

FISCAL YEAR 2025

ENVIRONMENTAL & SOCIAL RESPONSIBILITY REPORT.



An image of "De Posbank", close to our Arnhem HQ.

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1. INTRODUCTION.

Caliber.global B.V. (Caliber)'s vision is to accelerate the transformation of the construction supply chain. We believe that the way projects are sourced, transported, coordinated, and executed has a direct impact on the environment, on people, and on the long-term resilience of our customers' operations.

Our ambition is to lead the journey toward an ultra-short construction supply chain with zero emissions by 2050, in line with the objectives of the Paris Agreement. This means maximizing consolidation, reducing unnecessary movements, and eliminating failure costs, waiting hours, and waste wherever possible. Through our expertise and technology, we empower senior management to drive radical improvements in labor efficiency, project and transportation management, material and equipment flows, installation costs, transportation costs, and supply chain resilience. In doing so, we aim to maximize the potential of each project and contribute to a more efficient, responsible, and future-proof end-to-end supply chain.

For Caliber, sustainability is not only a matter of compliance. It is part of how we believe high-performing supply chains should be designed and managed. Long-term business success is inseparable from our responsibility to the environment, society, and sound governance. This Environmental, Social, and Governance (ESG) Policy reflects our commitment to embedding these principles into our corporate strategy, operational practices, and stakeholder engagement. It provides a foundation for our actions and ambitions, ensuring that sustainability remains an integral part of how we create value for our customers, partners, employees, and the communities around us.

We operate through a collaborative supply chain framework, with local Caliber entities in the USA, the Netherlands, and China overseeing the management of inbound and outbound shipments, as well as their respective supplier networks. As a Fourth Party Logistics (4PL) strategic service provider, we have

established a carefully selected network of local forwarders and warehouses that supports our independent operational approach. This enables us to identify and deploy the most suitable partners in the regions where projects are executed. To reduce CO2 emissions, we prioritize freight consolidation, optimize shipment efficiency, and improve routing to the project destination.

Caliber supports the Sustainable Development Goals of the United Nations through its membership of the UN Global Compact. The UN Sustainable Development Goals provide a shared global framework for addressing key social, environmental, and economic challenges by 2030. For Caliber, these goals help guide how we translate our ESG ambitions into practical decisions, measurable actions, and responsible business behavior.

Our ESG policy is especially connected to the Sustainable Development Goals that relate to responsible consumption and production, climate action, decent work and economic growth, industry innovation and infrastructure, and partnerships for the goals. These themes are closely connected to our role in the construction supply chain, where smarter coordination, cleaner logistics, better collaboration, and more resilient project execution can create meaningful impact.

On the environmental aspect, Caliber is committed to contributing to the objectives of the Paris Agreement, adopted by 195 Parties at the UN Climate Change Conference in Paris on 12 December 2015. Its overarching goal is to limit global warming to well below 2 degrees Celsius above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5 degrees Celsius. Caliber recognizes that achieving this ambition requires continuous innovation, cleaner technologies, and concrete action across the parts of the supply chain that are within our span of control.

We foresee that significant initiatives and clean technologies will continue to emerge in the coming years. Caliber is committed to actively exploring and applying these innovations where they can help reduce emissions, improve efficiency, and support a more sustainable construction supply chain.



2.

LETTER FROM THE CEO.

Dear Stakeholders,

When I look at the construction supply chain, I do not simply see shipments, warehouses, systems, or project schedules. I see people trying to deliver complex projects under pressure. I see teams waiting for materials, suppliers dealing with last-minute changes, contractors trying to stay on schedule, and customers who need predictability in an increasingly unpredictable world. That is why our work matters.

At Caliber.global, we believe that better supply chains can create better outcomes. Not only for projects and businesses, but also for people and the environment. When supply chains are fragmented, the consequences are visible: unnecessary emissions, wasted materials, waiting time, rework, higher costs, and pressure on everyone involved. When supply chains are connected, managed, and improved with care, they become more efficient, more resilient, and more responsible.

For me, sustainability is not a separate topic next to our business. It is part of the way we want to build our business. It is part of how we make decisions, how we work with partners, how we support our people, and how we help customers create more predictable and responsible project environments.

In 2025, this became more important than ever. Climate challenges, economic uncertainty, energy price volatility, geopolitical disruption, and changing labor expectations continued to put pressure on global supply chains. These developments confirmed what we have believed for a

long time: the construction supply chain needs more than logistics execution alone. It needs coordination, transparency, technology, accountability, and collaboration across the entire project environment.

This is where Caliber aims to make a difference. We support customers across sourcing, transportation, project execution, installation, data, and decision-making. Our role is to reduce complexity and help organizations make smarter choices, from the earliest planning stages to final delivery.

One example of how we translate our sustainability ambitions into everyday practice is the introduction of the Dutch Bicycle Plan in 2025. This initiative encourages employees to make healthier and more sustainable commuting choices. It gives employees the opportunity to purchase an electric or regular bicycle under attractive conditions and use it for daily mobility, including travel to and from work.

This may seem like a small initiative compared to the scale of global construction supply chains, but I believe these choices matter. Sustainability becomes real when it is visible in daily behavior. It starts with the decisions we make in our own organization, not only with the advice we give to others.

A significant milestone this year was the achievement of ISO 14001 certification. I am proud of this achievement because it shows that our environmental management system is not just an ambition on paper. It is being structured, measured, improved, and embedded into our

way of working. It reinforces our commitment to environmental governance, continuous improvement, and more sustainable decision-making across the company.

Alongside this certification, we took targeted actions to reduce our environmental footprint. Together with our carrier partners, suppliers, and clients, we expanded carbon tracking and reduction initiatives across multimodal networks. We increased the use of electric and alternative fuel vehicles where feasible and applied AI-enabled route optimization tools to reduce fuel consumption and emissions.

These efforts resulted in meaningful progress. Scope 3 upstream emissions decreased by 26.9%, while Scope 3 downstream

emissions declined by 8.12%. Emissions from both air and road transport were reduced. At the same time, emissions from sea freight increased. While shifting from air to sea transport is generally positive from an environmental perspective, the overall savings were less pronounced when assessed relative to revenue.

We must also be honest about our performance. Part of the reduction in absolute emissions can be attributed to a weaker operational year, reflected in lower sales volumes and a reduced number of shipments. While total emissions declined by 9.3%, we did not meet our 2025 target of achieving an average 4.0% annual reduction in CO₂e emissions per million of revenue.

That matters to me.

It shows that absolute reductions are important, but they are not enough. True progress requires us to improve the emissions intensity of our activities, also as the business develops. This is an area where we need to keep challenging ourselves. We are proud of the progress made, but we are not satisfied with progress that depends partly on lower activity levels. Our ambition is to reduce impact through better design, smarter coordination, and more responsible choices.

Beyond environmental performance, we further strengthened our commitment to social responsibility. Our Supplier Sustainability Policy now applies to 100% of our Caliber Inside partners, supported by increased audits and training to safeguard ethical labor practices and human rights standards throughout our value chain.

Responsible supply chains are not built on efficiency alone. They are built on trust, fairness, safety, and respect for people. As our network grows, we have a responsibility to make sure that the partners we work with understand and support the standards we stand for.

Internally, we continued to invest in our employees through programs focused on skills development, wellbeing, and inclusion. Our people are the foundation of Caliber. The quality we deliver to customers depends on the knowledge, commitment, and collaboration of our teams. Creating a workplace where people feel respected, supported, and able to grow is not only good employment practice. It is essential to building a strong and responsible company.

Supporting local communities also remained an important part of our corporate social responsibility efforts in 2025. Through projects across multiple regions, our teams contributed to social development and local resilience. I am proud of these initiatives because they show the character of our people. They remind us that our responsibility does not stop at the boundaries of a project or a contract. It also includes the communities in which we live and work.

Looking ahead, our direction is clear. We will continue to embed ESG principles into our strategic decisions and daily operations. We will keep improving the way we measure our impact, work with partners, support our people, and help customers build more sustainable construction supply chains.

This report is not just a summary of what we have done. It is also a reminder of what we still need to improve. I believe that transparency means being open about both progress and shortcomings. That is the only way to build trust and make meaningful progress.

Thank you to our employees, partners, clients, and stakeholders for your continued trust and commitment. Together, we are shaping a more responsible, resilient, and connected future for the construction supply chain.

Sincerely,

Jeroen Scholten
Chief Executive Officer
Caliber.global B.V.



An image of Jeroen Scholten, CEO of Caliber.global.

3. BUSINESS OVERVIEW

OUR VALUES.



Empowering People

Our people are accountable and receptive to change to improve continuously. We are curious, entrepreneurial and show initiative while taking responsibility for our actions.



Delivering Quality

Our tailored technology and supply chain knowledge deliver premium value to our customers. We continuously analyze data and processes in the supply chain, so we can react quickly to new circumstances and improve while staying transparent.



Acting Responsibly

Under all circumstances, we are accountable. At every opportunity, we challenge ourselves to be smart, simple, clear, efficient and effective.



Operating Sustainably

We are more than aware of the social and environmental impact our business has and we act accordingly. Respecting our customers' privacy and ambitions, we help them to act sustainably while achieving their goals through data-driven insights.

OUR VISION.



Revolutionizing the Construction Supply Chain

We envision a construction supply chain that is ultra-efficient, zero-emission, and built for the future.

By maximizing consolidation and leveraging smart logistics, we redefine how materials flow — faster, cleaner, and more responsibly than ever before.



End-to-End Efficiency at Scale

Our vision is to eliminate failure costs, waiting time, and inefficiencies across the chain. By enabling seamless coordination from supplier to site, we empower scalable growth without compromising speed, quality, or control.



High-Performance Logistics Ecosystem

We are building a logistics ecosystem that enables thousands of projects with precision, flexibility, and impact. Our platform ensures every shipment strengthens the supply chain, unlocking the full potential of every construction project.



Empowering Smarter Decision-Making

Through technology and data transparency, we equip senior management with real-time control over labor, materials, transportation, and installation costs—driving more strategic, informed decisions that boost resilience and long-term project value.

INDUSTRIES THAT WE SERVE.



Retail

Leveraging our foundational expertise in retail, we offer comprehensive technology solutions, managed services, and financial solutions tailored to your needs.



Food & Beverage

Building on our roots in the food and beverage sector, we deliver cutting-edge technology solutions, managed services, and financial solutions to enhance your operations.



Data Centers

We provide tailored solutions to data center clients, empowering them to make informed decisions and optimize their eco-system connections.



Construction

With a network of thousands of distributors worldwide, we enable general contractors to take control of sourcing and collaborate effectively for installations.



Leisure

Whether you require supply and project management for hotel readiness or other services, our technology and managed solutions ensure efficient & controlled execution.

OUR LOCATIONS.

Arnhem HQ (NL)

Building "De Enk"
Tivolilaan 205, 6824 BV
Arnhem, The Netherlands
+31(0)88 0041900



Currently our Arnhem office is equipped with renewable energy sources such as solar panels.

Our ambition is to extend the use of renewable energies to other offices as well.

Columbus (USA, OH)

4100 Regent Street
Suite 4-C 43219 OH
Columbus, United States
+1 614 532 6476

Satellite office (USA)
Scottsdale

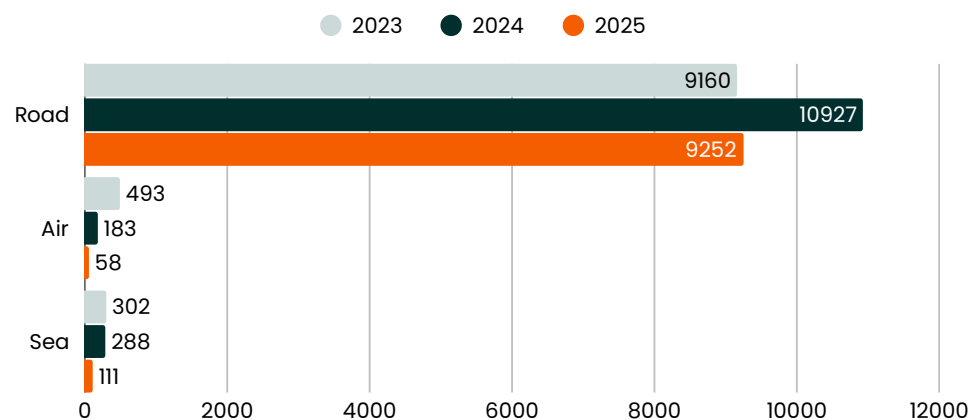
Satellite office (CAN)
Toronto

Shanghai (China)

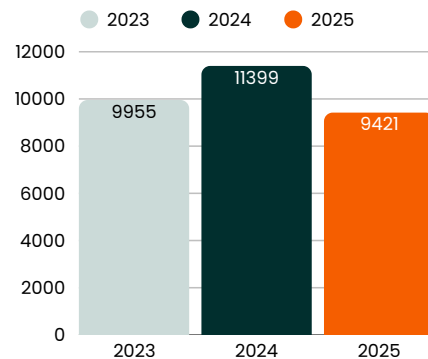
Room 215, Spaces Center
569 South Xizang Road,
Huangpu District, Shanghai
200021, China
+86 21 53537077

MODALITIES WE OPERATE IN.

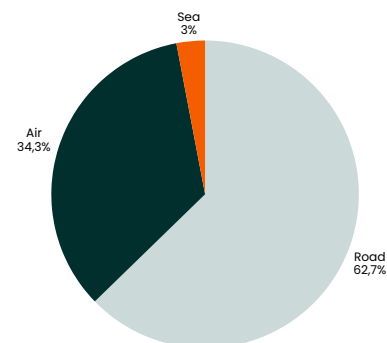
Number of Shipments per modality



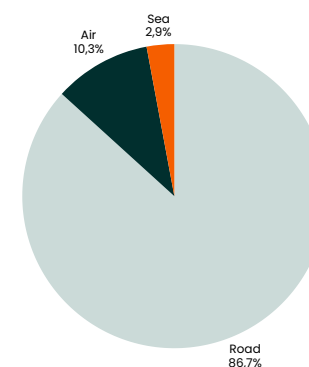
Number of Shipments per year



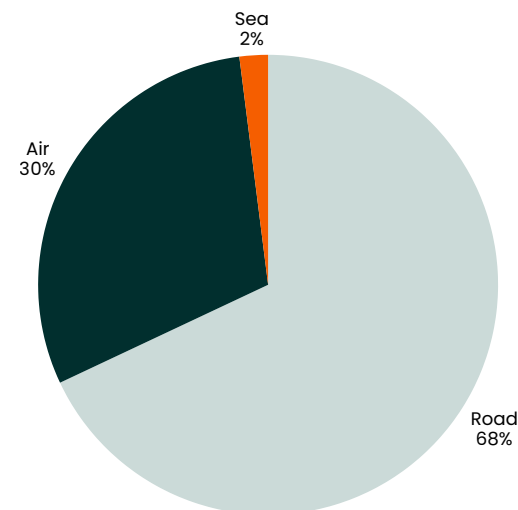
CO2 Emissions Mode Distribution - 2023



CO2 Emissions Mode Distribution - 2024



CO2 Emissions Mode Distribution - 2025



4. PLAN OF APPROACH.

In response to the increasing demand for corporate responsibility, climate action, and transparent business practices, Caliber has taken deliberate steps to embed Environmental, Social and Governance (ESG) principles into the core of its operations. For Caliber, ESG is not treated as a stand-alone compliance exercise. It is part of how we aim to build a more responsible, resilient, and future-ready construction supply chain.

To give structure and ownership to this ambition, Caliber established a dedicated ESG team. This team brings together key functions from across the organization to ensure that ESG is connected to strategy, people, operations, stakeholder engagement, and continuous improvement. The team includes executive leadership through the CEO, ensuring direct management involvement and strategic accountability. It also includes Human Resources, representing employee wellbeing, inclusion, labor practices, and internal engagement. The Center of Excellence is represented to connect ESG to operational performance, process improvement, ISO standards, and governance. Marketing and Sales is involved to ensure that stakeholder expectations, client dialogue, external communication, and market developments are properly reflected in the ESG approach.

By involving these functions, Caliber ensures that ESG is not owned by one department alone, but embedded across

the areas that are most relevant to the company's impact and decision-making. The ESG team works closely with internal stakeholders, external partners, clients, suppliers, and specialist advisors to translate ESG ambitions into practical actions and measurable improvements.

To strengthen the ESG team with specialized knowledge, Caliber also engaged an external sustainability consulting firm. This third-party expertise helped the company develop a tailor-made ESG strategy that supports both current priorities and future growth. The involvement of external experts enabled the team to validate its approach, improve the quality of its assessments, and align its work with recognized sustainability practices and expectations.

As a first step, the ESG team initiated a collaborative dialogue with key internal and external stakeholders. This engagement provided valuable insight into operational realities, client expectations, supplier challenges, employee perspectives, and the evolving regulatory landscape. The outcomes of this dialogue helped Caliber update its company policies and values in relation to sustainability, responsibility, and long-term value creation.

