg	26.0	1.0
Norway	492.2	98.2
Slovakia	622.4	173.7
Sweden	2,518.6	506.7
Switzerland	359.6	82.7
The Netherlands	1,753.2	242.0
UK	558.6	168.3
USA	3.0	4.0
Total	9,065.0	1,839.0

Employees by gender are reported as FTE as of 31 Dec, 2025.

Number of employees

	Average number of employees	Share
Belgium	717.0	6.5
Czech Republic	176.4%	1.6%
Denmark	121.5	1.1%
Finland	1,042.9	9.3%
Germany	1,238.7	11.1%
Hungary	104.4	0.9%
Luxembourg	26.3	0.2%
Norway	582.1	5.2%
Slovakia	842.2	7.5%
Sweden	3,066.8	27.5%
Switzerland	439.3	3.9%
The Netherlands	2,057.6	18.4%
UK	736.0	6.6%
USA	7.0	0.1%
Total	11,158.0	100.0%

The average number of employees is reported as average FTE in 2025.

Employees by contract type, by gender and country

	Permanent employees		Temporary employees		Number of on-call employees	
	Men	Women	Men	Women	Men	Women
Belgium	607.0	107.0	0.0	0.0	0.0	0.0
Czech Republic	139.0	16.0	13.0	9.0	5.0	2.0
Denmark	75.0	26.0	0.0	0.0	2.0	0.0
Finland	882.0	154.0	23.0	5.0	11.0	3.0
Germany	796.0	230.0	170.0	21.0	85.0	2.0
Hungary	75.0	31.0	0.0	0.0	4.0	0.0
Luxembourg	26.0	1.0	0.0	0.0	0.0	0.0
Norway	436.0	93.0	49.0	5.0	22.0	10.0
Slovakia	605.0	151.0	51.0	25.0	99.0	9.0
Sweden	2,531.0	564.0	24.0	9.0	89.0	12.0
Switzerland	321.0	77.0	40.0	10.0	6.0	11.0
The Netherlands	1,414.0	229.0	339.0	72.0	177.0	11.0
UK	550.0	195.0	20.0	1.0	2.0	4.0
USA	3.0	4.0	0.0	0.0	0.0	0.0
Total	8,460.0	1,878.0	729.0	156.0	502.0	64.0

The data are reported as headcount as of 31 December 2025.

Staff turnover

Percentage of employees who left the Group during 2025 in relation to average headcount for the year.	3,073
Staff turnover	25.4%

S1-14 Health and safety metrics

The Group monitors the work environment and health through both structural and performance metrics. The monitoring is currently based on local reporting procedures and definitions that vary between countries. Work to harmonise definitions and calculation methods is ongoing as part of the harmonisation of work environment processes.

The Group reports the following indicators for its own workforce, based on data from local HR and QHSE systems that are consolidated annually.

Structural metrics

- Proportion of the company's workforce that is covered by a work environment management system or equivalent systematic work environment management according to legal requirements or recognised guidelines.

Performance metrics

- Number of deaths in the company's own workforce as a result of work-related injuries or work-related ill health.
- Number of deaths among other employees working at the Group's facilities as a result of work-related injuries or work-related ill health.
- Number of recorded work-related accidents for the company's own workforce.
- Accident frequency for the company's own workforce, calculated as the number of recorded work-related accidents per million hours worked.
- Sick leave, sick leave frequency and total number of sick leave days.

The metrics are used to assess how well the Group is managing the identified potential negative impacts linked to working conditions, hazardous work activities and high workloads. Methods, assumptions and boundaries, including differences in system support between countries, are being developed and harmonised gradually and described in more detail as data quality improves. The data is compiled annually and validated through reasonableness checks and reconciliations locally and at Group level. Boundaries mainly relate to differences in reporting procedures and system support between countries. No external validation of the metrics beyond the statutory audit of the sustainability report has been carried out.

One hundred percent of the company's workforce is covered by locally implemented work environment management systems or equivalent systematic work environment work in each country, in accordance with national requirements.

During the year, 330 work-related accidents were recorded. The accident rate was 14.89 per million hours worked, based on a total of 22,163,337 hours worked.

During the year, no deaths were recorded among the company's own workforce or among other staff working in Hedin Mobility Group's facilities.

Sick leave in 2025 amounted to a total of 187,019 working days within the Group. The number of employees with recorded sick leave amounted to 8,043. The weighted sick leave rate at Group level was approximately 4.5%. Sick leave includes both short and long-term absence due to illness or injury, regardless of whether the cause is work-related or not. Part-time sick leave is reported proportionally based on working hours. Parental leave, holidays and other approved absences are not included.

S1-17 Incidents, complaints and severe human rights impacts

The Group works actively to prevent discrimination and harassment, and local procedures for reporting and investigation are applied in all countries. During the reporting year, no fines, penalties or damages linked to work-related discrimination or harassment were identified.

Data on work-related complaints, incidents and reports are collected through local reporting and investigation procedures, which vary between countries depending on legal requirements, system support and organisational structures. The information reported is based on local assessments and documentation, and the Group continues to work to strengthen the comparability and quality of how this data is collected and followed up on.

During the reporting year, no confirmed cases of serious human rights violations were identified within our own workforce. The Group has not identified any fines, penalties or damages linked to other serious human rights incidents within its own operations. The assessment is based on completed investigations and available documentation in each country.

Given that no such incidents were confirmed, no specific remedial measures were necessary during the reporting year.

S2 Workers in the value chain

Workers' health, safety and working conditions can potentially be negatively affected upstream in the value chain, especially at suppliers in the production, logistics and handling of vehicles and components. This can happen in the short, medium and long term. The potential negative impacts include job insecurity, low wages, long working hours, limited freedom of association and poor health and safety practices, which can lead to physical and mental ill health. Lack of compliance by suppliers can lead to supply disruptions, regulatory penalties and a damaged brand.



Topic	Subtopic	Significant impact, risk or opportunity	Position in the value chain	IRO
Workers in the value chain	Working conditions	Negative impact, potential	Upstream	At suppliers, poor working conditions, low wages, long working hours and inadequate safety procedures can pose risks to the health and safety of employees. Such conditions may also cause disruptions in the supply chain and reputational risks for Hedin Mobility Group.

S2 Workers in the value chain

Why is the area material

Hedin Mobility Group has two main flows in the value chain with different geographical range of action and degree of impact. The car and component flow includes collaborations with over 50 vehicle manufacturers globally. Here, influence is limited, but the Group engages in dialogue with these operators about their codes of conduct and sustainability work to ensure that operations are conducted in line with international standards and European regulations.

The second flow refers to indirect purchases, which include materials, equipment, products and services needed to run the Group's own operations, such as workshops, offices, logistics and administrative functions. These partners are mainly based in Europe, where Hedin has direct contractual relationships and thus greater opportunity to influence working conditions and compliance.

The two flows differ both in the type of risks and the degree to which Hedin can influence working conditions and compliance. In indirect procurement, the Group has a greater actual opportunity to set requirements through framework agreements, while the ability to influence the car and component flow is more limited and occurs through dialogue and an overall review of the manufacturers' own processes.

The main risks in indirect procurement relate to employee health, safety and working conditions, primarily in production and logistics, where job insecurity, low wages and inadequate safety and work environment procedures may be found.

For the flow of cars and components, the greatest risks lie further up the value chain and are primarily linked to working conditions and human rights in manufacturing and raw material extraction at subcontractors to vehicle manufacturers. These risks are more difficult to influence directly but are managed through dialogue and a comprehensive review of manufacturers' own due diligence processes and codes of conduct.

This assessment is based on the Group's double materiality assessment and dialogues with internal and external stakeholders who have identified areas of significant risk and expectations for strengthened governance.

Strategy

Hedin Mobility Group strives to gradually strengthen governance, transparency and risk management in both the car and component flow and indirect purchases. The work is conducted taking a risk-based approach and is characterised by long-term partnerships and collaboration between the sustainability function, the central procurement function and the Group's import and retail companies. The focus is on gradually further developing the integration of sustainability requirements in procurement processes and developing methods for risk analysis, better monitoring and impact in the value chain.

For indirect procurement, the emphasis is currently on framework agreements, supplier assessments and dialogue in the event of deviations, while the work with direct procurement is based on the vehicle manufacturers' own codes of conduct and sustainability programmes and consists of overall assessments without a fully formalised follow-up model.

As part of our proactive work, the Group intends to gradually integrate sustainability requirements into more parts of the procurement processes and develop more structured methods for risk assessment and follow-up in both flows. In 2026, the Group intends to begin developing a common model for systematic assessment of vehicle manufacturers' processes and a more formalised method for recurring monitoring of suppliers in indirect procurement. Sustainable and responsible supplier management is a central part of the Group's business strategy, as it contributes to stable supply chains, strengthened regulatory compliance and long-term value for the business, customers, business partners and society at large.

Policies

Partners in indirect procurement are covered by Hedin Mobility Group's Supplier Code of Conduct, which is included as a binding stipulation in all framework agreements. The code is based on the UN Global Compact, OECD guidelines and ILO core conventions and prohibits child and forced labour and requires fair wages, safe workplaces, reasonable working hours and equal treatment.

New suppliers are made aware of the Code of Conduct when signing contracts. Suppliers covered by new or renewed framework agreements must confirm compliance with the Group's Supplier Code of Conduct before signing the contract, after which the code forms an integral part of the contract. For existing supplier relationships that are not yet covered by framework agreements, work is underway to gradually introduce the same requirements. In the medium term, the goal is for all suppliers in indirect procurement to be covered by framework agreements that include the Supplier Code of Conduct.

In the event of deviations, the issue is handled through dialogue and demands for corrective measures, and in serious cases the cooperation can be terminated. Today, monitoring takes place primarily in connection with the signing of the contract.

In the car and component flow, the Group is developing other ways to ensure that the same principles are followed. Risk-based assessments are made of vehicle manufacturers' own codes of conduct and sustainability programmes in relation to Hedin Mobility Group's requirements and international frameworks, and collaborations are limited to operators that meet corresponding standards. The assessments are currently based on a comprehensive review of available information, such as manufacturers' codes of conduct and public sustainability information, and are supplemented with dialogue where deemed relevant. The work is based on influence through business relations rather than direct contract control.

In 2026, the Group intends to further develop the work by preparing a Group-wide manual for risk-based assessments. The manual will provide guidance on how assessments are conducted and documented, with the aim of creating more uniform, comparable and systematic management over time.

Actions

The work is conducted in different ways depending on the flow, but consistently proceeds from on a risk-based assessment with a focus on employees' working conditions in the value chain.

In indirect procurement, partners are checked before agreements are signed, and the Code of Conduct is a mandatory part of all framework agreements. The checks are currently based on a comprehensive review of available information, mainly that which is publicly available and information that the suppliers themselves provide. Risks related to working conditions are managed in connection with contract writing through review and dialogue, with the aim of clarifying expectations and, if necessary, agreeing on corrective measures.

A strategic measure to better identify and prevent risks in the value chain has been to primarily hire suppliers within or close to the European markets where the Group operates, which can contribute to reduced risk exposure and facilitate monitoring. The aim is to gradually increase the proportion of purchases made through suppliers that are subject to clear requirements for working conditions and compliance.

In the car and component flow, the Group intends to begin work in 2026 to further develop the due diligence process in the value chain. The work will initially include the development of a group-wide assessment model to evaluate vehicle manufacturers' codes of conduct and processes linked to human rights, working conditions and safety in the manufacturing process. This to be able to identify and manage risks in the manufacturing stage in a more systematic way. The work is jointly led by the Group's procurement and sustainability functions. Suppliers and their employees can report suspected violations via Hedin Mobility Group's whistleblowing function. When deviations or violations are found, dialogue and corrective measures are carried out. In serious cases, cooperation may be paused or terminated.

Targets and outcomes

An overall medium-term target in indirect procurement is to achieve 100% contract observance for framework agreement suppliers. The target is measured and followed up by the Group's procurement organisation. Otherwise, there are no targets set in the area yet.

There are currently no targets for the flow of cars and components. More structured target and follow-up work is planned to begin in 2026. This work is led by the Group's sustainability function in close collaboration with the procurement organisation in the import and retail companies.

The Group monitors contract observance quarterly, defined as the proportion of framework agreements that include the Supplier Code of Conduct as part of the agreement. The proportion of such framework agreements amounted to 35% in 2024 and 52% in 2025. These levels constitute a baseline for continued monitoring.

The outcome varies between markets and is primarily influenced by the degree of integration, organisational maturity and access to system support for follow-up. Denmark is currently managed within the Swedish procurement organisation and is therefore reported together with Sweden.

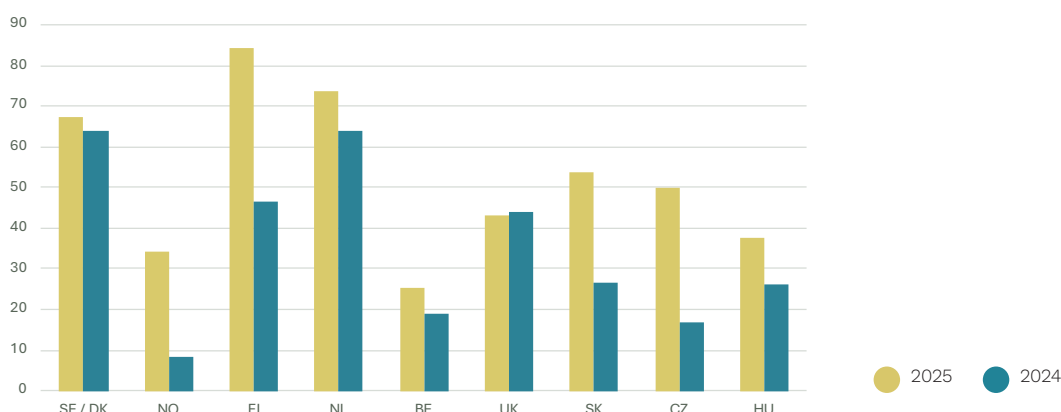
In some markets, the follow-up structure is not yet fully implemented, which affects the reported level of contract observance. Differences between countries mainly reflect different levels of maturity in procurement processes and framework agreement structure rather than changes in risk profile. Finland is an example of a market with a more established procurement structure and clearer monitoring of framework agreements, which is reflected in a higher level of contract observance.

Switzerland and Germany are not yet included in the follow-up system and are therefore not shown in the diagram. The development should also be seen against the background of the Group's rapid international expansion, where the procurement organisation and follow-up structure are gradually established and harmonised between markets.

In 2025, no significant incidents related to workers in the value chain were identified, based on available information and reported cases.

In 2025, a contract observance indicator was reported that refers to the proportion of framework agreements that include the Supplier Code of Conduct as part of the agreement. Additional quantitative indicators and systematic outcome metrics linked to workers in the value chain will be developed gradually in 2026–2027, especially where data availability upstream in the value chain is currently limited.

Contract observance





S4 Consumers and end-users

Consumers and end-users can potentially be negatively affected by incorrect or inadequate service and information provision from Hedin Mobility Group, especially during sales of used vehicles. Such deficiencies can affect the health and safety of customers and lead to risks of accidents or incorrect use. The impact can occur in the short, medium and long term.



Topic	Subtopic	Significant impact, risk or opportunity	Position in the value chain	IRO
Consumers and end-users	Personal safety for consumers and end-users	Negative impact, potential	Downstream	Incorrect or inadequate service and information, especially during sales of used vehicles, can pose safety risks to customers and end-users. This may lead to accidents or incorrect use vehicles.

S4 Consumers and end-users

Why the area is material

Hedin Mobility Group may have a potential negative impact on the health and safety of consumers and end-users as a result of incorrect or inadequate service and information provision. The risk is particularly relevant when selling used vehicles, where incomplete or outdated technical information and service history can affect the vehicle's safety and reliability over time. For used vehicles, the condition and level of documentation varies to a greater extent than in new car flows, which increases the risk that inadequacies in information or service affect safety.

Inadequacies in technical condition or information may ultimately lead to a risk of personal injury when using the vehicle.

In the long term, inadequacies may also reduce customer confidence and willingness to choose mobility solutions and vehicles provided by Hedin Mobility Group.

This area has been assessed as material based on the Group's double materiality assessment because the impact on human health and safety is significant. Impacts can occur in the short, medium and long term.

Consumers and end-users relate to private customers, corporate customers, public services and users of mobility solutions within the Group's operations.

Strategy

The Group's work with consumers and end-users aims to prevent negative impacts on people's health and safety. The work focuses particularly on safety in second-hand flows as this is the part of the business where the risk of negative impact is considered to be the greatest.

The strategy involves ensuring that used vehicles undergo structured safety checks, that service and repairs are carried out according to clear quality requirements and that customers receive correct information that enables safe use of the vehicles. These work procedures reduce the risk that deficiencies in technical condition or information lead to incidents during use.

For Hedin Mobility Group, trust in the brands and the quality of the customer relationship are crucial to the business. Therefore, trade-in checks, structured documentation of the condition and functioning of the vehicles, and training of staff are prioritised as measures to reduce safety risks.

The work is integrated into the operations through common work procedures for safety in second-hand flows, service quality requirements and structures for following up on safety-related complaints and warranty claims. Since customer relationships, service quality and product safety are central value drivers in the Group's business model, findings from complaints, warranty claims and safety-related issues are used as a basis for prioritising improvement measures.

Policies

There is currently no group-wide policy for consumer and end-user issues. In 2026, work is planned to develop a shared policy for product and consumer safety.

Hedin Mobility Group requires that vehicles sold meet relevant safety requirements. The Group also works to ensure that its own workshops follow standardised procedures for service and safety checks. This includes requirements for technical competence, documentation procedures and quality assurance.

Local guidelines are used until the group-wide policy is established and currently constitute the framework for managing risks related to consumer health and safety.

Actions

The Group is working to strengthen the safety of second-hand flows as this is the main area with a risk of negative impact. The measures include trade-in checks of used cars, structured inspection protocols, documentation of vehicle history and improved procedures for service and technical reviews prior to sales.

The workshops follow locally established processes to ensure that service and repairs are carried out in a manner that maintains the safety of the vehicles. Skills requirements, training and quality controls are central parts of this work.

Aftermarket systems are developed locally to allow follow-up of service quality, customer complaints and warranty claims. Central follow-up of safety-related incidents is planned to be strengthened in the medium term to identify recurring deficiencies and ensure corrective action. The aim is to identify patterns early on that may indicate an increased risk of negative impacts on consumer safety.

The work is coordinated between operations managers, the Group's sustainability function and the QHSE department to ensure uniform governance and continued development of work procedures and follow-up.

Safety-related incidents are managed by means of technical investigation and corrective actions. Follow-up takes place through local systems, which will gradually be integrated into a more uniform framework based on a common policy for product and consumer safety.

Targets and outcomes

The Group currently has no time-bound targets, but strives for all retailers to be trained in product and consumer safety standards in the medium term. Third-party training by vehicle manufacturers and other suppliers is an important part of this work. There is currently no comprehensive group-wide data collection of such training information, but work is underway to strengthen collaboration with suppliers and develop structures that enable systematic follow-up.

The Group also intends to gradually increase the proportion of used vehicles with complete and verified documentation and to strengthen the follow-up of safety-critical areas such as service quality, trade-in tests and customer complaints. The focus during the phasing-in period is to establish common monitoring systems, improved data quality and define relevant indicators that enable future quantitative targets.

The goals aim to reduce the risk of negative impacts on consumer health and safety through more consistent work procedures, strengthened transparency and improved data quality, where the development of quantitative indicators and comparable outcome measures constitutes a prioritised part of the continued work.

