



Cabka N.V. Health & Safety Policy

I. Foreword

The Cabka N.V., listed at Euronext Amsterdam since March 1, 2022, with its subsidiaries in Western Europe and North America (together "**Cabka**"), is in the business of recycling plastics from post-consumer and post-industrial waste, transforming them into innovative reusable transport packaging, like pallets- and large container solutions, thereby enhancing sustainability of the logistics chain. Cabka is well known for its high-quality innovations, sustainable products and production processes, for its diversity, and for its pioneering and inventive spirit.

Cabka has developed this Health & Safety Policy (hereinafter "**Policy**") to manifest the standards that we see as the basis of our daily business.

This Policy applies to Cabka (including its divisions, operations, subsidiaries, or greater than 50% owned joint ventures), Cabka's directors, statutory auditors, managers and employees.

Cabka is committed to the continuous and cooperative development of this Policy and will review this Policy on an annual basis to ensure it remains up to reflect evolving best practice and legal requirements.

II. Our Core Principle: Health & Safety of all our people is our #1 priority

Physical and emotional well-being is the basis to a healthy and happy life. Cabka is committed to achieving Health & Safety ("H&S") excellence.

Cabka is committed to providing safe and healthy working conditions for the prevention of work-related injury and ill health which are appropriate to the specific nature of the H&S risks to which workers and others are exposed. Cabka complies with all applicable legislation and regulations, applying more stringent criteria than those required by law when we believe this to be appropriate. We aim to continuously improve our H&S performance.

Cabka's ambition is to work towards zero harm and zero accidents by fostering a healthy and safe working environment, people engagement and integrating health and safety into our culture, with annual improvements on the related indicators. To achieve this, Cabka developed a roadmap of actions for all its entities on how to improve the health and safety performance, which allowed for a subsequent collaborative target setting for 2025 and 2026.

III. Our Commitments

H&S is a commitment shared by all employees at all levels of the organization. This Policy commits us to:



- Utilize policies, procedures, and standards to ensure proper management of our H&S risks in order to eliminate hazards and reduce occupational H&S risks.
- Continuously improve the H&S culture, by providing clear and consistent leadership, identifying hazards properly, and assessing H&S risks and opportunities, including ergonomic risks in the workplace.
- Establish occupational H&S objectives that are linked to the occupational health and safety risks, opportunities, and relevant performance criteria and identify opportunities for improvement.
- Establish and implement processes needed to prepare for and respond to potential health or safety emergency situations. Fire and evacuation drills should be performed according to local law. Emergency exits as well as fire detection, alarm, and suppression systems must always be in place and operational.
- Ensure that workers and visitors are aware of relevant hazards and related occupational health and safety risks that can impact them, including those that might not be related to their individual activities.
- Ensure our employees receive necessary and required training regarding H&S, implement a machine-safeguarding program including adequate training for workers, e.g., on the handling of hazardous chemicals, and provide required personal with protective equipment and made easily accessible.
- Communicate our H&S commitment to and engage on H&S topics with our employees, investors, customers, suppliers, communities, public authorities, industry partners and other interested stakeholders and inform our customers about the product characteristics to ensure their safe and healthy usage and avoiding harm to employees and the environment. Moreover, ensure that processes for consultation and participation of workers include contractors and other interested parties.

IV. Health & Safety Targets

As part of our ongoing commitment to the health, safety, and well-being of our employees, we have set measurable objectives to reduce workplace accidents and incidents across our operations:

- Reduce the Lost Time Accident (LTA) rate by 10% in 2025 in our own workforce compared to the 2024 baseline
- Reduce the LTA rate by 15% in 2026 in our own workforce compared to the 2024 baseline

V. Customer Health & Safety

Our commitment to H&S extends beyond our employees to include our customers and end users. We ensure that all products we manufacture, distribute, or supply are designed, tested, and labeled

to meet the expectations and demands of our customers. Cabka's measures for safeguarding our customers' health and safety during the product lifecycle are aligned with relevant regulations and with the individual requirements and needs of our customers.

Safety information is communicated to customers through handling instructions, usage guidelines, as well as technical data sheets. Safety symbols or labels are utilized where necessary. Customers are encouraged to report any safety concerns or give feedback through their individual customer service representative at Cabka. We are committed to investigate and address any complaints made in regard to product safety. Cabka is further committed to continuously improve product quality management through product safety reviews in the design-phase and through monitoring customer feedback and product performance in the field, continually striving to improve the safety and sustainability of our product solutions.

All Cabka employees are responsible for complying with this Policy. The Cabka Management Board has approved this Policy on October 01, 2025. The Management Board is responsible for ensuring adherence to these commitments.

Berlin, October 01, 2025



Alexander Masharov

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