As part of the foundational work, the ESG team conducted a comprehensive SWOT analysis. This structured evaluation of strengths, weaknesses, opportunities, and threats was specifically tailored to ESG-

related risks and opportunities. The analysis covered both internal dynamics and external influences, enabling the team to better understand where Caliber already performs well, where improvements are needed, and which developments could affect the company's ESG performance in the future.

This SWOT analysis is also connected to the recurring yearly steps taken as part of Caliber's ISO 14001 environmental management system. By linking the ESG approach to ISO-based continuous improvement, Caliber ensures that sustainability is not approached as a one-time project, but as an ongoing management process that is reviewed, updated, and improved over time.



An image of the "Trias Energetica" framework.

For Scope 1 emissions, which relate to emissions directly generated by sources controlled by Caliber, the organization applied the Trias Energetica methodology. This framework provides practical guidance for reducing energy

consumption and improving energy performance. The three principles of the Trias Energetica guided the team's approach:

- 1.Reduce energy demand at the source by improving energy efficiency.
- 2.Maximize the use of renewable energy, such as solar or wind power, wherever possible.
- 3.Minimize the use of fossil fuels and ensure that any remaining energy needs are met as efficiently as possible.

These principles provide a foundation for a long-term shift toward more sustainable energy practices across operational sites.

The findings of the SWOT analysis were translated into a detailed risk assessment. This helped the ESG team categorize and prioritize initiatives based on their importance to stakeholders and their potential impact on the business. This prioritization enables Caliber to focus its resources on the initiatives that are most relevant, realistic, and impactful.

The outcomes of the risk assessment were then used as input for the materiality assessment. This assessment helps determine which Environmental, Social and Governance topics are most important to Caliber and its stakeholders. The result is a clear overview of high-impact focus areas that Caliber will continue to improve over the coming years, in close collaboration with

employees, partners, suppliers, and clients.

The materiality assessment figure below shows the focus areas on which Caliber commits to action. Each topic is categorized as Environmental (E), Social (S), or Governance (G), and is assessed based on its importance to stakeholders and its impact on the business. Both dimensions are scored on a scale from 1 to 5, with 5 representing the highest level of importance or impact.

To track progress and refine its ESG strategy, Caliber recognized the need for accurate and comprehensive emissions data. The company therefore engaged an external consultancy with recognized expertise in environmental data analytics and certified CO₂ emissions reporting. This consultancy conducted an independent assessment of Caliber's data and

supported the calculation of the company's total carbon footprint across Scope 1, 2, and 3 emissions.

While Scope 1 and Scope 2 emissions provide important insight into direct and energy-related impact, particular emphasis was placed on Scope 3 emissions. These indirect emissions occur across the value chain and include, among other categories, suppliers, transportation, logistics activities, and business travel. For Caliber, Scope 3 emissions are especially relevant because a significant part of the company's impact is connected to the way construction supply chains are designed, coordinated, and executed.

To enable precise measurement and analysis, Caliber gathered relevant emissions data from 2023, 2024, and 2025. This required coordination between

multiple departments and external partners to ensure data accuracy, completeness, and consistency. Once the data was compiled, the ESG team identified practical and high-impact opportunities to reduce emissions, with a particular focus on Scope 3.

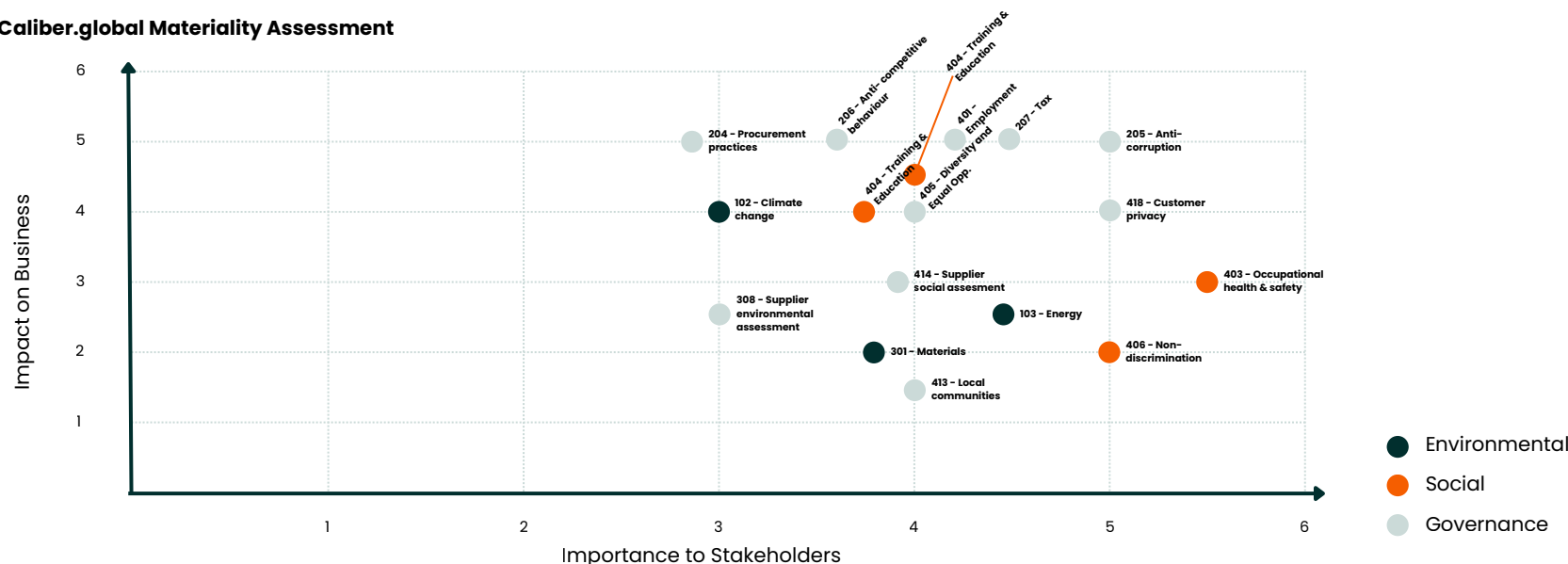
The analysis showed that meaningful improvements can be achieved by optimizing supply chain processes. This includes increasing consolidation at supplier level, improving transport planning, and encouraging the selection of suppliers located closer to project delivery sites where possible. Caliber refers to this concept as the "Ultra Short Supply Chain".

The Ultra Short Supply Chain approach is based on the belief that unnecessary distance, fragmentation, and inefficient coordination create both financial and

environmental waste. By helping customers assess supplier locations, transport routes, consolidation opportunities, and project delivery requirements, Caliber can identify ways to reduce transportation-related emissions while improving project predictability.

The data analysis also revealed opportunities for customers to shift supplier choices within specific supplier categories in order to achieve measurable reductions in transportation-related emissions. These insights were not developed in isolation. They were shared and discussed with key clients, many of whom showed a willingness to collaborate on more sustainable supply chain solutions. This marks an important shift toward partnership-based sustainability, where Caliber, clients, suppliers, and service providers work together to reduce their collective environmental footprint.

Caliber.global Materiality Assessment



Through this comprehensive and collaborative ESG approach, Caliber is addressing its current environmental and social impact while building the foundation for long-term improvement. The company remains committed to transparency, accountability, and continuous improvement as it continues its journey toward sustainability leadership in the construction supply chain.

Key focus areas for environmental issues

The following environmental focus areas have been identified as key priorities:

- 102 – Climate Change
- 103 – Energy
- 301 – Materials
- 308 – Supplier Environmental Assessment

Finally, Caliber believes that no strategy can be successful without regular self-assessment and external validation. That is why the company works in line with recognized management standards, including ISO 14001, ISO 9001, and ISO 27001. In addition, Caliber has completed an EcoVadis self-assessment and received a Gold Medal.

The goal is to continue this process on an annual basis. This approach keeps the organization alert, encourages regular monitoring, and supports the continuous adjustment and improvement of processes in line with Caliber's sustainability ambitions and increasing stakeholder expectations.



MANAGEMENT SYSTEM CERTIFICATE

Certificate no.:
CB11316

Initial certification date:
27 February 2026

Valid:
27 February 2026 – 26 February 2029

This is to certify that the management system of

Caliber.global B.V.

Tivolilaan 205, 6824 BV Arnhem, Netherlands

and the sites as mentioned in the appendix accompanying this certificate

has been found to conform to the Environmental Management System standard:

ISO 14001:2015

This certificate is valid for the following scope:

The management and execution of a global (operational) logistics Control Tower.

Place and date:
Barendrecht, 27 February 2026

For the issuing office:
DNV - Business Assurance
Zwolsseweg 1, 2994 LB Barendrecht,
Netherlands



[Signature]

Eljo Veenster
Management Representative

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid.
ACCREDITED UNIT: DNV Business Assurance B.V., Zwolsseweg 1, 2994 LB, Barendrecht, Netherlands - TEL: +31(0)102922685 - www.dnv.com/assurance

5.

ENVIRONMENTAL.

At Caliber.global, we operate as a technology-enabled, non-asset-based construction supply chain orchestra partner. We do not own transportation assets, production facilities, or warehouses. Our physical presence is primarily limited to leased office spaces in multi-tenant buildings. As a result, our direct influence on Scope 1 and Scope 2 emissions, such as heating, cooling, and electricity use in office locations, is relatively limited.

Nevertheless, we take responsibility where we can. In the Netherlands and China, our offices run on renewable energy, supported by on-site solar panels. In the United States, we continue to engage with landlords to explore opportunities to transition toward renewable energy sources and further reduce energy-related emissions.

Because our own operational footprint is relatively small, our greatest opportunity to create environmental impact lies in the value chain. We do this by helping customers and partners make more sustainable decisions across sourcing, transport planning, packaging, consolidation, product flows, and collaborative project execution. Scope 3 emissions are therefore a central focus of our environmental approach. To monitor our progress in a way that reflects business development, we measure total emissions in relation to revenue.

Specifically, we calculate CO₂ emissions per million euros of revenue. This enables us to evaluate environmental performance in the context of business growth and to maintain accountability as the company scales. The metric applies across Scope 1, Scope 2, and Scope 3, and plays an important role in how we set and evaluate ESG targets.

This report therefore focuses primarily on our influence across the value chain, where Caliber can deliver the greatest ESG impact as a trusted orchestrator of construction supply chain performance. In Q1 2026, Caliber achieved ISO 14001 certification, demonstrating that our environmental management processes are externally reviewed and supported by a structured management system.

An image of Arnhem, the city where our HQ is located.



CLIMATE PERFORMANCE.

Climate change remains one of the most significant sustainability challenges affecting the logistics sector. As an international logistics orchestrator, Caliber recognizes its responsibility to monitor, report and continuously improve its greenhouse gas performance while supporting customers and logistics partners in reducing emissions throughout the supply chain.

This chapter presents Caliber's greenhouse gas performance for the 2025 reporting year. It provides an overview of the organization's greenhouse gas inventory, key emission sources, annual developments and progress towards the long-term climate ambitions described in Caliber's Climate Transition Plan.

The greenhouse gas inventory has been prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Greenhouse gas emissions are categorized into Scope 1, Scope 2 and Scope 3 and reported using internationally recognized emission factors and calculation methodologies.

The objective of this chapter is to provide transparent insight into Caliber's annual climate performance while demonstrating the progress achieved during the reporting period.

5.1.1 CLIMATE PERFORMANCE AT A GLANCE

Indicator	Performance
Total greenhouse gas emissions	2,040 t CO ₂ e
Reduction compared with theoretical 1990 baseline	32.3%
Share of Scope 3 emissions	97%
Intermediate target	55% reduction by 2030
Long-term ambition	Net Zero by 2050
Reporting methodology	GHG Protocol, GLEC Framework and Pledge

5.1.2 REPORTING BOUNDARY

The organisational and operational reporting boundaries applied within this greenhouse gas inventory are consistent with the Greenhouse Gas Protocol Corporate Standard and reflect the reporting principles described in Caliber's Climate Transition Plan.

The inventory includes direct greenhouse gas emissions (Scope 1), indirect emissions from purchased energy (Scope 2) and relevant indirect value chain emissions (Scope 3). Particular attention is

given to transport-related Scope 3 emissions, which represent the largest share of Caliber's overall greenhouse gas footprint due to the organisation's role as an international logistics orchestrator.

The reporting boundary, calculation methodology and emission factors are reviewed annually to ensure consistency, transparency and continuous improvement of greenhouse gas reporting.

5.1.3 ANNUAL GREENHOUSE GAS INVENTORY

Caliber prepares an annual greenhouse gas inventory to monitor environmental performance, evaluate progress towards its climate objectives and identify opportunities for further emission reductions.

The greenhouse gas inventory provides insight into the organisation's direct and indirect greenhouse gas emissions and supports transparent communication with customers, employees and other stakeholders.

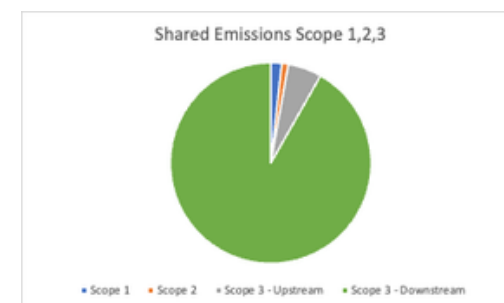
The inventory has been prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and includes emissions from Scope 1, Scope 2 and relevant Scope 3 categories.

Because Caliber operates as an international logistics orchestrator, the majority of greenhouse gas emissions originate from logistics activities performed by external logistics partners on behalf of customers. Consequently, Scope 3 emissions represent the largest share of the organisation's overall greenhouse gas footprint.

The annual greenhouse gas inventory enables Caliber to monitor progress over time, evaluate the effectiveness of implemented reduction initiatives and prioritise future improvement opportunities.

Please find an overview of the numbers in the "Annual Performance Overview" on page 16.

5.1.4 GREENHOUSE GAS EMISSIONS



5.1.5 ANNUAL PERFORMANCE

Caliber's greenhouse gas inventory demonstrates that Scope 3 emissions remain by far the largest contributor to the organisation's overall greenhouse gas footprint. This reflects the nature of Caliber's business model as an international logistics orchestrator, where the majority of greenhouse gas emissions occur throughout the logistics value chain rather than within the organisation's own operations.

Direct greenhouse gas emissions from Scope 1 and indirect emissions from purchased electricity (Scope 2) together represent only a relatively small proportion of total greenhouse gas emissions. Nevertheless, Caliber continues to implement measures aimed at improving the environmental performance of its own operations through energy efficiency, renewable electricity and lower-emission mobility.

The results of the annual greenhouse gas inventory confirm that meaningful greenhouse gas reductions will primarily be achieved through collaboration with customers, logistics partners and suppliers to improve transport efficiency and reduce emissions throughout the logistics network.

ANNUAL PERFORMANCE OVERVIEW

KG CO ₂ e	2023	2024	2025	% 24/25
Scope 1	33,000.35	33,764.10	35,704.63	5.75%
Scope 2	28,072.00	26,668.17	21,458.32	-19.54%
Scope 3 - Upstream	145,921	152,006	111,116	-26.90%
Scope 3 - Downstream	3,073,006	2,037,205	1,871,786	-8.12%
# shipments Air	411	67	58	-13.43%
# shipments Road	9004	12358	9251	-25.14%
# shipments Sea	265	79	111	40.51%
Total # shipments	9680	12504	9420	-24.66%
# shipments HVO Bio Diesel	0	22 (0,18%)	1819 (19%)	+1797
Emissions Air	1,055,434	587,165	564,829	-3.80%
Emissions Road	1,935,960	1,432,270	1,277,764	-10.79%
Emissions Sea	81,612	17,770	29,193	64.28%
Total Emissions	3,279,999	2,249,643	2,040,065	-9.32%
Total Revenue (EUR)	35,860,516	25,354,175	23,555,000	-7.10%
GHG intensity (tCO ₂ e / € million revenue)	0.091465481	0.088728711	0.086608574	-2.39%

5.1.6 GREENHOUSE GAS EMISSIONS INTENSITY

In addition to monitoring absolute greenhouse gas emissions, Caliber also evaluates the carbon intensity of its operations. Carbon intensity provides insight into the relationship between greenhouse gas emissions and business activity, enabling year-on-year performance to be assessed independently of organisational growth.

For Caliber, greenhouse gas intensity is expressed as tons of CO₂ equivalent (tCO₂e) per € million revenue.

Monitoring this indicator helps the organisation evaluate whether greenhouse gas emissions are becoming less carbon intensive while continuing to grow and develop its business.

Please find an overview of the numbers in the “Annual Performance Overview” on page 16.

Commentary

Although total greenhouse gas emissions may fluctuate as a result of changes in transport volumes, customer demand or business growth, the greenhouse gas intensity indicator provides additional insight into Caliber’s environmental efficiency.

A reduction in greenhouse gas intensity demonstrates that the organisation is creating economic value while progressively reducing the greenhouse gas emissions associated with its activities.