Information about corporate governance

A clear governance structure is a prerequisite for Hedin Mobility Group to be able to manage identified impacts, risks and opportunities and ensure long-term value creation. The Board of Directors has overall responsibility for strategy, risk management and sustainability governance, while Group Management is responsible for implementation and follow-up in operational activities.

The section covers business conduct, corporate culture, regulatory compliance, and overall processes for risk management and internal control. The focus is on compliance with the Code of Conduct and a clear division of responsibilities between the Board of Directors, management and central functions. The work to further develop the structure, follow-up and integration of sustainability-related issues in governance and reporting is ongoing in line with increased regulatory requirements and strengthened internal coordination.

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G1 Business conduct

If corporate culture is lacking and employees do not comply with Hedin Mobility Group's Code of Conduct, there is a risk of violations of law, unethical conduct, discrimination or lack of respect for human rights. This means a potential negative impact on society in the short, medium and long term.



Topic	Subtopic	Significant impact, risk or opportunity	Position in the value chain	IRO
Business conduct	Corporate culture	Negative impact, potential	Own operations	Failure to comply with the Code of Conduct can lead to unethical conduct, discrimination or violations of law, which negatively affects people and society. A weak corporate culture increases these risks and can undermine the integrity of the business.

G1 Business conduct

Why business conduct is material

A strong and values-driven corporate culture is central to Hedin Mobility Group's business model and long-term value creation, with a focus on integrity and regulatory compliance in its own operations. If the Code of Conduct is not complied with, there is a risk of unethical behaviour, discrimination or violations of law that could negatively affect people and society, which corresponds to the potential negative impact identified in the double materiality assessment. Ensuring compliance is therefore crucial for maintaining trust, reducing legal risks and ensuring stable and long-term profitable business development.

The corporate culture also forms the basis for how the Group manages risks in other material areas, such as the work environment pursuant to S1 and employees in the value chain pursuant to S2.

However, this section refers to the company's own operations and the risk identified in G1.

Strategy

Business conduct is integrated into Hedin Mobility Group's governance and decisions. This means that risks related to business ethics, integrity and regulatory compliance in the company's own operations are managed within the framework of the Group's overall risk management, with the aim of reducing the likelihood of the violations described in the IRO.

The Board of Directors establishes the Code of Conduct and ensures compliance through reporting from Group Management with support from relevant Group functions, including legal and compliance. The Group functions monitor compliance within their respective areas of responsibility and, if necessary, report to Group Management and CEO, who escalate issues to the Board of Directors when justified by seriousness or scope. The reporting process is based on the recurring recording of incidents and deviations from markets and functions. External reporting includes information deemed material according to the double materiality assessment. The Board of Directors has access to relevant expertise and, if necessary, receives training in issues related to the Code of Conduct and regulatory compliance. The Board of Directors currently receives a comprehensive report at least annually in connection with the annual and sustainability report. However, sustainability-related risks and individual material incidents may be addressed on an ongoing basis within the framework of regular strategy and risk reporting, depending on the nature and seriousness of the cases.

More structured and ongoing reporting is being developed as the Group strengthens governance within the issues assessed as material in the double materiality assessment.

The Group uses established mechanisms to identify, report and investigate suspected violations of laws and internal rules. In addition to the whistleblower function, the Group follows up on incidents and deviations reported in the operations. These steps currently serve as the primary control mechanisms for identifying potential violations. The work to develop more systematic controls for compliance with the Code of Conduct and related regulations is ongoing and is being gradually strengthened as the Group's governance and risk management continue to evolve.

The whistleblower function is available to employees and external parties and incidents are investigated quickly, independently and objectively according to established procedures. External expertise is hired when necessary.

Group Management is responsible for implementing the Board of Directors' decisions in operational management. The ESG steering group, led by the Head of Sustainability and with representatives from central group functions, coordinates the ongoing work and ensures that business conduct is integrated into strategic decisions, risk management and business planning. HR, sustainability, legal and compliance are responsible for frameworks, training and method support, while line managers drive the practical implementation in daily operations. At the same time, all employees have an individual responsibility to act in line with the Code of Conduct and contribute to a culture that complies with laws and internal guidelines.

The controls described here primarily relate to compliance with the Code of Conduct and ethics-related issues. The work on data quality and control environment for sustainability reporting is described separately in the governance section pursuant to ESRS 2 GOV-5, as it encompasses broader processes and other types of controls.

G1-1 Business conduct policies and corporate culture

The Group's Code of Conduct, updated in 2025, is based on internationally recognised frameworks for business conduct, including the UN Global Compact and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. The policy establishes principles for integrity, respect, diversity, environmental responsibility, and compliance with laws and other requirements.

The Code of Conduct encompasses several areas of principle that together form the foundation of the Group's corporate culture. All principles are applicable and must be complied with. In relation to the identified risk in the company's own operations, issues of business ethics and regulatory compliance are particularly pivotal, as deficiencies in these areas can lead to the negative impact described in the IRO.

The Code of Conduct is supplemented by thematic regulatory documents, including a specific policy for anti-corruption and bribery. For 2026, the adoption of a Group policy for human rights is planned.

When developing and updating policies the perspectives of relevant stakeholders, such as employees and business partners, are taken into account through dialogue and experiences from the operations.

The policy documents apply to all employees and are translated into practical work through training, dialogue and ongoing support from HR, sustainability, legal and compliance. The policies are published on the Group's intranet and managers and other executives in the organisation have been informed of the update. Parts of the content are also included in general introductory training for new employees.

The implementation of the updated Code of Conduct will begin in 2026 through training and dialogues in the business. The corporate culture is monitored through annual employee surveys and through dialogue within the organisation. External reporting includes the information deemed material pursuant to ESRS.

A group-wide training course is being developed and will be conducted annually for all employees going forward. In 2026, a process will also be introduced where all employees must confirm that they have read and understood the Code of Conduct.

Going forward, in-depth training initiatives will also be developed for functions with higher risk exposure, such as sales, procurement and management positions, to strengthen expertise in issues related to ethics, regulatory compliance and responsible decision-making. The training is not based on a separate policy but is an integrated part of the implementation of the Group's Code of Conduct.

G1-2 Management of relationships with suppliers

Suppliers are expected to follow Hedin Mobility Group's Supplier Code of Conduct, which is based on the same internationally recognised principles of business conduct as the Group's Code of Conduct. These principles form the basis of the Group's values and set the framework for what is expected in collaborations.

The Group distinguishes between indirect and direct procurement in its management of supplier relationships. Indirect purchases include goods and services that support the company's own operations, such as services, equipment and logistics solutions, where the Group has a direct contractual relationship and thus greater ability to make demands and monitor compliance. Follow-up occurs primarily through contractual requirements, dialogue and handling of reported deviations, based on a risk-based approach.

Direct procurement of vehicles and vehicle components differs from indirect procurement in that the relationships are mainly governed by established agreements and the vehicle manufacturers' own codes of conduct. In these relationships, the Group's ability to set its own requirements is more limited, and the work therefore focuses on dialogue, collaboration and handling of identified deviations.

Suspected violations linked to both indirect and direct suppliers can be reported via the Group's whistleblower function and handled according to the same procedures as other business conduct matters.

The description of supplier relationships in this section is limited to business conduct and corporate culture. An in-depth description of risks and measures regarding workers in the value chain can be found in ESRS S2.

Tracking and outcomes

The Group has not set quantitative targets for business conduct linked to corporate culture for 2025. The focus has been on ensuring clear principles, functioning reporting channels and effective processes for identifying, managing and following up on deviations from the Code of Conduct and related policies. The work is focused on governance, compliance and preventive measures.

The number of whistleblowing incidents is used as a metric to track reporting behaviour and identify potential deviations linked to corporate culture. The metric refers to all reports received during the year and does not constitute a measure for confirmed violations.

External reporting includes the indicators that have been assessed as material according to the double materiality assessment. Additional internal monitoring metrics are used for governance but are not reported separately. The monitoring is being developed continuously and the Group will evaluate the need for additional external indicators in future reporting cycles.

In 2025, a total of 93 reports were received in the whistleblower system. Reports were received from all markets except one where the Group operates. The majority of the cases concerned conduct within the work environment. These cases are handled within the framework of S1 and do not change the assessment of the risk identified in G1.

Of the 93 reported incidents, three cases led to in-depth investigations. None of the investigations conducted have shown that violations of the Group's Code of Conduct, including violations of policies for unethical conduct, have occurred.

The outcome shows that established reporting and investigation processes are in place and form part of the Group's work to prevent violations identified in the IRO. The assessment of the effectiveness of the processes is based on established investigation procedures and internal follow-up. The results are used as a basis for continued development of training initiatives and internal controls linked to corporate culture.

ESRS appendix B

Disclosure Requirement and related datapoint	SFDR (23) reference	Pillar 3 (24) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (27) , Annex II		60
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		60
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				62
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation	Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (29) , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	82
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1) (d) to (g), and Article 12.2		not material
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		83
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				83
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				83-84
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				83-84
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		84-87
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		86

Disclosure Requirement and related datapoint	SFDR (23) reference	Pillar 3 (24) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Page
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			not material
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			not material
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		not material
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				not material
ESRS E3-4 Total water consumption in m 3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				not material
ESRS E3-4 Total water consumption in m 3 per net revenue on own operations paragraph 29	Indicator number 7 Table #1 of Annex 1				not material
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				not material
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				not material

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ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				not material
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				98-99
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Policy for ansvarlig næringsliv

Formålet med dette dokumentet

Formålet med policydokumentet er å beskrive, forankre og angi overordnet retning for målrettet og systematisk arbeid for å fremme ansvarlig næringsliv i Hedin Automotive AS konsernet.

Med ansvarlig næringsliv menes:

- Hensyn til [grunnleggende menneskerettigheter](#) i samfunn som vi opererer i.
- [Anstendige arbeidsforhold](#) i våre egne arbeidsoperasjoner, egne foretak, i våre leverandørkjeder og hos våre forretningsforbindelser.

Med anstendige arbeidsforhold menes:

- Arbeidsoperasjoner som ivaretar helse, arbeidsmiljø og sikkerhet
- Arbeidsoperasjoner som ivaretar menneskerettigheter
- At arbeidet skal gi lønn å leve av
- Hensyn til negative konsekvenser for [ytre miljø](#) fra våre egne bedrifter og fra våre leverandørkjeder.

Bruk av dette dokumentet

Policy for ansvarlig næringsliv brukes internt hos oss og overfor våre leverandører, forbindelser og andre viktige interessenter, slik at vi alle kan jobbe målrettet og systematisk for ivaretagelse av menneskerettigheter, anstendige arbeidsforhold og ytre miljø.

Eier av dette dokumentet

Det er styret i de ulike selskapene som har ansvaret for å innføre og utøve vår policy for ansvarlig næringsliv. Videre er det daglig leder som er ansvarlig for implementering av policy for ansvarlig næringsliv.

Policy for menneskerettigheter i verdikjedene våre og i samfunnene rundt vår virksomhet

Menneskerettigheter er grunnleggende rettigheter alle har, uavhengig av kjønn, alder, legning, livssyn eller nasjonalitet. Vi følger FN sine prinsipper for bedrifters ansvar for menneskerettigheter, og vår policy for menneskerettigheter er basert på internasjonale konvensjoner og regler.

Vi forplikter oss til å være ansvarlige i vår deltakelse i næringslivet, og på den måten være en aktør som deltar i overgangen til mer bærekraftige samfunn. Dette innebærer blant annet å ta hensyn til grunnleggende menneskerettigheter i hele nedslagsfeltet av vår virksomhet. Vi erkjenner at næringslivet har vesentlige oppgaver i denne omstillingen, og ønsker å ta vår del av ansvaret. I dette arbeidet skal vi forsterke våre egne ledelsessystemer, og vi skal kartlegge hvordan våre leverandører og forbindelser også arbeider målrettet og systematisk med hensyn til menneskerettigheter i sine egne bedrifter, i sine verdikjeder og i sine lokalsamfunn.

For oss handler det å ta hensyn til menneskerettigheter om å:

Respekttere alle grunnleggende menneskerettigheter, og ha spesielt fokus på de menneskerettighetene som vi anser å være spesielt relevante for våre bransjer:

- Rett til liv
- Rett til frihet
- Rett til personlig sikkerhet
- Ytringsfrihet
- Foreningsfrihet

- Ikke-diskriminering

Nulltoleranse for diskriminering er basert på:

- Rase
- Etnisitet
- Religion
- Kjønn
- Alder
- Seksuell orientering
- Funksjonshemming

Menneskerettigheter og anstendige arbeidsforhold i egen virksomhet

Vi er opptatt av å sikre en likestilt og mangfoldig arbeidsplass med like rettigheter og likeverdige forhold for alle ansatte i alle deler av egen virksomhet. Vi er bevisste på vårt ansvar når det gjelder å utvikle og opprettholde en arbeidskultur hvor mennesker blir sett og deres grunnleggende rettigheter blir respektert.

Eksempler på kjente utfordringer i våre bransjer er likestilling med tanke på alder, kjønn og funksjonsnedsettelse, mulighet til å komme frem med sine ytringer og sine varsler, kontroll på spesielt krevende arbeidsoperasjoner, samt manglende informasjon om hva vi kan være eksponert for av risiko knyttet til brudd på menneskerettigheter utover i verdikjedene våre.

Vi arbeider blant annet aktivt for å bredt inkludere og fullstendig likestille deltakelse i vår virksomhet, for å skape takhøyde slik at informasjon tillates å komme til overflaten, og vi jobber systematisk og målrettet for å innhente og systematisere informasjon om faktiske brudd og risiko forbundet med menneskerettighetsbrudd i våre verdikjeder og blant våre forretningsforbindelser.

Vi respekterer grunnleggende rettigheter som alle mennesker har, og at de skal ivaretas i jobbsammenheng og også utenfor vår interne kontekst – altså i lokalsamfunnene vi er til stede i. Det kan forventes av oss at vi etterlever lover og regler knyttet til menneskerettigheter, og at vi støtter og aktivt deltar i dialog med egne arbeidstakere, fagforeninger og andre organisasjoner som jobber for å ivareta deres rettigheter.

På lik linje med at det stilles krav til oss når det gjelder systematisk arbeid for ivaretagelse av menneskerettigheter, så forventes det at våre arbeidstakere etterlever retningslinjer for ansvarlig næringsliv.

Våre leverandører og forbindelser og deres kontekst

Vi jobber tett med mange virksomheter og mange forskjellige mennesker i våre verdikjeder. Våre leverandører og forbindelser skal ha høye krav til hvordan vi arbeider målrettet og systematisk med ivaretagelse av menneskerettigheter. Vi krever likeledes av våre leverandører og forbindelser at de på sin side sikrer at menneskerettigheter blir ivaretatt i de deler av verdikjedene de opererer.

Vi ønsker å legge til rette for åpenhet, og vi verdsetter at det sies fra om faktiske negative konsekvenser og risiko (mulige brudd) knyttet til brudd på menneskerettigheter. Vi ønsker informasjon om faktiske og mulige brudd på menneskerettigheter i våre verdikjeder, men også i samfunnene der vi er representert. På den måten kan vi få bedre oversikt, og bruke ressurser til å påvirke i positiv retning.

Vi oppfordrer til at faktiske og mulige brudd på menneskerettigheter rapporteres til en leder i vår organisasjon. Leverandører og forbindelser i våre verdikjeder skal tilsvarende følge våre eksterne etiske retningslinjer og etterleve alle kontraktskrav knyttet til menneskerettigheter når de utfører arbeid på vegne av oss.

Prinsipper for arbeidet med menneskerettigheter

Følgende prinsipper gjelder for egne foretak, våre leverandører og forbindelser:

- Følge regelverk knyttet til menneskerettigheter, og søke å gå ut over disse kravene der det er mulig
- Kommunisere policy for menneskerettigheter til alle ansatte, leverandører og forbindelser, samt andre viktige interessenter
- Utarbeide retningslinjer for egne ansatte og leverandører/forbindelser som sikrer etterlevelse av denne policyen
- Sikre at leverandører, underleverandører og forbindelser etterlever krav og overholder standarder som er etablert
- Aktivt samarbeide med egne arbeidstakere, fagforeninger og interessenter for å sikre kontinuerlig utvikling i arbeidet med menneskerettigheter
- Gjennomføre regelmessige aktsomhetsvurderinger med fokus på faktiske og mulige brudd på menneskerettigheter
- Benytte rapporterings- og kontrollmekanismer for å sikre etterlevelse av denne policyen, og følge opp eventuelle avvik i forhold til retningslinjer for menneskerettigheter

Policy for anstendige arbeidsforhold

Alle arbeidsoperasjoner og aktiviteter hos oss skal kunne gjennomføres under anstendige arbeidsforhold. Med anstendige arbeidsforhold menes:

- Ivaretagelse av menneskerettigheter i arbeidsoperasjoner
- Ivaretagelse av sikkerhet, helse og arbeidsmiljø i arbeidsoperasjoner
- At alle oppnår akseptabel lønn for arbeidet sitt.

Vårt overordnede mål med fokusområdet anstendige arbeidsforhold, er å arbeide målrettet og systematisk for kontinuerlig forbedring av egne prestasjoner innen ivaretagelse av menneskerettigheter, sikkerhet, helse, arbeidsmiljø og akseptable lønnsbetingelser i alle deler av vår virksomhet, og også legge til rette for at våre leverandører og forbindelser gjør det samme.

Vi har underliggende mål, slik at vi evner å styre vår egen risiko og følge opp egen evne til å nå målene våre:

- Arbeidsoperasjoner skal gjennomføres uten brudd på grunnleggende rettigheter som alle mennesker har.
- Arbeidsoperasjoner og arbeidsrelaterte aktiviteter skal kunne gjennomføres uten fysiske og helserelaterte skader på mennesker, uten negativ effekt på arbeidsmiljøet og i samsvar med de spesifiserte HMS-krav som gjelder for operasjonen/aktiviteten.
- Alle arbeidsoperasjoner og aktiviteter skal gjennomføres i tråd med de HMS-krav som gjelder for dem. Det forutsetter at alle medarbeidere kjenner godt til hva de er eksponert for, sitt eget ansvar, sine oppgaver og kravene som omfatter dem.
- Alle som er involvert i arbeidsoperasjoner og aktiviteter, skal settes i stand til riktig utførelse og å kunne ta riktige valg. Alle skal få mulighet til å være ambassadører for sikre og trygge arbeidsplasser.
- Transparent og åpen kommunikasjon med egne ansatte, våre kunder, leverandører og forbindelser i saker som handler om menneskerettigheter i forbindelse med arbeidet, sikkerhet, helse, arbeidsmiljø og lønnsbetingelser. Dette inkluderer varsling og dokumentasjon av hendelser med både faktiske og mulige negative konsekvenser for dette fokusområdet.

Prinsipper for arbeidet med anstendige arbeidsforhold

Vi opererer i bransjer hvor arbeidstakere kan være eksponert for risiko knyttet til brudd på grunnleggende rettigheter som alle mennesker har, fysiske og helserelaterte påkjenninger, utfordrende arbeidsmiljø og lønn som det kan være vanskelig å leve av. Derfor har vi utviklet et sett med prinsipper som skal ligge til grunn for det målrettede og systematiske arbeidet med anstendige arbeidsforhold. Prinsippene gjelder for våre foretak, våre leverandører og forbindelser.

- Arbeidet gjennomføres som samarbeid mellom arbeidsgiver, arbeidstaker, tillitsvalgte og vernetjenesten, og i henhold til HMS-regler som vi er omfattet av.
- Alle ansatte sikres fullgod opplæring, som er tilpasset sitt ansvarsområde og sin risikoeksponering.
- Uønskede hendelser og forhold rapporteres, følges opp og læres av.

