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Whistleblowing Policy



Caltra Nederland BV
Als onderdeel van de Kerakoll Group

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Introduction

This Whistleblowing Policy defines the principles and procedures for reporting unlawful conduct or conduct contrary to the Group's values, ensuring the protection of those who make reports in good faith.

The Group adopts this Policy in accordance with Directive (EU) 2019/1937 and with the national regulations applicable in the various countries in which it operates, ensuring that the reporting channels are secure, confidential and accessible to all.

The Policy is available on all major corporate communication channels (intranet, website, notice boards) and is aimed at employees, collaborators, consultants, suppliers and other third parties who interact with Group companies.

Through this initiative, the Group aims to promote a culture of integrity, transparency and responsibility, fostering an ethical working environment that respects the law and corporate values.

Purpose of the Policy and recipients

This Whistleblowing Policy (hereinafter "Policy") defines the procedures for receiving, analysing and managing reports of illegal, unethical or contrary to the Group's values behaviour, sent by any person, including anonymously.

The Policy applies to all Kerakoll Group companies and to the following persons (hereinafter referred to as "Recipients"):

- employees of any level and contract type;
- collaborators, consultants, professionals and agents working on behalf of or in the interests of the Group;
- interns, volunteers and temporary workers;
- suppliers, business partners and contractors;
- members of corporate bodies and shareholders of Group companies.

All Recipients who become aware of potential violations are invited to report them promptly, using the channels indicated in this Policy, avoiding undertaking personal investigations or managing the facts independently.

Reporting - Whistleblowing

Whistleblowing reports may be submitted by the authorised persons indicated in the previous paragraph if, in the course of their relationship with Kerakoll Group companies, they become aware of conduct or situations that may constitute violations of laws, regulations, ethical principles or company policies.

By way of example, the following may be reported:

- violations of the Code of Ethics or Group policies;
- conduct contrary to national or international regulations on health, safety, the environment, product quality or personal data protection;

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- acts of corruption, fraud or money laundering;
- violations of competition, procurement or transparency regulations;
- conflicts of interest or other conduct that could cause economic or reputational damage to the Group.

Reports must be made in good faith, with a sense of responsibility and on the basis of detailed and verifiable information.

However, complaints or claims of a personal nature relating to one's employment relationship or relationships with superiors or colleagues that are not relevant to the general interests of the Group are excluded from the scope of this Policy.

The management of whistleblowing reports is entrusted to company departments designated by the Group, which are responsible for ensuring impartial, confidential treatment in accordance with applicable regulations (hereinafter also referred to as 'Managers').

The Group also encourages, where possible, the direct and informal resolution of any work-related issues through dialogue between the parties involved.

1. The Whistleblowing Portal

In accordance with current regulations, Kerakoll Group has adopted a digital platform, provided by a qualified partner, for the management of reports of possible violations or non-compliant behaviour.

The system guarantees high standards of security and confidentiality, complies with Directive (EU) 2019/1937 and the GDPR, and is certified according to ISO 27001.

The reporting channel is internal and allows reports to be sent in writing or orally, including via voice recording. It is also possible to request a face-to-face meeting to make the report, which will be arranged within a reasonable time frame.

Through the Whistleblowing Portal, accessible from the Kerakoll website or at the following web address

<https://caltra.whistlelink.com/> , victims of corporate misconduct or third parties who are aware of corporate misconduct that has already occurred or that, based on concrete evidence, could be committed, can report their case either completely anonymously or, if they choose, non-anonymously.

Access to the Kerakoll Group Whistleblowing Portal is subject to a "no-log" policy in order to prevent the identification of whistleblowers who wish to remain anonymous: this means that the company's IT systems are unable to identify the point of access to the Portal (IP address) even if access is made from a computer connected to the company network.

Reports submitted through the Whistleblowing Portal are received exclusively by the whistleblowing channel managers.

The confidentiality of the identity of the whistleblower (and any other information from which that identity may be directly or indirectly inferred), the facilitator (where applicable), the person involved or any other persons mentioned in the report, as well as the content of the report and related documentation, is guaranteed.

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If a whistleblowing report is mistakenly sent to an internal person other than the designated managers, the person who received the report is required, within seven days of receipt, to forward it to the channel managers, informing the whistleblower at the same time.

