Environmental, Social, Governance Policy.

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Contents.

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1. Introduction.

This Environmental, Social and Governance (ESG) Policy aims to set out ongoing commitment to integrate environmental, social and governance considerations within Caliber.global's (Caliber) business strategy, operational decisions and stakeholder relationships.

Caliber's vision is to accelerate the transformation of the construction supply chain. We lead the journey toward an ultra-short supply chain with zero emissions in 2050, maximum consolidation, and the elimination of failure costs, waiting hours, and waste. Through our expertise and technology, we empower senior management to drive radical improvements in labor efficiency (project and transportation management), material/equipment and installation costs, transportation costs and supply chain resilience — maximizing the potential of each project and the entire end-to-end supply chain.

For each category there are category specific standard operating procedures that describe the topic in detail. All standard operating procedures including the ESG policy are annually reviewed and updated if necessary.

2. Scope of This Policy.

The scope of this ESG Policy Includes the branches of:

- Caliber.global B.V. , Arnhem The Netherlands
- Caliber Logistics (Shanghai) Ltd, Shanghai, China
- Caliber Americas, LLC, Columbus, USA

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3. Environmental Responsibility.

3.1 Efficient Energy Use and Usage of Renewable Energy
- Caliber is committed to promote the efficient use of energy at its offices, their IT Hosting providers as well as their logistics partner network.
- Caliber promotes the usage of solar panels on buildings, electrical forklifts, LED Lamps, wall isolation, automatic light sensors and airtight constructions.

3.2 Greenhouse Gas Reductions
Caliber is committed to find strategies to reduce greenhouse gas emissions by:

- Using digital twin data technologies that provides data insights for consolidation opportunities cross projects and customers as well as potential shifts of the customer's preferred supplier who are located offshore to suppliers closer to the project's delivery address. Present the outcome to customers to promote CO2 emission reductions in Scope 3 category
- Identify freight consolidation opportunities on a daily basis. Implement a solid process in our Transport Management System and implement this into the operation.
- For EMEA customers introduce the HVO bio diesel to be used in all deliveries and additionally preferable electrical vehicle with tail lift for city deliveries.
- We strive to work with partners that follow our ESG policy. We will conduct a assessment of our partner network and categorize those into bronze, silver and gold status defining the maturity level of our partners in terms of ESG.

3.3 Waste Management
- Ensure responsible waste segregation, recycling, and disposal in accordance with local laws.
- Working actively with our supplier network to define best of class packaging strategies to further reduce carbon emissions.
- Promote circularity of packaging materials by offering special debris removal services during the last mile delivery to the final destination being the store or construction site.
- Donating obsolete computer and network equipment to the local community for reuse and repurposing.

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3.4 Sustainable Product Management

Caliber aims to work within the supply chain of the construction directly with suppliers of goods to develop best of class packaging materials that supports travel from the supplier to the construction site. This to avoid damages during transport with a result of a second delivery. We promote and actively offer debris removal services at the construction site that includes unpacking of the goods and correct disposal of packaging materials to support circularity and correct disposal of packaging material. Supplier assessments will categorize suppliers in Bronze, Silver and Gold Status indicating the level of maturity in terms of ESG policies. Improvement plans will be identified and proposed in our partner network.

4. Data & Cyber Security.

Caliber achieved the ISO 27001 and ISO 9001 NEN certifications and will promote data and cyber security at all their partners. Partners are annually assessed through an assessment program. Improvement plans are communicated and documented in our quality management system.

5. Social Responsibility.

At Caliber, our people are our greatest asset. This Social Policy outlines our commitment to fostering an inclusive, healthy, and empowering environment for all employees across Europe, North America, and the Asia-Pacific region. We strive to provide a safe, supportive, and inspiring environment where our diverse global team can grow, develop, and thrive. Our actions are guided by our Purpose, Core Values, international standards, and the expectations of our stakeholders.

Key Focus Areas are:
- We are committed to supporting the health, safety and long-term well-being of our employees
- We foster a safe, fair, inclusive, and respectful workplace for all.
- Uphold human rights and ethical labor standards, including zero tolerance for forced or child labor.
- Ensure workplace safety, hygiene, and mental well-being through robust policies and preventive programs.

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- Promote Diversity, Equity & Inclusion (DEI) in hiring, development, and leadership practices.
- Provide structured career development opportunities and lifelong learning via our Talent LMS platform.
- Enable confidential grievance mechanisms and protect whistleblowers from retaliation.

6. Governance & Ethical Conduct.

We are committed to integrity, accountability, and transparency in all business practices.

- Enforce a zero-tolerance policy on corruption, fraud, and bribery across all regions and roles.
- Require employees and partners to adhere to our Code of Ethics and complete mandatory compliance training annually.
- Apply clear approval thresholds for gifts, expenses, and transactions, with proper documentation and oversight.
- Maintain supplier governance standards through codes of conduct, due diligence, and compliance audits.