- Maskiner, utstyr og personlig verneutstyr skal være i orden og i henhold til krav i regelverk og standarder.
- Det utarbeides handlingsplaner som sikrer kontinuerlig forbedring av arbeidet med sikkerhet, helse, arbeidsmiljø og akseptable lønnsbetingelser.
- Alle arbeidsplasser har tilpasset og fungerende HMS-internkontroll, som alle skal være godt kjent med og etterleve.
- Leverandører og deres arbeidstakere har tilpasset og fungerende HMS-internkontroll, som alle skal være godt kjent med og etterleve.
- Ansatte med særskilte behov sikres tilrettelagte arbeidsoppgaver.

Vi legger betydelig vekt på å fremme en gjennomgripende bedriftskultur som løfter frem et anstendig arbeidsmiljø for alle medarbeidere - i egen virksomhet og ut i verdikjedene. En del av dette systematiske arbeidet handler om å stille krav til, og også følge opp, at alle som er involvert i arbeidsoperasjoner og aktiviteter i våre verdikjeder, oppnår akseptabel lønn for arbeidet.

Gjennom målrettet og systematisk arbeid med anstendige arbeidsforhold, skal vi være en pådriver i bransjene vi opererer i. Vi er av den oppfatning at det er handlinger og faktiske resultater som teller. Vi mener at en profesjonell tilnærming til fokusområdet anstendige arbeidsforhold er å ha absolutt fokus på etterlevelse av HMS-regelverket og kontinuerlig forbedring av egne prestasjoner i forhold til etterlevelse av krav og oppnåelse av etablerte ambisjoner og mål.

Vi mener at gode prestasjoner innen fokusområdet anstendige arbeidsforhold har svært positive effekter på leveranse og lønnsomhet. Vi vil gjennom vårt målrettede og systematiske arbeid, skape tillit i relasjon til egne arbeidstakere, kunder, leverandører og forbindelser. Alle våre egne ansatte og andres ansatte som befinner seg i våre verdikjeder, skal være eksponert for akseptabel risiko knyttet til anstendige arbeidsforhold, og dermed oppleve trygghet i arbeidsoperasjoner og aktiviteter som de deltar i.

Vi krever av egne arbeidstakere og våre samarbeidspartnere at HMS-systemene, prosedyrer og instruksjoner som er gjeldende der, følges i alle arbeidsoperasjoner og arbeidsrelaterte aktiviteter. Avvik fra HMS-kravene i etablerte prosedyrer og instruksjoner, faktiske arbeidsskader og negative effekter på anstendige arbeidsforhold, skal avdekkes og rettes opp. Vår HMS-internkontroll skal sikre at alle egne arbeidstakere rapporterer HMS-hendelser og forhold, slik at korrigerende og forebyggende tiltak kan iverksettes.

Alle våre egne arbeidstakere, våre samarbeidspartnere og deres ansatte, plikter å medvirke i- og etterleve prinsipper og krav i HMS-arbeidet.

Policy for ivaretagelse av ytre miljø

Hedin Automotive AS-konsern skal bygge varige verdier og bidra til gode lokalsamfunn. Vi skal strekke oss etter å ta langsiktige miljøvalg foran kortsiktig gevinst og gå i front mot en bærekraftig fremtid.

Hensyn til ytre miljø i egen bedrift

Vårt overordnede mål for ytre miljø er å kunne utføre alle våre operasjoner og arbeidsrelaterte aktiviteter på en miljømessig bærekraftig måte, og som et minimum oppfylle alle krav og retningslinjer som vi er omfattet av fra myndigheter og oppdragsgivere.

Underliggende målområder for å oppnå dette:

- Systematisk arbeid for å redusere utslipp til:
 - Luft
 - Jordsmonn
 - Vann
- Minimere mengde avfall og reststoffer
- Optimalisere tjenester og prosesser for å forbruke energi og naturressurser så effektivt som mulig
- Unngå materialer og arbeidsmetoder med uakseptabel risikoeksponering for ytre miljø
- Søke andre tilgjengelige og funksjonelle alternativer der det er mulig

- Være en pådriver for å innføre miljødeklarasjoner innenfor tekniske installasjoner og bruke vår innkjøpsmakt til å etterspørre, og etter hvert kreve, informasjon fra våre leverandører om produktene deres

Vi utarbeider spesifikke miljøkrav i egne rutiner for å sikre etterlevelse av krav og retningslinjer fra myndigheter og våre kunder. Sentrale krav er knyttet til å identifisere miljøpåvirkning fra operasjoner, aktiviteter, produkter og tjenester, samt utvikle spesifikke miljøtiltak innen:

- Energi
- Transport
- Avfall
- Innkjøp

Opplæringsaktiviteter og implementeringshjelp skal gi økt miljøbevissthet på alle nivå i virksomheten. Dette fokusområdet skal stadig forbedres ved å blant annet styre risiko knyttet til ytre miljø, avdekke og håndtere avvik fra miljøkrav, samt kontrollere etterlevelse av krav regelmessig.

Hensyn til ytre miljø overfor samarbeidspartnere

Vi skal sikre at våre leverandører og forbindelser forplikter seg til å målrettet og systematisk redusere miljøpåvirkning i sine leveranser av produkter og tjenester. Våre leverandører og forbindelser forplikter seg til å følge våre krav til ytre miljø-hensyn, og de vil bli evaluert på etterlevelse av disse kravene på lik linje med krav til ivaretagelse av for eksempel tid, kost, kvalitet og sikkerhet. Slik skal vi sikre stadig økt prestasjon overfor ytre miljø i hele virksomheten.

Prinsipper for arbeid med ytre miljø

Følgende prinsipper gjelder for alle våre underliggende bedrifter og våre leverandører og forbindelser.

- Tilstrebe en mest mulig miljøvennlig drift knyttet til ordinær virksomhet, prosjekter, oppdrag og aktiviteter
- Beskytte ytre miljø ved å redusere klimagassutslipp, mengde avfall, miljøgifter og ressursforbruk
- Øke bruk av bærekraftige og miljømerkede produkter
- Kontinuerlig identifisere tiltak som bidrar til å forebygge og håndtere negative konsekvenser for ytre miljø
- Stimulere til økt miljøbevissthet på alle nivåer hos oss gjennom krav og retningslinjer i prosedyrer og instruksjoner, samt opplæring og informasjon
- Sørge for at medarbeidere, leverandører og forbindelser utfører sine oppgaver i tråd med vår policy for ytre miljø
- Samarbeide med myndigheter, oppdragsgivere og organisasjoner, slik at vårt miljøarbeid samsvarer med samfunnets krav og mål
- Evaluere ledelsessystemet og evne til å oppnå miljømålene regelmessig gjennom å identifisere og håndtere avvik, håndtere forbedringsforslag, endrede kundekrav og kontroll av etterlevelse av lovkrav
- Kommunisere reelle effekter av vårt miljøarbeid på en transparent måte
- Utvikle mål og delmål for miljøarbeidet og jobbe risikobasert for å oppnå dem
- Sikre riktig kompetanse og tilstrekkelig med ressurser til å lede og gjennomføre alle oppgavene knyttet til ivaretagelse av ytre miljø

Referanser

BESKRIVELSE	LINK
FNS VERDENSERKLÆRING OM MENNESKERETTIGHETER	FNs verdenserklæring
REGJERINGENS FORVENTNINGER TIL ANSVARLIG NÆRINGSLIV	Regjeringens forventninger
DEN INTERNASJONALE KONVENSJONEN OM SAMFUNNSMESSIGE OG POLITISKE RETTIGHETER	Konvensjon om sivile og politiske rettigheter
DEN INTERNASJONALE KONVENSJONEN OM ØKONOMISKE, SOSIALE OG KULTURELLE RETTIGHETER	Konvensjon om økonomiske, sosiale, kulturelle rettigheter
ILOS KJERNEKONVENSJONER	ILO-konvensjoner
DEN EUROPEISKE MENNESKERETTSSKONVENSJON	Menneskerettsloven
OECD SINE RETNINGSLINJER FOR ANSVARLIG NÆRINGSLIV	OECD retningslinjer
	OECD retningslinjer norsk
ARBEIDSMILJØLOVEN	LOV-2005-06-17-62
FORURENSNINGSLØVEN	LOV-1981-03-13-6
INTERNKONTROLLFORSKRIFTEN	FOR-1996-12-06-1127
FORSKRIFT OM UTFØRELSE AV ARBEID	FOR-2011-12-06-1357
BYGGHERREFORSKRIFTEN	FOR-2009-08-03-1028
ARBEIDSPASSFORSKRIFTEN	FOR-2011-12-06-1356
FORSKRIFT OM TILTAKSVERDIER OG GRENSEVERDIER	FOR-2011-12-06-1358
BRANN- OG EKSPLOSJONSVERNLOVEN	LOV-2002-06-14-20
FORSKRIFT OM BRANNFØREBYGGING	FOR-2015-12-17-1710
ÅPENHETSLOVEN	LOV-2021-06-18-99
LIKESTILLINGSLOVEN	LOV-2017-06-16-51



Code of Conduct

Våre etiske retningslinjer

HEDIN MOBILITY GROUP

Dokument-ID 09222115557582658169



Vedlegg 3

Code of Conduct

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Code of Conduct | 5



Innledning – Våre etiske retningslinjer – Code of Conduct

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Code of Conduct er vårt felles kompass. Den viser vei for hvordan vi opptrer, samarbeider og tar beslutninger – uavhengig av hvor i Hedin Mobility Group vi jobber eller hvilken rolle vi har.

Nøkkelfakta

Våre globale forpliktelser

For å sikre at våre etiske og profesjonelle standarder er forankret i internasjonalt anerkjente prinsipper, er Hedin Mobility Groups Code of Conduct tilpasset ledende globale rammeverk som fremmer ansvarlig og bærekraftig forretningspraksis:

Vi forplikter oss til å handle i samsvar med:

- FNs Global Compact og dets ti prinsipper
- OECDs retningslinjer for multinasjonale foretak
- FNs veiledende prinsipper for næringsliv og menneskerettigheter
- ILOs kjernekonvensjoner om arbeidsstandarder
- FNs konvensjon om barnets rettigheter

Vi støtter også:

- Parisavtalen
- FNs bærekraftsmål (SDG-ene)

Vår tilnærming er videre tilpasset:

- EUs direktiv om bærekraftsrapportering for selskaper (CSRD), som sikrer at miljømessige, sosiale og etiske hensyn integreres i alle deler av vår styring og beslutningsprosesser

Hva er Code of Conduct?

Hedin Mobility Group er en av Europas ledende aktører innen mobilitet, med mange ulike selskaper, virksomheter, produkter og tjenester. Noe av det som knytter oss sammen, er overbevisningen om å handle etisk og ansvarlig – ikke bare fordi det er riktig, men fordi det er avgjørende for vår langsiktige suksess.

Vår ambisjon er å alltid overgå forventningene fra våre medarbeidere, kunder, partnere og alle som på en eller annen måte kommer i kontakt med vår virksomhet.

Vårt løfte er tydelig: vi handler alltid etisk og profesjonelt, uten kompromisser.

Vi følger lover, regler og standarder som gjelder i de landene vi opererer i. Sammen med våre felles verdier – Passion, Courage og Impact – gir vår Code of Conduct veiledning i våre daglige beslutninger.

Selvsagt kan ikke vår Code of Conduct dekke alle situasjoner vi møter, men de styrer oss når vi står overfor vanskelige valg. De hjelper oss å handle på en måte som styrker tilliten til oss, former arbeidsplassen vår og bidrar til å gjøre verden rundt oss litt bedre.

Ved å bruke vår Code of Conduct som støtte, kan du være trygg på at dine beslutninger og handlinger er i samsvar med Hedin Mobility Groups verdier og vår måte å drive virksomheten på – med integritet, respekt og profesjonalitet.

”

Vårt ansvar er alltid, uten kompromisser, å handle etisk og profesjonelt i alle situasjoner.





Code of Conduct omfatter alle som arbeider i Hedin Mobility Group, uavhengig av rolle eller arbeidssted. Den gjelder på alle arbeidsplasser der vi driver virksomhet.

Hvem omfattes Code of Conduct?

Code of Conduct gjelder også for alle datterselskaper og enheter som Hedin Mobility Group kontrollerer, eier majoriteten av eller forvalter. Det betyr at de gjelder for alle medarbeidere, ledere, lærlinger, innleid personell og styremedlemmer.

I dette dokumentet brukes samlebegrepet «medarbeidere» for å beskrive alle disse gruppene.

Alle medarbeideres ansvar

Som medarbeidere deler vi et felles ansvar for å følge Code of Conduct og gjøre den til en naturlig del av vår kultur. Hver og en av oss er et forbilde – for kolleger, kunder, forretningspartnere og alle som møter oss.

Derfor forventes det at du:

- Viser åpenhet og ærlighet i alle beslutninger, og aldri bruker din posisjon eller selskapets ressurser til personlig vinning.
- Søker veiledning eller ber om hjelp hvis du er usikker på noe som i forbindelse med vår Code of Conduct.
- Reagerer og sier ifra dersom du ser eller mistenker en handling som bryter med vår Code of Conduct – eller som kan komme til å gjøre det.
- Unngår beslutninger eller handlinger som kan skade tilliten til deg eller selskapet.

Lederes ansvar

Som leder har du stor påvirkning på kulturen vår. Du forventes å gå foran som et forbilde og å sikre at Code of Conduct etterleves innenfor ditt ansvarsområde.

Derfor forventes det at du:

- Fremmer en kultur der vi er åpne, viser respekt og har tillit til hverandre.
- Identifiserer risikoer innenfor ditt ansvarsområde og arbeider proaktivt for å redusere dem.
- Gir tydelig veiledning og er tilgjengelig som støtte for medarbeidere som er usikre på hvordan retningslinjene skal anvendes i praksis.
- Handler raskt når spørsmål eller bekymringer tas opp, og sikrer at eventuelle mistanker eller overtredelser håndteres korrekt.



Våre verdier

PASSION

For mobility
For people
For learning

COURAGE

Dare to challenge
Make it happen
Take ownership

IMPACT

Always Exceed
Work smart
Shape the future

”

Våre verdier definerer hvem vi er, hva vi står for og hvordan vi handler. De veileder oss i alt vi gjør – i måten vi driver virksomheten på, hvordan vi møter våre kunder og partnere, og hvordan vi samarbeider som kolleger.

Hver verdi er viktig i seg selv – men sammen former de kulturen som gjør Hedin Mobility Group unikt. Det vi sier og gjør internt, gjenspeiles eksternt – og styrker tilliten vi bygger med omgivelsene våre.

”

Vi arbeider aktivt for å skape sunne, trygge og etiske arbeidsplasser, slik at hver medarbeider får best mulig forutsetninger for å vokse – både i arbeidet og i livet.



1

Vårt ansvar for mennesker

Vi tror på hver enkelt persons rett til å bli møtt med verdighet, rettferdighet og respekt. Vårt ansvar for mennesker og menneskerettigheter bygger på internasjonalt anerkjente rammeverk, blant annet FNs menneskerettighetserklæring, FNs veiledende prinsipper for næringsliv og menneskerettigheter, samt den europeiske menneskerettighetskonvensjonen.

Disse prinsippene er grunnlaget for hvordan vi beskytter og tar vare på mennesker på våre arbeidsplasser, i verdikjeden vår og i de samfunnene hvor vi opererer.

Rettferdige arbeidsvilkår

Vi står opp for hver medarbeiders rett til rettferdige arbeidsvilkår. Dette innebærer rettferdig lønn, rimelige arbeidstider, tid til hvile og en sunn balanse mellom arbeid og fritid. Vår ambisjon er å tilby trygge og bærekraftige arbeidsforhold som gjør livet bedre både på jobb og utenfor.

En inkluderende arbeidsplass

Vi tror på styrken i mangfold og på like muligheter for alle – uavhengig av kjønn, etnisitet, religion, seksuell orientering, funksjonsevne eller alder.

Vi møter alle med respekt og varme, og vi jobber for en inkluderende arbeidskultur hvor ulike perspektiver gjør oss sterkere, mer innovative og fremgangsrike sammen.

En trygg og helsefremmende arbeidsplass

Vi jobber målrettet for å skape trygge, sunne og skadefrie arbeidsplasser. Forbedring av arbeidsmiljøet er et kontinuerlig arbeid, støttet av forebyggende tiltak, helsefremmende initiativer og smarte løsninger som gjør en forskjell i hverdagen.

Alle har et ansvar for å rapportere risikoer eller utrygge handlinger, og for å stanse arbeid som kan innebære fare.

Organisasjonsfrihet og kollektive forhandlinger

Vi respekterer retten til fritt å bli medlem av fagforeninger eller arbeidstakerorganisasjoner, samt retten til å delta i kollektive forhandlinger. Vi verdsetter konstruktiv dialog og samarbeid mellom arbeidsgivere og arbeidstakere, da dette styrker arbeidsplassen vår og bidrar til rettferdige løsninger.

Ingen skal noen gang risikere straff eller forskjellsbehandling for å utøve denne retten.

Nulltoleranse for tvangsarbeid

Vi tar tydelig avstand fra enhver form for tvangsarbeid. Dette inkluderer slaveri, menneskehandel og gjeldsslaveri. All ansettelse skal være frivillig, og medarbeidere står fritt til å avslutte sitt arbeidsforhold med rimelig varsel.

Nulltoleranse for barnearbeid

Vi står opp for barns rettigheter. Barnearbeid aksepteres aldri. Vi kontrollerer alltid alder i tråd med lokale og internasjonale lover.

Dette ansvaret gjelder også våre leverandører. Alle samarbeidspartnere skal følge de samme strenge kravene for å forebygge tvangsarbeid og barnearbeid.

Rett til utvikling og vekst

Vi tror på livslang læring og utvikling. Hver medarbeider skal ha mulighet til å styrke sine ferdigheter og kunnskaper gjennom opplæring, kompetanseutvikling og læring i det daglige arbeidet.

Ved å investere i mennesker sikrer vi både individuell vekst og felles suksess.



”

Når vi gjør forretninger, representerer vi alltid Hedin Mobility Group. Vi forventes å opptre med ærlighet, rettferdighet og høy forretningsetikk.

2 Vårt ansvar for virksomhet og merkevarer

Åpenhet og transparens

Vi står for åpenhet i alt vi gjør, både i kommunikasjon og i rapportering. Vi deler jevnlig informasjon om våre resultater og utfordringer, særlig innen bærekraft, menneskerettigheter og forretningsetikk.

Gjennom kontinuerlig dialog med våre interessenter bygger vi tillit og ansvarlighet i alt vi gjør.

Regnskap og økonomisk rapportering

Vi følger alltid gjeldende lover, regler og bransjestandarder for regnskap og økonomisk rapportering. Nøyaktighet, transparens og integritet er grunnlaget for alt økonomisk arbeid.

Vår rapportering skal alltid oppfylle relevante krav, inkludert lovgivning, regnskapsstandarder, børsregler og EUs markedsmissbruksforordning der dette er relevant.

Skatteansvar

Vi tar ansvar for rettferdige og transparente skatteprinsipper. Vi følger alle gjeldende skatteregler og bidrar på en ansvarlig måte til samfunnene der vi opererer. Å betale skatt er en del av vårt samfunnsansvar og reflekterer vår rolle som en langsiktig og pålitelig aktør.

Nulltoleranse for bedrageri og korrupsjon

Vi aksepterer ikke bedrageri eller korrupsjon i noen form. Dette inkluderer alle typer uregelmessigheter, som misvisende informasjon, underslag, dokumentforfalskning, bestikkelser, utilbørlige fordeler, andre ulovlige betalinger, utpressing eller handlinger som kan påvirke beslutninger.