This indicator therefore complements the absolute greenhouse gas inventory and

supports a balanced assessment of Caliber’s long-term climate performance.

5.1.7 GREENHOUSE GAS EMISSIONS BY SOURCE

To better understand the composition of Caliber’s greenhouse gas footprint, emissions are also analysed according to their principal emission sources.

This additional level of analysis supports the identification of reduction opportunities and enables the organisation to monitor developments within the most significant emission categories.

GREENHOUSE GAS EMISSIONS BY MAIN SOURCE

Emission source	2025 (tCO ₂ e)	Share
Office & Company vehicles	35,704.63	1.75%
Electricity & water	21,458.32	1.05%
Business travel air	88,332	4.33%
Business travel road	22,784	1.12%
Managed freight road	1,277,764	62.63%
Managed freight sea	29,193	1.43%
Managed freight air	564,829	27.69%

5.1.8 PERFORMANCE AGAINST CLIMATE TARGETS

The annual greenhouse gas inventory provides the basis for evaluating progress towards Caliber’s long-term climate ambitions as described in the Climate Transition Plan.

Although greenhouse gas emissions may fluctuate from year to year due to changes in business activities, transport volumes and customer demand, Caliber focuses on achieving structural greenhouse gas reductions over the longer term. Annual performance is therefore assessed in relation to the organisation’s transition pathway rather

than on individual reporting years alone.

The current assessment indicates that Caliber remains committed to its long-term climate objectives while continuously monitoring progress and identifying opportunities for further greenhouse gas reductions.

PROGRESS AGAINST CLIMATE TARGETS

Climate Objective	2025 Status
Scope 1 reduction	Not On Track
Scope 2 reduction	On Track
Scope 3 reduction	On Track
Overall transition pathway	On Track
Net Zero ambition 2050	On Track

5.1.9 CLIMATE ACTIONS IMPLEMENTED DURING 2025

During the reporting year, Caliber continued implementing initiatives that support the organisation's long-term climate ambitions and contribute to reducing greenhouse gas emissions across both its own operations and the wider logistics value chain.

The initiatives undertaken during 2025 focused on strengthening environmental management, improving operational efficiency, enhancing greenhouse gas reporting and increasing collaboration with customers and logistics partners.

The implementation of these initiatives demonstrates that Caliber's climate strategy extends beyond greenhouse gas reporting. By combining operational improvements with long-term collaboration throughout the logistics value chain, the organisation continues to strengthen its contribution to a more sustainable logistics sector.

The effectiveness of these initiatives will be evaluated through annual greenhouse gas reporting, management reviews and the continuous improvement process described in the Climate Transition Plan. During 2025, Caliber took important steps to further strengthen its climate strategy and improve the quality of its greenhouse gas reporting. The company joined BigMile, a leading logistics sustainability platform that enables organizations to calculate, monitor and analyze transport-related greenhouse gas emissions and energy consumption across different transport modes. By using BigMile, Caliber gains greater insight into the

CLIMATE ACTIONS IMPLEMENTED DURING 2025

Initiative	Status	Contribution
ISO 14001 certification	Completed	Strengthened environmental management
Climate Transition Plan	Completed	Established long-term climate strategy
Renewable electricity	Ongoing	Reduced Scope 2 emissions
Shipment consolidation	Ongoing	Reduced transport emissions
Route optimisation	Ongoing	Improved logistics efficiency
Carbon data quality improvements	Ongoing	Improved GHG reporting
Supplier engagement	Started	Scope 3 emission reductions
Customer collaboration	Ongoing	Lower-carbon logistics solutions

environmental impact of its logistics activities, allowing the organization to make more informed decisions, improve reporting accuracy and identify opportunities to reduce emissions throughout the supply chain.

In addition to improving emissions data, Caliber actively explored lower-carbon transport solutions. During 2025, the company completed 1.819 shipments using Hydrotreated Vegetable Oil (HVO) biodiesel. This pilot initiative was undertaken to evaluate the practical application of renewable diesel within daily logistics operations and to better understand its potential contribution to reducing greenhouse gas emissions. The successful implementation of these shipments provides valuable operational experience and supports Caliber's ambition to accelerate the transition towards more sustainable freight transport in collaboration with its logistics partners and customers.

As a fourth-party logistics (4PL) and construction supply chain orchestration partner, Caliber collaborates with a network of regional and global partners, referred to as our Caliber Inside Partners. In 2025, we assessed the maturity of sustainability practices across this partner network through desktop research and direct partner conversations. Based on this assessment, partners were grouped into three categories, helping us identify where closer collaboration and improvement plans are needed.

DEFINITION OF CALIBER INSIDE PARTNER CATEGORIES

Categorie	Definition	Action
Gold	Partners that have a well-defined sustainability program and reporting in place. They follow all the guidelines of our Supplier Sustainability Policy.	Continue engagement and identify further plans.
Silver	Partners that are engaged in developing a sustainability program and report to have a plan into the future. They follow already a part of the guidelines of our Supplier Sustainability Policy.	Work closely together to develop further plans and monitor going forward.
Bronze	Partners that are little engaged in a sustainability program in the next 2-3 years. They follow none of the guidelines of our Supplier Sustainability Policy.	Develop conversations for improvements and if not willing end the relationship.



To measure and manage our CO₂ emissions effectively, Caliber engaged a recognized external consultancy with expertise in environmental data analytics and certified CO₂ emissions reporting. This partnership supported the calculation of Caliber's total carbon footprint across Scope 1, Scope 2, and Scope 3 emissions. Scope 3 emissions received particular attention because they include indirect emissions generated across the value chain, including suppliers, transport activities, and business travel. Based on this data, Caliber identifies reduction opportunities such as supplier consolidation, closer-to-site sourcing alternatives, improved routing, and cross-customer consolidation.

5.1.10 KEY FINDINGS

The greenhouse gas inventory confirms that international freight transport continues to dominate Caliber's environmental footprint.

Road transport remains the largest individual emission source, followed by air freight. Sea freight contributes comparatively lower greenhouse gas emissions per transported volume and therefore remains an important component of lower-carbon transport solutions where operationally feasible.

The analysis of greenhouse gas emissions by source enables Caliber to prioritize reduction initiatives where the greatest environmental impact can be achieved and supports data-driven decision-making throughout the organization.

5.1.11 LINK WITH THE CLIMATE TRANSITION PLAN

The greenhouse gas inventory presented in this CSR Report forms the basis for monitoring progress towards the long-term greenhouse gas reduction objectives established in Caliber's Climate Transition Plan.

While this chapter reports Caliber's annual greenhouse gas performance, the Climate Transition Plan describes the organisation's governance, strategic initiatives, transition pathway and long-term ambitions towards Net Zero.

Together, these documents provide a comprehensive overview of both Caliber's annual climate performance and its long-term climate strategy.



5.2

EFFICIENT ENERGY USE AND USAGE OF RENEWABLE ENERGIES.

Caliber promotes the efficient use of energy across its office locations and encourages similar improvements within its strategic partner network. As a non-asset-based service provider, our approach is to work with local multi-tenant office providers, landlords, and partners to increase the use of renewable energy and improve energy efficiency where feasible. We also consider energy performance when selecting IT hosting providers and other technology partners.

Key Initiatives Scope 1:

- Identify the current situation at our local offices in Shanghai, China; Columbus, USA; Arnhem, the Netherlands; and selected strategic partner warehouses.
 - Conduct discussions with landlords and strategic partners to understand the current energy performance of the buildings we use.
 - Assess relevant building requirements and improvement opportunities, such as solar panels, wall insulation, LED lighting, automatic light sensors, electric forklifts, and airtight construction.
 - Identify relevant landlord and partner improvement plans for the next two to five years.
- Review the energy sources used by landlords and partners and assess whether renewable energy sources, such as solar or wind energy, are available or planned.
- Promote the use of renewable energy where feasible.
 - After assessing the current situation, engage with landlords and partners to discuss future improvement opportunities.

Target Scope 1:

- Goal of 3% reduction in 2030
- Switching to 100% electrical company cars.
 - Achieved in 2025

Target Scope 2:

- Goal of 3% reduction in 2030
- 100% green energy in office buildings in Europe by 2030 and 50% in all other locations
 - Achieved 2025 in the Netherlands and China.

Why it matters:

At Caliber, we believe that the energy used in our offices and in our partners' facilities should increasingly come from renewable sources such as solar and wind energy. This is an area where Caliber and its partners can make practical,

measurable improvements through shared responsibility and continuous dialogue.

REPORTING

Aspect	Responsible	Actions	Timing	Status
Identify Current situation with landlords	CoE	Report on the current situation of the office buildings in which Caliber leases space and identify which building requirements are met.	Q3 2025	Current Situation have been identified
Identify Current situation with partners	Operations	Report on the current situation of partner warehouse building requirements.	Q3 2025	Current situation with key partners identified



5.3

WASTE MANAGEMENT.

Caliber recognizes the importance of responsible waste management and is committed to separating waste within its offices and encouraging similar practices across relevant partner locations. Waste categories may include biodegradable materials, glass, plastics, paper, and general waste. Collection and disposal are coordinated through local multi-tenant office management providers or local waste service providers within the partner network.

We also promote circularity by donating obsolete computer and network equipment to the local community for reuse or repurposing where possible. In addition, we work with customer suppliers to improve transport packaging, reduce damage rates, and offer debris removal services at the destination to support general contractors on site.

Initiatives:

- Introduce and implement a Waste Management Procedure in all offices
 - Create a formal Waste Management Procedure and publish it in the Quality Management System. Work with local offices and Caliber Inside Partners to introduce the guidelines and promote consistent implementation.
- Discuss the Waste Management Procedure with all relevant Caliber Inside Partners
 - Operations will engage with the carrier and partner network to

- assess whether global partners apply comparable waste management guidelines. Where gaps exist, Caliber will work with partners to align expectations and agree on practical improvement actions.
- Offer debris removal services
 - Actively offer debris removal services at delivery locations and work with suppliers to improve product packaging so that goods remain well protected while using the least reasonable amount of packaging material.

Why it matters:

By separating waste, we can reduce the amount of material sent to landfill, lower the risk of environmental contamination, and conserve natural resources by enabling recycling of materials such as paper, glass, plastics, and metals.

Responsible waste management also contributes to the reduction of greenhouse gases such as methane.

Objective:

All Caliber offices to separate waste by 2026 and relevant partner warehouses to apply waste separation practices by 2030.



Image of a store development project.

REPORTING

Aspect	Responsible	Actions	Timing	Status
Create Waste Management Procedure	CoE	Maintain procedure and create awareness.	2025 - 2026	Completed
Implement Waste Management Procedure	CoE / Operations	Implement with local landlords and partners.	2025 - 2026	Completed
Debris Removal Services	Operation	Actively include the service in our offers to customers	2026	-

6. SOCIAL POLICY.

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, the United States, 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

- Health, Safety & Well-being
- Employee Development & Training
- Diversity, Equity & Inclusion (DEI)
- Fair Compensation & Benefits
- Employee Engagement & Voice
- Human Rights & Labor Standards



A series of images of Caliber.global colleagues.



HEALTH, SAFETY & WELL-BEING.

For Caliber, health and well-being include both physical safety and mental resilience. Our culture is built on sharing, mutual respect, and care. We promote mental and physical well-being through initiatives that support sustainable performance, personal health, and long-term employability. We also raise awareness of healthy lifestyles and encourage employees to take an active role in protecting their own health and the health of those around them.

Voluntary health checks (Preventive Medical Examination, PME)

At Caliber, we are committed to supporting the health, safety, and long-term well-being of our employees. As part of this commitment, we offer voluntary health checks every two years through a Preventive Medical Examination (PME). This examination includes a confidential questionnaire and a series of physical health measurements designed to assess overall health and employability.

We believe it is essential to understand how our employees are doing—physically, mentally, and emotionally—so we can actively contribute to a healthy, balanced, and sustainable work life. These health checks not only promote awareness and early detection of potential health risks, but they also help us identify ways to foster a workplace culture where well-being is a shared priority.

By investing in preventive care, Caliber

encourages a proactive approach to health, enabling our people to thrive both inside and outside of work.

Participation in the Preventive Medical Examination (PME) is entirely voluntary. At Caliber, we respect each employee's personal choice and ensure that no pressure is placed on individuals to participate. Whether an employee chooses to participate or not, we are committed to creating a healthy work environment for everyone.

When the results of the PME highlight trends or concerns at a group level, we use these anonymized insights to shape our well-being initiatives and workplace practices. Our aim is not to evaluate individuals, but to understand how we, as an organization, can better support a healthy, resilient, and engaged workforce. This may include awareness campaigns, workshops, adjustments to our work environment, or offering additional resources and support. We see these findings as an opportunity for continuous improvement—ensuring our policies, culture, and environment evolve in ways that truly benefit our people.

Flexible work models (hybrid/remote work tailored to local needs)

At Caliber, we recognize that flexibility in how and where we work is vital in supporting employee well-being, productivity, and work-life balance. That's why we offer flexible work models,

including the option to work remotely or from home up to two days a week.

Remote work arrangements are made individually in agreement with the Group Leadership Team (GLT), ensuring alignment with team needs and individual responsibilities.

We believe that trusting our employees with this level of autonomy fosters engagement, responsibility, and a culture of mutual respect. Flexible working also contributes to sustainability by reducing commuting-related emissions, aligning with our broader ESG goals.

To maintain fairness and ensure the success of these arrangements, we trust our employees to use this flexibility responsibly. Should any concerns arise regarding the misuse of this freedom, we approach the situation constructively through open dialogue, focusing on finding solutions. Our goal is always to uphold a positive and productive working environment for all.

Health and wellness initiatives – Sports programs and healthy lunches

At Caliber, we believe that a healthy lifestyle contributes to personal well-being, team spirit, and long-term employability. That's why we actively support our employees in making healthy choices, both in the workplace and beyond.

In the Netherlands, we offer various in-house activities including HYROX training on Monday mornings, Personal Training sessions on Tuesdays and Fridays, and Yoga in the office on Thursday mornings. We also provide a fresh, typically Dutch lunch where employees can prepare healthy options. These offerings are designed to make it easy and enjoyable to stay active and eat well during the workweek.

Globally, we understand that cultural norms and preferences differ. In our locations in the USA and China, we equally strive to encourage health and well-being. We offer a flexible budget of €250/ \$250 per year for all employees. This can be used for sports memberships, team-building activities, or other health-related initiatives that suit individual needs and local customs.

Participation in these programs is entirely voluntary. We respect each employee's personal preferences and circumstances. When employees choose not to participate, we do not impose or pressure—but we remain committed to creating an inclusive culture where healthy choices are encouraged and supported at every level.

Support during life events (e.g., bereavement, childbirth, marriage – etc.)

At Caliber, we recognize that work is only one part of our employees' lives. We are committed to supporting our people through both life's challenges and celebrations, fostering a culture of care, empathy, and recognition.

In times of bereavement, we follow all local laws and regulations regarding leave as a minimum. Beyond this, where possible, we extend support tailored to individual needs, offering time, space, and understanding during challenging moments. Details of bereavement leave are outlined in our local employee handbooks, and our teams are always encouraged to show compassion and flexibility.

We also believe in celebrating life's positive milestones. When a child is born, Caliber marks the occasion with a thoughtful gift, and employees are entitled to take leave in line with local guidelines and our internal policies. Work anniversaries are acknowledged on our Intranet, and special milestones—such as 5, 10, or 12.5 years of service—are celebrated more personally with flowers, cake, or a team lunch.

Through these gestures, we aim to create a supportive workplace where employees feel valued not only for their contributions but also as individuals navigating life's journey.

Mental health support via Employee Assistance Programs (EAP)

At Caliber, we recognize that mental health is a key part of overall well-being and long-term employability. Supporting

emotional resilience and psychological safety is a vital component of our commitment to a healthy, respectful, and inclusive workplace.

In North America, employees have access to a Employee Assistance Program (EAP), offering professional guidance on personal, family, and work-related matters.

In the Netherlands and other locations, employees can reach out to the Human Resource Manager, who can listen, provide advice, and direct colleagues to the proper and specialized support channels (trusted confidants). The Human Resource Manager will always handle these sensitive matters with care and discretion.

Beyond reactive support, Caliber takes a proactive approach to mental well-being through a variety of initiatives, including:

- Training in TalentLMS – Caliber University focused on topics such as stress management, mindfulness, and resilience.
- Training for managers to help them recognize early signs of mental health concerns and respond with empathy.
- Check-in practices and well-being talks as part of regular team engagement routines.
- Flexibility in work arrangements, allowing employees to manage workloads in ways that support both performance and mental wellness.

Participation in mental health programs is always voluntary and treated with complete confidentiality. Caliber ensures that all employees are aware of the resources available to them and actively promotes a workplace culture where

seeking help is seen as a strength, not a weakness.

We are committed to continuous improvement in this area, regularly evaluating how we can better support the mental and emotional well-being of every team member, wherever they work, and whatever challenges they may face.