2. Face-to-face meeting

It is also possible to request a direct meeting with the functions designated to manage reports, using the IT platform and indicating the desire to use the whistleblowing channel to maintain the confidentiality of one's identity.

The channel managers undertake to respond to the request within seven days of receipt, proposing a meeting date within a reasonable time frame.

The report collected during the direct meeting, with the consent of the whistleblower, is documented by the channel managers by means of an audio recording on a suitable device or by drawing up a report.

In the case of minutes, the reporting person has the right to verify, rectify and confirm the content by signing them.

3. Other reporting channels

In addition to the internal channel, external reporting channels may be available in the various countries in which the Group operates, established by the competent authorities or other bodies designated by local regulations.

The use of these channels must comply with the conditions and procedures laid down by applicable national laws.

For more information on external channels and how to use them, please contact your HR representative.

Protection and responsibility of the whistleblower

Persons who make a report in accordance with this Policy are protected under applicable national regulations.

The same protections also extend to those involved, those who support the whistleblower (e.g. facilitators) and those who, due to their role or relationship with the whistleblower, may be exposed to risks of retaliation.

Protective measures apply only to those who act in good faith and on the basis of reasonable grounds.

To ensure the confidentiality of the whistleblower's identity, from the moment the report is received and at every subsequent stage, the Company adopts appropriate protection mechanisms, ensuring that information relating to non-anonymous whistleblowers is treated as strictly confidential and in full compliance with applicable laws.

1. Protection of confidentiality

All persons responsible for receiving and handling reports are required to ensure the utmost confidentiality regarding the identity of the reporter, the persons involved, the facilitators and anyone mentioned in the report, as well as the content of the report itself.

Confidentiality is guaranteed regardless of the channel used and for the entire duration of the management process, until its conclusion.

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The identity of the whistleblower may only be disclosed in cases expressly provided for by applicable legislation and, where required, after notification of the reasons and consent of the person concerned.

2. Prohibition of retaliation

Any form of retaliation, discrimination or unfair behaviour, whether direct or indirect, against the whistleblower or anyone who has assisted them as a result of a report made in good faith is prohibited.

For conduct to be considered retaliatory, there must be a direct link between the report and the unfavourable act or behaviour suffered.

Reports made with malice or gross negligence, or which are false, defamatory or intended to damage the Company or other persons, do not benefit from any protection and may result in disciplinary sanctions and legal action by the Company.

Protection of the reported person

The reported person is guaranteed the protection of the confidentiality of their identity, in order to avoid prejudicial consequences, including those of a reputational nature, in the relevant work context.

The identity of the reported person, the reporter and any other person involved may not be disclosed without the express consent of the reporter, except to persons authorised and competent to handle the report, in compliance with personal data protection legislation.

The report alone does not automatically lead to disciplinary proceedings against the reported person. In disciplinary proceedings, the identity of the whistleblower cannot be disclosed if the complaint is based on separate and additional investigations to the report itself, even if they derive from it.

If the complaint is based in whole or in part on the report and knowledge of the identity of the whistleblower is necessary for the defence of the reported person, the report may only be used with the express consent of the whistleblower.

The protection of the reported person applies without prejudice to cases provided for by law, in which the identity must be disclosed to the competent authorities (e.g. at the request of the judicial authorities). The information contained in the report is used only to follow up on the report in an appropriate manner.

How to submit a report

After accessing the Portal, the whistleblower will be guided through the completion of a questionnaire consisting of open and/or closed questions that will allow them to provide the details of the report (facts, time frame, economic dimensions, etc.).

The questionnaire will be anonymous, unless the reporter wishes to provide their personal details in the questionnaire under '*Other information?*'.

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When the report is sent, the Portal will assign a number to the case and issue the whistleblower with a unique verification code. These numbers, known only to the whistleblower, cannot be retrieved in any

way if lost. It is therefore the responsibility of the reporter to keep it safe.

The case number and verification code will be used by the reporter to access their report via the Portal in order to: monitor its progress; add further details to the report; provide their personal details; respond to any further questions. The Portal allows for a virtual conversation (chat) between the reporter and the recipient, ensuring anonymity at the reporter's request.

Report management

Reports submitted via the Whistleblowing Portal are received by the channel managers.