Gaver, tjenester, representasjon eller andre fordeler skal aldri:

- være i strid med lov eller god forretningsskikk.
- ha urimelig verdi (f.eks. kontanter, verdipapirer, private lån eller overdrevne rabatter).
- kobles til en pågående eller fremtidig avtale eller anskaffelse.

Forebygging av hvitvasking av penger

Vi jobber aktivt for å forhindre hvitvasking. Der det er mulig, unngår vi kontantbetalinger og bruker sikre, sporbare betalingsmetoder.

Tilbakebetalinger skal alltid skje til samme konto som ble brukt ved betaling.

Hedin Mobility Group skal aldri brukes som kanal for finansielle transaksjoner uten legitim tilknytning til virksomheten.

Rettferdig konkurranse

Vi tror på sunn konkurranse. Vi følger alle konkurranselover og deltar aldri i ulovlig samarbeid eller informasjonsutveksling med konkurrenter. Det betyr at:

- priser, vilkår og markedsandeler aldri skal avtales med konkurrenter.
- markedsdeling er forbudt.
- diskusjoner med konkurrenter aldri skal omfatte ulovlige avtaler.



Ansvar i leverandørkjeden

Vårt ansvar stopper ikke ved våre egne dører – det gjelder hele verdikjeden. Vi forventer at alle leverandører og samarbeidspartnere deler våre verdier om menneskerettigheter, arbeidsvilkår, miljø og antikorrupsjon.

Derfor gjennomfører vi risikobaserte vurderinger (due diligence) for å sikre at våre standarder overholdes.

Vi forventer også at våre partnere kan vise åpenhet og sporbarhet i sine leveransekjeder, og at de unngår konfliktmineraler, høyrisikomaterialer og andre skadelige praksiser.

Sponsing og donasjoner

Vi er nøye med hvilke samarbeid og donasjoner vi støtter. Alle bidrag skal gå til allmenntilnyttige eller veldedige formål, og må alltid godkjennes på forhånd.

Eksportkontroll og sanksjoner

Vi følger alltid gjeldende lover og internasjonale regler for eksportkontroll og sanksjoner. Sensitivt utstyr eller varer skal aldri selges eller eksporteres uten nødvendige tillatelser.

Unngå interessekonflikter

En interessekonflikt oppstår når personlige interesser kolliderer – eller kan oppfattes å kolliderer – med selskapets interesser.

Det er umulig å forutse alle situasjoner, men eksemplene nedenfor viser tilfeller der man bør være spesielt oppmerksom.

Interessekonflikter kan oppstå når:

- man er ansatt i eller engasjert i konkurrerende virksomhet.
- intern eller konfidensiell informasjon brukes for personlig vinning.
- man selv, eller nærstående, har økonomiske interesser i selskaper som gjør forretninger med Hedin Mobility Group.
- man ansetter eller direkte leder en nærstående.
- man bruker selskapets informasjon, muligheter eller ressurser for egen vinning.

Sannferdig reklame og markedsføring

Vi er forpliktet til ærlighet og nøyaktighet i all markedsføring. Vi gir aldri falske, misvisende eller overdrevne påstander om våre produkter eller tjenester.

Ansvarlig salg og kundeservice

Vårt forhold til kunden bygger på tillit. Derfor skal alle produkter og tjenester beskrives tydelig, korrekt og på en måte som gjør det enkelt for kunden å forstå. Vi aksepterer ikke aggressive, uetiske eller villedende salgsmetoder.

Eksternkommunikasjon

Når vi kommuniserer eksternt, skal vi alltid være tydelige, profesjonelle og i tråd med vår merkevare.

Som medarbeider forventes det at du:

- er ærlig og korrekt i all ekstern kommunikasjon.
- beskytter konfidensiell og personlig informasjon.
- bruker godkjente logoer og materiell.
- gjør det tydelig at personlige meninger på sosiale medier ikke representerer selskapet.

Kun utpekte talspersoner kan uttale seg til media. I en krisesituasjon skal alle offisielle uttalelser komme fra konsernledelsen eller konsernsjef.

”

Våre medarbeidere, vår kunnskap og våre ressurser er verdifulle. Vi beskytter dem ved å opptre med omsorg og integritet, både på jobb og privat.



3

Beskyttelse av våre eiendeler og vår informasjon

Beskyttelse av medarbeideres personopplysninger

Vi håndterer medarbeideres personopplysninger med største forsiktighet og beskytter dem mot uautorisert bruk eller spredning. Tilgang til personopplysninger gis kun til personer som har et tydelig og legitimt behov for informasjonen.

All innsamling, bruk og overføring av personopplysninger skal følge gjeldende lovgivning og GDPR. Dette gjelder alle personopplysninger knyttet til medarbeidere, jobbsøkere, konsulenter og lærlinger.

Beskyttelse av kunders og forretningspartners data

Vi verdsetter den tilliten kundene og våre forretningspartnere viser oss ved å dele sine personopplysninger. Vi behandler alltid slik informasjon på en lovlig, respektfull måte og i tråd med den tilliten.

Vi er åpne om hvilken informasjon vi samler inn, hvordan vi bruker den, hvem vi deler den med, og hvordan vi beskytter den. Kundedata som inneholder sensitive eller personlige opplysninger skal aldri håndteres eller deles uten uttrykkelig tillatelse.

Beskyttelse av informasjon og eiendeler

Hos Hedin Mobility Group deler vi informasjon åpent for å fremme samarbeid og utvikling. Samtidig har hver medarbeider ansvar for å beskytte og ikke misbruke eller spre konfidensiell informasjon.

Konfidensiell informasjon omfatter alt som ikke er offentlig, for eksempel våre resultater, planer, strategier eller forretningsforhold. Taushetsplikten gjelder også etter at ansettelsen eller oppdraget er avsluttet.

Lisenser og IT-systemer

Kun godkjente systemer og programmer skal brukes på selskapets datamaskiner, telefoner og nettbrett. Tilgang til Hedin Mobility Groups nettverk er begrenset til enheter godkjent av Hedin IT.

Installasjon av tilleggsware eller utstyr krever alltid godkjenning fra Hedin IT.

Siden vi er sterkt avhengige av digitale plattformer, er det avgjørende å beskytte dem for å sikre etterlevelse av lover, økonomisk sikkerhet og selskapets omdømme. Alle medarbeidere skal håndtere sine passord sikkert. Passord er personlige og skal aldri deles.

Respekt og forsvarlig bruk av selskapets eiendeler

Hedin Mobility Group gir medarbeidere tilgang til selskapets eiendeler som lokaler, verktøy, utstyr, systemer og immaterielle eiendeler. I noen roller har du også tilgang til kunders utstyr og eiendeler, og dette tillitsforholdet skal alltid håndteres med omsorg.

All eiendom skal brukes ansvarlig, beskyttes mot misbruk, tyveri eller skade, og behandles med respekt. Kunders eiendom må aldri brukes til private formål eller uten tillatelse.

Når ansettelsen eller oppdraget avsluttes, skal all eiendom som tilhører Hedin Mobility Group tilbakeleveres.

Insiderhandel

Vi følger alle nasjonale og internasjonale lover om insiderhandel. Medarbeidere som har tilgang til insiderinformasjon, skal under ingen omstendigheter kjøpe eller selge finansielle instrumenter basert på slik informasjon



HEDIN GROUP

VÄLKOMMEN
HEDIN G



4

Vårt ansvar for miljøet

” Å beskytte miljøet er vårt felles ansvar. Gjennom våre daglige valg kan vi sammen redusere vår påvirkning og bidra til en mer bærekraftig framtid.

Vår forpliktelse

Vi jobber aktivt for å redusere energiforbruket vårt og fremme bærekraftige praksiser i hele virksomheten. Dette innebærer å investere i energieffektiv teknologi, optimalisere arbeidsplassene våre og velge miljøvennlige produkter og tjenester når vi kan.

Energi og klima

Vi satser på energieffektive løsninger og arbeider kontinuerlig for å redusere energiforbruket og utslippene våre.

Vi fokuserer på bruk av fornybar energi, effektiv ressursbruk og samarbeid med kunder, produsenter og partnere for å drive overgangen til lavutslippsmobilitet i hele verdikjeden.

Ved å tenke energieffektivt og satse på innovasjon bidrar vi til å bremse klimaendringene og skape en mer bærekraftig fremtid for bilbransjen.

Sirkularitet og materialer

Ved å bruke ressursene våre på en smart og bærekraftig måte reduserer vi avfall og bidrar til en mer sirkulær bruk av materialer og ressurser.

Vi forlenger levetiden til biler og deler gjennom forebyggende service og gjenbruk av reservedeler.

Avfallshåndteringen vår følger et enkelt prinsipp; vi forebygger, gjenbruker og resirkulerer så langt det lar seg gjøre.

Ansvarlig kjemikaliehåndtering

Vi håndterer alle kjemikalier på sikkert og ansvarlig for å beskytte både mennesker og miljø.

Kjemikalier skal lagres, brukes og håndteres på en kontrollert og ansvarlig måte for å unngå skader og forurensning.

Der det er mulig, erstatter vi farlige stoffer med tryggere alternativer og arbeider kontinuerlig for å redusere vår totale kjemikaliepåvirkning.

Bærekraftige reiser

Vi prioriterer digitale møter fremfor reiser, og når reiser er nødvendige, velger vi transportmidler med lave utslipp, som el- eller hybridbiler.

Engasjerte medarbeidere

Engasjementet til hver enkelt medarbeider er avgjørende for å redusere vårt miljøavtrykk. Vi oppmuntrer alle til å ta initiativ, stille spørsmål ved etablerte rutiner og finne smartere måter å minimere påvirkningen vår på tvers av virksomheten.

Sammen skaper vi en kultur der miljøansvar er en naturlig del av hverdagen og en selvfølge i alle beslutninger.





Vi tror på å alltid gjøre det som er riktig. Hvis du vet om, eller mistenker, at noe bryter med vår Code of Conduct, er det ditt ansvar å si ifra.

Vi sier ifra!

Din stemme gjør en forskjell

Vi oppmuntrer alle til å si ifra når noe ikke føles riktig. Selskapet har en streng policy mot straff: ingen skal noen gang risikere negative konsekvenser for å ta opp en sak eller uttrykke bekymring i god tro.

Ved å si ifra bidrar du til å skape en trygg, respektfull og etisk arbeidsplass for alle.

Slik sier du ifra

Hvis du har spørsmål eller bekymringer om arbeidsmiljø, lederskap eller etterlevelse av våre policyer, og ikke trenger å være anonym, kan du ta kontakt på følgende måter:

Ledelse:

- Snakk med din nærmeste leder.
- Hvis det føles mer komfortabelt, kan du henvende deg til en leder på et høyere nivå.

HR:

- Kontakt din HR-leder eller -rådgiver.
- Ved eskaleringer, eller dersom det ikke føles passende å ta saken opp med våre norske fellesfunksjoner, kan du sende en e-post til Group HR i Sverige: HR@hedinmobilitygroup.com.

Legal & Compliance:

- For spørsmål om etterlevelse av retningslinjer, forretningsetikk eller mistanke om juridiske overtredelser, kontakt Legal@hedinmobilitygroup.com.

Varsling av kritikkverdige forhold (Whistleblowing)

Vi forstår at det noen ganger kan være vanskelig å ta opp saker direkte. Derfor tilbyr vi en konfidensiell varslingstjeneste som alle medarbeidere kan benytte seg av:

- Du kan bruke denne kanalen hvis du ønsker å være anonym.
- Den kan også brukes dersom du føler deg ukomfortabel med å rapportere via de vanlige kanalene.

Alle innkomne saker tas på største alvor, håndteres raskt og gjennomgås i henhold til våre interne rutiner og gjeldende lovverk.

For anonym rapportering:

report.whistleb.com/en/portal/hedinmobilitygroup



Beslutningstre

Vi kan alle havne i situasjoner hvor det er vanskelig å vite hva som er riktig beslutning, og hvor det kanskje ikke finnes et tydelig svar. Dersom du er usikker, nøl ikke med å rådføre deg med din leder eller HR.

Vår Code of Conduct kan ikke dekke alle tenkelige situasjoner. Som medarbeider forventes det at du bruker godt skjønn og sunn fornuft.

Følgende veiledende spørsmål kan hjelpe deg med å ta riktige beslutninger:



Hedin Mobility Group

Supplier Code of Conduct



1. Purpose

Hedin Mobility Group strives to conduct and develop its business in a responsible and sustainable manner. Achieving this ambition requires the active involvement and commitment of our suppliers and business partners on our shared journey towards sustainability. These stakeholders play a central role in ensuring responsible business practices throughout the Hedin Mobility Group (HMG).

We therefore seek to work with suppliers who share our engagement for ethical, responsible, and sustainable operations — towards people, the environment, and society.

This Supplier Code of Conduct (“the Code”) sets out the fundamental principles and expectations that apply to all suppliers and their sub-suppliers within HMG’s supply chain. The Code is based on international standards and frameworks, including:

- The OECD Guidelines for Multinational Enterprises
- The UN Guiding Principles on Business and Human Rights
- The UN Global Compact and its Ten Principles
- The International Labour Organization (ILO) Core Conventions on Labour Rights
- The UN Convention on the Rights of the Child

The purpose of this Code is to ensure respect for human rights and the protection of people and the environment within suppliers’ own operations and supply chains. Compliance is achieved through continuous monitoring and adherence across the following areas:

- Human Rights
- Labour Rights and Working Conditions
- Environment and Climate
- Business Ethics and Compliance

2. Scope

This Code applies to all suppliers to Hedin Mobility Group, including their sub-suppliers and business partners (“Suppliers”). All Suppliers providing goods and/or services are responsible for ensuring full understanding of, and compliance with, this Code.

3. Legal Requirements

Suppliers and their sub-suppliers within HMG’s value chain must hold all relevant business licences and permits and ensure full compliance with applicable national and international laws and regulations in all countries of operation. In cases where the requirements of this Code and national or international law differ, the standard offering the highest level of protection shall apply.

4. Human Rights and Labour Practices

Suppliers must uphold and respect all internationally recognised human rights in accordance with the UN Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the UN Convention on the Rights of the Child, and the ILO Core Conventions. This includes ensuring fair treatment, equality, and dignity for all workers, regardless of gender, ethnicity, religion, age, disability, sexual orientation, or other status. Suppliers shall actively prevent any form of discrimination, harassment, or abuse — whether physical, verbal, sexual, or psychological — in the workplace.

Suppliers shall ensure written contracts for all employees, pay fair wages, comply with legal working hours, respect freedom of association, and provide safe and healthy working environments. Forced labour and child labour are strictly prohibited. Young workers (aged 15–18) must not perform hazardous work or work that negatively affects their health, safety, or education. Conflict minerals and high-risk materials shall be responsibly sourced in accordance with OECD Due Diligence Guidance.

5. Environment

Hedin Mobility Group is committed to minimising environmental impact and promoting sustainable mobility. Suppliers are expected to share this commitment and take proactive steps to reduce their environmental footprint, proportionate to the size and nature of their operations.

At a minimum, Suppliers shall:

- Set clear environmental and climate goals and continuously monitor progress.
- Manage emissions, waste, and resource use responsibly and in accordance with legal requirements.
- Prioritise renewable energy sources and circular material flows.
- Handle chemicals safely and maintain up-to-date Safety Data Sheets (SDS) in compliance with REACH regulations.
- Notify HMG if products contain more than 0.1% (w/w) of any Substance of Very High Concern (SVHC) under REACH Article 33.

Suppliers are encouraged to go beyond minimum legal requirements and pursue continuous environmental improvement, aligned with the 1.5°C target of the Paris Agreement.

6. Business Ethics

Suppliers shall comply with all applicable anti-corruption laws and regulations. They shall not offer, promise, provide, or accept any undue advantage or item of value to influence business decisions.

All business decisions must be made with integrity, free from conflicts of interest. Any gifts, hospitality, or other benefits offered to HMG employees must be modest, transparent, and lawful, and must not create the appearance of impropriety. Suppliers shall ensure fair competition, compliance with export controls and sanctions, and protect personal and confidential data in accordance with GDPR.



7. Whistleblowing

Suppliers shall ensure that employees have access to secure and confidential channels for reporting serious concerns without fear of retaliation. Suppliers with more than 50 employees shall maintain their own whistleblowing system in accordance with applicable legislation. While Smaller Suppliers may use Hedin Mobility Group's whistleblowing service or relevant national channels, they are encouraged to establish their own whistleblowing systems and inform their employees accordingly.

8. Due Diligence and Traceability

Suppliers shall maintain effective due diligence and traceability processes to identify, prevent, and address risks to human rights, the environment, and ethical business practices across their operations and supply chains.

They must be able to demonstrate how these processes work in practice, including how risks related to conflict minerals and other high-risk raw materials (e.g. cobalt, lithium, nickel, graphite, gold, tin, tantalum, and tungsten) are managed in line with the OECD Due Diligence Guidance.

Suppliers shall communicate this Code to their sub-suppliers, ensure traceability of materials where relevant, and monitor compliance proportionate to size and risk exposure. Due diligence efforts shall align with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights.

9. Code Compliance and Audits

Upon request, Suppliers must provide written information on how they comply with this Code, including relevant documentation and certifications. HMG reserves the right to conduct audits or site visits, directly or via authorised third parties, to verify compliance. Suppliers are expected to cooperate fully and facilitate reasonable access to sub-suppliers when necessary. If non-compliance is identified, Suppliers must take corrective action in consultation with HMG. Failure to remedy serious or repeated breaches may lead to suspension or termination of the business relationship.

10. Reporting of Violations

Suppliers shall promptly report any identified breaches or deviations from this Code, including actions taken or planned to restore compliance.

Zero tolerance applies to certain violations — such as forced labour, child labour, life-threatening safety risks, severe environmental damage, and large-scale corruption. Such incidents must be reported immediately, and corrective actions must be taken without delay.

Reports can be submitted via:

- **Online:** WhistleB – Whistleblowing Centre
- **Mail:** Hedin Mobility Group, Betagatan 2, 431 49 Mölndal (Attn: procurement)
- **Phone:** +46 31-790 00 00

11. About this Code

This Supplier Code of Conduct was adopted by Hedin Mobility Group on 2026-02-28. It will be reviewed every two years or as required to reflect changes in law, standards, or corporate practices.

Acknowledgement and Signature

Supplier Name

Authorized Representative.....

Title.....

Date.....

Signature.....

HEDIN MOBILITY GROUP

Hedin Mobility Group AB | Betagatan 2, 431 49 Mölndal | +46 31 - 790 00 00 | hedinmobilitygroup.com



General Terms of Purchase of Services and Goods for the Hedin Mobility Group

Hedin Mobility Group AB (publ), corporate registration number 556065-4070, is the parent company of a number of companies that operate under the Hedin Bil or Hedin Automotive brand and other brands. All these companies and any future companies within the Hedin Mobility Group may purchase services and goods based on these general terms of purchase. Reference to "Hedin" in these general terms of purchase (the "Terms of Purchase") therefore refer to the company within the Hedin Mobility Group to which sales of services and/or goods in each case is conducted under these Terms of Purchase.