Regular safety drills, ergonomic workplace assessments, and risk evaluations

At Caliber, we are committed to maintaining a safe and healthy working environment for all employees. Whether in the office, at home, or on-site, we prioritize safety, preparedness, and the prevention of workplace-related injuries.

We ensure that all employees have access to high-quality, ergonomic office equipment, including chairs, desks, and monitors, to support physical comfort and minimize the risk of strain or injury. Regular ergonomic assessments and workplace risk evaluations (RIE) help us create and maintain optimal working conditions.

We also comply fully with all local safety regulations, including conducting safety drills and risk-based assessments that are tailored to the laws of each city and country in which we operate. At the global Caliber HQ in the Netherlands, certified Emergency Response Officers receive annual training and are prepared to act in the event of an emergency.

As part of our onboarding process, employees are introduced to key safety practices, including the location and use of first aid kits, emergency exits, and our broader risk management policies. All staff have access to online safety training

via TalentLMS, ensuring ongoing awareness and preparedness.

Safety is a shared responsibility. While Caliber provides the tools, training, and information, we also expect employees to follow safety instructions, guidelines, and emergency protocols at all times. In cases where employees disregard safety procedures, appropriate follow-up actions will be taken to reinforce compliance and protect the well-being of all colleagues.

By fostering a culture of care and responsibility, we aim to create a workplace where every employee feels secure, informed, and supported.

Why it matters:

At Caliber, we believe that a healthy, safe, and secure working environment is a fundamental right and a shared responsibility. It is not only about preventing harm; it is about creating the conditions for people to work sustainably, confidently, and with the support they need.

Health, safety, and well-being are central to how we work and who we are. From providing ergonomic workplaces, mental health support, and healthy lifestyle options, to ensuring physical safety through training, equipment, and compliance with local laws, we take a proactive and people-first approach. Our policies reflect this commitment, with a zero-tolerance stance on unsafe environments and a strong focus on prevention, education, and early support. We also recognize that well-being goes beyond the workplace, which is why we encourage flexibility, healthy habits, and open dialogue around mental and emotional health.

In 2025, our efforts led to strong results:

- Zero workplace incidents reported
- 100% compliance with mandatory safety and well-being training
- Expanded access to health and wellness programs, both in-office and remotely

We're proud of these outcomes—but more importantly, we remain committed to continuously improving the health, safety, and well-being of everyone at Caliber.

Ambition:

Cultivate a workplace where well-being is embedded in our culture and operations.

REPORTING EMPLOYEE HEALTH & SAFETY: OWNERSHIP & ACTION PLAN

Aspect	Responsible	Actions	Timing & Frequency
Safety Training	HR Manager	Share mandatory health & safety training modules for all employees (online)	During onboarding
	HR Manager	Refresher sessions	Every 12 months (January)
Ergonomic Workplace	HR Manager	Share mandatory information related to ergonomic workplaces	During onboarding
	HR Manager	Publish guidelines on proper ergonomic setup & update annually	Refresh every 12 months (January)
Ongoing Environment Monitoring	All Supervisors & HR Manager	Discuss health & safety topics during one-on-one meetings (e.g., workstation comfort, stressors)	1:1 meetings
	All Supervisors & HR Manager	Document any identified hazards or improvement ideas in the meeting notes	Quarterly
	All Supervisors	Escalate unresolved safety concerns to HR Manager	Immediately

Target (2030):

- 100% of offices to offer wellness activities and mental health resources
- Annual participation in PME for 75% of employees in the Netherlands

6.1.1 ACHIEVEMENTS HEALTH, SAFETY & WELL-BEING 2025

In 2025, Caliber reinforced its commitment to employee health, safety, and holistic wellbeing across all regions. Building on the foundations established in previous years, we maintained a strong focus on preventive care, mental health support, ergonomics, and safety preparedness. In February 2025, we offered a voluntary Preventive Medical Examination (PME) to all employees in Arnhem, the Netherlands. Fourteen employees participated, providing valuable aggregated insight into workforce well-being and health-related trends.

Our flexible work model — allowing up to two remote workdays per week—remained widely used, supporting work-life balance and reducing commuter-related stress and emissions. Safety remained a top priority. In 2025, we recorded zero workplace incidents, continued mandatory online safety

training, and conducted regular ergonomic assessments for office and hybrid employees.

Overall, 2025 marked a year of stability, zero incidents, improved awareness, and continuous refinement of physical and mental well-being initiatives.

REPORTING

Aspect	Responsible	Actions	Timing	Status
SOP – Safety Security Policy	40 assigned users	Read SOP	2025	22 completed learners
Training working under pressure	40 assigned users	Train	2025	26 completed learners
Train workstation Ergonomics	40 assigned users	Train	2025	23 completed learners



6.2

EMPLOYEE DEVELOPMENT TRAINING.

Caliber believes that human and professional development are essential to the organization's sustainable growth. This principle is reflected in our investment in employee skills, leadership capability, professional development, and continuous learning.

Education contributes to employability, equal opportunity, innovation, and long-term resilience. By investing in learning, Caliber strengthens both individual development and organizational performance.

Key Initiatives:

We invest in the growth of all our employees through personalized, role-based, and strategic learning initiatives:

Use of TalentLMS for onboarding and continuous learning

We are committed to creating a knowledgeable, well-equipped, and responsible workforce. To support this commitment, we use TalentLMS, our internal learning platform branded as Caliber University.

TalentLMS – Caliber University is our centralized platform for:

- Onboarding new employees with standardized and role-specific learning paths.
- Continuous learning and upskilling across all departments.
- Promoting awareness around topics such as ESG, compliance, safety,

- technology, and operational excellence.

All new employees are assigned onboarding modules in TalentLMS that provide insight into our company values, structure, systems, and key responsibilities.

Each department or role has tailored training programs to ensure team members are equipped with the knowledge they need to perform their roles effectively. Optional learning paths are available for professional growth, leadership development, and technical skills.

We use mandatory training modules for compliance and ESG Awareness. These compulsory training modules cover data privacy (GDPR), anti-corruption, environmental impact, and social responsibility.

Training is delivered in an interactive and engaging format, making it accessible globally and allowing both in-office and remote team members to participate equally.

TalentLMS allows us to monitor training progress and completion status for every user. Human Resources will monitor and forward reminders to individuals with incomplete courses. Managers are also informed to encourage completion. In cases where mandatory training is not

completed within the expected timeframe:

- The employee is first reminded individually.
- If delays continue, their direct manager is involved.
- Persistent non-compliance may lead to escalation, including formal discussions and potential impact on performance reviews or access to specific responsibilities.

We believe that continuous learning is essential to our long-term success and to the well-being of our people. Through TalentLMS – Caliber University, we foster a learning culture that supports personal growth, responsible behavior, and operational excellence.

Image of several colleagues, sitting outside during lunch, at De Enk in Arnhem.



Role-based tracks – ongoing training programs for professional growth and upskilling

At Caliber, we recognize that investing in our people is key to our long-term success. Role-based learning and ongoing professional development are critical pillars of our approach to employee growth, leadership development, and the continuous strengthening of our organizational capabilities. We believe that learning should be relevant, purposeful, and aligned with individual roles and responsibilities, developing leadership skills, technical competencies, and soft skills is essential for high performance and employee engagement. Supporting career progression and personal growth strengthens both employee retention and our company culture.

In addition to foundational onboarding and mandatory compliance training offered through TalentLMS – Caliber University, we provide a wide range of role-based and professional development tracks. These include:

- External Educational Partners: We collaborate with recognized institutions such as INSEAD, The Knowledge Academy, and other providers to offer high-quality learning opportunities.
- Specialized Leadership & Soft Skills Training:
- Delivered through local agencies, these programs focus on areas such as:
 - Coaching & Mentoring
 - Crucial Conversations
 - Feedback & Communication
 - Emotional Intelligence
 - Change Management

- Internal Coaching & Knowledge Sharing:
- We leverage the expertise of experienced internal employees through mentoring programs, peer coaching sessions, and knowledge transfer workshops.

The Human Resource Department and Team Leads will review participation in learning tracks during performance and development conversations. Attendance, completion, and feedback for external courses or coaching sessions are also regularly reviewed.

The Human Resource Department continually gathers feedback from participants to improve program quality and relevance.

Personal Development Plans (PDPs) supported by coaching and mentoring

At Caliber, we believe that personal and professional growth go hand in hand. Empowering our people to develop their individual strengths is not only a key driver of engagement and retention, but also a fundamental part of our ESG commitment to social sustainability and responsible leadership.

As part of our Talent Excellence – Caliber Performance Program, all employees are encouraged to create and maintain a Personal Development Plan (PDP). These plans are designed to align with an individual's personal interests, career aspirations, and current role. Unlike mandatory or role-specific training, PDP goals are initiated by the employee and supported by the organization. Examples of personal development goals include gaining proficiency in advanced

Excel, taking a course on effective communication, or developing leadership or project management skills.

These goals reflect the unique ambitions and talents of our people. We believe that every employee has inherent strengths, and that the optimal development and application of those strengths benefits both the individual and the organization.

To help employees achieve their PDP goals, Caliber offers ongoing support from direct managers through structured development conversations, access to internal mentors and coaches, including experienced colleagues and opportunities to participate in external coaching programs, workshops, or training sessions as appropriate.

The Personal Development Plan is a mutual agreement between the employee and Caliber. The employee takes ownership of their learning and identifies areas for growth. The employer provides support in the form of time, funding, and access to development resources.

By supporting self-directed development—even when it is not required—Caliber fosters a learning culture rooted in curiosity, ambition, and personal responsibility.

Leadership development programs for high-potential employees

At Caliber, we are committed to recognizing and nurturing talent at every level of the organization. As part of our Social Policy under the ESG framework, we actively invest in the growth, development, and long-term engagement of

high-potential employees who demonstrate the skills, motivation, and mindset to lead—formally or informally—within our business.

Each year in November, we conduct a structured review of our employees to identify individuals who show exceptional potential. This process is based on performance, learning agility, leadership behavior, and contribution to our culture and customer success.

While Caliber is a flat organization with limited traditional managerial roles, we believe strongly in career growth. We offer meaningful development pathways through:

- Advanced coaching and mentoring programs
- External leadership and specialist training via trusted partners
- Stretch assignments and project ownership to grow strategic, cross-functional, and decision-making skills
- Exposure to customer-facing responsibilities and international collaboration

We aim to help our high-potential employees become the best Supply Chain Managers and experts in our field, equipped to lead projects, teams, or innovation efforts that drive real value for our customers.

To ensure our high-potential employees choose to build their careers with Caliber, we engage them in personalized development conversations, co-create tailored development plans that align

their goals with organizational opportunities, provide recognition, visibility, and responsibility that reflect their growth, foster a purpose-driven environment where talent is valued, supported, and challenged.

We view leadership not just as a position, but as a set of behaviors. By investing in the growth of our people—especially those with high potential—we strengthen our culture, enhance customer success, and secure the future of Caliber as a learning-driven organization.

Why it matters:

Lifelong learning drives innovation, job satisfaction, and sustainable growth. At Caliber, our people are the driving force behind our promise to deliver smarter, faster, and more sustainable construction supply chains.

We believe a well-trained, agile workforce enables better service, innovation, and resilience. Supporting the personal growth and professional ambition of our employees fosters engagement, loyalty, and purpose. Learning is not a one-size-fits-all journey — it must be personalized, practical, and future-focused. Our flat organizational structure empowers people to lead from any seat. We see every team member as a potential expert, coach, or innovator — and we invest in their development accordingly.

Ambition:

Ensure every employee has a clear learning path aligned with personal and organizational goals. We don't just want our employees to work at Caliber — we want them to grow with us, lead with us, and stay with us. Our ambition is to have a

team that is not only competent and compliant but curious, confident, and capable, ready to shape the future of global supply chains with excellence and integrity.

Target (2030):

By 2030, Caliber aims to be recognized internally and externally as a learning-driven organization where talent thrives and development is a key pillar of our culture and customer value.

We commit to the following employee development goals by 2030:

1. 100% of new employees onboarded through Talent LMS – Caliber University with a consistent, engaging, and high-quality experience.
2. 75% of all employees will have an active Personal Development Plan (PDP) supported by their manager.
3. 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.
4. Partner with leading institutions (e.g., INSEAD, local agencies) to offer at least two external training seats per year for leadership or specialist upskilling.
5. Maintain a minimum 70% employee satisfaction rate related to learning & development opportunities (based on GPTW engagement survey).

REPORTING CAREER MANAGEMENT & TRAINING: OWNERSHIP & ACTION PLAN

Aspect	Responsible	Actions	Timing & Frequency
Recruitment	HR Manager	Manage transparent and inclusive recruitment processes	-
	HR Manager	Manage transparent and inclusive recruitment processes	Recruitment reports per vacancy
Performance Evaluation	All Supervisors & HR Manager	Conduct regular performance reviews aligned with company values and objectives	As per policy
	All employees	Approx. six feedback requests per year	Quarterly report on Talent Excellence
	All employees	Personal Development Plan	Discussed during 1:1 with supervisor
Employee Training & Development	HR Manager & Supervisors	Manage internal training programs via Talent LMS	-
	HR Manager	Track completion of mandatory and optional training	Before 30-day review
	HR Manager & Supervisor	Coordinate external training under educational agreement	If applicable
	HR Manager	External training participation tracked yearly	Yearly in December
Layoffs & Workforce Management	HR Manager & Senior Leadership	Ensure fair, transparent, and compliant layoff processes	-
	HR Manager	Monitor workforce changes and collect feedback	Exit interview for voluntary resignation

6.2.1 ACHIEVEMENTS EMPLOYEE DEVELOPMENT & TRAINING 2025

During 2025, Caliber continued its evolution into a learning-driven organization, supported by our internal platform, TalentLMS (Caliber University). All new employees completed their standardized onboarding learning path.

Across the year, employees collectively completed mandatory courses and optional modules, ranging from ESG awareness and compliance training to technical and soft skill development.

We introduced improved role-based learning tracks for project management, operational excellence, communication skills, and cross-functional collaboration. We also increased awareness of Personal Development Plans (PDPs), encouraging employees to work actively with their managers on tailored development goals.

In July 2025, we organized an in-house training course in cooperation with Fenex titled “Introduction to Customs”. During this session, we covered topics such as inbound and outbound goods flows, compliance and control, and the role of customers in international trade processes.

High-potential employees were supported through advanced external training seats (INSEAD, NCOI, etc.), coaching, and expanded stretch assignments across departments and regions. In 2025, four high-potential employees attended leadership training programs aligned with their development needs. The Management Team also participated in Orange8 sessions focused on team building, trust, and collaboration. In 2025, Caliber’s focus shifted from access to learning toward strategic, personalized development and measurable talent growth.

REPORTING

Aspect	Responsible	Actions	Timing	Status
ESG-related training	40 assigned users	Train	2025	Completion rate 33.76%
ISO-related training	40 assigned users	Train	2025	Completion rate 40.14%
Onboarding	40 assigned users	Train	2025	Completion rate 45%
External training (Insead, etc)	4 directors/ managers	Train	2025	All completed
External training (Orange8)	Management Team	Train	2025	All completed

Image of several colleagues attending Caliber Innovation Day in 2024.





6.3

DIVERSITY, EQUITY & INCLUSION (DEI).

In line with its objectives and values, Caliber promotes an equitable and inclusive workplace where individual needs are recognized and differences are respected. We welcome diversity and are committed to equal treatment for all employees and candidates, without discrimination.

Our DEI efforts include:

A structured hiring process to promote diverse talent acquisition

We are standardizing our recruitment processes to reduce bias and create equal opportunities for all candidates. This includes structured interviews, inclusive job descriptions, gender-neutral and bias-conscious language, and consistent evaluation criteria.

We use structured hiring practices to ensure that every qualified individual has an equal opportunity to join Caliber, regardless of background, race, gender, age, ability, nationality, cultural background, or other personal characteristics. A diverse workforce strengthens decision-making, innovation, and cultural awareness.

Hiring managers who do not follow structured processes may be required to complete additional training or may be subject to internal review. Bias in hiring or exclusionary practices may lead to removal from recruitment responsibilities.

Fair and unbiased promotion processes

We have implemented a promotion

framework that ensures transparency and fairness, including clear performance and skill-based criteria, regular review cycles for consistency, and multi-level input and checks to minimize bias in promotion decisions.

At Caliber we believe that fair promotion opportunities contribute to employee retention, motivation, and equity. They also help build diverse leadership over time.

Regular DEI training programs to enhance awareness and inclusivity

We conduct regular training on unconscious bias and inclusive behavior, cultural sensitivity and communication, managing diverse teams, and inclusive leadership. All employees are required to complete DEI training annually, with additional sessions for Team Managers.

Training builds a shared understanding and language around DEI. It helps prevent unintentional exclusion and prepares our teams to work effectively across diverse backgrounds. Repeated non-compliance may result in disciplinary action.

