

# ENT Enterprise Risk Management Policy

Ericsson Nikola Tesla (ENT) is fully committed to maintaining a resilient, transparent, and forward-looking Enterprise Risk Management (ERM) Framework that supports the achievement of our strategic objectives, enhances decision-making, protects the organization's assets and stakeholder value, ensures compliance with applicable regulations and the long-term sustainability of our business.

In line with international standards, including ISO 31000:2018 Risk Management Guidelines and Committee of Sponsoring Organizations of the Treadway Commission - COSO's ERM Framework, as well as the Code of Corporate Governance, ENT have integrated risk management into all levels of our organization, embedding it within our governance structures, business strategy, and operations. Our approach is guided by the principles of accountability, transparency, responsiveness, and continual improvement.

ENT fosters a risk-aware culture where all employees understand and embrace their role in supporting risk identification, assessment, and treatment. Risk management is not a separate function but an integral part of our decision-making and value-creation processes.

ENT is committed to:

- Aligning risk management with our purpose, values, and strategic objectives.
- Fostering a culture of risk awareness within the organization.
- Ensuring clear authorities, responsibilities and accountabilities through the application of the Three Lines Model.
- Providing adequate resources to support risk governance, including financial, human, and technological capacity.
- Ensuring compliance with applicable legal, regulatory, and internal requirements.
- Implementing principles and guidelines for risk management.
- Monitoring our risk exposure through regular review, oversight and defining the risk appetite and tolerance levels.
- Continuously improving our Enterprise Risk Management (ERM) Framework to adapt to changes in the internal and external context.

This Policy applies to all employees, entities, and activities within the Ericsson Nikola Tesla, as well as other relevant stakeholders and applies to all types of risks.

It is communicated throughout the organization and to relevant stakeholders thereby ensuring transparent communication, fostering a culture of risk awareness, and supporting alignment with corporate governance and compliance standards.

Through this Policy, Ericsson Nikola Tesla confirms commitment that effective and efficient risk management is essential to successful governance, accountability, operational excellence, and long-term sustainability.