1. Applicability

- 1.1. These Terms of Purchase shall be applied, as relevant, when a supplier (the "Supplier") delivers services (the "Services") and/or supplies goods (the "Goods") to Hedin in accordance with an applicable agreement ("Main Agreement"). The Services and/or Goods are jointly referred to as the "Deliverables". Hedin and the Supplier are hereinafter referred to separately as a "Party" and collectively the "Parties". The Supplier's general terms and conditions, standard terms or similar will not apply between the Parties unless Hedin has confirmed in writing that such terms are accepted and only to the extent that such terms have been explicitly accepted.
- 1.2. The Parties' agreement consists of (i) the Main Agreement including any orders made by Hedin in accordance thereto, (ii) these Terms of Purchase, and (iii) the appendices referred to in the Main Agreement or within the Terms of Purchase (jointly referred to as the "Agreement"). In the event that the Parties have agreed in writing on terms that deviate from these Terms of Purchase, such separate agreement shall prevail in any respects deviating from the Terms of Purchase.

2. The Deliverables

- 2.1. The Deliverables include the Services and/or Goods as set out in the Main Agreement and shall be provided in the manner, amount, and within the time specified therein. The Supplier shall ensure that the Deliverables and all work associated with the Deliverables are of a high quality and standard and fulfil the purposes/includes the characteristics required by Hedin. The Deliverables must always be provided and performed in a professional manner, observing legal requirements and generally accepted practice within the industry, and in accordance with the instructions that,

from time to time, may be communicated by Hedin. As regards the Services, the Supplier shall inform Hedin of any work required that is not included in the Services in accordance with the Main Agreement or any requirement for new or amended instructions relating to the Services.

- 2.2. The Supplier shall ensure that the Deliverables comply with applicable laws and regulations and that the Deliverables are documented and controlled by qualified/authorised personnel where required, and, as regards any Goods, that the Goods, are marked correctly (CE, ISO etc.). The Supplier shall obtain and maintain all permits and certificates etc. that are required for the Supplier's business and provision and performance of the Deliverables and as otherwise provided in accordance with the Agreement. The Supplier shall, at Hedin's request, provide documentation demonstrating that the Supplier complies with this clause.
- 2.3. The Supplier shall adhere to Hedin's Code of Conduct as communicated to the Supplier.
- 2.4. Subject to any terms specifically set out in the Agreement, Hedin shall be entitled to freely resell, market and distribute any Deliverables included in the Agreement without any particular additional compensation other than as explicitly stipulated in the Agreement or limitations, in time, territory or otherwise.

3. Personnel and Equipment

- 3.1. The Services shall be performed by suitable and competent personnel, that have the necessary authority, licenses and certificates etc. (including relevant driving license, work permits and other permits). The Supplier shall perform appropriate background checks on all employees and any subcontractors involved in the Services. The Supplier

- shall, at Hedin's request, provide documentation demonstrating that the Supplier complies with the obligations of this clause.
- 3.2. In the event that any employees and subcontractors involved in the performance of the Services do not exhibit the skill and care that is required according to the Agreement, the Supplier shall replace such persons at the request of Hedin. In the event the new persons engaged in the Services also fail to exhibit such skill and care, a material breach of contract shall be deemed to exist which entitles Hedin to terminate the Agreement in accordance with clause 16.2 below.
 - 3.3. The Supplier shall, at its own cost, provide appropriate equipment and material for provision and performance of the Deliverables. The Supplier shall thereby ensure that only equipment and material that comply with applicable legislation will be used, and follow any policies and instructions provided by Hedin from time to time. If equipment provided by Hedin is used by the Supplier, such equipment shall be used and handled with due care and in accordance with any instructions from Hedin.
 - 3.4. In the event that chemical products are used in connection with the Deliverables, the Supplier shall specifically be responsible for ensuring that (i) an updated chemical list and safety data sheet exist for each respective chemical and that (ii) statistics on chemical consumption are available at Hedin's request.
- 4. Quality Control**
- 4.1. The Supplier shall ensure that the quality of the Deliverables complies with the terms of the Agreement, and for this purpose the Supplier is responsible to possess and apply a quality assurance system that is satisfactory and adapted to the Deliverables. Upon request by Hedin, the Supplier shall document and report the system to Hedin. The Supplier shall appoint a named quality manager and provide Hedin with the contact details to such quality manager.
 - 4.2. Upon request by Hedin the Supplier shall develop a quality assurance plan to ensure the quality of the Deliverables.
 - 4.3. The Supplier shall ensure that all Goods are delivered together with complete documentation and manuals (including any relevant certificates of classification and quality).
- 5. Health, Environment and Safety**
- 5.1. The Supplier is responsible for satisfying all relevant health, environment, safety and other public requirements in connection with the Deliverables and shall keep personnel who are handling Goods and the personnel that are performing Services updated and informed of such regulations and ensure that the regulations are complied with.
 - 5.2. The Supplier is responsible for ensuring that all personnel handling Goods and the personnel performing Services have, at all times, the necessary personal protective and safety equipment.
- 6. Prices and Payment**
- 6.1. The prices stated in the Agreement shall apply to the Deliverables. Unless otherwise specified, the prices quoted shall be fixed during the term of the Agreement and constitute the full remuneration payable by Hedin in relation to the Deliverables, and therefore include all possible costs, fees, levies and other charges in connection with the Deliverables and, as regards Goods, all costs for packaging, labelling and all other product-related costs. Any price changes are only accepted where approved in writing by Hedin's procurement department or an authorised signatory. The Supplier is not entitled to charge any invoice fee or similar in addition to the stated prices.
 - 6.2. The Supplier is solely responsible for payment of tax, social security contributions and other fees attributable to the remuneration payable by Hedin under the Agreement. If, for any reason, Hedin becomes liable to pay the Supplier's taxes, social security contributions and/or other fees attributable to the Deliverables or the remuneration under the Agreement, the Supplier shall hold Hedin harmless and reimburse Hedin for all costs.

- 6.3. Invoicing and payment shall be made in accordance with what is stated in Hedin's invoice instructions, as applicable from time to time, unless otherwise agreed or stipulated in the invoice instructions. Hedin's payment of invoices does not constitute an acceptance of the basis for the invoice.

7. Subcontractors

- 7.1. In the event the Supplier intends to hire a subcontractor for the provision and/or performance of a part of the Services, the Supplier must obtain a written approval by Hedin beforehand in each case, unless it is (i) routine work duties or work duties of minor importance or (ii) the subcontractor is specifically listed as approved in an appendix to the Agreement.

- 7.2. The Supplier is responsible for any subcontractor to the same extent as for its own work. The Supplier shall enter into appropriate agreements with its subcontractors in a manner that satisfies the Supplier's obligations and ensures Hedin the rights that derives from the Agreement, including for Hedin's recovery of damages.

8. Independent Contractor

- 8.1. The Supplier is an independent contractor, who shall provide the Deliverables and carry out its business in its own name, at its own expense, at its own risk and with its own employees. This means, inter alia, that the Supplier itself has full liability for compliance with all laws and regulations in the operation of its business and maintains employer responsibility for all its employees.

- 8.2. Nothing in the Agreement or other circumstance related to the Agreement or the performance of the Agreement shall give rise to any agency, partnership or employment relationship between the Parties or between Hedin and the Supplier's personnel.

9. Marketing

- 9.1. Unless explicitly agreed otherwise in writing, the Supplier is not entitled to, and shall not, represent in any respect or legally bind Hedin in any way. The Supplier shall not use names or marks that are confusingly similar with Hedin's company name or trademarks, or such other name and marks that are owned,

used or represented by Hedin or the Hedin Mobility Group, or otherwise market itself in a manner that is likely to give the impression that there are business links between the Supplier and the Hedin Mobility Group.

- 9.2. The Supplier shall not, without prior written approval by Hedin, use Hedin or the Hedin Mobility Group as a reference customer in marketing, in contacts with the media or other contexts.

10. Delivery and Delay in Delivery

- 10.1. If the Deliverables are not delivered, or delivered late, and the late delivery is not caused by Hedin or circumstances for which Hedin is responsible (delay), Hedin may withhold payment for the Deliverables and demand delivery and performance of the Deliverables before a deadline specified by Hedin. If the Deliverables in question cannot be used for its purpose due to the delay or, if it was stipulated in the order that meeting the strict delivery date is of the essence or, if a new deadline is set and subsequently exceeded by the Supplier, Hedin may cancel the order for the delayed Deliverables. It is noted that the Supplier is responsible for the obligations of any subcontractors.

- 10.2. In the event that the Supplier shall provide installation, construction, assembly, education or similar ancillary services in relation to the provision and performance of the Deliverables under the Agreement, the Deliverables are not delivered until such ancillary services have been completed by the Supplier and approved in writing by Hedin.

- 10.3. In the event of delay, Hedin is, notwithstanding any other rights under the Agreement, entitled to liquidated damages corresponding to 1% of the total fee to be paid for the delayed Deliverables, per calendar day that delivery is late. In total shall the liquidated damages not exceed 25% of the total sum to be paid for the delayed Deliverables. At the time the maximum penalty is reached, Hedin has the right to terminate the Agreement, in whole or in part.

- 10.4. Hedin also has the right to terminate the Agreement, in whole or in part, with immediate effect if it is clear from the

circumstances that a delay will occur which would entitle Hedin to maximum liquidated damages under clause 10.3. In case of termination in accordance with this clause, Hedin shall be entitled to maximum liquidated damages.

10.5. Without prejudice to Hedin's right to liquidated damages as set out above, Hedin is entitled to compensation of damage and costs incurred by Hedin as a result of the delay, whereby any liquidated damages paid out shall be deducted from the damages.

10.6. In the event that the Supplier has reason to believe that a delay will occur in delivery of an order of Deliverables, the Supplier is obliged to inform Hedin without unnecessary delay of the cause of the impediment and when delivery will be made. If Hedin does not receive notification within a reasonable time after the Supplier knew or should have known of the impediment, Hedin may claim compensation for any loss that could have been avoided should notification have been made in a timely manner. In the event of a risk of delay, the Supplier shall in ample time take appropriate measures to avoid or minimise the delay, e.g. by overtime work or by accelerated actions at the Supplier's cost and expense.

10.7. When a trade term has been agreed in the Agreement, it shall be interpreted in accordance with the Incoterms version referred to and if not referred to any specific Incoterms version the Incoterms version in force at the time the Agreement was entered into shall be applied. If no trade term has specifically been agreed, the delivery of Goods shall be DDP (Hedin's place of business).

11. Transfer of Ownership

11.1. The ownership of the Goods will be transferred to Hedin upon delivery according to the Agreement. In the event payment has been made by Hedin prior to the delivery of the Goods, the ownership of the Goods shall be transferred to Hedin upon such payment.

12. Warranty and Defects

12.1. The Supplier warrants (i) that the Deliverables fulfil all specifications and requirements for quality, durability and other characteristics that follow from the

Agreement as well as any descriptions and information provided in marketing, on packaging or otherwise, and that the Deliverables are suitable for the intended purpose if such purpose has been indicated and/or for the purposes for which goods and/or services of the same kind are generally used and (ii) that the Deliverables are free from any errors and defects in workmanship, material or otherwise, and that the Deliverables are free from any encumbrances and other deficiencies of any kind.

12.2. The Supplier is liable to Hedin for any and all errors or defects in the Deliverables arising during the warranty period(s) specified in the Agreement (the "**Warranty Period**"). If no Warranty Period is specified for a Deliverable in the Agreement, the Warranty Period shall be 36 months from the Suppliers' delivery of such Deliverable. For any rectification, repair or redelivery made of Deliverables under the Warranty Period the Warranty Period shall be extended with 12 months from the date when the repair or redelivery was successfully made. The Warranty Period shall not affect Hedin's right to recover costs and damages from the Supplier which have been incurred by Hedin under its statutory obligations under applicable consumer laws.

12.3. Hedin shall notify the Supplier of any error(s) or defect(s) in the delivered Deliverables without undue delay after they have been discovered.

12.4. If there are errors or defects in the delivered Deliverables, Hedin may withhold the payment for the Deliverables, and request rectification or redelivery within a period to be determined by Hedin. If the Deliverables in question cannot be used for its purpose due to a delay resulting from remediation or rectification or, if it was stipulated in the order that meeting the strict delivery date is of the essence, Hedin may cancel the order for the Deliverables. In addition, Hedin retains the right under all circumstances to compensation for damage and costs incurred by Hedin as a result of errors in the delivered Deliverables. Hedin's right to compensation shall not lapse because Hedin makes other claims or because such claims cannot be enforced.

12.5. If the Supplier fails to rectify or redeliver within the period set by Hedin, Hedin may, at its own discretion, have the error or defect remedied at the cost and risk of the Supplier. If deliveries have errors or defects that are not fully rectified or rectified within the period set by Hedin shall (also) be entitled to a price reduction proportionate to the error.

12.6. If the Supplier fails to fulfil its obligations to remedy or redeliver within the period set by Hedin, Hedin may also immediately cancel the order of the non-remedied/redelivered Deliverables as well as the underlying Agreement in whole or in part. The same applies for anticipated material breach of contract.

13. Liability etc.

13.1. In addition to liquidated damages and other compensation and penalties that Hedin is entitled to under the Agreement, the Supplier is liable for damages, costs and claims that Hedin suffers due to error or neglect by the Supplier, its personnel or contracted subcontractors, and otherwise due to breaches of the Agreement, including but not limited to personal injury and damage to facilities, vehicles and other property caused in connection with the provision and/or performance of the Deliverables. Hedin shall also be indemnified and held harmless for any damages, costs and claims of whatever nature arising from the use of Goods by or for third parties, including any product liability claims.

13.2. The Supplier shall at its own cost during the term of the Agreement and during any existing Warranty Period under the Agreement obtain and maintain adequate insurances for the Deliverables and the Supplier's business, including liability insurance, product liability insurance, accident injury insurance and statutory personnel insurance for its employees. At Hedin's request, the Supplier shall provide documentation evidencing the scope of the applicable insurance policies.

14. Intellectual Property Rights and Results

14.1. The Supplier warrants that the Deliverables, and Hedin's use of the Deliverables or part thereof, do not infringe any third party rights, including

without limitation copyrights, trademarks, patents or other intellectual property rights. The Supplier shall indemnify and hold Hedin harmless from any and all damages, costs and expenses (including reasonable legal and litigation costs) in the event of claims in connection herewith.

14.2. The ownership of all material and results together with all intellectual property rights relating thereto ("**Results**") that are created, designed or produced in connection with the Services shall vest in Hedin. In order to avoid misunderstandings, Hedin has the right to freely develop and change all Results and to license and transfer such rights to third parties. The Supplier ensures that all persons, employees and any subcontractors involved in the Services transfer their rights to the Results and that they have no right or claim against Hedin for any rights.

14.3. The Supplier is not entitled to, directly or indirectly, use or exploit material, Results and intellectual property rights that are referred to in this section 14 in any way during the term of the Agreement or thereafter without a written agreement of such use being entered into with Hedin.

14.4. The Supplier undertakes, without additional remuneration, to complete all such acts and documents that, at Hedin's discretion, are necessary or desirable in order for Hedin to protect, register, maintain and otherwise fully enjoy the rights referred to in this clause.

14.5. Other than as expressly agreed, the Agreement does not entail that any intellectual property rights are transferred or licensed by Hedin to the Supplier.

15. Access to Premises and Rights of Inspection

15.1. The Supplier, its personnel and any subcontractors shall only have access to Hedin's plants and facilities to the extent Hedin considers appropriate for the provision of the Deliverables.

15.2. The Supplier shall follow, and ensure that its employees and any subcontractors are made aware of and follow, all instructions and policies from Hedin regarding access to, and use of, Hedin's plants and premises.

15.3. Hedin and its authorised agents and representatives are entitled, but not obligated, to carry out inspections, at the Supplier's premises, in order to ensure the Supplier's compliance with its obligations under the Agreement. Any such inspections shall be carried out during the Supplier's ordinary business hours and in accordance with appropriate laws, and in a way that does not unreasonably affect the Supplier's business. The Supplier shall, to a reasonable extent, cooperate at any inspection in accordance with this clause without the right to separate compensation therefore.

16. Term and Termination

16.1. The term of the Agreement between the Parties shall be the term prescribed in the Main Agreement. Unless otherwise agreed, the Agreement, and any specific order under the Agreement, applies until terminated by either Party by giving written notice to the other party. A mutual notice period of three (3) months applies. Ongoing orders made in accordance with the Agreement shall be fulfilled during the notice period if not canceled by Hedin in accordance with these Terms of Purchase.

16.2. Either Party may terminate the Agreement in writing with immediate effect if:

- a) the other Party is in material or reoccurring breach of its obligations under the Agreement and does not, when possible, make full rectification within fourteen (14) days from a written request thereof; or
- b) the other Party suspends payments, initiates reconstruction proceedings, enters liquidation, is declared bankrupt or shows other clear signs of insolvency.

16.3. Hedin is also entitled to terminate the Agreement in whole or in part (including, at Hedin's discretion, a right to terminate a specific order) with immediate effect and claim damages for breach of contract if:

- a) The Supplier is unable to provide the Deliverables, in whole or in part, in a

manner reasonably intended with or specified in the Agreement;

- b) The Supplier or any of the Supplier's employees or subcontractors that are involved in the provision of the Deliverables is suspected of any crime of relevance to the Deliverables or that may otherwise affect Hedin or the Hedin Mobility Group; or

- c) The Supplier disposes of a substantial part of its assets or the ownership or control of the Supplier, or the composition of the Supplier's board or management changes.

16.4. Upon Hedin's termination of the Agreement based on to the Supplier's breach of contract or conditions referred to in clause 16.3 above, the Supplier is not entitled to compensation and accrued costs for work already performed up until termination.

16.5. Upon termination of the Agreement, the Supplier shall without delay return to Hedin all documentation, handbooks, manuals, spare parts catalogues and other material together with other property belonging to or provided by Hedin, including any and all Results.

16.6. Provisions in these Terms of Purchase of kinds that are expected to continue to apply will not be affected by termination of the Agreement (including, without limitation, provisions regarding confidentiality, liability and intellectual property rights).

17. Confidentiality

17.1. Notwithstanding any confidentiality agreement or undertakings that the Parties may have entered into separately, each Party undertakes not to, without prior written consent of the other Party, disclose to any third party any information (whether oral or written, electronic or otherwise) regarding (i) the other Party or its business that may be considered a business or trade secret, or (ii) the Agreement's, including the Terms of Purchase, content or existence, or otherwise use such information for any purpose other than the Party's performance of its obligations according to the Agreement (however, this shall not prevent Hedin from disclosing and using commercial terms in connection with

procurement of products and services from any other suppliers). The confidentiality obligation does not apply to information that has become known to the Party in any way other than through the Agreement, the provision of the Deliverables or that is in the public domain. The duty of confidentiality also does not apply when a Party is required by law, statute, public authority or rules of the stock exchange or regulated market place to disclose information. The confidentiality obligation in accordance with this clause will apply to the Parties even after termination of the Agreement.

- 17.2. The Supplier shall ensure that all personnel, including both employees and any subcontractors, that are involved in the provision of the Deliverables are made aware of and comply with the obligations in accordance with this section 17.

18. Force majeure etc.

- 18.1. Each Party is entitled to the extent necessary to suspend performance of their obligations in accordance with the Agreement if and to the extent that performance is prevented by events or circumstances beyond the Party's control, which the Party could not have reasonably foreseen, controlled or overcome, such as general labor disputes, fire, natural disasters, epidemics, pandemics, acts of war or terrorism, mobilisation or by new or amended legislation or mandatory decisions by public authorities ("**Force Majeure**"). Notwithstanding anything to the contrary in these Terms of Purchase Hedin shall be relieved of any order or purchase obligations under the Agreement and be entitled to cancel any order(s) and/or purchase(s) of Deliverables made, without any liability towards the Supplier, at the occurrence of any events or circumstances of the kinds constituting Force Majeure, which directly or indirectly frustrate Hedin's commercial purpose thereof or otherwise make such order(s) or purchase(s) substantially more onerous or less profitable.
- 18.2. In order to claim Force Majeure, the Party shall give written notification to the other Party that an event constituting Force Majeure has occurred, as soon as the Party is aware or should have been

aware of the event, indicating when performance of the Agreement is expected to commence again. After the circumstance that constitute the event of Force Majeure have ceased, the other Party shall be notified thereof.