Code of Conduct embedded in onboarding and policies

Our Code of Conduct is introduced during *onboarding and reinforced through ongoing compliance training. It is integrated into our employee handbook and internal platforms. The Code defines expectations for respectful behavior, zero-tolerance for discrimination, and the right*

to report concerns confidentially and without retaliation.

Embedding DEI in our Code sets clear expectations and protects our culture. It ensures new hires are aligned with our values from day one.

Violations of the Code of Conduct will lead to investigation and, where necessary, disciplinary action up to and including termination.

- A review of policies to ensure equity in opportunities and pay.
- Respect for cultural differences across regions (e.g., North America, APAC, EMEA)
- Monitoring of gender and cultural diversity in leadership.

Diversity and non-discrimination are core values at Caliber. We believe that discrimination prevents people from reaching their full potential and weakens both society and organizations. Diversity of thought, background, and experience strengthens our ability to improve, innovate, and serve customers responsibly

We maintain a zero-tolerance policy toward harassment, discrimination, and unethical behavior. Our Code of Conduct, embedded in onboarding and reinforced through regular communication, promotes integrity, mutual respect, and accountability.

We strive to create a workplace that is

inclusive and equitable for all. We actively embrace diversity across gender, ethnicity, age, cultural background, and experience. Through unbiased recruitment practices, promotion policies, and cultural sensitivity, we aim to build global teams where everyone feels respected and empowered.

Why it matters:

Discrimination limits human potential and business innovation. Diverse teams lead to better outcomes, stronger collaboration, and a more resilient workplace culture.

Ambition:

Foster a culture of inclusion where every employee feels respected, valued, and able to contribute fully.

Target (2030):

- DEI training completed by 100% of all employees annually

REPORTING DISCRIMINATION & HARASSMENT: OWNERSHIP & ACTION PLAN

Aspect	Responsible	Actions	Timing & Frequency
Annual GPTW Survey	HR Manager	Conduct and analyze the Great Place To Work (GPTW) survey	Annually in March
	HR Manager	Review outcomes related to discrimination, inclusion, and harassment and develop action plans based on feedback	-
Mandatory Harassment Training	HR Manager	Deliver mandatory harassment prevention training to all associates via Talent LMS – Caliber University	During onboarding & annually in February/ March
	HR Manager	Conduct additional specialized harassment training for US colleagues	Every January/February
Whistleblowing Procedure	HR Manager	Maintain and promote confidential whistleblowing channels	-
	HR Manager	Investigate reported incidents promptly and thoroughly	Yearly summary of reported cases and resolutions provided to leadership
Diversity & Gender Representation	HR Manager	Maintain HR dashboard tracking gender distribution and position levels (management vs non-management)	Quarterly

6.3.1 ACHIEVEMENTS DIVERSITY, EQUITY & INCLUSION (DEI) 2025

In 2025, Caliber strengthened its commitment to creating an inclusive workplace where everyone — regardless of age, nationality, cultural background, or career stage — has an equal opportunity to thrive. Skills, potential, and values are what matter at Caliber.

We broadened our recruitment efforts and welcomed colleagues from multiple countries, as well as young professionals and student interns entering their careers. Structured hiring practices — diverse interview panels, standardized evaluations, and inclusive job descriptions — ensured fair and consistent candidate assessment across all regions.

Mandatory DEI training increased awareness around bias, cultural sensitivity, and equitable decision-

making. Managers received additional coaching on leading diverse and multi-generational teams.

To support transparency, HR conducted a gender and cultural diversity review across leadership roles. These insights will guide 2026 actions to further strengthen representation and equal access to advancement.

The Code of Conduct was reinforced during onboarding, emphasizing respectful behavior, anti-discrimination principles, and safe reporting. No incidents of discrimination or harassment were recorded in 2025, demonstrating the impact of preventive training and reinforced awareness.

Caliber is proud of the progress made: fair hiring, consistent learning, and a strong foundation for a culture where everyone belongs and can contribute fully.

REPORTING

Aspect	Responsible	Actions	Timing	Status
SOP – DEI policy	40 assigned users	Train	2025	27 completed learners
Training Equality and Diversity	40 assigned users	Train	2025	36 completed learners
Onboarding	40 assigned users	Train	2025	Completion rate 45%



6.4

FAIR COMPENSATION & BENEFITS.

Caliber promotes inclusive and sustainable economic growth, productive employment, and decent work for all employees. We aim to provide fair income, workplace security, social protection, and opportunities for personal development, while respecting local laws and employment practices in each region.

Salary House with clear scales and steps: At Caliber, fair compensation begins with structure and transparency. Our Salary House model supports consistent salary decisions based on role, responsibility, experience, performance, and market relevance.

Our commitment to decent work is reflected through:

- **Productive Employment:** We ensure that roles are designed to provide meaningful, engaging, and goal-oriented work that aligns with both business objectives and employee growth.
- **Fair and Transparent Compensation:** Our salary structure is based on a well-defined "Salary House" model, which includes precise salary scales and incremental steps that reflect job value, experience, and performance. All employees are compensated within the appropriate salary band as determined by job evaluation criteria and market alignment.

- **Indexation and market relevance:** Salaries are reviewed annually and may be adjusted based on indexation, with reference to relevant labor market data such as the Dutch Central Bureau for Statistics (CBS) wage index. This helps keep pay competitive and reflective of broader economic conditions, while final adjustments remain subject to GLT approval and business context.
- **Equity and Transparency:** Our compensation policy is designed to be non-discriminatory and transparent. Salary decisions are based on objective criteria such as experience, qualifications, and job performance, not on personal characteristics.
- **Security and Social Protection:** We provide benefits that promote workplace security and support for families, including healthcare, insurance, and retirement savings plans, tailored to local laws and norms.

Programs Supporting These Commitments Include:

- A formal Salary House system with job-specific salary bands, ensuring fair and consistent pay across the organization.
- Clearly documented salary scale information, available to employees upon request from the Human Resource Manager.



Jeroen Scholten (CEO) and Andre Vink (CFO) during Caliber Innovation Day

- Annual review of compensation through indexation procedures, referencing national labor data and company discretion.
- Transparent, written job valuations to determine salary placement.
- A standardized process for salary determination based on role complexity, performance, and experience.

We strive to be an employer of choice where employees are empowered to build meaningful careers in a secure, fair, and inclusive environment.

Flexible work models

At Caliber, we recognize that modern work environments require adaptability and trust. Supporting work-life balance, employee well-being, and productivity is at the core of our values and essential to delivering on our ESG commitments.

We have implemented flexible work models that are built on mutual accountability and designed to meet both employee needs and business objectives.

Our approach includes:

- Remote Work and WFH Policies: Caliber offers a structured Work From Home (WFH) and Remote Work policy, allowing eligible employees to work from locations outside our physical offices. These policies support concentration, reduce commuting time, and offer greater autonomy in managing work-life responsibilities.
- Flexible Start Times: Employees are given the option to start their workday within a flexible time window in the morning, depending on team agreements and operational needs. This empowers employees to manage their personal obligations more

- effectively, such as childcare, transportation, or wellness routines.
- Output-Focused Culture: Our flexible models are built on trust and accountability. We emphasize deliverables, outcomes, and collaboration over rigid schedules, creating a results-driven environment that supports employee autonomy.
- Work-Life Integration: By offering flexible working conditions, we aim to reduce employee stress, support mental health, and improve job satisfaction. This enhances long-term engagement and contributes to a more inclusive workplace.
- Access and Equity: Flexible arrangements are implemented fairly across roles, functions, and locations, based on the nature of the work and operational feasibility. Our goal is to provide equitable flexibility wherever possible, without compromising team performance or customer service.

These flexible work models are essential to creating a resilient and modern workplace. They contribute to the well-being of our people and help Caliber attract and retain top talent globally.

Annual calibration sessions

Caliber is committed to fostering a high-performance culture that values employee growth, transparency, and fairness. One of the key pillars of our Talent Excellence Performance program is the Year-End Review (YER) and Annual Calibration Process, which serve as a foundation for employee engagement, recognition, and future development planning.

Our Year-End Review is designed as a forward-looking, strengths-based

conversation between supervisors and employees. The goal is to reflect on achievements, celebrate successes, and plan for future development, rather than to evaluate underperformance or assign ratings.

We acknowledge outstanding contributions made throughout the year and highlight moments of excellence, reinforcing a culture of appreciation. The employee's Personal Development Plan (PDP) is reviewed, and new goals for the coming year are discussed collaboratively. To ensure open and constructive dialogue, Year End Reviews no longer include numerical ratings or direct merit-based decisions. The focus is on learning, growth, and setting up each employee for future success.

Before the final Year End Review takes place, supervisors submit preliminary reviews, which are then discussed during a calibration session with GLT and the Management Team. Calibration ensures consistency, fairness, and alignment across teams and departments. Reviews may be adjusted based on this cross-functional discussion to reflect more equitable and balanced assessments across the organization. Final approval from GLT is required before any review can be shared with employees.

This structured process promotes transparency and equity in how performance is recognized, minimizes bias by comparing evaluations across roles, teams, and departments, and reinforces our ESG commitment to decent work, inclusive growth, and fair employment practices.

Regional aligned benefits

At Caliber, we are committed to providing fair, competitive, and locally relevant benefits to support the financial, physical, and emotional well-being of our employees across all regions where we operate. Our approach respects local labor laws, cost-of-living standards, and societal expectations, while upholding our values of equity, dignity, and inclusion. We offer benefits that align with both global standards and regional practices.

As an example:

- Netherlands:
 - Pension Scheme: Participation in a collective retirement plan that ensures long-term income security for employees beyond their working life.
 - Social Security Contributions: Including unemployment insurance, disability, and parental leave protections as defined under Dutch law.
 - Travel and Commuting Allowances, as per local norms.
 - Paid Time Off & Holidays: Including PTO accrual and designated company holidays.
- United States:
 - 401(k) Retirement Plan: Including a Safe Harbor employer match (100% of the first 5% of deferrals), to promote long-term financial well-being.
 - Healthcare Coverage: Comprehensive medical, dental, and vision insurance with additional options for life and disability coverage.
 - Paid Time Off & Holidays: Including PTO accrual and designated company holidays.

- Canada:
 - Paid Time Off & Holidays: Including PTO accrual and designated company holidays.
 - Under the Employment Standards Act, Caliber is not required to provide an employee benefits plan in Canada. However, Caliber provides a fixed contribution to help cover premiums for medical, dental, and vision coverage with a healthcare provider of choice.
 - Caliber is contributing to Workplace Safety and Insurance Board (WSIB) premiums.
- China:
 - Paid Time Off & Holidays: Including PTO accrual and designated company holidays.
 - Pension scheme: Participation based on local labor law.
 - Caliber Logistics (Shanghai) offers employees the option to elect health benefits, as permitted by local law. Caliber provides supplementary medical insurance and offers an annual medical examination.

Providing regionally adapted benefits supports equity across borders, even when benefit structures differ by country. It promotes financial stability and peace of mind through retirement plans and health coverage. In addition, it supports local legal compliance, labor market competitiveness, and employee attraction and retention.

We continuously assess our benefits programs to ensure they remain fair, market-competitive, and inclusive, while offering opportunities for our people to thrive personally and professionally.

Employee Engagement and Recognition

At Caliber, we recognize that employees are the foundation of our success. We are committed to fostering a workplace culture where achievements are acknowledged, contributions are celebrated, and individuals feel valued, respected, and seen. Recognition is a key element of our social responsibility strategy and is deeply embedded in our organizational culture.

Our Commitment to Recognition Includes:

- Quarterly Calli Coin Award: A peer-nominated recognition program honoring individuals or teams who made a significant impact in a given quarter. The winner is featured on the company intranet with a personal message from their supervisor and receives a meaningful token of appreciation (e.g., a gift card). This recognition fosters a culture of excellence, gratitude, and peer-driven praise.
- Public and Private Recognition Channels: We utilize a range of methods to express appreciation—from personal thank-you notes and leadership shoutouts to intranet features, LinkedIn posts, and team events. Employees are also celebrated for non-work-related milestones, such as birthdays or individual achievements, creating a culture of holistic recognition.
- Annual and Informal Celebrations: Staff appreciation days, seasonal events, and informal recognition moments help build community and foster a sense of belonging.
- Fair and Transparent Calibration Process: Recognition also includes fairness in performance evaluation.

- Our Year-End Review (YER) process is a positive, forward-looking discussion focused on achievements and development. Before each YER, we conduct a calibration session where preliminary performance reviews are aligned across teams to ensure fairness and consistency. GLT provides final approval to ensure no bias affects individual evaluations.
- Equity in Reward: Recognition is based on merit, alignment with company values, AOP and tangible contributions—not tenure or proximity to leadership. We celebrate both team success and individual excellence, regardless of location or role.

By embedding recognition into our daily operations, Caliber strengthens employee engagement, fosters long-term retention, and upholds the principles of inclusive, fair, and values-driven employment.

Why it matters

At Caliber, business success and sustainable growth are only possible when employees thrive. Fair compensation, decent work, flexible work models, and meaningful recognition are core elements of our social responsibility.

By investing in employee practices that are equitable, localized, transparent, and values-based, we uphold international standards and we foster a workplace culture that benefits our employees, clients, and long-term business outcomes.

Ambition:

Our ambition is to remain an employer of choice in every region where we operate, known for providing:

- Transparent and competitive compensation aligned with local norms
- Equitable access to benefits and development opportunities
- A high-trust environment with flexibility and work-life balance
- A culture of recognition where success is celebrated consistently and fairly
- A performance management system focused on growth and collaboration, not judgment

By achieving this, we aim to attract and retain top talent, enhance employee engagement, and contribute to the creation of long-term social value.

Target (2030):

To meet our ambition, Caliber sets the following measurable goals for 2030:

1. 100% of eligible employees participating in Year-End Review and Calibration process with documented PDPs and positive development-oriented feedback.
2. Quarterly recognition program participation in every business unit, including Calli Coin nominations, with increased visibility on the intranet and peer-driven contributions.
3. At least 70% of employees reported they feel fairly recognized and valued in our internal engagement survey (e.g., GPTW)

REPORTING

Aspect	Responsible	Actions	Timing & Frequency
Policy Overview	HR Manager	Maintain and review Fair Pay & Benefits Policy. Update for regulatory changes.	Annually
Pay Equity Analysis	HR Manager	Conduct pay gap analysis by gender, race, geography. Address disparities.	Annually
Living Wage Commitment	HR Manager + Finance	Benchmark compensation against living wage data in all regions.	Annually
Benefits Overview	HR Manager	Monitor enrollment and satisfaction; improve package as needed.	Annually
Flexible Work & Leave	HR Manager + Supervisors	Track utilization, update remote work and leave policies.	Quarterly usage monitoring

6.4.1 ACHIEVEMENTS FAIR COMPENSATION & BENEFITS 2025

In 2025, Caliber maintained transparent, equitable, and regionally compliant compensation practices across all locations. The Salary House model was reviewed and aligned with market benchmarks and regional indexation (including the CBS wage index in the Netherlands), ensuring fair and competitive pay for all roles.

Promotion and career development remained grounded in equity principles. Performance calibration sessions strengthened consistency across departments, reduced the risk of bias, and provided employees with clearer, more transparent growth pathways.

In the Netherlands, the pension scheme and statutory social security provisions continued unchanged. Benefits in the US, Canada, and China were reviewed to ensure alignment with local requirements and continued to support employee well-being. Flexible work policies remained an important enabler of work-life integration and satisfaction.

For employees eligible for a target-based bonus, individual 2025 targets were formally confirmed, signed, and communicated. Supporting processes for bonus tracking, validation, and approval were implemented and will be further expanded in 2026, in accordance with applicable local regulations and internal governance standards.

Overall, compensation and benefits in 2025 remained fair, market-aligned, transparent, and fully anchored in Caliber's equity and inclusion principles.



6.5

EMPLOYEE ENGAGEMENT & VOICE.

Caliber recognizes the importance of active employee engagement. We are committed to creating a constructive and participatory work environment where employees are encouraged to share feedback, raise ideas, and contribute to continuous improvement.

We actively listen to our employees through regular Great Place to Work surveys, team feedback sessions, and opportunities for policy co-creation. Community events and voluntary initiatives foster connection and shared purpose across all locations.

Caliber supports the local communities in the areas where it operates. Through community investment, sponsorships, and corporate volunteering, Caliber contributes to the economic, social, and cultural development of the regions where our teams live and work.

We prioritize listening to our people and co-creating a workplace that reflects shared values and goals.

Great Place to Work (GPTW) survey

Caliber conducts regular Great Place to Work® surveys to understand how employees experience trust, respect, fairness, and pride within the organization. These anonymous surveys are critical for identifying cultural strengths as well as areas that need attention. We ensure high participation rates through open communication and transparency about the purpose and use of results.

Survey outcomes are discussed with GLT, Local Management Team, and employees to create concrete improvement plans. Positive feedback is celebrated, while constructive feedback is used as a catalyst for cultural evolution.

