



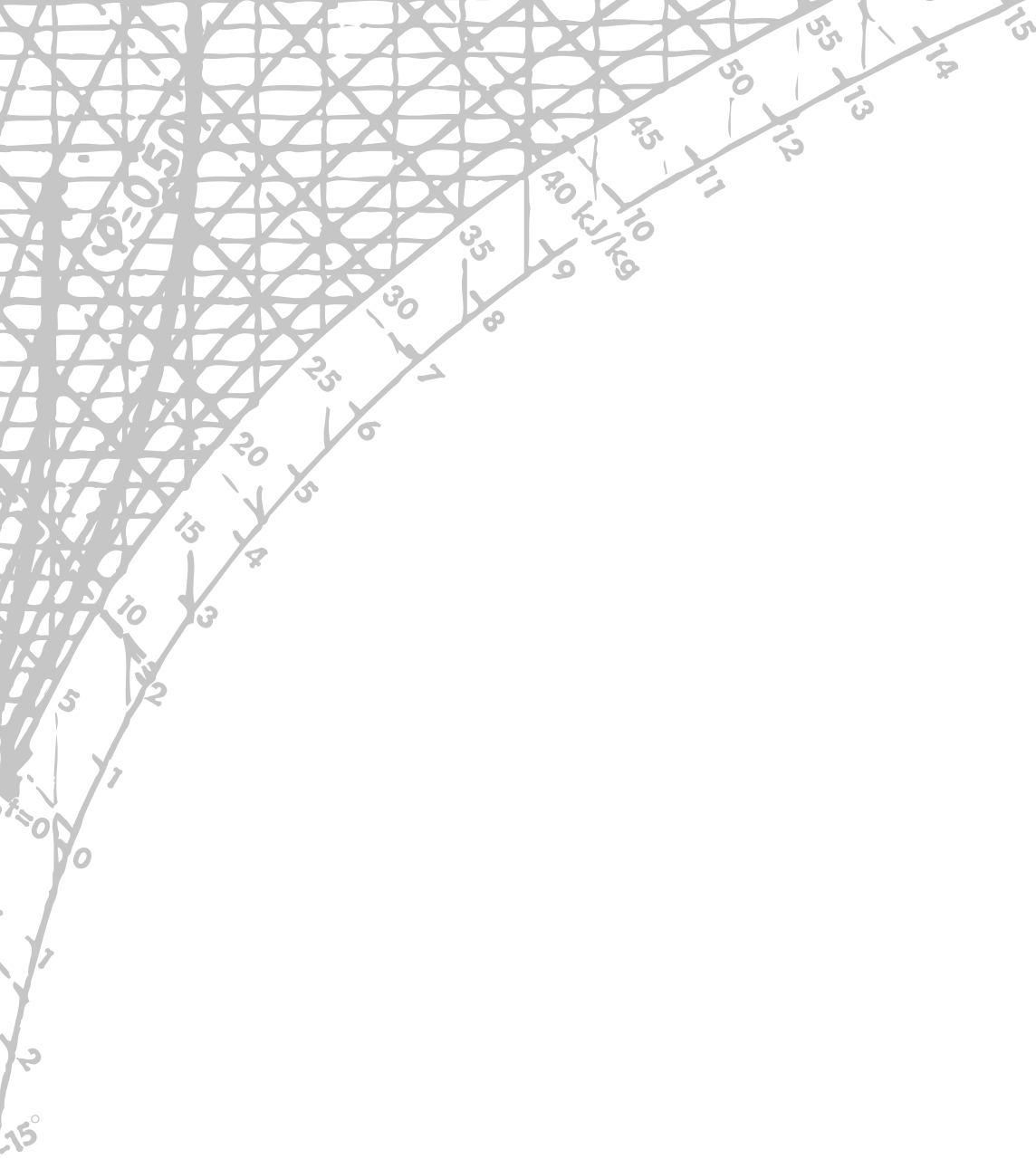
# 2025

## SUSTAINABILITY REPORT

For a  
**sustainable**  
future.

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## About **IV Produkt**

Since 1969 we have been working towards a sustainable future. We develop and manufacture air handling units that save energy and create good indoor climates for thousands of schools, workplaces, hospitals, block of flats and other buildings around Europe.

With headquarters, production and owners in Växjö, Sweden, the business is characterised by long-term visions and short decision paths.

Our long experience has given us invaluable insights that, in combination with innovative thinking and proven methods, drive development forward. With us, you will be met by dedicated employees who are happy to share their knowledge with you.

We are continuing to grow and we have big plans for the future!