- 18.3. If performance of the Agreement is prevented for more than three (3) months due to an event of Force Majeure and the Supplier has invoked this clause, Hedin may terminate the Agreement without any obligation to pay compensation to the Supplier.

19. Miscellaneous

- 19.1. The Agreement, including the Terms of Purchase and any other appendices, constitutes the Parties' entire agreement on all matters the Agreement includes. The Agreement therefore supersedes all earlier agreements made between the Parties and any terms, covenants or undertakings that preceded the Agreement and that were imposed on, given or made by a Party. Amendments and supplements to the Agreement must be made in writing and signed by both Parties.
- 19.2. Neither Party may assign or in another way transfer any right or obligation under this Agreement without the other Party's prior written consent, with the exception that Hedin may freely assign the Agreement to a company within the Hedin Mobility Group.
- 19.3. If any provision of the Agreement, or part thereof, is held to be invalid that shall not affect the validity of other provisions of the Agreement and the Parties will try to replace the invalid provision, or part thereof, with a legally compatible alternative provision that meets the Parties' commercial goals.
- 19.4. If a Party can gain a right, following the other party's failure to perform an obligation under the Agreement, and the Party is delayed or fails to utilise the right, the delay or failure will not constitute a waiver of the right or other rights.

20. Choice of Law and Disputes

- 20.1. Unless otherwise set out in the Agreement, the Agreement shall be governed by the substantive laws of the

jurisdiction in which Hedin is incorporated.

- 20.2. Unless otherwise set out in the Agreement, any dispute, controversy or claim arising out of or in connection with the Agreement, or the breach, termination or invalidity thereof, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Arbitration Institute of the Stockholm Chamber of Commerce (the "**SCC**"). The arbitral tribunal shall be composed by a sole arbitrator unless the SCC, taking into account the complexity of the case, the amount in dispute and other circumstances, determines that the tribunal shall be composed of three arbitrators. The seat of arbitration shall be Gothenburg, Sweden. The language to be used in the arbitral proceedings shall be English.
-

VERSION 2024.01

GILTIGHET

GÄLLER FR.O.M. 2024.05.06

ADMINISTRATIONSANSVAR

KVALITETS- & HÅLLBARHETSCHEF

KVALITETS- OCH MILJÖPOLICY

Hedin Mobility Group är en av Europas största mobilitetsleverantörer med lång erfarenhet inom bilförsäljning av nya och begagnade fordon samt relaterade fordonstjänster. Vår affärsmodell kombinerar geografisk bredd och ett omfattande erbjudande på både produkter och tjänster.

- Vi ger kundbemötande i världsklass för att överträffa våra kunders förväntningar och visar vägen för ett hållbart bilägnande. Våra värderingar hjälper oss att få varje kund att känna sig sedd och betydelsefull.
We have passion. We have courage. We make an impact.
- Vi bedriver vår verksamhet på ett ansvarstagande och hållbart sätt genom att beakta och uppfylla bindande krav och förväntningar från medarbetare, kunder, myndigheter och andra intressenter samt ställa höga krav på samarbetspartners och leverantörer.
- Vi bidrar till en hållbar utveckling och minskar vårt klimatavtryck genom energieffektiviseringar och ökad materialåtervinning.

Vårt systematiska kvalitets- och miljöarbete genomsyras av omsorg om miljö, hälsa, säkerhet och kvalitet. Vi säkerställer att våra medarbetare har kompetens för att kunna styra och bidra i arbetet mot en hållbar framtid. Vårt ständiga förbättringsarbete är en förutsättning för att kunna anpassa oss till förändringar i vår verksamhet och omvärlden samt resultera i långsiktig lönsamhet för fortsatt utveckling.

Certificate

Management system as per

BS EN ISO 9001 : 2015

BS EN ISO 14001 : 2015

The Certification Body TÜV UK Limited hereby confirms as a result of the audit, assessment and certification decision according to ISO/IEC 17021-1:2015, that the organisation

Hedin Mobility Group AB

Betagatan 2

431 49

Mölndal

Sweden

operates a management system in accordance with the requirements of BS EN ISO 9001 : 2015 BS EN ISO 14001 : 2015 and will be assessed for conformity within the 3 year term of validity of the certificate.

Certificate with participating companies:

Hedin Automotive Göteborg AB, Hedin Automotive Helsingborg AB,

Hedin Automotive Mölndal AB, Hedin Automotive Stockholm AB

Scope

Sales, reparation, service and spare parts for passenger cars, transport vehicles and trucks

Certificate Registration No. SE00018

Audit Report No. 2025/31748

Annex No. SE00018/A

Effective date

01/02/2026

Valid until

30/01/2029

Initial QMS certification

10/10/2022

Initial EMS certification

10/10/2022



Visit UKAS Cert Check database to verify the validity of this certificate.

Issued: London,
10/02/2026

Certification Body at TÜV UK Limited

This certificate, which remains the property of TÜV UK Ltd, was issued in accordance with the TÜV UK Ltd auditing and certification procedures as amended from time to time and its validity is subject to regular surveillance audits.

Company

TÜV UK Ltd. AMP House, Suites

27 - 29, Fifth Floor, Dingwall

Road, Croydon, CR0 2LX

tuv-nord.com/uk



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TÜV®

TÜVNORDGROUP

Global AML and CTF Policy



Hedin Mobility Group	Policy Owner – Group Compliance Officer	HMG Board approval 2024-03-25
Internal use	Legal & Compliance Dept.	Version 1.0

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Policy Summary

Hedin Mobility Group (“HMG”, “we”, “us” and “our”) complies with applicable Anti-Money Laundering (AML) and Counter-Terrorist Financing (CTF) laws and regulations in all countries in which we are doing business. This Policy, and any supporting documents, is designed to ensure and safeguard that HMG complies with all AML and CTF laws and regulations.

All employees and responsible management of HMG must report potential violations of this Policy either to nearest manager or to Group Legal & Compliance Department.

1. Audience and Scope

This Policy applies to all employees, managers and directors of HMG, and any other individuals or entities acting on behalf of HMG. It applies to all HMG entities, including subsidiaries and entities controlled by HMG.

2. Purpose

All employees and responsible management of HMG must report potential violations or breaches of AML and CTF laws and regulations as well as any suspicion or knowledge of financial crime to Group Legal & Compliance Department.

3. Definitions

- Money Laundering: The process by which criminals attempt to conceal the true origin and ownership of money. The intent is to give such money legitimacy with no obvious link to criminal activity. Money laundering can arise from all kind of criminal activities, such as bribery, fraud, drug dealing, prostitution and tax evasion and use the profits to buy products or services from HMG.
- Terrorist Financing: The collection of funds, directly or indirectly, with the intention to commit or finance terror acts. Terrorism can be financed with both legitimate and illegitimate funds.
- KYC – Know Your Customer: We need to get sufficient information in order to identify and understand the potential risks when entering into a business relation with a customer.
- Beneficial Owner: The natural person(s) who ultimately owns or controls a company, or on whose behalf an transaction is being made. Additional definitions may apply based on local jurisdiction.
- Politically Exposed Person (PEP): A person who is, or has been, entrusted with a formal, prominent public position, such as Senior Official within Political party, legislative administration, military, central banks, government owned companies, international organizations and family members in connection with the PEP.
- CDD – Client Due Diligence

4. Requirements

Business Unit manager is responsible for ensuring compliance with all AML and CTF laws and regulations applicable to the Business Unit and required by local laws.

4.1 Risk Assessment (RA)

HMG has established a Risk Assessment¹ which enables a Risk-Based approach to the implementation of routines and controls. This approach means that we shall install controls that are reflecting the risk levels, and enables differing levels of due diligence in proportion to the assessment made. The risk categories are LOW, MEDIUM or HIGH. Based on our RA, and

¹ The Risk Assessment is updated annually (Group Legal & Compliance Dept.)

the Customer Risk Classification – we may either perform a simplified/normal Due Diligence (4.1), or Enhanced DD.

As part of the Risk-Based approach, Business Units will generally consider the following

- Country/Geographic Risk
- Customer Risk
- Product or Service Risk
- Transactional Risk
- Distribution of products and services

The Risk Assessment concludes that HMG, with minor exception, doesn't accept cash payments and thereby has a **"LOW RISK"** for being used for Money Laundering and/or CTF. In most countries the law is only applicable to companies/operations accepting cash payments above 5.000 EUR (including aggregated payments). **It is recommended to evaluate the risk frequently and be aware of the legal requirements described below. If the operation accepts cash payments or there are other local regulation or prerequisites this may lead to a higher risk.**

4.2 Minimum KYC - Due Diligence

AML and CTF regulation stipulates requirements on CDD/KYC. The minimum due diligence for all customers, prospects and business partners with whom HMG transacts business, or facilitates transactions is the gathering of mandatory information to fulfil the legal requirements.

- For natural persons (individuals) the minimum information must be obtained and documented²:
 - a) Full name
 - b) Physical address
 - c) Date of birth
 - d) Identification with Copy of valid identity with photo or digital ID³
 - e) The purpose and nature of the transaction (Ex. normally vehicle for private use)
 - f) If any part above 5000 EUR are being paid by bank/credit card or similar – the source of the money needs to be clarified (questions needs to be asked). We normally rely on the Bank or Financial institute performing the KYC, and in those situation only follow their instructions.
 - g) Confirmation from the customer that he/she is not a Politically Exposed Person (PEP)⁴

- For legal persons (entities) the minimum information must be obtained and documented
 - a) Name of the company (legal name)
 - b) Physical address
 - c) Organization number
 - d) Legal representative (Power of Attorney)
 - e) The purpose and nature of the transaction

² We need to keep documentation for at least 5 years (legal requirement)

³ National ID, Driving license, Passport or other legitimate identification (Digital ID may be valid in some countries)

⁴ If the customer is a PEP, or if there is doubt regarding the customers answer – please contact your supervisor, and legal & compliance contact for further investigation. PEP see definition.

- f) If any part above 5000 EUR are being paid by bank/credit card or similar – the source of the money needs to be clarified (questions needs to be asked). We normally rely on the Bank or Financial institute performing the KYC, and in those situation only follow their instructions.
- g) UBO – Ultimate beneficial owner⁵ (excluded are Stock-listed companies or government owned companies, where we instead use the CEO or similar function.
- h) Confirmation from the customer UBO:s that he/she/they are not a Politically Exposed Person (PEP)⁶

4.3 Enhanced KYC – Due Diligence

HMG doesn't accept cash payments⁷, and normally there is a low risk when transactions are carried out by Banks and Financial institutes. If we in our assessment classify the customer as "LOW RISK", we don't need further information. But if there is any "Warning signals" (See Amendment), leading to "MEDIUM/HIGH" we may need obtain more information, such as;

- Information on the customer's economic situation
- Information on where the money for the transaction is coming from
- Additional information concerning confirmed PEP
- UBO and owner structures of a legal entity

⚠ If there is uncertainty always contact Legal & Compliance Department. If there is suspicion of Money laundering we are obliged to report to Country Financial Intelligence Units without delay.

"Without sufficient knowledge about the customer (KYC) we cannot establish or maintain a business relation or carry out any transactions"

5. Mergers and Acquisitions

As part of the due diligence performed prior to a (post) merger or acquisition activity, HMG must conduct reviews of the business to ensure that transactions and integration doesn't lead to any AML/CTF risks. Colleagues must involve Legal & Compliance in acquisition due diligence as well as post-close integration activities.

6. Monitoring

In order to safeguard compliance with the legal requirements, HMG will periodically audit and monitor compliance with this policy.

7. Reporting

Promptly report any possible violations of this Policy to Legal & Compliance Department, or by using the whistleblower reporting system at; <https://hedingroup.whistlelink.com/>

8. Consequences

⁵ UBO are natural persons that owns or control a company with more than 25%, or a person that a transaction are made on behalf of.

⁶ If the customer is a PEP, or if there is doubt regarding the customers answer – please contact your supervisor, and legal & compliance contact for further investigation.

⁷ HMG don't accept cash payments. The regulation clearly states that all cash payments above 5000 EUR (also accumulated by several transactions) must be investigated.

Violations of this Policy may result in regulatory or legal exposure for HMG and its employees, including economic sanctions, penalties and can damage our good reputation.

9. Amendment – Warning Signals

When conducting the KYC we must be observant of signals that may indicate the need of “enhanced due diligence”. If there isn’t any reliable answers or we can’t safeguard the information needed, we shall decline the transaction and can’t enter or continue a business relation with the customer.

This is examples of warning signals when enhanced due diligence (investigation and questions) may be necessary:

- Foreign customers and customers with business operations in “high-risk” countries, existence of transactions to such countries?
- Do the customer have an operation including clients, dealing in an environment with “cash-payments”?
- The customer acts nervously or aggressive.
- Customer seeks to develop close relations to our colleagues.
- Customer seems to act on behalf of a third party, but doesn’t inform about it.
- Customer has unusual lack of knowledge regarding his business.
- Customer has unusual interest in our internal control systems.
- Customer acts defensive when we ask KYC-questions, or appears to be excessively concerned to justify certain transactions.
- Customer has unmotivated high level of knowledge in AML-regulation.
- It is difficult to verify the customers, or the representative, identity and/or contact information.
- Identity documents or income information can’t be verified or are presented in foreign languages.
- Customer is unwilling to have personal contact and want to handle the transaction by using an intermediary, or use representatives without PoA.
- Customer cancels initiated relation when being asked to present ID or other documents.
- Customer spells his/her name differently or presents different ID-documents in separate occasions.
- Customer are being controlled/watched by other people.
- Contact information to customer are incomplete or unclear.
- Customer has given a telephone number that doesn’t exist or is unable to reach.
- Customer changes address often.
- Customer doesn’t want post to the home-address.
- The information is not coherent or in contradiction to other information.
- Customer or UBO is identified as a PEP.
- Unusual transactions in relation to customer business or unclear receipts/accounting documents.
- Customer insists that transaction or business relation must be performed/established very promptly/fast.
- Customer can’t give sufficient information to the origin of the financing.
- Payments are made via an intermediary.
- Customer wants to pay with cash.

- Anything that seems suspicious in relation to “normal” behaviour from what is expected from customer or business perspective.

Global Anti-Bribery and Anti-Corruption Policy



Hedin Mobility Group	Policy Owner – Group Compliance Officer	HMG Board approval 2024-03-25
Internal use	Legal & Compliance Dept.	Version 1.0

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Policy Summary

Hedin Mobility Group AB (“HMG”, “we”, “us” and “our”) complies with applicable Anti-Bribery and Anti-Corruption (“ABAC”) laws and regulation in all countries in which we are doing business. HMG prohibits all form of bribery, corruption or other behaviour that could cause or appear to cause improper influence. Exchanging gifts, favours and hospitality can promote goodwill and improve working relationships. But in some circumstances, they can be considered as a bribe and/or lead to a conflict of interest between your personal interest and your professional duty. This Policy, and any supporting documents, is designed to ensure and safeguard that HMG complies with all ABAC laws and regulations.

All employees and responsible management of HMG must report potential violations of this Policy either to nearest manager or to Group Legal & Compliance Department.

1. Audience and Scope

This Policy applies to all employees, managers and directors of HMG, and any other individuals or entities acting on behalf of HMG. It applies to all HMG entities, including subsidiaries and entities controlled by HMG. This policy outlines our standards for interactions with all External Parties, including but not limited to any commercial counterpart, sales agents, distributors, Government Employees and government entities. We take reasonable measures to ensure that all interactions with External Parties, with whom we work, demonstrate respect and compliance with anticorruption laws and regulations, such as those set forth in this policy.

2. Purpose

HMG including All employees and responsible managers and directors of HMG are committed to doing business with honesty, integrity and fairness and must report potential violations or breaches of "ABAC" laws and regulations as well as any suspicion or knowledge of financial crime to Group Compliance.

3. Definitions

- Corruption means abuse of entrusted power for private gain, which could include conflicts of interest, embezzlement, kickbacks, extortion or nepotism.
- Bribery means the offering, promising, giving, accepting or soliciting of an advantage as an inducement which is illegal, unethical or a breach of trust. Inducement can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations etc.)
- Fraud means wrongful or criminal deception intended to result in financial or personal gain.
- Facilitation payments are *financial payments that may constitute a bribe and is made with the intention of expediting an administrative process.*
- A thing of value can include but is not limited to; gifts, client entertainment, meals, travel and lodging, favourable contract terms, reduced costs, free services, business opportunities, offers of employment and offers of company stock.
- Fair market value means the actual or cash value of an item or a service at which a buyer will buy from a seller with the assumption that both buyer and seller are in possession of all pertinent facts, and free from market restraints or pressures.
- External party means any person or entity, including but not limited to agents, consultants, customers, business partners or partner companies.
- Government employees means any employee, including independent contractors, of the state executive branch, the state legislative branch, a state agency, a public institution, or any local government.

4. Requirements

Business Unit manager is responsible for ensuring compliance with this Policy requirements and applicable local "ABAC" laws and regulations applicable to the Business Unit.

1.1 No improper inducement

- We will not offer, promise or provide any inducements such as payments or other things of value or perceived value to obtain an improper advantage in any of our business transactions or interactions. Neither will we offer indirect inducements by any fronting partner, or made to family members.
- All employees are prohibited from accepting, requesting or agreeing to receive gifts, events, trips, meals and drinks and other travelling arrangements etc., unless in line with these requirements.

1.2 Legitimate purpose

- We must have a legitimate business reason and proper motive for everything we do.
- External parties may only be engaged to provide services for which we have a legitimate business need that is defined and documented in advance, and for which such persons are appropriately qualified.
- Meals, drinks, travel, entertainment and accommodation can only be accepted, received, offered, provided or paid for in connection with a legitimate business reason, and only to the actual participants, never to influence or personally benefit third parties and always in accordance to local requirements.

1.3 Transparency & Documentation

- We ensure that all interactions with External Parties are transparent and accurately documented.
- Books, records and accounts must accurately and fairly reflect all transactions and dispositions in reasonable detail. (Documentation proof of all transactions).

1.4 Reasonable payments and not to frequent

- Anything we acquire/procure, pay or provide must be reasonable and permissible under applicable laws and regulations, and in line with prevailing market rates. (Fair market value).
- Things of value, including gifts, hospitality, accommodation, entertainment and travel must be permissible under applicable requirements and not excessive in value, amount or frequency.

1.5 What is accepted?

Gifts, favours and hospitality offered or received are generally acceptable if they are in line with above requirements, and complies with below checklist. If any doubt you need approval in advance from your supervisor!

- ✓ ***Offered or received without any corrupt intent. They cannot be offered as an inducement for a business deal or with an expectation of a favour in return;***
- ✓ ***Not requested or solicited***
- ✓ ***Not inappropriate by nature.¹***
- ✓ ***Do not create or appear to create an obligation on the receiver;***
- ✓ ***Never received or given during tender or negotiation periods***
- ✓ ***When interacting with government officials, its forbidden to offer, give, accept or receive anything of value.***

Normally it is accepted to join business meetings and in relation to them accept regular meals, standard lunch and dinner events. It is difficult to set a strict limit for the amount of such meals since the market prices can vary from country to country. A guiding principle is however 30 EUR for

¹ Inappropriate by nature: a. monetary gifts and loans of money, b. excessive meals and drinks, c. goods and services for private purposes and private discounts on goods and services, d. the right to use a vehicle, boat, holiday home or similar for private use, e. leisure or holiday travel, f. purchase of sexual services or visits to strip clubs and pornographic clubs, and g. benefits that may result in the giver gaining a hold over the recipient.

lunches, and 60 EUR for dinner. Regarding gifts, including Christmas gifts, the principle is transparent record-keeping. If a gift exceeds the value of 30 EUR, it must either be declined or become the property of the company or department, subject to a decision from your supervisor before being shared.

