

Whistleblower Policy

Policy Title	Whistleblower Policy
Responsible Department	Group Legal
Geographical Scope	Global (all entities of Aebi Schmidt Holding AG)
Effective Date	January 1, 2026
Last Update	-
Approved by	Board of Directors
Audited by	-
Number/Version	1.0
Classification	Public

1. Purpose

Aebi Schmidt Holding AG (together with its subsidiaries, "Aebi Schmidt") has adopted this Whistleblower Policy (this "Policy") to encourage employees to (i) promptly and in good faith report any suspected financial improprieties or irregularities, violations of Aebi Schmidt's Code of Conduct or other policies, workplace injuries, or any other conduct that violates applicable law or regulations; and (ii) assist in any investigation by the Company related to a good faith report by assuring that the employee will be protected from retaliation.

2. Scope

This Policy applies to Aebi Schmidt's directors, officers and employees.

3. General Rule

Aebi Schmidt requires its directors, officers and employees to act with honesty and integrity, foster a fair, safe and respectful workplace and at all times comply with Aebi Schmidt's Code of Conduct.

To maintain these high standards of conduct, Aebi Schmidt relies on its directors, officers and employees to report suspected acts that do not conform to such standards, including:

- fraud or deliberate errors in the preparation, evaluation, review or audit of any financial statement or other financial report of Aebi Schmidt;
- fraud or deliberate errors in the recording and maintaining of financial records of Aebi Schmidt;
- deficiencies in or noncompliance with Aebi Schmidt's internal accounting controls or policies;
- misrepresentation or false statements regarding a matter contained in the financial records, financial statements or other financial reports of Aebi Schmidt;
- deviation from full and fair reporting of Aebi Schmidt's financial condition;
- activities that violate Aebi Schmidt's Code of Conduct or other policies;

- work-related injuries or illnesses; or
- conduct that may violate an applicable law or regulation.

4. Reporting Options

The easiest and fastest way to resolve issues is to raise them to a manager. The manager must then promptly report such incidents to Human Resources. Management will not be permitted to investigate or resolve reports without Human Resources directing the investigation.

If an employee does not feel comfortable discussing a concern with their manager, the manager is part of the issue or the employee believes that the concern was not addressed appropriately, the employee can also use any of the following options:

- Contact another manager that the employee trusts;
- Contact local Human Resources;
- Contact the Group General Counsel; or
- Report through the Ethics Hotline (see below).

5. Ethics Hotline

Employees have the option to report a concern through Aebi Schmidt's Ethics Hotline by (i) calling the toll-free phone number designated for their country (available on the Company's website); or (ii) going to the following website (<https://aebi-schmidt.ethicspoint.com/>). All Ethics Hotline communications are through a third party provider, so if an employee would like to remain anonymous, the employee will not be identified in any way to Aebi Schmidt, where legally permissible. While an employee can remain anonymous if desired, it can sometimes make a thorough investigation by Aebi Schmidt more difficult.

6. Investigation

Aebi Schmidt will promptly and thoroughly investigate all complaints or concerns communicated under this Policy. Employees should not investigate on their own but leave such work to the appropriate people chosen

by Aebi Schmidt. To appropriately respond to a concern, Aebi Schmidt may need to interview other employees or individuals associated with Aebi Schmidt.

7. Confidentiality and Non-Retaliation

To the extent possible, the confidentiality of the employee will be maintained. However, an employee's identity may have to be disclosed to conduct a thorough investigation, to comply with the law or to provide accused individuals' applicable defense rights.

No officer, director or employee of Aebi Schmidt shall take any action with the intent to retaliate against any employee, including, but not limited to, any form of discrimination, harassment, or any action negatively impacting the workplace environment, due to the employee's report or due to the employee providing assistance in an investigation by Aebi Schmidt or a governmental agency. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

8. Defend Trade Secrets Act Compliance

8.1 Immunity

An employee shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that (i) is made (a) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and (b) solely for the purpose of reporting or investigating a suspected violation of law; or (ii) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.

8.2 Use of Trade Secret Information in Anti-Retaliation Lawsuit

An employee who files a lawsuit for retaliation by Aebi Schmidt for reporting a suspected violation of law may disclose a trade secret to the employee's attorney and use the trade secret information in the court proceeding, if the employee (i) files any document containing the trade secret under seal;

and (ii) does not disclose the trade secret, except pursuant to court order.

9. Consequences

If the result of an investigation indicates that corrective action is required, Aebi Schmidt will decide what steps to take, including, when appropriate, legal proceedings and disciplinary action up to, and including, termination. Any manager that retaliates against an employee under this Policy or who condones illegal or unethical behavior will be subject to disciplinary action up to, and including, termination. Any manager or employee who is aware of, or suspects, unlawful or unethical conduct by another employee or a manager of Aebi Schmidt and fails to report it will be subject to disciplinary action up to, and including, termination. Any employee who brings forth a complaint or concern that is not in good faith, or that the employee knows or suspects is false, will be subject to disciplinary action up to, and including, termination.

Glattpark, Switzerland
January 1, 2026