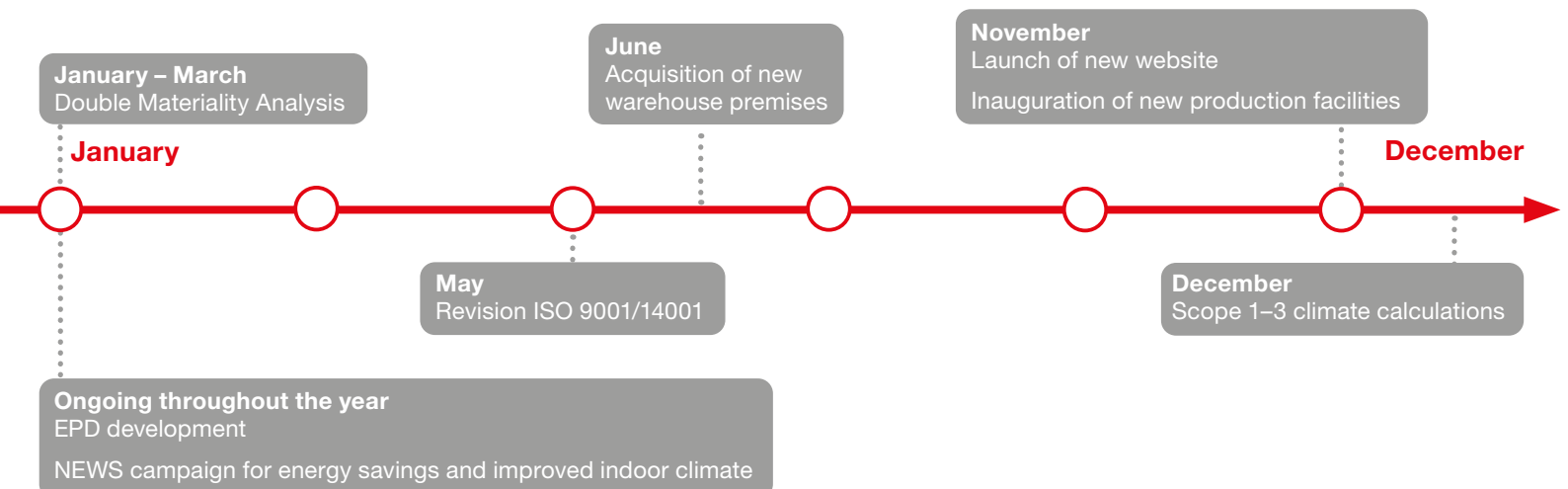


Summary of our

# 2025

- Climate calculations, Scope 1, 2 & 3
- Double Materiality Analysis (DMA)
- EPD for our products available to our stakeholders
- Expansion of production facilities to meet future requirements for integrated cooling units and reversible heat pumps with a lower climate footprint
- New website for better accessibility
- Our Quality and Environmental Manager is Chair of the Sustainability Steering Group within our industry organisation Svensk Ventilation
- Strengthened the organisation with several new employees

## Significant events for IV Produkt



# 1

## SUSTAINABILITY AT IV PRODUKT

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The ventilation industry can contribute to global sustainable development through energy savings and reduced environmental impact.

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## What we create

**IV Produkt is a privately owned company based in Växjö in the Swedish county of Småland that develops and manufactures innovative solutions for air handling. We have been doing this since 1969.**

Today, we are market leaders in the development and production of air handling units. This position was achieved by having the highest rate of development in our industry.

### Save energy

In the past years, the need for energy savings has increased significantly and is discussed in almost every conversation with our stakeholders.

At IV Produkt, we have long experience in energy efficiency and a strong focus on life cycle cost (LCC). While saving energy, you can also contribute to a better indoor climate and improved health for people. The ventilation industry can contribute to global sustainable development through **energy savings** and **reduced environmental impact**.

### Optimised life cycle cost

Our air handling units provide our customers with the lowest total cost for purchase, operation, service, and recycling. We do this by optimising the life cycle cost of our products, which helps reduce operational expenses and **increase property value**.



## Our business concept

IV Produkt develops, manufactures and sells environmentally-friendly and energy-efficient air handling units.

## The way we are

We are determined to make a difference. This is evident in both the **Business Concept** and in **The way we are**, which forms the basis for how we work and act.

### innovative

We dare to think in new ways and always strive to improve our products and processes. By finding our own unique solutions we lead instead of following the evolution.

### trustworthy

You can rely on us. Whether you are a customer, colleague or supplier, IV Produkt always stands for reliability.

### long-term

IV Produkt is unlike any other company. Since the owners are in the midst of the business it is characterised by long-term decisions. This ensures that we are successful not only today but also a strong player for the future.

### caring

At IV Produkt we care about each other and our environment. Thanks to our products, we contribute to a more sustainable world by saving the earth's resources.

### value-adding

At IV Produkt we create value. Through sustainable and energy-efficient products, we create high-value solutions that make a difference for our customers and our community.

### dedicated

At IV Produkt we set high standards for ourselves and want to exceed expectations in everything we do. We value responsibility and by sharing knowledge, we grow together.

# How we **work**

**Long-term partnerships with customers and suppliers are important to us. It provides the opportunity to sharpen the requirements when developing new products and manufacturing methods. With a wide range and long combined experience, we can find solutions that meet the needs of the market.**

The owner's strong presence in the daily operations provides short decision paths, always with the company's best interests in focus.

Our air handling units are tested and certified by **Eurovent Certification**, which provides an additional sense of security for our customers. Our business system is certified according to **ISO standards 9001 and 14001**, a natural part of our quality and environmental work.

## Spreading knowledge

Since we always strive to be the best in the plant room, we have made significant investments in IV Produkt Innovation Center and IV Produkt Competence Center, where we share and develop knowledge.