Feedback loops and team reflection sessions

As part of our Talent Excellence performance system, employees participate in structured reflection sessions with their supervisors. These discussions go beyond performance—they are two-way conversations that include:

- Reflections on team dynamics and collaboration
- Clarification of individual growth goals (linked to PDPs)
- Space for employees to raise concerns, suggest improvements, and express career ambitions

By embedding these conversations into our performance rhythm, we ensure that feedback becomes a continuous, safe, and constructive dialogue, not a one-off event.

Employee-led community events and volunteering

Caliber actively supports employee-led initiatives that promote community engagement and team bonding. We regularly organize local volunteering days, charity drives, and sustainability projects that align with our values and the interests of our teams. These events not only contribute to local communities but

also encourage a deeper sense of purpose and team unity. Recent initiatives include:

- Volunteering in the U.S., where employees supported a local bookstore and helped distribute food and clothing to people experiencing homelessness.
- A tree-planting initiative in the Netherlands, reinforcing our commitment to environmental sustainability and local engagement.

To foster inclusivity, collaboration, and mental wellbeing, we host informal cultural and wellness events throughout the year. Examples include:

- Diversity-themed team lunches, particularly when colleagues from international offices visit, creating space for cross-cultural exchange.

- Team walks, friendly game days, and other informal get-togethers that promote wellness and collegiality in a relaxed setting.

We believe in the power of grassroots ideas and encourage all team members to propose and lead initiatives that reflect their passions or the specific needs of their local communities. Whether it's organizing a cleanup day, launching a donation drive, or introducing a wellness challenge, we provide resources and support to help make it happen. By cultivating a participatory culture, we ensure that our social initiatives remain authentic, relevant, and impactful. We recognize that giving back not only

As part of our "giving back" initiative, the [Caliber.global](#) team donated toys to [Speelstoet](#), an organization that ensures children growing up in poverty still receive gifts and moments of joy.



strengthens communities but also fosters internal cohesion and purpose. These initiatives are often featured internally and externally as part of our impact storytelling.

Involvement in policy reviews
Employees are allowed to participate in key policy and handbook reviews, helping shape the guidelines that impact their work environment. This includes:

- Requesting feedback on annual Employee Handbook updates
- Encouraging input on new initiatives such as remote work, inclusion policies, or benefits changes

By inviting employee voices into governance, we foster transparency, inclusivity, and a shared sense of ownership over our policies.

Why it matters:

Employee engagement and voice are critical to building a high-trust, high-performance culture. When people feel heard and involved, they are more likely to stay, perform, innovate, and act in alignment with the company's values. Engagement also strengthens resilience in times of change, ensuring that our policies and practices remain grounded in reality.

Listening is not a once-a-year activity—it is an ongoing commitment that fuels connection, fairness, and growth.

Ambition:

Build a workplace culture where every employee feels heard and valued. Our ambition is to build a workplace culture where:

- Employees are active participants, not passive recipients
- Feedback is valued and acted upon

- Every individual feels safe to express concerns, propose ideas, and influence the future of Caliber

Target (2030):

To reach this ambition, we commit to the following goals by 2030:

- Earn and maintain GPTW certification
- 100% of employees involved in documented feedback or reflection sessions as part of Talent Excellence, including six feedback requests 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 considered and integrated into final decisions where appropriate.

6.5.1 ACHIEVEMENTS EMPLOYEE ENGAGEMENT & VOICE 2025

Caliber continued to promote active dialogue between employees and leadership. The annual Great Place to Work (GPTW) survey was conducted with a participation rate of 100%, with detailed results guiding action plans for 2026.

Talent Excellence feedback cycles remained a cornerstone of employee engagement: each employee submitted structured feedback reflections, and managers held quarterly coaching conversations.

Employee-led initiatives grew further, with teams organizing volunteering or community events every quarter across regions. Internal communication channels (intranet, town halls, newsletters) were expanded to ensure transparency and accessibility.

REPORTING

Aspect	Responsible	Actions	Timing & Frequency
Engagement Surveys	HR Manager	Distribute and analyze GPTW employee engagement surveys.	Annually
Feedback Channels	HR Manager + Supervisor	Maintain multiple feedback channels on the Intranet, Talent Excellence (e.g., suggestion boxes, digital forms).	Always open; monitored weekly
Exit Interviews	HR Manager	Conduct and analyze exit interviews to identify key themes.	Exit: ongoing
Action Planning	HR Manager + GLT + Supervisors	Translate survey and feedback data into actionable plans.	After each survey cycle; reviewed quarterly
Internal Communication	HR Manager + GLT + Supervisors	Share updates, progress, and outcomes of feedback.	Intranet; Monthly newsletters; quarterly town halls
Inclusion of Feedback in Policy	HR Manager + GLT + Supervisors	Ensure feedback from employees is considered in key HR or ESG policies.	During major policy reviews; minimum annually
Recognition Programs	HR Manager + GLT + Supervisors	Celebrate employee contributions and promote positive engagement stories (Callicoin).	Quarterly based on program design

The North American team participated in a community giveback event through a holiday toy drive supporting underprivileged children. The team selected toys for children aged 0–12 and donated them to a local organization.

The team in the Netherlands took part in a local clean-up initiative around the workplace. Equipped with litter pickers, waste bags, and Caliber vests, employees spent several hours improving the area around the office.

To support our Social ambitions, every colleague received a tree as a symbol of growth and sustainability. The initiative was warmly welcomed and sparked positive reactions across the organization.

Many colleagues shared that they genuinely enjoyed receiving a gift with both personal and environmental value. Employees were invited to review and comment on updated HR policies and the 2025 Employee Handbook, supporting co-creation and shared ownership of workplace standards.

In 2025, Caliber strengthened its culture of listening, participation, and shared responsibility.

HUMAN RIGHTS & ETHICAL LABOR PRACTICES.

Caliber is committed to upholding high standards of human rights, ethical labor practices, and workplace dignity across its operations, supply chains, and partnerships. This commitment is intended to ensure fairness, safety, and respect for all individuals connected to our business.

Forced Labor, Child Labor & Modern Slavery

Caliber maintains a zero-tolerance policy for forced labor, child labor, modern slavery, and human trafficking.

We commit to the following:

- We prohibit all forms of bonded, indentured, or involuntary labor in our operations and supply chains.

Protection of Labor Rights & Safe Working Environments

We are committed to promoting fair, safe, and inclusive workplaces, with equal protections for all workers, including vulnerable or contract-based employees.

Caliber ensures that:

- All employees work in safe, healthy, and hygienic environments, consistent with occupational safety standards.
- We uphold freedom of association and collective bargaining rights, in accordance with local laws.

- No employee is subjected to discrimination, harassment, or unfair treatment based on race, gender, nationality, religion, age, disability, sexual orientation, or any other protected status.
- We operate a whistleblower policy and offer anonymous, protected reporting channels for concerns related to labor conditions or workplace misconduct.
- We engage with employees through regular feedback, surveys, and reviews to monitor working conditions and satisfaction.

Ethical Business Conduct and Transparency

Caliber expects all business conduct to reflect the values of integrity, respect, and transparency:

- We provide training to employees, leadership, and procurement teams on human rights responsibilities and modern slavery risks.
- We collaborate with recognized external partners and industry platforms to promote shared responsibility and continuous improvement in labor standards.

Why It Matters

Respecting human rights and upholding ethical labor practices is not only a legal and moral obligation—it is a reflection of

who we are as a company. At Caliber, we believe that every person has the right to work in safe, fair, and dignified conditions, regardless of their role, location, or background.

Human rights abuses—whether in the form of forced labor, unsafe working conditions, or unfair treatment—pose serious risks to individuals, communities, and the integrity of global supply chains. By proactively safeguarding labor rights, we build trust with our employees and the wider society.

Actively managing human rights within our operations and supply chains helps us:

- Prevent reputational and legal risk
- Create more resilient and ethical business relationships
- Support inclusive economic development in the regions where we operate

Image of a warehouse construction project.



Ambition

Our ambition is to maintain a zero-tolerance culture for forced labor, modern slavery, and child labor across all Caliber operations and supply chains. We want to be recognized as a safe, fair, and trusted employer globally, with industry-leading policies that protect vulnerable and migrant workers.

We aim to ensure that every person working for or with Caliber is treated with fairness, dignity, and respect.

This means:

- Embedding human rights due diligence into all business decisions and procurement processes
- Ensuring all employees and partners understand their rights and obligations
- Creating environments where people feel safe, empowered, and protected—no matter where they work

We are committed to continuous improvement, transparency, and collaboration with our stakeholders to raise the standard for labor practices across our global footprint.

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.

6.6.1 ACHIEVEMENTS HUMAN RIGHTS & ETHICAL LABOR PRACTICES 2025

Caliber upheld all elements of its zero-tolerance policy regarding forced labor, child labor, modern slavery, and human

REPORTING ANTI-CORRUPTION & FRAUD PREVENTION: OWNERSHIP & ACTION PLAN

Aspect	Responsible	Actions	Timing & Frequency
Anti-Corruption Policy	HR Manager	Maintain and update the company's anti-corruption, anti-bribery, and anti-money laundering policies	Annually
	HR Manager	Communicate policy clearly to all employees	Onboarding and mandatory annually
	HR Manager	Policy acknowledgement tracked	Onboarding and mandatory annually
Mandatory Trainings	HR Manager	Deliver mandatory training on anti-corruption, bribery, fraud, and money laundering via Talent LMS	Onboarding and mandatory annually
	HR Manager	Training completion reports	Before 30-days review and annually
Whistleblower Procedure	HR Manager	Maintain confidential channels for reporting suspected bribery, fraud, or money laundering	Review handbook annually
	HR Manager & Supervisors	Investigate reports promptly and confidentially	-
	HR Manager	Summary reports on whistleblower cases to leadership	Quarterly
Employee Awareness & Communication	HR Manager	Regular communications/reminders on anti-corruption best practices	Onboarding and mandatory annually
	HR Manager & Supervisors	Encourage a speak-up culture and ethical behavior	1:1 meetings

trafficking. All employees completed mandatory human rights and labor standards training.

No whistleblower cases or labor-related concerns were raised in 2025. Caliber's 2025 performance in labor ethics reflects a stable, compliant, and risk-aware environment with zero reported incidents.

REPORTING

Aspect	Responsible	Actions	Timing	Status
SOP – Human rights	40 assigned users	Read	2025	-
Training types of discrimination	40 assigned users	Train	2025	32 completed learners

7. GOVERNANCE PILLAR.

At Caliber, good governance begins with how we make decisions and how we treat people: ethically, fairly, transparently, and with accountability. Governance is not only about policy compliance or structure; it is about embedding integrity into everyday decisions, leadership behavior, and operational practice.

We operate in a global context with diverse laws, cultures, and expectations, yet our governance principles remain universal: transparency, fairness, and ethical responsibility. Our leadership teams (GLT, Senior Leadership, Regional Management Team and Team Managers) sets the tone from the top, actively shaping an environment where policies are not just written but lived—where fairness isn't a slogan but a practice that shows up in how we recruit, develop, promote, and support our people.

All Human Resource policies at Caliber are developed with input from across the organization. We conduct annual reviews of our employee handbooks and HR practices, not only to ensure legal compliance, but also to ensure they reflect employee feedback and remain relevant in a rapidly evolving workplace. This means listening, adjusting, and taking ownership when systems need to change. Fairness in Human Resource management is embedded in our

structure. We use structured and bias-resistant frameworks for hiring, performance evaluations, and promotions. Annual calibration sessions—facilitated by our Team Managers and HR—ensure that performance reviews are balanced, and that no employee is unfairly overlooked due to unconscious bias, team dynamics, or regional differences. Promotions are based on clear, role-relevant criteria, and our salary structure is documented and transparent, allowing employees to understand how pay decisions are made.

To maintain a culture of trust and responsibility, we offer robust reporting systems for any ethical or interpersonal concerns. Our grievance procedures and whistleblower mechanisms are designed to be safe, confidential, and free from retaliation. Employees across all regions are empowered to speak up when something feels wrong, knowing their concerns will be heard and addressed with care, discretion, and urgency. Every report is taken seriously. Investigations are thorough. And we hold ourselves accountable—not just to compliance, but to our values.

We also take a firm stand against corruption, harassment, and misconduct. All employees are trained in ethical conduct, anti-corruption, and responsible

behavior. These are not one-time activities, but part of ongoing education reinforced through TalentLMS – Caliber University, our digital learning platform. By ensuring every employee—from our operational teams to our General Leadership Team—understands their responsibilities, we create a common standard of integrity across the company. Looking forward, our ambition is to lead by example in responsible human governance. We will continue to strengthen transparency in how we make HR decisions, ensure that our ethics training evolves with the needs of our workforce, and hold ourselves accountable to measurable governance targets. This includes launching a more structured grievance tracking system, expanding regional audits of policy compliance, and publishing regular updates in our ESG Integrity Report to demonstrate how concerns are resolved and improvements are made.

At Caliber, governance is more than policy. It is how we build trust, how we treat each other when no one is watching, and how we ensure that growth never comes at the cost of fairness, respect, or human dignity.



An image of a construction project.

CORPORATE ETHICS AND INTEGRITY.

At Caliber, integrity is not negotiable. It is the foundation on which we build trust with employees, customers, partners, suppliers, and other stakeholders. We promote a culture grounded in ethical values and responsible conduct because this is essential to long-term success.

We do this not only to meet legal obligations but because it aligns with who we are. As a company operating across geographies and industries, we recognize that the strength of our culture is continually tested in how decisions are made, how we treat one another, and how we respond when faced with ethical dilemmas. This is why Caliber has embedded a Code of Ethics into the heart of our governance framework. It sets clear expectations around fairness, respect, accountability, and confidentiality, and provides a roadmap for ethical decision-making at every level of the organization.

Our Code is not just a document. It's a lived practice. It is introduced during onboarding and reinforced through regular learning moments, ranging from anti-corruption and data privacy training to respectful workplace and non-retaliation modules. These training initiatives are mandatory and tracked through our internal learning platform, TalentLMS - Caliber University, ensuring every employee understands their role in upholding our standards.

Why it Matters

We believe that strong ethics drive strong performance. Unethical behavior erodes trust, exposes organizations to legal and reputational risk, and undermines everything we stand for. A values-based culture helps us attract talent, win business responsibly, and build durable partnerships.

We also know that misconduct can thrive in silence. That is why Caliber fosters an environment where speaking up is safe and supported. Employees have access to confidential reporting channels on the intranet. Reports are investigated with care, and individuals who raise concerns in good faith are protected from retaliation.

Based on leading ESG frameworks, we focus on the following key risk areas:

- Anti-corruption and fraud prevention: Bribery, embezzlement, conflicts of interest, and facilitation payments must be actively prevented through training, internal controls, and supplier screening.
- Data privacy and information security: We must protect employee, customer, and supplier data with rigor, especially in a digital-first, cross-border environment.
- Non-discrimination and harassment: Respect and dignity are non-negotiable. Preventing all forms of harassment, discrimination, or abuse is central to ethical governance.

- Whistleblower protection: Channels must be accessible, anonymous where needed, and trusted. Employees should never fear retaliation for speaking up.

To ensure our ethical culture is not just aspirational, but operational, Caliber commits to the following:

- Regular Training & Awareness: All employees complete ethics training upon onboarding and annually thereafter, covering key topics like fraud prevention, GDPR, and responsible conduct.
- Leadership accountability: Our Global Leadership Team, Regional Management Team, and Team Managers model ethical behavior and are held accountable for the ethical tone of their teams.
- Accessible Reporting Systems: Multiple whistleblowing and grievance channels exist, including anonymous options. All reports are logged, investigated, and resolved transparently.
- Internal Controls & Oversight: We maintain strong segregation of duties in financial processes, conduct periodic ethics audits, and require supplier adherence to our Code of Conduct.
- Monitoring & Reporting: Ethics training completion, case resolution rates, and incident trends are tracked and reported through annual ESG reporting.

Ambition

Our goal is to build and maintain a culture where ethical behavior is expected, supported, and rewarded—and where every employee, regardless of location or level, feels confident that they work in an organization where “doing the right thing” is not only possible, but expected.

Target (2030):

We aim to:

- Achieve 100% ethics training compliance across all regions annually.

At Caliber, integrity is how we lead, and culture is how we scale it.

ETHICAL LEADERSHIP & ACCOUNTABILITY.

Leading by example with integrity, clarity, and responsibility. At Caliber, leadership is not defined solely by position; it is characterized by behavior. We believe that ethical leadership means setting the tone from the top, making values visible through decisions, and creating an environment where integrity is both expected and respected.

Our Global Leadership Team is responsible not only for business performance, but also for the ethical direction and cultural tone of the company. This includes modeling fairness, speaking openly about difficult decisions, acknowledging mistakes, and reinforcing responsible behavior.

We maintain a clear and transparent governance structure, which is published on our organizational chart on the intranet, making responsibilities, roles, and reporting lines visible to all employees. This transparency helps every team member understand who is accountable for what and ensures that leadership decisions are traceable and aligned with our core values.