5. Compliance Program

HMG has established a program to ensure compliance with rules and principles as outlined in this policy. This program is designed based on principles drawn from major regulators and organizations.²

The program consists of the following components:

- Risk identification and assessment
- Policies, guidelines and internal processes
- Training
- Whistleblowing and incident reporting, including investigations
- Legal and Compliance organization and Management commitment and communication

6. Monitoring

In order to safeguard compliance with the legal requirements, HMG will periodically audit and monitor compliance with this policy.

7. Reporting

Promptly report any possible violations of this Policy to Legal & Compliance Department, or by using the whistleblower reporting system at: <https://report.whistleb.com/en/portal/hedinmobilitygroup>

8. Consequences

Violations of this Policy may result in regulatory or legal exposure for HMG and its employees, including economic sanctions, penalties and can damage our good reputation. Failure to follow the principles set out in this Policy may also result in disciplinary action, up to and including termination. Employees who are involved and implicated in the breach also risk imprisonment and personal fines.

9. Associated Policies

- HMG Code of Conduct
- Global Business Conflict of Interest Policy
- Global Anti-Money Laundering and CTF Policy

² UN Convention against corruption (UNCAC), UK Bribery Act, US Foreign Corrupt Practices Act, National legislation. National Branch Codes – ex Swedish Code to prevent Corruption in Business (IMM)

Global Anti-Trust, Competition and Fair Trade Policy

Hedin Mobility Group	Policy Owner – Group Compliance Officer	HMG Board approval 2024-03-25
Internal use	Legal & Compliance Dept.	Version 1.0

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Policy Summary

Hedin Mobility Group AB (“HMG”, “we”, “us” and “our”) complies with applicable Competition and Antitrust laws and regulation in all countries which we are doing business. Competition laws, also called anti-trust laws, aim to protect free competition in the market. HMG believe in fair trade and honest competition based on integrity, product quality, price and customer service. It is our policy to ensure that its day-to-day business practices fully comply with the antitrust laws of each and every country it operates in.

Competition law is not always intuitive, and its often complicated to understand how to act in a compliant way in regards of business relations. When there is any doubt please contact Group Legal & Compliance.

All employees and responsible management of HMG must report potential violations either to nearest manager or to Group Legal & Compliance Department.

1. Audience and Scope

This Policy applies to all employees, managers and directors of HMG, and any other individuals or entities acting on behalf of HMG. It applies to all HMG entities, including subsidiaries and entities controlled by HMG. This policy outlines our standards for interactions with all External Parties, including but not limited to any commercial counterpart, sales agents, distributors, Government Employees and government entities. We take reasonable measures to ensure that all interactions with External Parties, with whom we work, demonstrate respect and compliance with Anti-Trust and Competition laws and regulations, such as those set forth in this policy.

2. Purpose

HMG including All employees and responsible management of HMG are committed to doing business with honesty, integrity and fairness and must report potential violations or breaches of this Policy.

This Policy provides our employees with an overview of HMG:s commitment to fair competition and focuses on:

- interactions with competitors and other parties in the value chain; and
- risk of abuse of dominance / market power; and
- proper communication in e-mails and other formats.

3. Definitions

- Agreement: An agreement can exist without a written or an explicit understanding, and be inferred from a “wink or an nod” or from circumstantial evidence such as sharing of competitive sensitive information.
- Price fixing: An agreement between competitors to fix sales or purchase prices.
- Cartel: An agreement between competitors to refrain from competing.
- Limit Market/Production: An entity controlling, restricting, or refusing to produce goods to ensure that prices remain high for the benefit of select competitors, customers, and/or suppliers.
- Bid rigging: Any understanding between competitors that affects the fair bid process, such as agreeing to bid high or low, or fixing bid prices or conditions of sale.
- Market sharing: Agreements to divide or allocate sales territories, customer lists, or bids.
- Group boycotts: Competitors refusing to purchase specific products or services, or refusing to sell to certain customers, or in general refusing with any particular outsider.
- Tying agreements: Agreement whereby a seller agrees to sell one product only with the intent or effect of forcing a customer to purchase a second product.
- Antitrust violations: Any contract, understanding, or action that results in any of the activities listed above.
- Employees: Refers to the members of the Board of Directors and committees, as well as executives, directors, officers, employees, and interns.
- Competitor: Any entity engaged in the automotive retail, mobility and wholesale industry.
- Sensitive competitive internal information including: pricing policies, practices or trends, discounts, rebates, margins, payment terms, projected profits, profit margins, market share, market concentration, commercial conditions with customers and suppliers, supplier selection,

rejection or termination, upcoming bids, client contract awards, sales territories, sales projections, volume projections, production capacity, production actual and projected costs, sensitive plant data (e.g. technology and equipment employed, product and process), sales forecasts, business, and marketing strategies or plans.

4. Requirements

Business Unit manager is responsible for ensuring compliance with this policy.

4.1 Relationships with Competitors

HMG only competes on the merits of the service and solutions we provide. To ensure that we do so, HMG colleagues must avoid entering into agreements with competitors that would unlawfully restrict trade or harm competition. Certain types of agreements among competitors are presumed to unlawfully harm competition, such as;

- Agreements or discussions to fix, coordinate, stabilize or otherwise affect price. In this section “price” means not just the price at which we offer products or services to customers, but also commissions, discounts and rebates. We do not enter into discussions or agreements with competitors regarding methods of price setting.
- Agreements or discussions to allocate or divide markets among competitors. This includes agreements to stay out of certain territories, customer segments, or product segments.
- Agreements or discussions to rig bids, rotate bids, submit sham bids or agree not to bid for business.
- Boycotts or collective, concerted refusals to deal.
- Any other agreement or discussion not to compete.

4.2 Risk of abuse of Dominant / Market Power

There is nothing illegal or wrong with winning over customers and achieving strong market shares. However, antitrust laws impose specific additional restrictions on the commercial freedom of dominant companies in order to keep markets open and competitive. Where employees consider that HMG may have strong market positions for particular brand/products, the employees must seek advice from the Legal & Compliance Department in particular before:

- Agreeing exclusive purchasing requirements or non-compete clauses.
- Agreeing customer loyalty incentives (rebate, price scheme or bonus).
- Refusing to supply certain customers where the HMG product in question may be considered as necessary for that customer to conduct its business.

4.3 Market intelligence

Collection of market information is an integrated part of good sales work. It is however prohibited if the information enables companies **to become aware of** or **reduces the uncertainty** about their competitors market strategies. Violations of competition law may include:

- exchanging sensitive and non-public business information;
- disclosing information about future market behavior (pricing, acquisitions, production capacity);
- information obtained indirectly, via a third party (trade association);
- public announcements on future prices etc. (“price signalling”);
- market research that makes it possible to identify individual companies.

- Risk of a “hub-and-spoke” cartel: price information of a competitor that is shared via a customer, distributor or supplier (manufacturers calling their distributors to inquire about the proposed sales prices of other manufacturers).

5. Compliance Program

HMG has established a program to ensure compliance with Antitrust/Competition regulations and principles as outlined in this policy. This program is designed based on principles drawn from major regulators and organizations.

The program consists of the following components:

- Risk identification and assessment
- Policies, guidelines and internal processes
- Training
- Whistleblowing and incident reporting, including investigations
- Legal and Compliance organization and Management commitment and communication

6. Monitoring

In order to safeguard compliance with the legal requirements, HMG will periodically audit and monitor compliance with this policy.

7. Reporting

Promptly report any possible violations of this Policy to Legal & Compliance Department or by using the whistleblower reporting system at; <https://report.whistleb.com/en/portal/hedinmobilitygroup>

8. Consequences

The consequences of breaching antitrust laws are very serious. Antitrust authorities can impose substantial fines, agreements may be void and unenforceable, public authorities can exclude infringing parties from public procurement processes and damages actions from private parties negatively affected by anti-competitive behaviour is both common and costly. In addition, antitrust violations have a negative impact on a company's reputation, as well as triggering criminal liability for individuals, leading to fines, imprisonment and director disqualification in some jurisdictions.

9. References to associated Policies

The following Policies supporting compliance with Antitrust regulations:

- HMG Code of Conduct
- Purchasing Code of Conduct
- Global Business Conflict of Interest Policy
- Global Anti-Bribery and Anti-Corruption Policy

Name of Policy

HEDIN MOBILITY GROUP

Policy Registration Number

Global Conflict of Interest Policy

Hedin Mobility Group	Policy Owner – Group Compliance Officer	HMG Board approval 2024-03-25
Internal use	Legal & Compliance Dept.	Version 1.0

In this document

1. Audience and Scope
2. Purpose
3. Definitions
4. Requirements
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Policy Summary

Hedin Mobility Group AB (“HMG”, “we”, “us”, “our”) actively strives to avoid conflicts of interest, both from an internal perspective but also in relation to customers, suppliers and other stakeholders. A conflict of interest can arise when our professional judgement, performance or decision-making ability may be influenced by a potential benefit to ourselves, a family member or friend. Conflicts of interest can also arise when our side activities could cause harm to HMG, for example if we engage in competitive activities.

All employees and responsible management of HMG must report potential harmful conflicts of interest either to nearest manager, HR or Group Compliance Officer.

1. Audience and Scope

This Policy applies to all employees, managers and directors of HMG, and any other individuals or entities acting on behalf of HMG. It applies to all HMG entities, including subsidiaries and entities controlled by HMG.

2. Purpose

The purpose of this policy is to provide a framework for the prevention of conflicts of interest as far as reasonably possible. Where conflicts are unavoidable, the policy provides guidelines on how to deal with the conflicts in an ethical and responsible manner and mitigate potential risks.

3. Definitions

- Business COI: A business conflict of interest may arise when HMG interests differ from the interest of a current and/or prospective customer, supplier, partner or other internal companies or business areas.
- Individual COI: is a Conflict of interest arising with regards to a named individual Employee's or Board member's private interest or with regards to their past or present personal or professional relationships. The interests of Close Family Members are included in this scope, to the extent that the Employee is aware of them.
- Close Family Member refers to the Employee's spouse, registered partner, cohabitee, children or step-children (even if not sharing the same household). This includes also any dependents or Principals of the Employee their spouse, registered partner or cohabitee.

4. Requirements

Business Unit manager is responsible for ensuring compliance with the Policy requirements.

4.1 Identification of COI

A conflict of interest may take many different forms, and may arise unintentionally, often being "natural" within a business environment. Sometimes, conflicts of interest are obvious and easy to identify. Sometimes, they are more difficult to detect, and they may arise in unexpected situations.

To identify whether a situation might create a COI, ask yourself:

- How might this situation look to someone outside HMG?
- Would other HMG employees or a third party think it could affect the decision I take for the company? Would I be concerned or uncomfortable if anyone inside HMG knew about it? How would I feel if I had to review, audit, or sanction a direct report in a similar situation?
- By virtue of my relationship with the third party, would I or any person with whom I have a close relationship gain benefit?"
- Is the situation likely to affect any decision I might take at HMG?
- Do I feel a sense of obligation due to the relationship I have with the third party?
- Does the relationship I have with the third party appear to compromise my ability to make a decision in HMG:s interest?"

Some situations where a COI may be arising

- If you, a close friend or family member, have financial interests in a company or business that does business with or can otherwise influence HMG's business.
- Someone with whom you have a close relationship works for a HMG supplier that has recently submitted a proposal to us, and your manager wants you to evaluate all bids, including the one submitted by the person with whom you have a close relationship.

- Employment, other side business or ancillary business that competes with the HMG Group's business, that affects the work, that can damage HMG's trust or that puts you in a situation where your independence is endangered.
- You participate in the hiring, supervision, management, or career planning of someone who has a close relationship with you.
- You have accepted personal discounts, gifts, hospitality, or any other benefits from suppliers, service providers, charitable beneficiary, or customers that might create a sense of obligation.
- You have made improper use of your position at HMG or of HMG confidential information to achieve a personal interest or indirect gain.
- Internal incentives (compensation or variable salary) leading to short-term decision making.

If the answer to any of these questions is “yes” or “maybe”, you are involved in an actual, potential, or perceived conflict of interest. If you are still in doubt or have questions, or if the situation seems to be “a grey area”, inform HMG about the situation, Your manager and/or HR or Compliance Officer will guide you so that you can continue doing the right thing, by making an appropriate decision that is in line with our policy and ethical principles

WHAT TO DO WHEN FACED WITH A CONFLICT OF INTEREST

1. All employees have a duty of transparency in relation to conflicts of interest; making a declaration about such conflicts is in their best professional interest. When an employee is faced with an actual, potential, or perceived conflict of interest, they must promptly inform nearest manager, to obtain a written decision on how to proceed
2. Declaration (written request to nearest supervisor, HR or Compliance) and approval should be made before engaging in conduct, or acquiring a particular interest, that may be questionable.
3. All managers have an additional duty to prevent and detect any conflicts of interest of employees who report to them, and they must therefore educate and inform these employees to declare conflicts of interest.
4. If still in doubt, please seek advice from your nearest manager, HR or Compliance Officer.

5. Compliance Program

HMG has established a program to ensure compliance with rules and principles as outlined in this policy.

The program consists of the following components:

- Risk identification and assessment
- Policies, guidelines and internal processes
- Training
- Whistleblowing and incident reporting, including investigations

- Legal and Compliance organization and Management commitment and communication

6. Monitoring

In order to safeguard compliance with the legal requirements, HMG will periodically audit and monitor compliance with this policy.

7. Reporting

Promptly report any possible violations of this Policy to Legal & Compliance Department, or by using the whistleblower reporting system at; <https://report.whistleb.com/en/portal/hedinmobilitygroup>

8. Consequences

Violations of this Policy may result in/or lead to regulatory or legal exposure for HMG and its employees, including economic sanctions, penalties and can damage our good reputation.

9. Associated Policies

- Code of Conduct
- Global Anti-Bribery and Anti-Corruption Policy
- Information and Insider Policy

Global Trade Restriction Policy

Hedin Mobility Group	Policy Owner – Group Compliance Officer	HMG Board approval 2024-03-25
Internal use	Legal & Compliance Dept.	Version 1.0

In this document

1. Audience and Scope
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Policy Summary

Hedin Mobility Group AB (“HMG”, “we”, “us and “our”) comply with applicable international trade rules, by which countries regulate the movement of products, technology, software and technical information across national borders. Sanctions can restrict the trade in goods and the provision of money or services to Sanctioned Persons and Sanctioned Countries. Furthermore, any business with persons or companies named in sanctions lists is strictly prohibited, regardless of the delivery process.

All employees and responsible management of HMG must report potential violations of this Policy either to nearest manager or to Group Legal & Compliance Department.

1. Audience and Scope

This Policy applies to all employees, managers and directors of HMG, and any other individuals or entities acting on behalf of HMG. It applies to all HMG entities, including subsidiaries and entities controlled by HMG.

The business operations concerned by this Policy are mainly exposed by following

- Acquisition and Mergers, financial transactions with potential sanctioned parties.
- Procurement, engagement and financial transactions with potential sanctioned parties.

Luxury Cars (Sale and Lease) if risk for transfer to potential sanctioned parties.

2. Purpose

The purpose of this policy is to provide awareness and guidance regarding the complex regulatory framework surrounding Trade Restrictions and Sanctions.

3. Definitions

- **Sanctions Laws** are regulations and compulsory measures enacted by sanctioning authorities (governmental authorities or supranational organisations) to prohibit or restrict doing business with or involving certain individuals, groups, entities, vessels, aircraft, regimes, countries or territories. These laws, regulations and measures may directly or indirectly restrict transactions involving goods, services, payments and capital transfers, or the movement of persons. They may also include other prohibitions, as well as licensing and reporting obligations
- **Economic sanctions** are commercial and financial penalties applied by states or institutions against states, groups or individuals
- **Trade sanctions** are legal restrictions on trade with a country. Trade sanctions are a subcategory of economic sanctions. Trade sanctions set out prohibitions that may apply to target industries and individuals, or broadly to entire countries: the prohibitions make it a criminal offense for persons in the issuing country to do business with persons that fall under their scope.
- **Export and import restrictions** are the most common type of trade sanction and the categories include “tariffs, quotas and non-tariff barriers” – limiting or restricting trade.
- **Sanction lists:** The UN Security Council can decide on collective sanctions measures for maintaining international peace and security. The EU can also decide on international sanctions within the framework of the Common Foreign and Security Policy

4. Requirements

Business Unit manager is responsible for ensuring compliance with this policy. All concerned employees must be aware of the regulation requirements, and the potential risk within his/her own assignment, and always contact nearest manager or compliance if in doubt.

a.

The Sanction Rules and the Sanctioned Countries, Persons and Organizations may change in time. To ensure the use of up to date information, there is need to evaluate if there is a risk that we engage in business with companies or individuals being on a sanction list. There are “red flags” regarding business interaction with counterparts related to the following countries listed https://www.eeas.europa.eu/eeas/european-union-sanctions_en; <https://www.sanctionsmap.eu/#/main> but it is not possible to give a full list of specific goods or products being restricted. The main risk for HMG concerns “financial transactions” or “transactions of luxury cars” with sanctioned parties, but other export of cars or parts may be restricted.

b. Sanction against Russia

The EU has imposed massive and unprecedented sanctions against Russia in response to the **war of aggression against Ukraine**, started on 24 February 2022. The sanctions include export sanctions on a variety of products, such as cutting-edge **technology** (e.g. quantum computers and advanced semiconductors, electronic components and software), **luxury goods** (e.g. **luxury cars – value above 50.000 EUR**).

5. Compliance Program

HMG has established a program to ensure compliance with rules and principles as outlined in this policy.

The program consists of the following components:

- Risk identification and assessment
- Policies, guidelines and internal processes
- Training
- Whistleblowing and incident reporting, including investigations
- Legal and Compliance organization and Management commitment and communication

6. Monitoring

In order to safeguard compliance with the legal requirements, HMG will periodically audit and monitor compliance with this policy.

7. Reporting

Promptly report any possible violations of this Policy to Legal & Compliance Department, or by using the whistleblower reporting system at; <https://report.whistleb.com/en/portal/hedinmobilitygroup>

8. Consequences

Violations of this Policy may result in/or lead to regulatory or legal exposure for HMG, criminal prosecution for the companies and individuals responsible, including economic sanctions, penalties and can damage our good reputation.

Name of Policy

HEDIN MOBILITY GROUP

Policy Registration Number

Åpenhetsloven (The Norwegian Transparency Act)

Sendt av Hedin Automotive AS

Kjære samarbeidspartner,

Vi ønsker å jobbe sammen med egne leverandører og forretningsforbindelser for å styrke arbeidet med menneskerettigheter og anstendige arbeidsforhold i vår verdikjede. Dette er vi også pålagt gjennom åpenhetsloven. I den anledning kartlegger vi hvordan våre leverandører og forretningsforbindelser jobber med anstendige arbeidsforhold og menneskerettigheter i egen bedrift. Bakgrunnen for at vi tar kontakt med nettopp din bedrift, er at vi har spørsmål utover den informasjonen vi har tilgjengelig i åpne kilder.