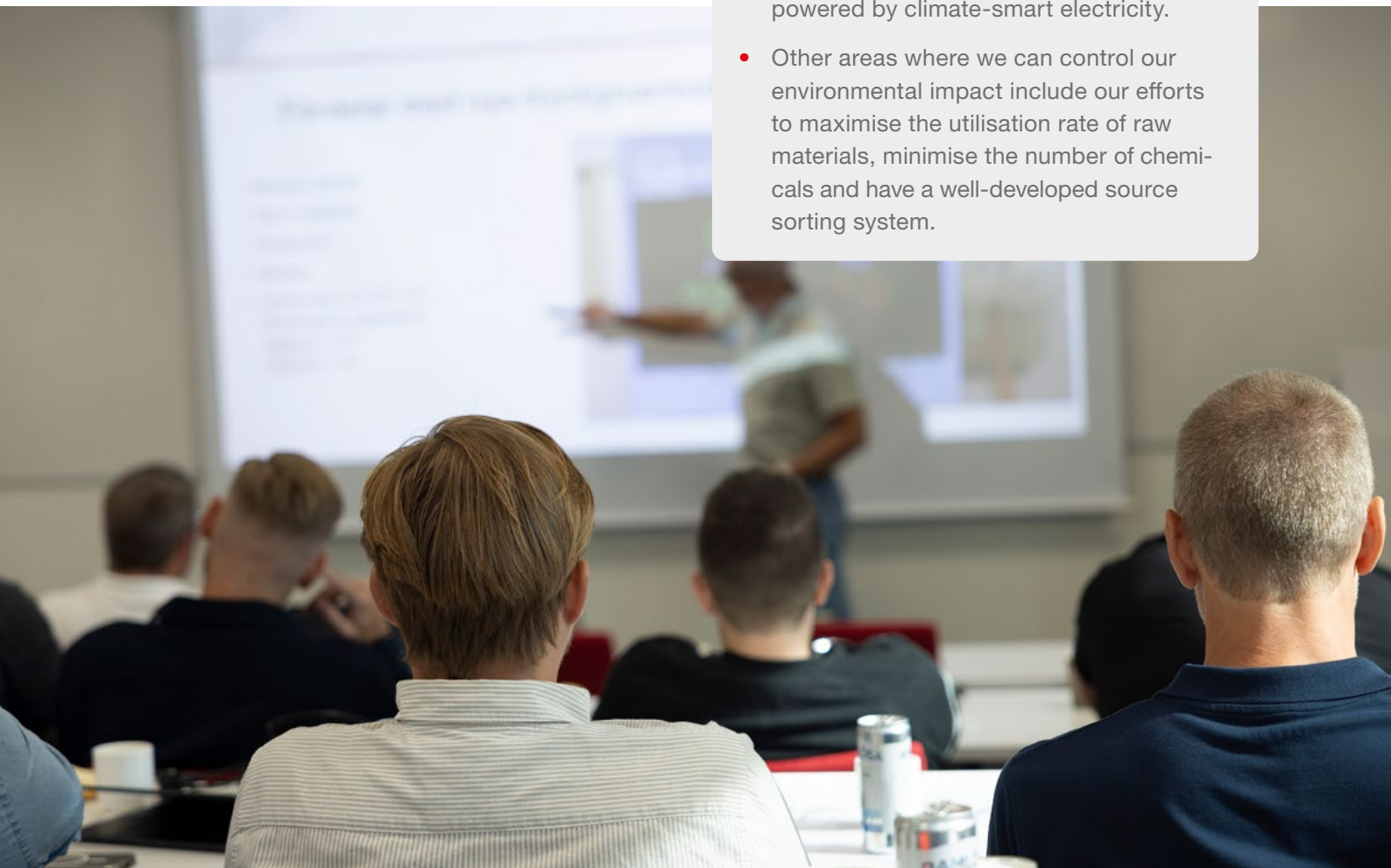
## Employee value

People are the most important resource at IV Produkt. We create value through our employees' "way of thinking" and their common desire to develop the business. It is therefore of great importance that our employees have the absolute best conditions to be able to perform their work in a committed and safe manner.

The company is in a strong growth phase and being an employer that attracts and retains good skills is a matter of course. Active efforts are being made to secure the position as an attractive employer.

## Well-considered choices

- The investments have been carried out with the environment in mind, both in the choice of building materials and installations.
- The premises are heated with district heating produced from residual products from the forest that would otherwise have been wasted.
- At IV Produkt, all electronic equipment is powered by climate-smart electricity.
- Other areas where we can control our environmental impact include our efforts to maximise the utilisation rate of raw materials, minimise the number of chemicals and have a well-developed source sorting system.





# THE GLOBAL GOALS

## For Sustainable Development

To achieve the 17 global goals for sustainable development – **Agenda 2030** – we must take greater responsibility for the world we leave for future generations. It will require both commitment and major future investments. The ventilation industry and IV Produkt can contribute to achieving the following five goals, for example:

### 3. Good health and well-being

Indoor climate is of great importance for our health.

### 7. Affordable and clean energy

Energy-efficient ventilation with the best recycling methods provides major savings, which means that climate-smart energy lasts longer.

### 9. Sustainable industry, innovation and infrastructure

Our business has been environmentally certified to ISO 14001 since 1997. For more than 20 years, we have worked tirelessly to improve our use of energy and raw materials. At the same time, we have significantly reduced the amount of residual waste and the environmental impact of our transportation.

### 12. Sustainable consumption and production

Our products undergo continuous development in terms of energy efficiency. The solutions provide both simplified production and lower energy use. This contributes to a more sustainable society and a better indoor climate, which improves health and well-being.

### 13. Climate action

By improving energy efficiency and thinking long-term, we can reduce global emissions.



## Code of Conduct

All representative activities and actions shall serve a clear business purpose and be transparently reviewed. The Code of Conduct states that we clearly distance ourselves from actions that may be perceived as aimed at unduly influencing a business decision.

## Business ethics and anti-corruption

**The fact that IV Produkt is a reliable company is a crucial factor for us to be able to continue selling our products. We have therefore chosen to take this issue into account at all stages of the business including by taking a clear distance from harmful interactions.**

Regarding issues related to business ethics and anti-corruption, there are of course risks as we have staff both in Sweden and in the rest of Europe. To minimise the risks, there are guidelines for how we should be and act towards each other, including a code of conduct in which we have taken a stand.

### Procedures and follow-up

We have internal procedures for how external representation should be handled and reported. In addition, gifts or activities of a representative nature must always be approved by the immediate manager, and arranged by the CEO.

We monitor and ensure appropriate representation in our business relationships. Deviations from

the Code of Conduct and procedures are reported to the immediate manager or management team. Since the introduction of the Code of Conduct we have not had any reported cases of nonconformities. It is with the help of our procedures, Code of Conduct and, not least, the way we are that we ensure our reliability.

Although we have not received any reports of deviations, it is important to be forward-looking. We continuously review how working methods and procedures can be adapted based on society's conditions.

### Whistleblowing policy

IV Produkt strives to have an open business climate, high business ethics and healthy employees. Our employees, customers and suppliers are our most important sources of insight into any shortcomings and they have the opportunity to anonymously report via our whistleblowing policy. **No such notifications were received in 2025.**

# 2

## ENVIRONMENT

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### Summary of the environmental policy

- Actively work on environmental issues
- Reduce environmental disturbances
- Regularly review and improve
- Make decisions with the environment and health in mind
- Fast handling of environmental matters
- Minimise the impact of products throughout their life cycle

## Environmental policy for sustainable development

**IV Produkt has had an environmental policy for several years. It serves as a guide in the improvement work of the business.**

IV Produkt shall, in all their operations, strive for a good development of the indoor and outdoor environment so that the environmental and health burden is minimised. In doing so, great emphasis will be placed on material selection and production methods. The products manufactured must actively contribute to sustainable ecological development. In order to establish and follow up overall and detailed environmental objectives, IV Produkt shall:

- **Actively work on environmental issues** in all business activities. Through the information discourse and training of employees, the individual's responsibility for the environment will be developed. Suggestions for improvement shall be encouraged.
- **Work to reduce environmental disturbances** from operations and products, including by increasing the utilisation rate of raw materials and energy and reducing the amount of waste.
- **Create a better environment** and health conditions than stated in current legislation, government rules, permits and conditions.