True accountability also means welcoming challenge. Managers are expected to listen actively, consult their teams, and make decisions based not only on performance outcomes, but also on principles such as fairness, safety, and long-term sustainability.

We hold regular cross-functional leadership sessions, quarterly board check-ins, and alignment meetings to promote ethical decision-making, strategic cohesion, and shared ownership of Caliber's purpose. These are not just business reviews—they are opportunities to reinforce ethical expectations and track how we live our values across regions and business units.

Leadership at Caliber is not about hierarchy. It's about responsibility. Everyone in a leadership role is expected to build trust, foster inclusion, and lead with integrity, whether they are managing people, projects, or policies.

Why it Matters

Ethical leadership builds trust from the inside out. It sets the cultural tone, protects organizational integrity, and ensures that decisions are made with fairness, responsibility, and long-term impact in mind. Without accountability at the top, even the best policies can fail. Employees look to managers not only for direction, but also for ethical cues: how to act, how to treat others, and what matters. A company where people feel safe, empowered, and motivated starts with managers who lead by example.

Transparent governance also reduces risk, supports responsible growth, and strengthens our reputation with clients, investors, and partners.

It also gives structure to the way we grow. As our business becomes more global and complex, ethical leadership helps us stay aligned around the same values, regardless of country, role, or department.

Ambition

Our ambition is to build and sustain a leadership culture that is values-driven, transparent, and trusted—where ethical accountability is not an afterthought, but a standard.

We want every Caliber manager to be:

- Visible and transparent in their decision-making
- Approachable and responsive to concerns
- A role model for fairness, inclusion, and ethics
- Responsible for outcomes and how they are achieved

Target

1. 100% of Team Managers to complete annual leadership integrity training, covering ethical dilemmas, inclusive decision-making, and values-based leadership.
2. Annual organizational chart review to ensure all reporting lines are updated and visible.

Managers completed mandatory integrity and ethical decision-making training. Leadership teams held sessions to discuss culture, ethics, HR governance, and organizational performance.

Reporting lines were reviewed and updated in the organizational chart. Managers were trained to act as accessible, fair, and transparent role models for their teams.

Decision-making processes included structured calibration, cross-functional consultation, and an emphasis on fairness and sustainability impact.

2025 demonstrated that ethical leadership is embedded and continuously strengthened across all levels.

No confirmed ethics breaches or formal disciplinary cases related to leadership conduct were recorded in 2025.

7.2.1 ACHIEVEMENTS ETHICAL LEADERSHIP & ACCOUNTABILITY 2025

Ethical leadership remained central to Caliber's governance approach in 2025.

POLICY & COMPLIANCE FRAMEWORK.

We operate in multiple countries, each with its laws, expectations, and cultural norms. Yet across all regions, we are united by one standard: to act legally, transparently, and ethically in everything we do.

We are committed to abiding by all applicable laws, labor standards, and industry regulations. Whether at the local, national, or international level. This includes regulations on labor rights, data protection (such as GDPR), anti-discrimination, workplace safety, and financial integrity.

To ensure compliance is embedded into our daily work, we maintain a structured and proactive approach. This includes regular reviews of company policies, mandatory training for all employees, and transparent processes for reporting and addressing potential breaches. Our Employee Handbook is reviewed and updated annually to reflect new legal requirements and input from teams across all our regions. This approach ensures that compliance is not only enforced, it is understood, discussed, and co-owned.

We also take data privacy seriously. All HR systems and workflows comply with GDPR standards, and sensitive information is handled with strict confidentiality. Employees are trained to understand their responsibilities in protecting personal and organizational data.

Where risks or inconsistencies are identified, whether through internal audits, feedback, or reported breaches, we take prompt action. Caliber has defined procedures to investigate concerns and, where necessary, implement corrective measures. These may include updated policies, system improvements, additional training, or disciplinary actions. Employees and stakeholders are encouraged to raise concerns—whether anonymously or not—as needed, so we can learn, improve, and maintain the integrity of our operations.

Why It Matters

Strong compliance is the foundation of a resilient and ethical business. It protects our employees, our clients, and our reputation. In a rapidly changing global landscape, where data protection, labor rights, and social responsibility are under constant scrutiny, our ability to stay ahead of regulations is essential. When compliance is taken seriously, it builds trust with regulators, customers, and employees. It minimizes legal risk, reduces costs associated with non-compliance, and strengthens internal culture by showing that we live our values, not just write them down.

Our Ambition

Our ambition is to create a workplace where compliance is embedded into every role, process, and decision. We want all employees—not just leadership—to understand what responsible conduct looks like in practice.

We aim to:

- Keep our policies current, inclusive, and accessible
- Ensure every employee knows their obligations and rights
- Respond swiftly and transparently to risks, breaches, or feedback
- Demonstrate through action that Caliber leads with responsibility

Targets 2030:

1. 100% of employees to complete annual compliance training on key topics: data privacy, anti-harassment, anti-corruption, and ESG values.
2. Annual review and update of Employee Handbooks in all global regions, with version tracking and employee consultation.

7.3.1 ACHIEVEMENTS POLICY & COMPLIANCE FRAMEWORK 2025

Caliber maintained full commitment to GDPR, labor law requirements, anti-discrimination regulations, safety laws, and financial integrity rules across all operating countries.

Annual compliance training, including GDPR, ethics, anti-harassment, anti-corruption, and workplace conduct, was scheduled and completed. All regional employee handbooks were updated and reviewed.

Internal audits identified minor procedural

improvement points but no material compliance breaches. Updates were implemented promptly.

Caliber's governance framework in 2025 continued to prioritize legal compliance, transparency, and risk prevention.

FAIR & TRANSPARENT PEOPLE PRACTICES.

At Caliber, we believe that transparency is a cornerstone of good governance and responsible business practices. Whether we are speaking to our employees, customers, investors, or the broader society, we are committed to honest, timely, and meaningful communication.

We ensure that our financial, operational, and ESG-related reporting is accurate, complete, and aligned with applicable national and international standards. From financial disclosures to internal sustainability updates, we take the quality of information seriously.

We also believe that transparency must be mutual. That's why we invite feedback from across our global organization through structured surveys, such as Great Place to Work, performance check-ins, policy co-creation, and digital platforms. These inputs help us improve and create a shared understanding of what matters most, whether it's well-being, leadership, communication, or career growth.

Our internal processes also reflect this principle. Hiring, promotion, and salary decisions are based on clear, merit-based frameworks. Every year, we conduct 9-grid calibration sessions to ensure that evaluations are fair, performance feedback is balanced, and growth opportunities are equitably distributed across regions and teams.

Externally, we utilize our digital presence—especially social platforms—to showcase

our progress, communicate openly about our sustainability journey, and share who we are as a company. These channels are actively managed and monitored to ensure our messages are respectful, inclusive, and aligned with data privacy laws.

We recognize that to remain competitive in a global talent market, particularly in fields such as technology, data, and commercial leadership, we must demonstrate that we are a fair, engaging, and forward-thinking employer.

Transparency is how we build that reputation, and how we earn and retain the trust of our employees and partners.

Why It Matters

In today's business environment, trust is earned through openness. Employees want to understand how decisions are made. Customers want to know who they are working with.

Transparency helps prevent misconduct, reduces misunderstandings, and aligns people behind a shared mission. It empowers employees, builds credibility in the marketplace, and reinforces our position as a purpose-driven organization. In a time of intense global competition for talent and rising demand for ethical business, how we communicate matters just as much as what we do.

Our Ambition

Our ambition is to be recognized as a

company that communicates responsibly, listens actively, and reports with integrity—internally and externally. We want stakeholders to feel informed, involved, and inspired by the direction we are taking.

We aim to:

- Make ESG and human resource strategy reporting accessible and consistent
- Actively invite and act on stakeholder feedback
- Showcase our values, decisions, and progress transparently across all channels
- Foster a culture where information flows constructively and respectfully.

Targets 2030:

1. Achieve and maintain Great Place to Work certification, with at least 70% of employees reporting satisfaction with leadership communication and workplace transparency.
2. Publish an annual ESG Performance Update, including progress on diversity, well-being, training, ethics, and supplier compliance.

7.4.1 ACHIEVEMENTS FAIR & TRANSPARENT PEOPLE PRACTICES - 2025

In 2025, fairness, transparency, and consistency remained the foundation of Caliber's people governance. The global performance cycle was conducted across all regions, ensuring equitable reviews

and development planning for every employee.

Transparency in communication improved through more frequent HR updates, clearer documentation within the Employee Handbook, and expanded intranet content. Hiring, promotion, and salary decisions followed structured frameworks, supported by full documentation to strengthen auditability and employee trust.

Caliber's employment philosophy continued to be rooted in long-term commitment. New employees typically start with a 7-month fixed-term contract—except where regional requirements differ—to allow both parties to confirm the right fit. When the collaboration proves successful, this is followed by a permanent contract, reflecting Caliber's intention to build sustainable and lasting employment relationships. We do not hire with the expectation of quick turnover; we hire to invest in people.

Overall, 2025 reinforced Caliber's commitment to governance practices that support fairness, clarity, and responsible long-term employment.

WHISTLEBLOWER & GRIEVANCE MECHANISM.

At Caliber, we believe that ethical business can only thrive in a culture of openness and trust. That's why we are committed to providing every employee, at every level, with a safe and confidential way to raise concerns—without fear of retaliation.

Whether the concern is related to misconduct, harassment, data privacy, discrimination, or potential violations of company policy or the law, we encourage our people to speak up. Our whistleblower and grievance channels are accessible, confidential, and available in multiple regions and languages. Reports can be made anonymously, and no report made in good faith will ever result in disciplinary action, career impact, or exclusion.

Every concern raised is treated with respect and urgency. We have a formal process in place to receive, review, and investigate each report promptly and impartially. Investigations are carried out with full confidentiality, and outcomes—when possible—are shared with the reporter or the affected teams.

But we know that having a process is not enough. What matters most is building a culture where people feel safe and supported when they use it. That's why our leaders are trained to respond to concerns with empathy and discretion. And why we emphasize, in all of our training, that raising a concern is not an act of disloyalty, but of courage and responsibility.

Why It Matters

Without a safe way to raise concerns, potential breaches of ethical standards and policies may go unreported. Small issues can escalate into major failures, damaging trust, morale, and legal standing.

Whistleblower protections are essential for early detection, culture-building, and long-term resilience. They create a safety net for both employees and businesses. Encouraging employees to speak up not only protects against misconduct—it signals that we value integrity and accountability over silence or status.

Our Ambition

Our ambition is to foster a culture of speaking up. One where every team member feels empowered to raise concerns and confident that they will be heard, supported, and protected.

We aim to:

- Make our reporting channels clear, visible, and accessible globally
- Build confidence through prompt, transparent follow-up
- Create a company-wide understanding that ethical concerns are everyone's responsibility.
- Normalize speaking up as part of what it means to work at Caliber

Targets 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.

7.5.1 ACHIEVEMENTS WHISTLEBLOWER & GRIEVANCE MECHANISMS – 2025

Caliber strengthened awareness of its confidential reporting channels through onboarding, annual compliance training, and internal communications.

In 2025, no whistleblower cases were reported, while training coverage reached 67.5%. New employees were explicitly briefed about protections against retaliation, reporting channels, and investigation procedures.

The whistleblower policy was reviewed and confirmed as compliant with EU and international standards.

Caliber maintained a safe speak-up culture and strong trust in grievance mechanisms.

An image of a store from our customer Hunkemöller.



TRAINING, OVERSIGHT & LEADERSHIP DEV.

We believe that fair and consistent performance management is a cornerstone of ethical governance. How we evaluate employees, recognize excellence, address challenges, and shape development says more about our values than any policy alone.

We have embedded fairness into our evaluation systems through structured and transparent practices. Each year, we conduct a company-wide 9-grid talent analysis (in October) and calibration sessions (in November), ensuring that every performance review is balanced across functions, regions, and roles.

The 9-Grid at Caliber refers to a talent assessment and development tool used in performance and potential evaluations. The 9-Box Grid is a matrix that evaluates employees based on two dimensions (Performance and Potential) and can be found in our Talent Excellence Performance Review system.

The 9-grid and calibration sessions bring together leadership, HR, and Team Managers to collectively review talent data, reducing the risk of unconscious bias or favoritism.

In addition to formal evaluations, we maintain a culture of continuous feedback. Employees are encouraged to have regular growth conversations with their managers, which go beyond performance metrics to include ambition, development needs, and personal well-being. These feedback loops are part of

our broader Talent Excellence Program, which supports not just accountability but personal and professional growth.

Strategic alignment is also embedded into our leadership rhythm. Every quarter, our Global Leadership Team leads sessions to align on key business priorities, review progress, and reinforce shared goals. These sessions are not just business updates. They are platforms for cross-functional learning, ethical decision-making, and consistent leadership behavior across all markets. To uphold this standard, we require that 100% of employees complete onboarding and compliance training, covering topics such as values, governance, anti-corruption, workplace conduct, and ESG priorities. These training modules are tracked through TalentLMS - Caliber University, and monitored to ensure that every team member, regardless of role or location, starts and stays aligned with our standards of performance and ethics.

Why It Matters

Employees deserve to know how their performance is being evaluated and why. Fair performance governance creates a sense of clarity, trust, and direction. It helps us recognize and grow talent equitably, manage risk, and align teams around shared objectives.

Without it, feedback becomes subjective, careers stall unfairly, and leadership standards become inconsistent. Strong

performance governance ensures that we lead with transparency, support with structure, and grow with integrity.

Our Ambition

We want to be known not just for results, but for how we achieve them. Our ambition is to cultivate a performance culture that strikes a balance between accountability and empathy, structure and flexibility, and ambition and fairness.

We aim to:

- Ensure every employee is evaluated on both what they achieve and how they lead or contribute
- Provide all managers with tools and insights to manage performance equitably
- Align business decisions with personal development—and make both visible and consistent
- Integrate ethics and leadership behavior into performance conversations and talent reviews

Targets 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.

7.6.1 ACHIEVEMENTS TRAINING, OVERSIGHT & LEADERSHIP DEVELOPMENT – 2025

In 2025, Caliber continued building a structured and fair performance management culture. All employees participated in year-end reviews and we started with the first PDP conversations and managers completed oversight and leadership training.

The annual 9 Grid calibration was conducted globally to ensure consistent talent assessment, reduce bias, and identify future leadership potential. Quarterly leadership sessions provided strategic alignment, reinforced ethical governance, and facilitated knowledge sharing.

Oversight mechanisms proved robust and aligned with Caliber's values and ESG commitments.

ANTI-CORRUPTION PRACTICES.

Caliber is committed to operating with integrity and transparency, and applies a zero-tolerance policy toward corruption. The company implements anti-corruption training for employees and maintains clear procedures to identify, prevent, report, and address potential misconduct.

- **Zero-tolerance:** We prohibit all forms of bribery, corruption, embezzlement, kickbacks, and fraud—whether direct or indirect.
- **Internal Controls:** Financial processes are subject to internal checks, segregation of duties, and audit trails to prevent the misappropriation of funds.
- **Whistleblower Protection:** We provide anonymous reporting channels and guarantee protection against retaliation for those who report suspected misconduct.
- **Training & Awareness:** All employees must complete anti-corruption and fraud prevention training.
- **Gifts & Hospitality:** Strict guidelines are in place to regulate the acceptance or giving of gifts, hospitality, or charitable donations.

Why It Matters

At Caliber, integrity is non-negotiable. Corruption, bribery, and fraud undermine trust, distort competition, and expose the company to legal, financial, and reputational risk. Preventing unethical behavior is essential not only for compliance, but also for maintaining a responsible business environment and trusted supply chain relationships.

Ambition

Caliber aims to maintain a zero-tolerance culture toward fraud and corruption, supported by robust governance systems, training, and transparent reporting. We commit to being a trusted business partner and maintaining ethical supply chains across all regions. We will continue to strengthen governance across employee practices, compliance processes, and supplier relationships to enhance fairness, trust, and accountability.

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.