7. Review & Compliance.

This ESG Policy is reviewed annually by the Quality and HR departments, aligned with evolving laws, ESG frameworks (e.g., UN Global Compact, EcoVadis), and stakeholder expectations.

By embedding ESG principles into our core operations, Caliber.global strengthens its role as a responsible and future-ready organization.

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8. Targets.

The following targets have been set out:

Targets set out to reach in 2030 and 2050	
Efficient Energy Use and Usage of Renewable Energy (Target 2023)	• Shifting company cars to full electric by 2030. • Switching to 100% renewable electricity via green tariffs or renewable energy certificates for all offices. • Achieve ISO 14001 certification.
Waste Management	• Separate 100% waste in our offices and partners by 2030.
Greenhouse Gas Emissions (Target 2050)	• Reduce Co2e per revenue with average 4% every year. • Reach Net Zero emissions in 2050.
Health Safety & Well-being (Target 2030)	• 100% of offices to offer wellness and mental health resources. • Reach annual participation in Periodical Medical Examination for 75% of employees in the Netherlands.
Employee Development & Training (Target 2030)	• 100% of new employees onboarded through Talent LMS - Caliber University with a consistent, engaging, and high-quality experience. • 75% of all employees will have an active Personal Development Plan (PDP) supported by their manager. • Launch and maintain at least three role-based learning tracks (e.g., supply chain excellence, leadership, communication) accessible via Talent LMS – Caliber University or external providers. • Partner with leading institutions (e.g., INSEAD, local agencies) to offer at least two external training seats per year for leadership or specialist upskilling. • Maintain a minimum 70% employee satisfaction rate related to learning & development opportunities (based on GPTW engagement survey).
Diversity, Equity & Inclusion (Target 2030)	• DEI training completed by 100% of all employees annually.
Fair Compensation & Benefits (Target 2030)	• 100% of eligible employees participating in Year-End Review and Calibration process. • with documented PDPs and positive development-oriented feedback. • Quarterly recognition program participation in every business unit, including Calli Coin nominations, with increased visibility on the intranet and peer-driven contributions. • At least 70% of employees reported they feel fairly recognized and valued in our internal engagement survey (e.g., Great Place to Work GPTW).

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Targets set out to reach in 2030 and 2050

Employee Engagement & Voice (Target 2030)	• Earn and maintain GPTW certification. • 100% of employees involved in documented feedback or reflection sessions as part of Talent Excellence (6 feedback request during the year). • Launch and support at least one employee-led initiative per quarter per region. • Ensure employee consultation in Labor policy reviews, with feedback integrated into final decision.
Human Rights & Ethical Labor Practices (Target 2030)	• Achieve 100% health and safety policy compliance in the Netherlands via annual audits. • Ensure 100% of employees complete labor rights and safety training annually, including on whistleblower protections.
Corporate Ethics and Integrity (Target 2030)	• Achieve 100% annual ethics training compliance across all regions annually.
Ethic Leadership & Accountability (Target 2030)	• 100% of Team Managers to complete annual leadership integrity training, covering ethical dilemmas, inclusive decision-making, and values-based leadership. • Annual organizational chart review to ensure all reporting lines are updated and visible
Policy & Compliance Framework (Target 2030)	• 100% of employees to complete annual compliance training on key topics: data privacy, anti-harassment, anti-corruption, and ESG values. • Annual review and update of Employee Handbooks in all global regions, with version tracking and employee consultation
Fair & Transparent People Practices (Target 2030)	• Achieve and maintain Great Place to Work certification, with at least 70% of employees reporting satisfaction with leadership communication and workplace transparency. • Publish an annual ESG Performance Update, including progress on diversity, well-being, training, ethics, and supplier compliance.
Whistle Blower & Grievance Mechanisms (Target 2030)	• Train 100% of managers annually on how to receive, escalate, and support reports of concern—without retaliation. • Ensure 100% of employees are informed annually of their right to raise concerns, where to report them, and how they are protected.
Training, Oversight & Leadership Development (Target 2030)	• 100% of employees to participate in structured year-end reviews, including PDP (Personal Development Plan) check-ins and qualitative feedback. • Annual 9-grid calibration completed across all regions and functions, with documented rationale for growth paths and promotion decisions. • Quarterly leadership sessions held by the CEO, CFO, and CCO, with alignment materials shared across business units. • 100% of employees complete mandatory onboarding and compliance training in their first 30 days, and annually thereafter.
Anti-corruption practices (Target 2030)	• 100% of employees complete onboarding and annual training in data privacy, ethics, and anti-corruption. • Conduct fraud and corruption risk assessments across all business units annually starting in 2026.

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