This shall be done by regularly reviewing the activities from the point of view of environmental protection. The results of these reviews shall, where possible, be measured and form the basis for improvements in processes, products, material selection, organisation and procedures.

- **Prior to decisions on investments**, new construction and renovations or other changes in operations, discuss and consider environmental and health issues, risks and consequences.
- **Quickly handle all environmental matters.** All stakeholders must be well informed about the environmental impact of the business. The company shall promote an open dialogue and maintain knowledge regarding environmental protection easily accessible.
- **Strive to ensure that the goods the company produces** are constantly developed so that the impact on the environment and health is minimised throughout the life cycle.

In order to live up to this policy, the company must have good knowledge of the nature and extent of the risks associated with the business and the measures that may be needed.

# Our environmental work

**IV Produkt has chosen to concentrate its environmental work based on two aspects.**

## Internal impact

**Includes environmental impact through our operations.** The internal environmental work is developed every year and we are constantly taking steps forward to reduce the ecological impact. Here we focus on the environmental impact from upstream and from the factory itself.

It is important to lead by example and show the way for how we can make a big difference with relatively small means. What is also important is the individual's understanding and knowledge of their impact on the entirety and how they themselves can make progress

## External impact

**Covers environmental product liability in the long run,** i.e. how the finished products affect the environment throughout the life cycle.

## Double Materiality Analysis

**Process description of double materiality analysis according to ESRS 2, IRO-1**

From December 2024 to March 2025, IV Produkt conducted a Double Materiality Analysis (DMA) to identify its significant impacts, risks and opportunities (IROs).

The analysis was carried out with the support of an independent consultant and in accordance with the EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), published in July 2023.

The materiality analysis followed the principle of double materiality, which considers both impact and financial materiality when determining key sustainability topics. According to this principle, a sustainability issue is considered material from one or both of the following perspectives:

- **Impact materiality:** IV Produkt's impact on people and/or the environment.
- **Financial materiality:** Sustainability issues that affect IV Produkt's cash flows, development, performance, position, cost of capital or access to financing.

The Double Materiality Analysis was carried out through a structured five-step process:

1. Identification of a preliminary list of ESG topics.
2. Process and stakeholder review.
3. Assessment of impact materiality.
4. Assessment of financial materiality.
5. Mapping and documentation of materiality

Although IV Produkt is not under a reporting obligation within the CSRD directive, the company will use the results from the DMA to improve both its operations and its value chain upstream and downstream in the coming years. This work is supported by the software we have implemented, which enables sustainable business through a data-driven approach and actionable insights.

For more detailed insight into the method and results, please contact IV Produkt's Quality and Environmental Manager, Linus Tubelius.



# Climate impact

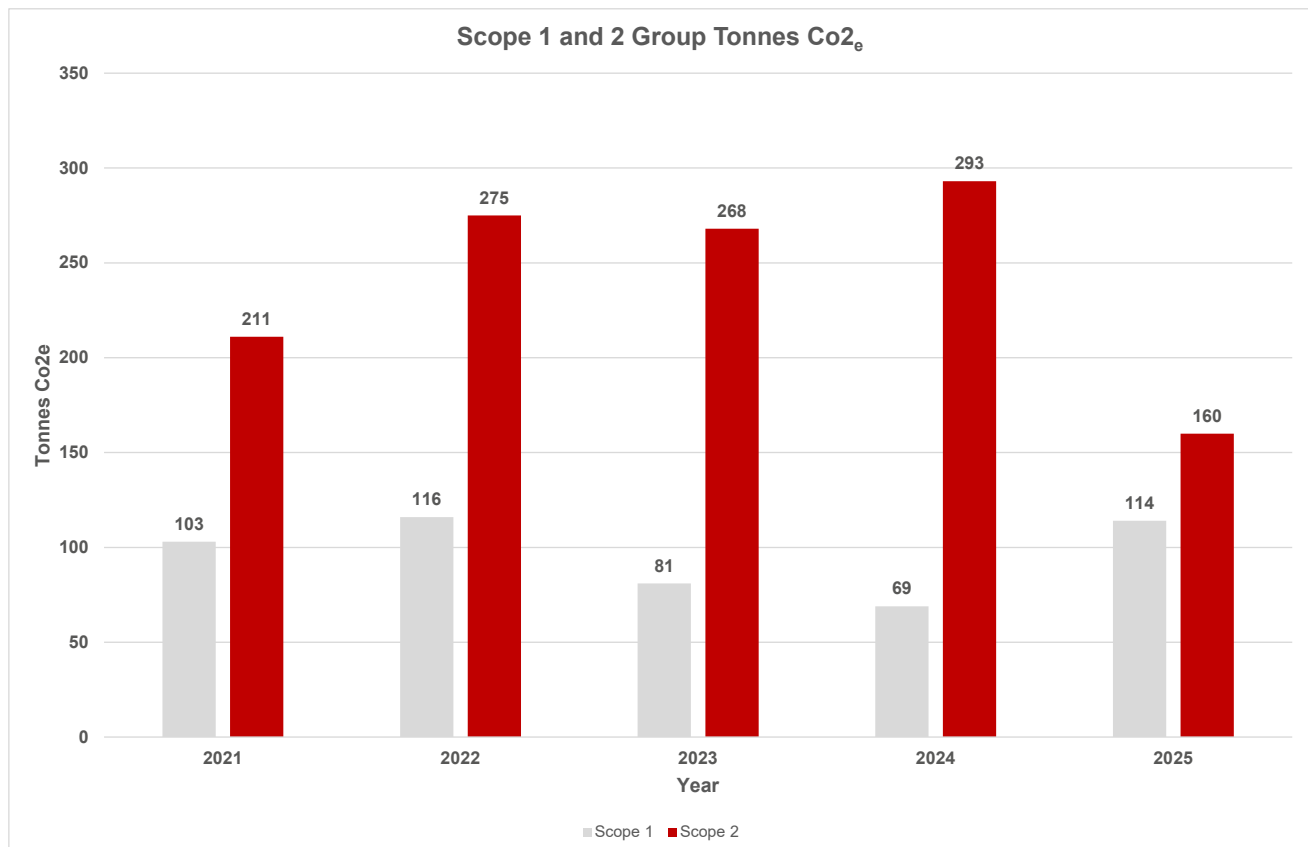
## Scope 1 & 2

Since 2021, IV Produkt AB has mapped and calculated its climate impact in accordance with the ISO 14044 standard for life cycle analyses and the GHG Protocol reporting principles.