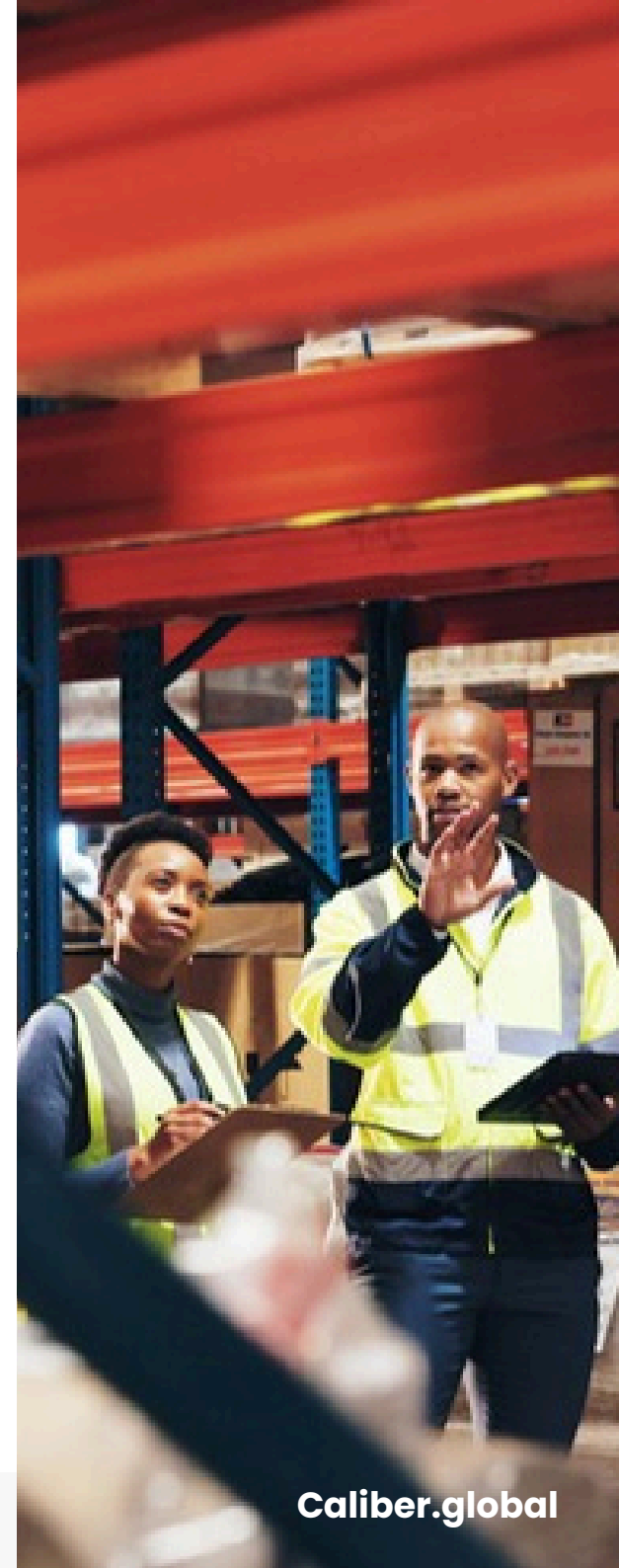
7.7.1 ACHIEVEMENTS ANTI-CORRUPTION PRACTICES – 2025

Caliber upheld a zero-tolerance stance on corruption, bribery, and fraud across all operations.

All employees completed mandatory anti-corruption, anti-fraud, and ethical conduct training. Internal controls, segregation of duties, and audit trails were reviewed and strengthened where needed. No integrity breaches occurred in 2025.

Governance in 2025 demonstrated Caliber's strong control environment and ethical business conduct.

An image of a warehouse.



7.8

REPORTING & ACCOUNTABILITY STRUCTURE.

At Caliber, we uphold the principles of ethical leadership, policy integrity, and transparent governance through a clearly defined reporting and accountability structure. The basic setup of our reporting approach is based on the GRI Standards, which provide a recognized framework for structured, consistent, and transparent sustainability reporting.

To ensure consistency and avoid duplication, we adhere to the reporting procedures outlined in the Social Policy, which cover oversight mechanisms, ownership, and frequency of key actions related to:

- Health, Safety & Well-being
- Employee Development & Training
- Diversity, Equity & Inclusion (DEI)
- Fair Compensation & Benefits
- Employee Engagement & Voice
- Human Rights & Labor Standards

These structures remain valid and are fully applicable to the Governance commitments detailed in this chapter. We emphasize that the Governance chapter extends beyond reporting alone. It reinforces accountability across all layers of leadership. Where mandatory policies, training, or compliance obligations are not met, Caliber will take proportionate corrective action. This may include retraining, removal from relevant responsibilities, or formal disciplinary

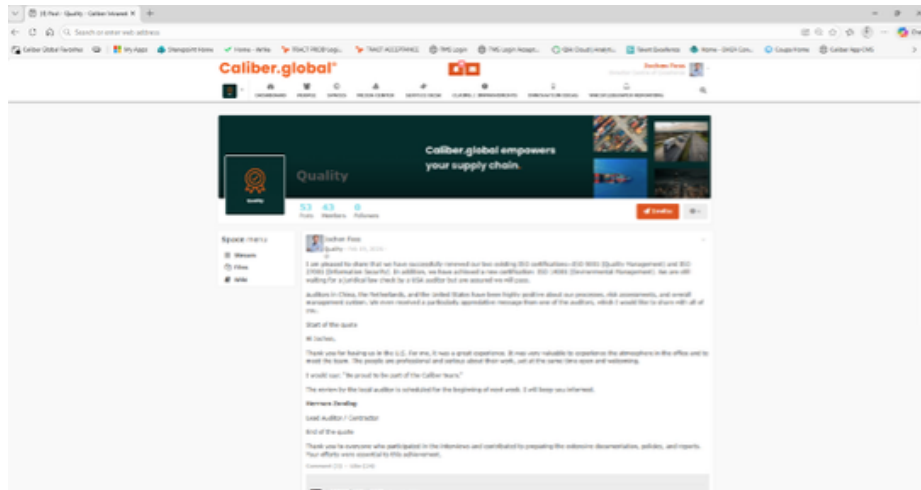
procedures, depending on the nature and severity of the non-compliance. Our approach ensures that ethical conduct, corporate integrity, and fair decision-making are not only declared as values, but also embedded, monitored, and enforced as standard practice.

An image of a store from our customer Rituals.

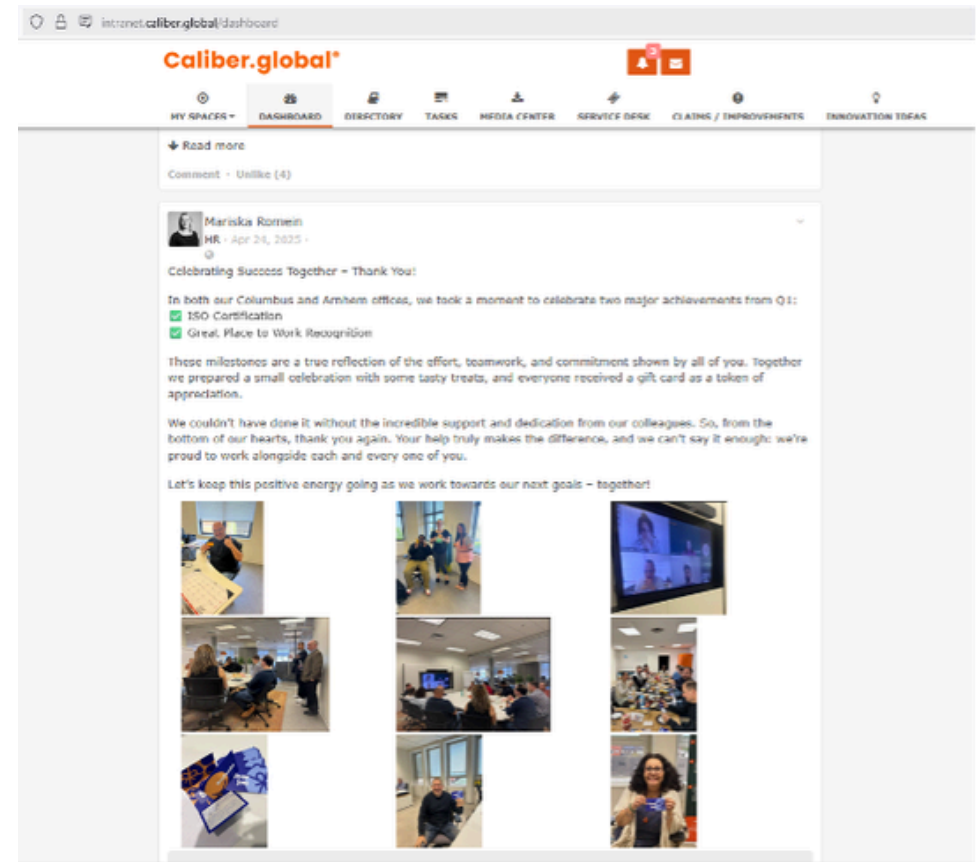


8. ACHIEVEMENTS AND INITIATIVES YEAR 2025.

Caliber achieved the ISO 14001 certification for both Caliber Americas and Caliber.global BV in the Netherlands and communicated this into the organization.



GPTW achievements 2025/2026



GPTW achievements 2025/2026

intranet.caliber.global/dashboard

Caliber.global®

MY SPACES • **DASHBOARD** • DIRECTORY • TASKS • MEDIA CENTER • SERVICE DESK • CLAIMS / IMPROVEMENTS • INNOVATION IDEAS

Write a new comment...

Jeroen Scholten
Caliber Global · Mar 25, 2026 ·

It is with great pleasure that I can inform all of you that we have been given the GPTW certificate again. For both NA and EMEA/ARAC. After the last version that we didnt achieved we as a company took actions, you as leaders took action, we have implemented new ways of working and new ownership styles, we have made communication clearer and rewarded those that went above and beyond. I want to give a special recognition to Mariska, as she kept us honest and drove initiatives that lead to this achievement. Thanks all for this huge achievement and lets keep on Improving

Comment (3) · Unlike (16)

Show all 3 comments

Carl Komrij · Mar 25, 2026
Nice! Great news!
Reply · Like

Elliott Bell · Mar 25, 2026
Love to see it!
Reply · Like

GPTW achievements 2025/2026

Mariska Romein
HR · Mar 27, 2026 ·

We Did It – Great Place to Work® 2026!

We are incredibly proud to share that we have once again achieved the Great Place to Work® certification — and with an outstanding result!

HIGH-LEVEL RESULTS

Metric	Value
Great Place To Work® Statement	97%
Average of GPTW Model	88%
Average of All Statements	88%

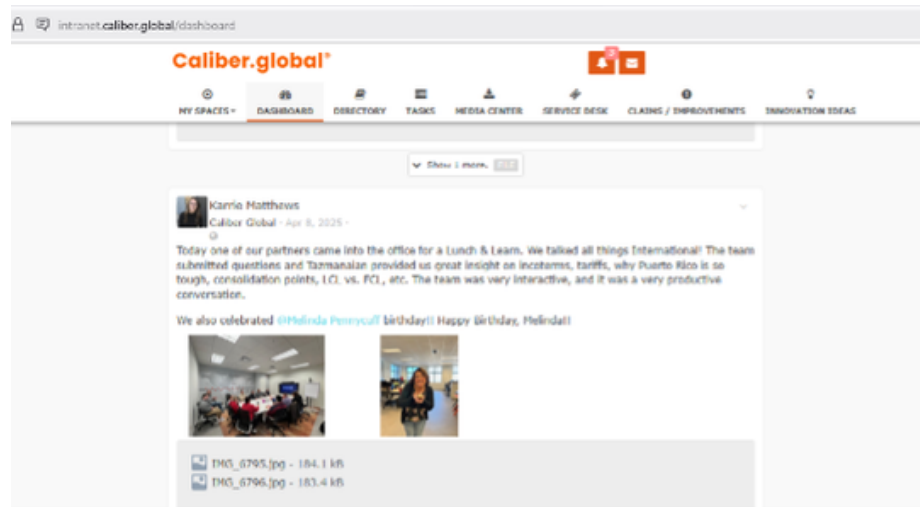
Read more

Comment (1) · Like (20)

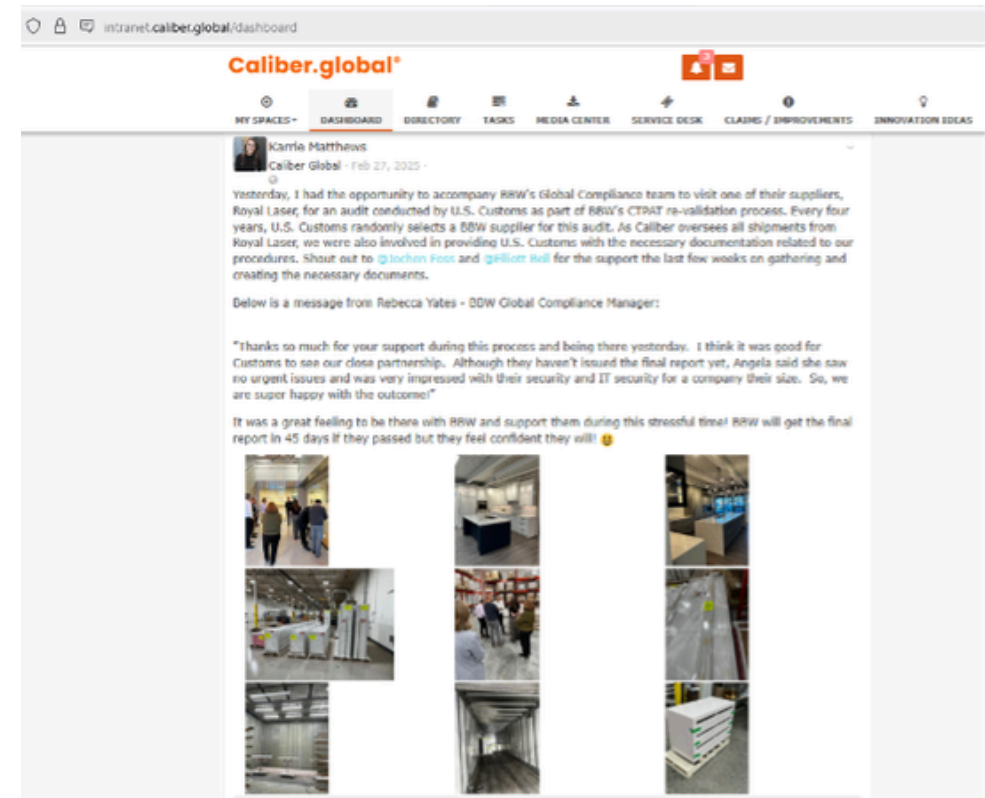
Elliott Bell · Mar 29, 2026
Love to see these results! Go Team!
Reply · Like

Write a new comment...

Partnership development talking about consolidations:
We actively engage carriers and supply chain partners in conversations to improve collaboration, address bottlenecks, and identify opportunities to reduce the carbon footprint of project-related activities.



Another example of partnership-based governance is the CTPAT re-validation process. CTPAT is a customs audit through which Caliber demonstrates that its supplier network is managed as a secure network. This includes a risk assessment on supply chain impacts and partner controls.



9.

APPENDIX DATA.

Emissions data are calculated by an external third-party consultancy firm with certified CO₂ emissions reporting capabilities. The methodology is based on the Greenhouse Gas Protocol and, where applicable, aligned with ISO 14083:2023 for the calculation and reporting of greenhouse gas emissions from transport chain operations.

The emissions data and related processes have also been reviewed as part of Caliber's ISO 14001 environmental management system, supporting the reliability, consistency, and continuous improvement of our environmental reporting.

Detailed Co2 Emissions table:

KG CO2e	2023	2024	2025	% 24/25
Scope 1	33,000.35	33,764.10	35,704.63	5.75%
Scope 2	28,072.00	26,668.17	21,458.32	-19.54%
Scope 3 - Upstream	145,921	152,006	111,116	-26.90%
Scope 3 - Downstream	3,073,006	2,037,205	1,871,786	-8.12%
# Shipments Air	411	67	58	-13.43%
# Shipments Road	9004	12358	9251	-25.14%
# Shipments Sea	265	79	111	40.51%
Total # Shipments	9680	12504	9420	-24.66%
# Shipments HVO Bio Diesel	0	22 (0,18%)	1819 (19%)	+1797
Emissions Air	1,055,434	587,165	564,829	-3.80%
Emissions Road	1,935,960	1,432,270	1,277,764	-10.79%
Emissions Sea	81,612	17,770	29,193	64.28%
Total Emissions	3,279,999	2,249,643	2,040,065	-9.32%
Total Revenue (EUR)	35,860,516	25,354,175	23,555,000	-7.10%
GHG intensity (tCO ₂ e / € million revenue)	0.091465481	0.088728711	0.086608574	-2.39%

Caliber.global B.V. Greenhouse Gas Emissions

Caliber.global B.V. Work Home travel

	FY2024	FY2025
Total employee's NL travelling with the bike	3	4
Total employees travel with the train	2	2
Total employees travel with the car	10	10

Caliber.global B.V. Health & Safety

Total Recordable Injuries

	FY2023	FY2024	FY2025
Caliber Logistics Shanghai, China	0	0	0
Caliber Global Arnhem HQ, the Netherlands	0	0	0
Caliber Americas Columbus USA	0	0	0

Total Partner Audits ESG, Information Security, Logistics Performance

	FY 202	Fy 2024	FY2025
Office Landlords	3	3	3
Logistics Partners	20	12	61

Training Employees in Talent LMS Online Training Program

	FY2025
Training Harassment	
Training Bribery	32%
Training Information Security	44%
Training Environmental Impact	100%
Training Social	81%
Training Governance	67%

Environmental Issue Reporting:

	FY2023	FY2024	FY2025
Environmental Issues Year 2024	0	0	0



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Building “De Enk” Tivolilaan 205 | 6824 BV Arnhem | The Netherlands

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