Vi setter stor pris på at du tar deg tid til å svare på spørsmålene.

Dear collaboration partner,

We want to work together with our own suppliers and business partners to strengthen work with human rights and decent working conditions in our value chain. We are also required to do this through the Transparency Act. On this occasion, we survey how our suppliers and business associates work with decent working conditions and human rights in their own company. The reason why we are contacting your company in particular is that we have questions beyond the information we have available in open sources.

We greatly appreciate your taking the time to answer the questions.

1)

Er virksomheten underlagt åpenhetsloven, eller andre nasjonale eller internasjonale lover, standarder eller sertifiseringer som har til hensikt å ivareta menneskerettigheter/anstendige arbeidsforhold og/eller for å rapportere om dette?

Is the business subject to the Norwegian Transparency Act, or other national or international laws, standards or certifications intended to safeguard human rights/decent working conditions and/or to report on this?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

2)

Har virksomheten en policy og/eller retningslinjer som dekker både menneskerettigheter og anstendige arbeidsforhold i egen bedrift, og er denne policyen/disse retningslinjene implementert i praksis?

Does the business have a policy and/or guidelines that cover both human rights and decent working conditions in its own company, and are these policies/these guidelines implemented in practice?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

3)

Har virksomheten rutiner og systemer som dokumenterer at dere etterlever HMS-krav i egen bedrift, og er disse rutinene og systemene implementert i praksis?

Does the business have routines and systems that document that you comply with HSE requirements in your own company, and are these routines and systems implemented in practice?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

4)

Har virksomheten rutiner eller retningslinjer som dokumenterer at dere sikrer likestilling og hindrer diskriminering i egen bedrift, og er disse rutinene og retningslinjene implementert i praksis?

Does the business have routines or guidelines that document that you ensure equality and prevent discrimination in your own company, and are these routines and guidelines implemented in practice?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

5)

Har virksomheten en dedikert rolle i organisasjonen som har ansvaret for å implementere og følge opp policy/retningslinjer knyttet til menneskerettigheter og anstendige arbeidsforhold?

Does the business have a dedicated role in the organization that is responsible for implementing and following up policy/guidelines related to human rights and decent working conditions?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

6)

Kan dere bekrefte at deres ansatte har eller har muligheten til (kryss av de alternativene som gjelder):

Can you confirm that your employees have or have the opportunity to (tick the options that apply):

7)

Har virksomheten rutiner og systemer som dokumenterer at dere følger opp deres underleverandører og forretningsforbindelser i forhold til deres overholdelse av nasjonale lover, anstendige arbeidsforhold og menneskerettigheter, herunder at de opererer i samsvar med gjeldende lover, FN- og ILO-konvensjoner, samt FNs menneskerettighetserklæring?

Does the business have routines and systems that document that you follow up your subcontractors and business relationships in relation to their compliance with national laws, decent working conditions and human rights, including that they operate in accordance with current laws, UN and ILO conventions, as well as the UN Declaration of Human Rights?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

8)

Kan dere bekrefte at deres kjøp av varer og tjenester, inkludert kjøp via underleverandører, er i samsvar med nasjonale lover, anstendige arbeidsforhold og menneskerettigheter, herunder at de opererer i samsvar med gjeldende lover, FN- og ILO-konvensjoner, samt FNs menneskerettighetserklæring?

Can you confirm that your purchases of goods and services, including purchases via subcontractors, are in accordance with national laws, decent working conditions and human rights, including that they operate in accordance with applicable laws, UN and ILO conventions, as well as the UN Declaration of Human Rights?

Ja/Yes

Nei/No

Jeg vet ikke / I don't know

Stikkprøve for revisjon av leverandør

Formål

Denne malen brukes ved stikkprøvekontroller i forbindelse med revisjon av leverandører for å verifisere etterlevelse av åpenhetsloven (§4) og OECDs retningslinjer. Formålet er å vurdere hvordan leverandøren håndterer risiko for brudd på menneskerettigheter og anstendige arbeidsforhold, og om nødvendige tiltak er etablert.

1. Grunnleggende informasjon

Informasjonsbehov	Informasjon
Leverandørens navn:	
Organisasjonsnummer:	
Kontaktperson / stilling:	
Dato for stikkprøve:	
Ansvarlig for revisjonen:	
Formål med revisjonen:	
Omfang:	<i>[Avdeling, produkt, tjeneste]</i>
Kildegrunnlag:	<i>[Intervju, dokumenter, annet]</i>

2. Stikkprøvespørsmål for leverandørrevisjon

Spørsmål om dokumentkontroll	Svar (Ja/Nei)	Kommentar
Er leverandøren selv omfattet av åpenhetsloven (§2)?		
Har leverandøren en skriftlig policy for menneskerettigheter og anstendige arbeidsforhold?		
Er policyen forankret i ledelsen og kjent blant ansatte?		
Foreligger HMS-policy og rutiner for sikkerhet og arbeidsmiljø?		

Er redegjørelsen etter åpenhetsloven publisert eller tilgjengelig på forespørsel?		
Er det dokumentasjon på kartlegging av leverandørkjeden?		
Er det gjennomført aktsomhetsvurderinger det siste året?		
Spørsmål om arbeidsforhold og HMS	Svar (Ja/Nei)	Kommentar
Foreligger gyldige arbeidskontrakter for alle ansatte?		
Er lønns- og arbeidstidsvilkår i tråd med lov og eventuelle tariffavtaler?		
Er det registrert ulykker, skader eller brudd på HMS siste 12 måneder?		
Er det gjennomført HMS- opplæring og risikovurderinger?		
Finnes det rutiner for varsling og håndtering av kritikkverdige forhold?		
Spørsmål om menneskerettigheter og leverandørkjede	Svar (Ja/Nei)	Kommentar
Er risiko for barnearbeid, tvangsarbeid eller utnyttelse vurdert?		
Er underleverandører vurdert med tanke på risiko for brudd på menneskerettigheter?		
Har leverandøren etablert tiltak for å forebygge identifiserte risikoer?		
Er det etablert retningslinjer for ansvarlige innkjøp og etisk handel?		

Har leverandøren dokumentert oppfølging av avvik hos underleverandører?		
Spørsmål om åpenhet og oppfølging	Svar (Ja/Nei)	Kommentar
Har leverandøren etablert rutiner for å håndtere informasjonsforespørsler etter åpenhetsloven?		
Er informasjon om virksomhetens arbeid med åpenhetsloven tilgjengelig for offentligheten?		
Er det etablert rutiner for jevnlig oppdatering av aktsomhetsvurderinger?		
Er det dokumentert dialog med leverandører eller arbeidstakere om risikoforhold?		

3. Observasjoner og vurdering

Oppsummer hovedfunn, observasjoner og eventuelle forbedringspunkter her:

4. Risiko og tiltak

Identifisert risiko	Foreslåtte tiltak	Frist / ansvarlig
Har leverandøren etablert rutiner for å håndtere informasjonsforespørsler etter åpenhetsloven?		
Er informasjon om virksomhetens arbeid med åpenhetsloven tilgjengelig for offentligheten?		
Er det etablert rutiner for jevnlig oppdatering av aktsomhetsvurderinger?		

Er det dokumentert dialog med leverandører eller arbeidstakere om risikoforhold?		
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5. Konklusjon

Samlet vurdering [lav/middels/høy risiko]:	
Overholder leverandøren kravene i åpenhetsloven §4:	
Anbefales videre samarbeid [Ja / Nei]:	

6. Signaturer

Rolle	Navn	Signatur	Dato
Ansvarlig for revisjon			
Leverandørrepresentant			

Rutine for behandling av informasjonskrav etter Åpenhetsloven §§ 6 og 7

Formål

Formålet med denne rutinen er å sikre at Hedin Automotive AS behandler informasjonskrav etter Åpenhetsloven på en strukturert, korrekt og rettidig måte. Rutinen skal bidra til at henvendelser vurderes og besvares i tråd med kravene i Åpenhetsloven §§ 6 og 7, og at virksomheten gir dekkende og forståelig informasjon om hvordan faktiske og potensielle negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold håndteres gjennom våre aktsomhetsvurderinger.

Rutinen gjelder for alle skriftlige henvendelser hvor det bes om informasjon om Hedin Automotive AS sitt arbeid med grunnleggende menneskerettigheter og anstendige arbeidsforhold i egen virksomhet, leverandørkjeden eller overfor forretningspartnere.

1. Mottak av informasjonskrav

Alle skriftlige forespørsler om informasjon etter Åpenhetsloven skal registreres og behandles av ansvarlig funksjon i virksomheten. Henvendelser kan mottas via e-post, brev, kontaktskjema eller andre skriftlige kanaler.

Henvendelser knyttet til Åpenhetsloven kan sendes til:

innkjop@hedinautomotive.no

Ved mottak av informasjonskrav skal følgende registreres:

- dato for mottak
- navn og kontaktinformasjon til avsender, dersom dette er oppgitt
- hva forespørselen gjelder
- om forespørselen gjelder virksomheten generelt, en bestemt vare, tjeneste, leverandør, forretningspartner eller risikoområde
- ansvarlig saksbehandler
- frist for svar
- eventuell behov for intern avklaring eller innhenting av dokumentasjon

Dato for mottak skal alltid registreres, slik at lovpålagte frister kan overholdes.

2. Første vurdering av forespørselen

Når informasjonskravet er mottatt, skal virksomheten foreta en innledende vurdering av forespørselen.

Følgende skal vurderes:

- Er forespørselen skriftlig?
- Er det mulig å forstå hva informasjonskravet gjelder?
- Gjelder forespørselen faktiske eller potensielle negative konsekvenser for grunnleggende menneskerettigheter eller anstendige arbeidsforhold?
- Gjelder forespørselen egen virksomhet, leverandørkjede eller forretningsforbindelser?
- Er forespørselen generell, eller knyttet til en bestemt vare, tjeneste, leverandør eller risikoområde?
- Krever svaret informasjon fra andre interne funksjoner, leverandører eller konsernet?

- Kan deler av informasjonen være taushetsbelagt, sensitiv, personrelatert eller konkurransemessig beskyttet?

Dersom forespørselen er uklar eller ikke gir tilstrekkelig grunnlag for å identifisere hva kravet gjelder, skal virksomheten vurdere om avsender bør kontaktes for presisering før kravet eventuelt avslås.

3. Vurdering av om informasjon skal gis

Hedin Automotive AS skal vurdere alle informasjonskrav konkret og i tråd med Åpenhetsloven §§ 6 og 7.

Som hovedregel skal det gis informasjon om hvordan virksomheten håndterer faktiske og potensielle negative konsekvenser for grunnleggende menneskerettigheter og anstendige arbeidsforhold gjennom sine aktsomhetsvurderinger. Informasjonen skal være skriftlig, dekkende og forståelig.

Informasjon som normalt kan gis

Følgende informasjon vil normalt kunne gis:

- generell informasjon om Hedin Automotive AS sitt arbeid med Åpenhetsloven
- informasjon om virksomhetens aktsomhetsvurderinger
- informasjon om hvordan virksomheten identifiserer og vurderer risiko
- informasjon om risikoområder i egen virksomhet og leverandørkjeden
- informasjon om tiltak som er iverksatt for å forebygge, redusere eller håndtere risiko
- informasjon om hvordan leverandører og forretningspartnere følges opp
- informasjon knyttet til særskilte varer, tjenester eller leverandørkategorier, dersom dette kan gis innenfor lovens rammer

Forhold som kan gi grunnlag for helt eller delvis avslag

Et informasjonskrav kan avslås helt eller delvis dersom:

- kravet ikke gir tilstrekkelig grunnlag for å identifisere hva det gjelder
- kravet er åpenbart urimelig
- informasjonen gjelder noens personlige forhold
- informasjonen gjelder tekniske innretninger, fremgangsmåter eller andre drifts- eller forretningsforhold som det vil være av konkurransemessig betydning å hemmeligholde
- informasjonen er beskyttet etter annet relevant regelverk

Virksomheten skal alltid vurdere om deler av informasjonen likevel kan gis, selv om enkelte opplysninger må unntas.

Informasjon om faktiske negative konsekvenser for grunnleggende menneskerettigheter som virksomheten er kjent med, skal vurderes særskilt. Dette gjelder også der deler av forespørselen ellers kan være omfattet av unntak.

4. Frister

Informasjon skal gis skriftlig innen rimelig tid og senest innen **tre uker** etter at informasjonskravet er mottatt. Dersom mengden eller typen informasjon gjør det

uforholdsmessig byrdefullt å svare innen tre uker, kan fristen forlenges til inntil **to måneder** fra mottak av kravet. Ved forlengelse må virksomheten informere skriftlig innen tre uker om hvorfor fristen forlenges og når svar kan forventes.

Ved avslag skal avsender informeres om:

- det rettslige grunnlaget for avslaget
- adgangen til å kreve nærmere begrunnelse
- fristen for å kreve nærmere begrunnelse
- at Forbrukertilsynet er tilsyns- og veiledningsorgan for Åpenhetsloven

Den som får avslag, kan kreve nærmere begrunnelse innen tre uker fra avslaget ble mottatt. Begrunnelsen skal gis skriftlig, snarest mulig og senest innen tre uker etter at kravet om nærmere begrunnelse ble mottatt.

5. Intern behandling og ansvarsfordeling

Ansvarlig saksbehandler skal koordinere behandlingen av informasjonskravet og sikre at nødvendige interne avklaringer gjennomføres.

Ved behov involveres relevante funksjoner, for eksempel:

- innkjøp
- juridisk/compliance
- HR
- HMS/QHSE
- bærekraft
- økonomi
- lokal ledelse
- konsernfunksjoner i Hedin Mobility Group
- relevant leverandør eller forretningspartner

Dersom forespørselen gjelder en konkret leverandør, vare, tjeneste eller forretningspartner, skal det vurderes om det er behov for å innhente ytterligere dokumentasjon eller avklaring før svar gis.

6. Dokumentasjon og arkivering

Virksomheten skal dokumentere behandlingen av informasjonskrav.

Følgende skal arkiveres:

- mottatt forespørsel
- dato for mottak
- vurdering av hva forespørselen gjelder
- interne vurderinger og avklaringer
- eventuell dokumentasjon innhentet fra interne funksjoner, leverandører eller forretningspartnere
- vurdering av eventuelle unntak
- svar som er gitt
- eventuelle avslag og begrunnelse
- dato for svar
- eventuell videre dialog med avsender

Dokumentasjonen skal lagres i samsvar med virksomhetens rutiner for internkontroll, dokumenthåndtering og virksomhetsstyring.

7. Kvalitetssikring av svar

Før svar sendes, skal det kvalitetssikres at svaret er:

- skriftlig
- korrekt
- dekkende
- forståelig
- tilpasset forespørselen
- innenfor lovens krav og unntak
- avklart med relevante interne funksjoner ved behov

Dersom svaret gjelder sensitive forhold, juridiske vurderinger, konkrete leverandører eller mulig avslag, skal juridisk/compliance eller annen relevant ledelsesfunksjon involveres før utsendelse.

Mal 1 – svar på informasjonskrav

Emne: Svar på informasjonskrav etter Åpenhetsloven

Hei,

Vi viser til deres forespørsel om informasjon etter Åpenhetsloven, mottatt **[dato]**.

Hedin Automotive AS arbeider løpende med aktsomhetsvurderinger og oppfølging av grunnleggende menneskerettigheter og anstendige arbeidsforhold i egen virksomhet, leverandørkjeden og overfor relevante forretningspartnere.

På bakgrunn av forespørselen kan vi opplyse følgende:

[Sett inn relevant informasjon tilpasset forespørselen]

Vi vurderer risiko og oppfølging blant annet basert på geografi, bransje, type produkt eller tjeneste, innkjøpsvolum, bruk av underleverandører og tilgjengelig informasjon om leverandørers og forretningspartneres arbeid med ansvarlig næringsliv.

Dersom dere har spørsmål til informasjonen over, kan dere kontakte oss for ytterligere oppfølging.

Med vennlig hilsen
Hedin Automotive AS

Mal 2 – behov for presisering

Emne: Behov for presisering av informasjonskrav etter Åpenhetsloven

Hei,

Vi viser til deres forespørsel om informasjon etter Åpenhetsloven, mottatt [dato].

For å kunne behandle forespørselen på en korrekt og dekkende måte, ber vi om en nærmere presisering av hva informasjonskravet gjelder.

Vi ber om at dere presiserer om forespørselen gjelder:

- virksomhetens arbeid med Åpenhetsloven generelt
- en bestemt vare eller tjeneste
- en bestemt leverandør eller forretningspartner
- et bestemt risikoområde
- et bestemt geografisk område eller bransje

Når vi har mottatt presiseringen, vil vi behandle forespørselen i tråd med Åpenhetsloven §§ 6 og 7.

Med vennlig hilsen
Hedin Automotive AS

Mal 3 – melding om forlenget svarfrist

Emne: Informasjon om forlenget svarfrist – Åpenhetsloven

Hei,

Vi viser til deres forespørsel om informasjon etter Åpenhetsloven, mottatt [dato].

På grunn av mengden eller typen informasjon som etterspørres, vil det være uforholdsmessig byrdefullt å besvare forespørselen innen ordinær frist på tre uker.

Vi vil derfor benytte utvidet svarfrist i tråd med Åpenhetsloven § 7. Svar på forespørselen forventes å bli gitt innen [dato].

Bakgrunnen for forlengelsen er:

[Sett inn kort begrunnelse, for eksempel behov for innhenting av informasjon fra flere interne funksjoner, leverandører eller forretningspartnere]

Med vennlig hilsen
Hedin Automotive AS

Mal 4 – delvis svar / delvis avslag

Emne: Svar på informasjonskrav etter Åpenhetsloven

Hei,

Vi viser til deres forespørsel om informasjon etter Åpenhetsloven, mottatt [dato].

Hedin Automotive AS har vurdert forespørselen i tråd med Åpenhetsloven §§ 6 og 7.

Vi kan gi følgende informasjon:

[Sett inn informasjon som kan gis]

Deler av forespørselen kan ikke besvares fullt ut. Bakgrunnen for dette er:

[Sett inn begrunnelse]

Den delen av forespørselen som ikke kan besvares, avslås med hjemmel i Åpenhetsloven § 6 annet ledd bokstav **[a/b/c/d]**.

Dere kan innen tre uker fra mottak av dette avslaget kreve en nærmere begrunnelse for avslaget. En slik begrunnelse vil bli gitt skriftlig i tråd med Åpenhetsloven § 7.

Forbrukertilsynet er tilsyns- og veiledningsorgan for Åpenhetsloven.

Med vennlig hilsen
Hedin Automotive AS

Mal 5 – avslag på informasjonskrav

Emne: Svar på informasjonskrav etter Åpenhetsloven

Hei,

Vi viser til deres forespørsel om informasjon etter Åpenhetsloven, mottatt **[dato]**.

Hedin Automotive AS har vurdert forespørselen i tråd med Åpenhetsloven §§ 6 og 7, og kan ikke gi innsyn i den etterspurte informasjonen.

Bakgrunnen for avslaget er følgende:

[Sett inn konkret begrunnelse]

Avslaget er gitt med hjemmel i Åpenhetsloven § 6 annet ledd bokstav **[a/b/c/d]**.

Dere kan innen tre uker fra mottak av dette avslaget kreve en nærmere begrunnelse for avslaget. En slik begrunnelse vil bli gitt skriftlig, snarest mulig og senest innen tre uker etter at kravet om nærmere begrunnelse er mottatt.

Forbrukertilsynet er tilsyns- og veiledningsorgan for Åpenhetsloven.

Med vennlig hilsen
Hedin Automotive AS