- Scope 1 – Direct emissions from fuels for company-owned vehicles and refrigerants in our own facilities.
- Scope 2 – Consumption of purchased energy.
- Scope 3 – Upstream/downstream in the value chain.

In 2025, the climate calculations were expanded to group level (IV Produkt Holding AB). The calculations were also supported by the software we have implemented, which enables sustainable business through a data-driven approach, actionable insights and more reliable emission factors.

The results for 2025 show an increase in Scope 1. However, Scope 2 has decreased by 31% compared to the previous year, despite an increase in production rate. The Scope 2 result also demonstrates that IV Produkt AB benefits greatly from using the local district heating network, which has a significantly lower climate footprint than the Swedish district heating average\*.



\* Source: Environmental data, Växjö Energi AB.

## Scope 3

**2025 serves as the base year for Scope 3, and within Scope 3, IV Produkt Holding AB has identified the following categories as having the greatest impact on the value chain:**

- Category 1 – Emissions from purchased goods.
- Category 2 – Capital goods.
- Category 3 – Production emissions in Scope 1 & 2.
- Category 4 – Transport to IV Produkt.
- Category 5 – Waste from production.
- Category 6 – Business travel (flights & trains).
- Category 7 – Employee commuting to the workplace.
- Category 9 – Transport from IV Produkt.
- Category 11 – Emissions during the use of sold products.
- Category 12 – Waste management of sold products.

The table below presents the outcome of the Scope 3 categories.

Scope 3 Categories	Tonnes Co2e
Upstream activities	
Category 1: Emissions from purchased goods and services	95 734
Category 2: Capital goods	78
Category 3: Production emissions in Scope 1 and 2	96
Category 4: Transport to operations	48
Category 5: Waste generated in production	43
Category 6: Business travel (flight & train)	170
Category 7: Employee commuting to the workplace	360
Category 8: Leased assets	Not relevant
Downstream activities	
Category 9: Transport to customer	1 570
Category 10: Processing of sold products	0
Category 11: Use of sold products	3 268 846
Category 12: End-of-life treatment of sold products	3 015
Category 13: Leasing of owned assets	0
Category 14: Franchises	Not relevant
Category 15: Investments	Not relevant
Total Scope 3 Tonnes Co2e	3 369 960

## Climate impact – Key figures

Mapping point/Year	2022*	2023*	2024*	2025
Total CO2e (tCO2e)	47 558	47 552	67 837	3 370 234
CO2e per revenue (tCO2e/MSEK)	32	26	38	1 680
CO2e per employee (tCO2e/employee)	155	162	221	7 326

\* The results for the years 2022–2024 include Scope 1–2 and certain categories within Scope 3 for IV Produkt AB, while 2025 includes Scope 1–2 and additional categories within Scope 3 for IV Produkt Holding AB.

IV Produkt Holding AB will continue to map emissions throughout the value chain to improve the company's calculations and to verify that implemented improvements deliver the desired impact. The company will establish both short-term and long-term sustainability goals across its entire value chain.

IV Produkt Holding AB will also initiate the process of joining the Science Based Targets Initiative (SbTi) during the latter part of 2026.

# Energy use

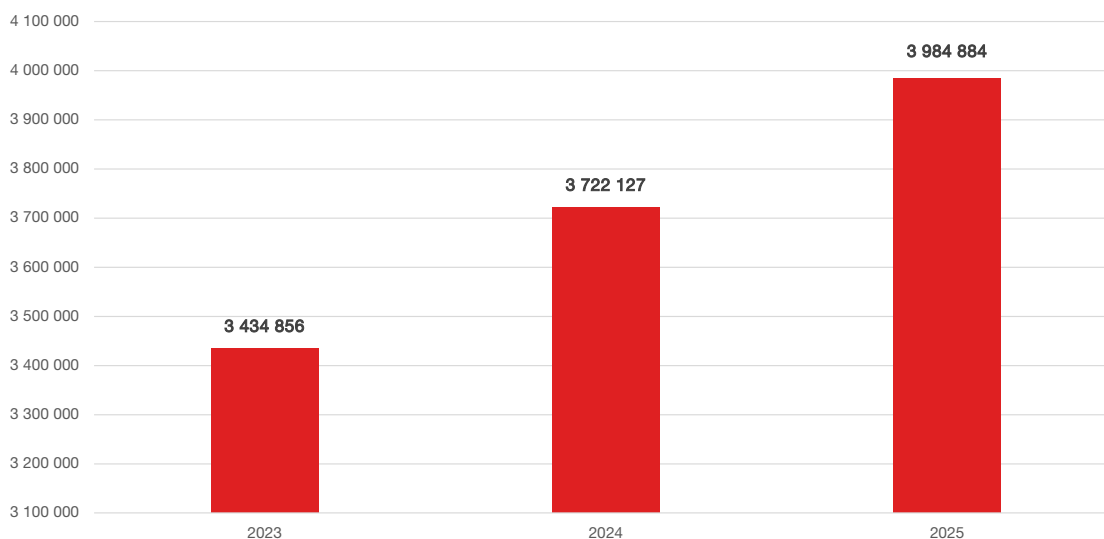
**There is a lot happening at IV Produkt. That is why it is particularly important for us to follow up on our energy use every year and identify actions to reduce consumption.**

The largest share of energy use is within IV Produkt AB. When looking at the outcome at Group level, electricity use increased by 7% in 2025, due to a higher production rate and more working days at IV Produkt AB.