Reports are subject to the following investigation process:

1. Preliminary analysis

Within 7 (seven) days, the report is taken on and the whistleblower can receive confirmation of this through a message of acknowledgement of receipt published on the Portal, by accessing the 'follow your case' section.

In particular, reports will be subject to preliminary analysis by the channel managers in order to verify the presence of data and information useful for assessing the validity of the report. In carrying out the above analysis, the channel managers may avail themselves - for specific aspects dealt with in the reports and if deemed necessary - of the support of the relevant company departments and external professionals and may request further information and/or documentation from the reporter through the dedicated messaging system if they deem further investigation necessary. If they already have all the necessary information, the channel managers may respond to the whistleblower through the Portal.

If, at the end of the preliminary analysis phase, it emerges that there is a lack of sufficiently detailed information or that the facts referred to are unfounded, the report will be archived with the relevant reasons.

Where, following preliminary analysis, useful and sufficient evidence emerges or can be inferred to assess the validity of the report, the next phase of specific investigations will be initiated.

In any case, even if the report does not constitute a violation and/or is unfounded or incorrectly submitted (due to its content) on an unsuitable channel, feedback will be provided to the reporter within 90 (ninety) days from the date of acknowledgement of receipt, which the Portal will consider to be the date on which the report was sent.

2. Specific investigations

The channel managers will:

a) initiate specific analyses, using, if deemed appropriate, the competent structures of the Companies or experts and consultants external to the Kerakoll Group;

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- b) agree with the management responsible for the function concerned by the report on any action plan necessary to remove the control weaknesses identified;
- c) agree with the departments concerned on any initiatives to be taken to protect the interests of the Kerakoll Group;
- d) request, if possible, the initiation of disciplinary proceedings against the whistleblower, in the case of reports in which the whistleblower's bad faith and/or purely defamatory intent is ascertained, possibly confirmed by the unfounded nature of the report itself;
- e) at the conclusion of the investigation, submit the results to HR for evaluation so that the most appropriate measures can be taken;
- f) conclude the investigation at any time if, during the course of the investigation, the report is found to be unfounded.

The activities described above are not necessarily carried out in sequence.

Furthermore, in carrying out these activities, channel managers undertake to fully comply with the principles established by the Kerakoll Group Code of Ethics.

If the report concerns one of the channel managers, the investigation and subsequent analysis will be handled by the other managers. If all channel managers or the majority of its members are involved, the investigation will be handled by HR.

Periodic report

At least once a year, a summary report of the reports received on the whistleblowing channel is provided to the Board of Directors of Kerakoll Spa.

This report contains the results of the analysis, including the adoption (or non-adoption) of disciplinary measures.

The information contained in the report is rendered anonymous in order to guarantee the confidentiality of the whistleblower, the person reported and the subject of the report.

Document retention and privacy protection

Reports and related documentation are retained only for the time necessary to manage and close the report, and in any case no longer than the terms provided for by law, starting from the communication of the final outcome.

Storage is carried out in accordance with the principles of confidentiality, storage limitation and data minimisation, in compliance with applicable personal data protection legislation.

Any personal data, including data relating to the identity of the reporting person, the reported person or other persons mentioned in the report, are processed in compliance with current privacy regulations and in accordance with the Group's GDPR Policy (or privacy policy applicable in different jurisdictions).



Compliance with the prohibition of retaliatory acts

Kerakoll Group will comply with the prohibition on retaliatory acts against whistleblowers.

Any confirmed violations of the prohibition of retaliatory acts or the obligation of confidentiality will be sanctioned in accordance with the provisions of the disciplinary system.

Updating of the Policy

The Whistleblowing Policy and Portal are subject to periodic review to ensure their continued alignment with applicable regulations and to incorporate any improvements resulting from operational experience and the evolution of best practices.

Reference to local regulations

This Policy is general in nature and applies to all Kerakoll Group companies. For aspects not expressly regulated or for any additional requirements provided for by the laws and regulations of the individual countries in which the Group operates, each company is required to refer to the applicable local regulations and any internal procedures adopted at national level.

In the event of any discrepancy between this Policy and local legal provisions, the regulatory provisions of the country concerned shall prevail. The relevant local departments are responsible for ensuring the proper implementation of and compliance with specific regulations in their territory and for keeping Group HR constantly updated.