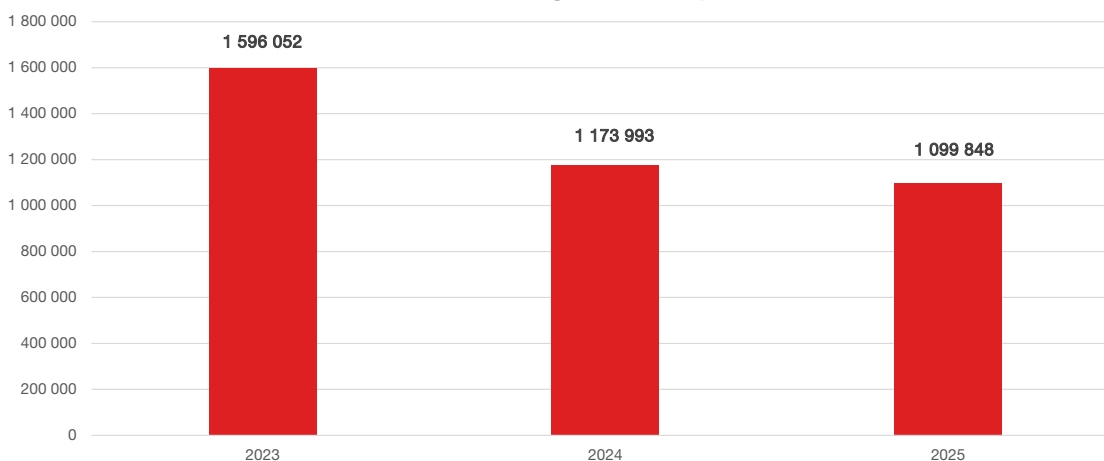
However, district heating use decreased by 6.3% during 2025, due to a milder winter compared to the previous year.

IV Produkt Holding AB has started collecting data from the company's energy-intensive processes in order to initiate an improvement programme in the latter part of 2026. This aims to reduce energy use and thereby also lower the climate impact in Scope 2.

### Electricity Use Group kWh



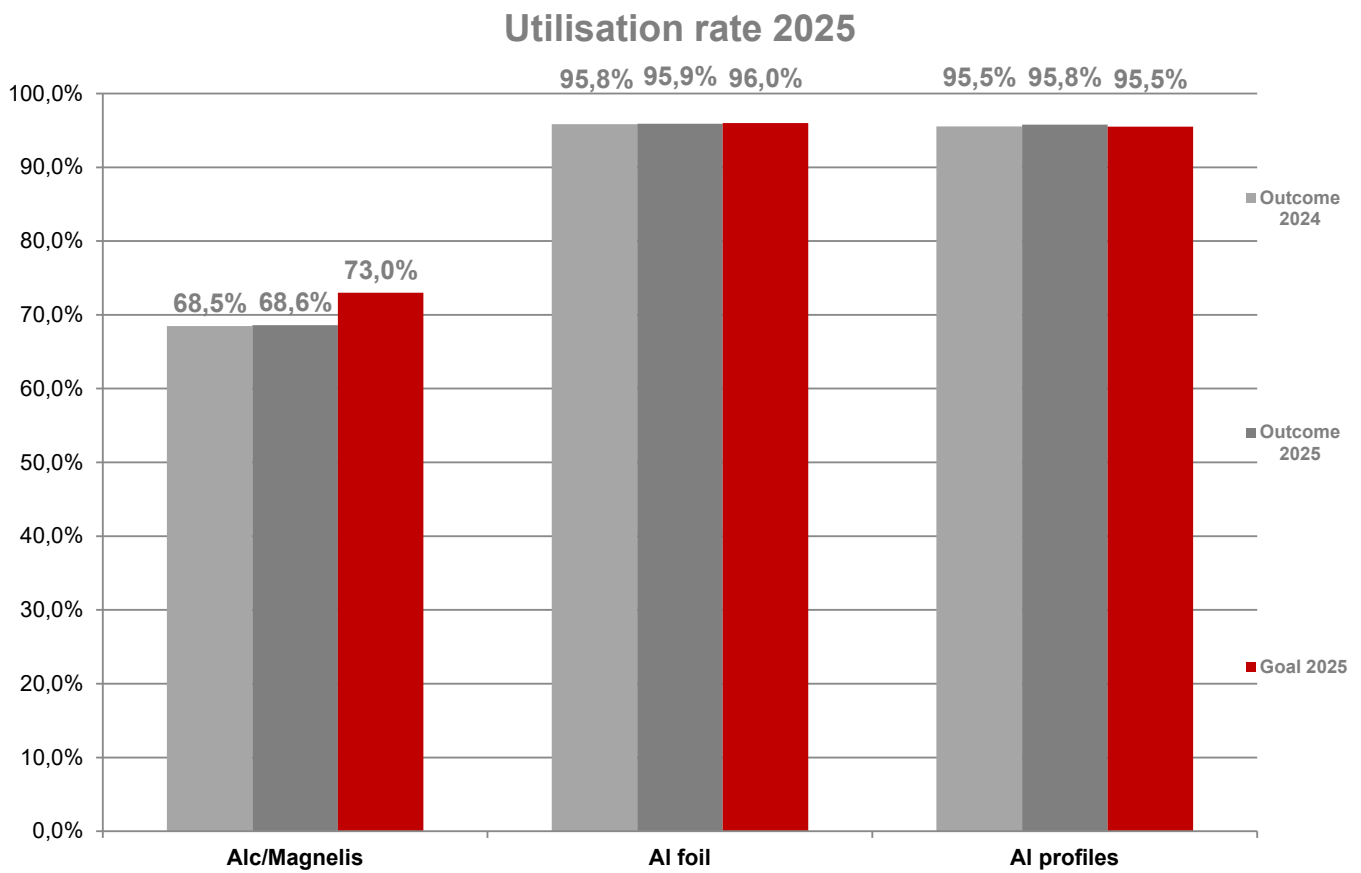
### District Heating Use Group kWh



# Utilisation of raw materials

Making optimal use of purchased raw materials not only provides an environmental benefit but also results in economic gain.

Below is the development of three key material types for the business: Aluzinc and Magnelis sheet metal, aluminium foil, and aluminium profiles. The goal is to maintain a positive outcome for all material types.



# Sorting at source

**The largest share of waste sorting takes place within IV Produkt AB, where a well-developed waste sorting system has been in place for many years. This has resulted in a reduction of landfill waste to zero over the past three years.**

All waste is directed either to material recycling or energy recovery. In 2025, IV Produkt's waste contributed to a prevented climate impact of 3,027,289 kg CO<sub>2</sub>e\*.

- Using recycled material instead of virgin material results in a smaller carbon footprint. The difference corresponds to driving 40,363,853 km in an average-sized car in Sweden.
- Using recycled material instead of virgin material results in a smaller carbon footprint. The difference corresponds to the annual heating of 1,920 medium-sized houses in Sweden.

\*The prevented climate impact is a way to measure the environmental effect of using recycled material compared to new (virgin) material.

**Reference:** Stena Recycling AB.

## Waste hierarchy



# Handling of **chemicals**

**Minimising the use of chemicals and managing them correctly is a high priority at IV Produkt, which implemented ISO 14001 in 1997.**

Since then, we have chosen the **most environmentally and health-friendly alternatives** and sought substitute products for chemicals. The number of environmentally harmful chemicals that can be replaced with less hazardous substances has therefore decreased.

All chemicals intended for use are thoroughly reviewed through an internal chemical inspection and undergo risk assessments. To facilitate handling and monitoring, a digital system is used. When working with chemicals, the environmental impact should be considered, as well as the health

aspects for those handling them. Therefore, providing information and maintaining communication with those concerned is crucial for safe and proper handling

**During 2025, the following activities were carried out in chemical management:**

- Ongoing efforts to reduce or eliminate chemicals with a high risk factor for health, environment, and safety.
- Implementation of additional features in the company's chemical management system to simplify risk assessments.
- Screening of all chemicals against the requirements for Substances of Concern (CSRD ESRS E2).



## **Risk** management procedures

**The areas we have assessed as the most high-risk are fire, chemical spills, and the production of heat pumps and reversible heat pumps.**

- Procedures for internal fire inspections are carried out on an ongoing basis.
- Training in preventive fire protection and firefighting is conducted annually.
- Procedures are also in place for handling chemical spills, including mandatory reporting requirements, internal handling processes, and the availability of equipment for use when needed.
- Risks during the production of heat pumps and

reversible heat pumps are managed through continuous training and established routines designed to minimise leaks and incidents.

- In the event of incidents, procedures are in place to manage them effectively

**During 2025, the following activities were carried out in fire protection:**

- Training and certification in Hot Work for employees performing such tasks.
- Site visit by Värends Rescue Service to enhance their knowledge of IV Produkt's operations, ensuring they know where to focus in the event of an emergency response.



## Legal requirements and certification

IV Produkt strives to meet and exceed the requirements of the Swedish National Board of Housing, Building and Planning's building regulations.

In accordance with the legal requirements, our products are **CE marked**, providing fundamental assurance for users and installers regarding safety and health.

For many years, the products have also been **Eurovent certified**, meaning that an independent international industry association verifies that the technical data and performance we publish are accurate. This ensures that customers and other stakeholders can have confidence in the promised function and quality of our products.

In 2025, IV Produkt developed and published **EPDs (Environmental Product Declarations)** for most of our air handling units, making them available to customers and other stakeholders via our website.

3

PEOPLE

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Strategic collaboration with schools at different levels is important to the company and the continued development of the industry.

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## Our **community involvement**

**IV Produkt's commitment to society is strong and permeates the entire company. We see great value in maintaining broad collaboration and engagement in various contexts.**

We actively collaborate with Epic – Innovation and Technology Center in different ways. Epic is an economic association driven and owned by the largest technology companies in the Västmanland region. Together, we aim to increase interest in a career in the technology industry.

In addition, we work with other industry-specific networks to jointly address issues related to, for example, the long-term effort to secure **future skills supply**

### Upper secondary school interns

A strategic partnership with schools at various levels is important for the continued development of both the company and the industry. IV Produkt currently has a well-established collaboration with the municipality's upper secondary schools and hosts **several interns** from different programmes each year.



## Career fair for young people

Another part of our efforts in both skills supply and spreading information about IV Produkt as a company and employer is participating in relevant **fairs**. Our goal is to reach a variety of target groups.

In autumn 2025, we took part in **Yrkesdagen** at Växjö Concert Hall—a career fair for young people with the purpose of helping them make informed educational and career choices. This, in turn, supports companies in meeting the demand for relevant skills. At the fair, we aimed to inspire visitors to see the future within the industrial sector.

## Internships at different ages

IV Produkt also believes it is important to give young people the opportunity to participate in work experience placements during grades 8 and 9.

For those who have graduated from a science or technology programme, there is an opportunity to intern with us through **Tekniksprånget**. This programme offers practical experience for those considering a career as an engineer.

## Curiosity among children

We hope children discover early on the opportunities that exist in working life. We want to spark interest in technology and, in particular, in industry. That's why we currently collaborate with **Ulriksberg School** and **Hagavik School**. The partnership, called **SKAL** (School-Work Life), means we regularly visit 5th-grade classes to encourage curiosity about technology—an initiative we aim to continue for many years to come.

## Helping others

The company actively collaborates with a daily activity centre in Växjö municipality called Parketten, which supports **adults with mental health challenges**. The participants assist us with a variety of tasks that help ease the workload for our production staff. Being able to both receive help and provide meaningful work opportunities has become a win-win concept for both Parketten's participants and IV Produkt.





## Personal meetings

Offering study visits, training sessions, and customer visits is a natural part of our operations. In 2025, several hundred visitors came to our headquarters in Växjö to see our outstanding production environment.



## Our people

**Our employees are our most important resource. To remain at the forefront of development and innovation, it is essential that our staff have the right skills and enjoy working at IV Produkt.**

We have identified three important factors to focus on: **job satisfaction, commitment, and work-life balance**. These factors are continuously monitored through performance reviews and, if necessary, in other conversations. Documentation from these discussions is recorded in our HR system.

### Internal recruitment

To maintain engagement in a growing company, we strive to create a workplace where employees want to develop. They participate in both external and internal **training sessions**. We place great emphasis on internal recruitment opportunities, which serves as an important source of inspiration for employees who want to grow with us.

Regular **performance reviews** provide an excellent opportunity for employees to work together with their immediate manager to develop, refine, and follow up on a **personal action plan**.

### A foundation for everyone

Maintaining and actively working with our core values, *The way we are* (see p.7), is very important for both long-term employees and new hires. All new employees receive a comprehensive introduction to the organisation, during which our core values are emphasised. Having a shared foundation is crucial for our continued success.



### Health and wellbeing

IV Produkt wants its employees to feel good. We therefore work actively with self-care and other preventive measures to reduce sick leave. It is of great importance to prevent and remedy any ill health at an early stage. Regular exercise is a major contributor to good health.

### Conversations about health

To uncover any ill health, **health conversations** are arranged with the line manager and/or HR when an employee has five short-term absences or an extended absence of 28 days or more during a 12-month period. The aim is to implement the necessary measures at an early stage.

**Occupational healthcare services** are an important partner in work adaptation and rehabilitation.

## A safe workplace

IV Produkt is always proactive when it comes to activities that ensure a safe and healthy work environment. Regular **safety inspections** and **risk assessments** are carried out, and we maintain a close and active collaboration with occupational health services.

Many employees work in production, performing physically demanding tasks. In recent years, we have increased our workplace-oriented efforts to prevent potential injuries. This includes **ergonomics training** where occupational health specialists tailor measures to the specific needs of different work groups.

## Preventing accidents

Working early and systematically with incidents and work-related injuries is essential. To improve this process, we have implemented a deviation reporting system to simplify internal handling and identify risk factors, thereby reducing workplace injuries. Reporting incidents helps us identify

improvement areas much earlier, enabling discussion in various collaborative forums, including the immediate workgroup, the safety committee, and other relevant groups. Staff are encouraged to report near-misses and risk observations to detect hazards and prevent serious accidents.

## Proper working posture

For office staff, the focus is on the social and organisational work environment, also in collaboration with occupational health services. All new employees receive an **ergonomic assessment** of their workstation during onboarding, to ensure correct working postures and appropriate tools, minimising the risk of work-related strain injuries.

Education and awareness are essential for creating sustainable safety and workplace health initiatives. Therefore, continuous training is provided for managers and safety representatives.



## Respectful treatment

An essential part of our values is that all employees are treated with respect and consideration. This is a prerequisite for their **well-being and engagement**. Therefore, we do not tolerate any form of discrimination, harassment, or offensive behaviour.

Our goal is to identify these issues as early as possible. We address this topic in performance reviews and also provide room for discussion during **safety inspections**. The results are

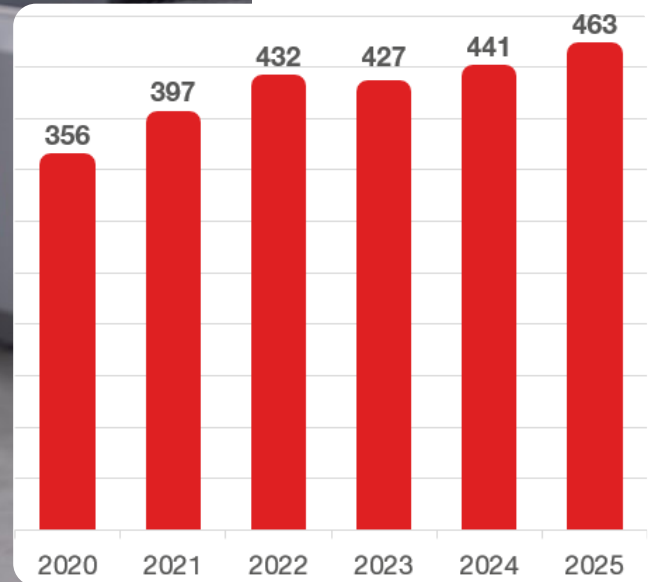
compiled annually, and measures are taken continuously. We train our managers on their obligations to prevent and handle such situations.

All employees must be familiar with our procedures and know how to act if cases of discrimination, harassment, or offensive behaviour arise. Union representatives, safety delegates, and union representatives on the safety committee are also offered the opportunity to participate in this training.

## Key figures in human resources



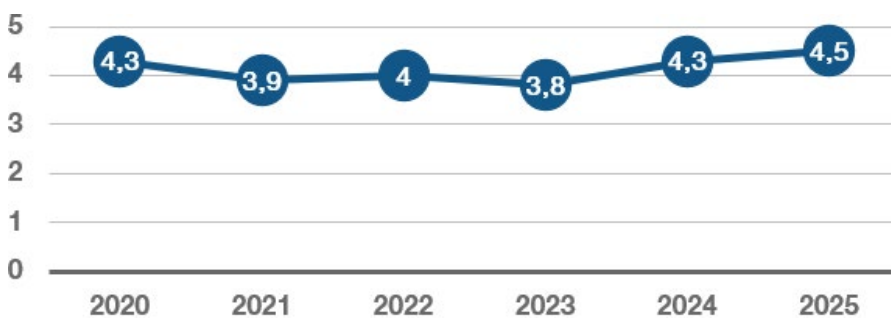
### Employees



The gender distribution is 412 men (89%) and 51 women (11%).

By calculating key figures, we can track trends and changes over time and gain a fundamental understanding of employee well-being and the overall health of the company.

### Sick leave in %



**98,81**

employment rate  
in %

**11,04**

average length  
of employment  
in years

**43,83**

average age for  
all employees

**+ 1,32**

staff turnover  
in %

# IV Produkts footprint

Major steps have been taken to make the business more sustainable and we are proud of that, but we want to do more. We are convinced that sustainable development will be in focus for a long time to come. This means that we will continue to make major investments and improvements to our products and processes in the future to save the Earth's resources.

At IV Produkt, we think long-term.

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**Welcome** to contact us!

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*Air handling with focus on LCC*