



casadevall group

Whistleblower Policy

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Introduction

Casadevall Group is committed to conducting business with integrity, and to fostering a culture where employees, contractors, suppliers, and other stakeholders feel safe raising concerns about suspected misconduct. This Whistleblower Policy (the “Policy”) sets out how concerns can be raised, how they will be handled, and the protections available to anyone who reports in good faith.

This Policy gives effect to the whistleblower protections referenced throughout our Code of Business Conduct for Employees and Contractors, our Anti-Corruption and Bribery Policy, and our Employee Handbook, bringing them together in a single, detailed reference.

This Policy is designed to align with the EU Whistleblower Protection Directive (2019/1937), as implemented in Spain and Romania, and with corresponding local regulatory requirements in the other countries where we operate. Where local law provides fewer protections than this Policy, Casadevall Group applies the standards set out here across our global operations.

Scope

This Policy applies to all employees, contractors, suppliers, business partners, and other stakeholders of Casadevall Group worldwide, including current and former employees and, where relevant, their close relatives or associates. It covers reports made about the conduct of any Casadevall Group employee, contractor, supplier, or business partner.

This Policy aims to:

- provide a safe and accessible way to raise serious concerns;
- ensure that concerns are treated seriously, confidentially, and investigated fairly; and
- protect anyone who raises a concern in good faith, or with reasonable grounds to believe it is true, from retaliation of any kind.

What to report

We encourage reports of any suspected or actual breach of the law, our Code of Business Conduct, or our other Group policies, including but not limited to:

- corruption, bribery, or facilitation payments;
- fraud, theft, or falsification of records, contracts, or reports;
- breaches of competition or antitrust law;
- child labour, forced labour, human trafficking, or other violations of fundamental human rights;
- serious risks to health, safety, or the environment;
- discrimination, harassment, or bullying;
- breaches of data protection or confidentiality obligations;
- retaliation against another reporter; and
- any other conduct that could seriously harm people, the environment, or Casadevall Group's reputation or financial position.

Matters such as routine workplace disagreements, dissatisfaction with pay or performance reviews, or minor breaches of internal guidelines are best raised directly with your manager or local HR, and are not the intended subject of this Policy.

How to raise a concern

Concerns can be raised through the following channels, in whichever order feels most appropriate given the nature of the concern:

- your manager or local HR;
- local management in your country or facility;
- Helene Liebst von Obelitz, Head of Sustainability and Creative Transformation, who owns this Policy and the whistleblower channel on behalf of Casadevall Group, at helene@casadevallgroup.com; or
- the Casadevall Group Whistleblower Hotline (see below).

Where a concern relates to your direct manager or local management, or where you would prefer not to raise it locally, you are encouraged to go directly to Helene Liebst von Obelitz or our global Whistleblower channel. Reports can be made verbally or in writing, and you may request a meeting to discuss your concern in person.

Whistleblower channel

To ensure a confidential, secure, and independent reporting option, Casadevall Group provides a Whistleblower Hotline hosted by an independent third-party provider: Ithikios, operated by Digital Products Development S.L., accessible online <https://casadevall.ethic-channel.com/> . The channel allows reports to be made online through the global whistleblower channels accessible in local languages, at our global in local languages or by phone in English, and reports may be submitted anonymously where permitted by local law. Access to the platform is protected by two-factor authentication and role-based permissions, so that only individuals with a legitimate need to know can view a given report.

Reports may be submitted anonymously, where enabled and permitted by local law. When submitting a report, you will be asked to indicate your relationship to Casadevall Group, for example employee, contractor, supplier, or other stakeholder, to help route your report appropriately.

We encourage reporters to identify themselves where possible, as this allows for a more effective investigation, but anonymous reports will still be reviewed and, where appropriate, investigated. Anonymous reporters who wish to receive feedback should retain the reference details provided by the channel at the time of reporting, as this is the only way to follow up on an anonymous report.

This channel is not intended for emergencies. If you or someone else is in immediate danger, please contact your local emergency services first.

Non-retaliation and protection

Casadevall Group does not tolerate retaliation of any kind against anyone who raises a concern in good faith or with reasonable grounds to believe it is true, even if the concern is not ultimately substantiated. Retaliation includes, but is not limited to, dismissal, demotion, disciplinary action, harassment, or any other detrimental treatment connected to the report.

Any act of retaliation is itself a serious violation of this Policy and will result in disciplinary action, up to and including termination of employment or contract. Anyone who believes they have experienced retaliation should report it immediately through any of the channels described above.

Confidentiality and data protection

The identity of the reporter, and the content of the report, will be shared only on a strict need-to-know basis with those responsible for assessing and investigating the concern. Where the platform identifies a potential conflict of interest, for example where a report concerns someone who would ordinarily review it, the report is automatically routed to an alternate, unconflicted reviewer.

Casadevall Group is the data controller for personal data processed through this Policy. Our Whistleblower Channel provider, Ithikios (Digital Products Development S.L.), processes this data on our behalf as data processor, subject to a data processing agreement. We process this data, including the reporter's contact details where provided, the name and position of any person reported, and information about the reported facts, solely to assess, investigate, and follow up on reports, and to comply with applicable law.

Personal data may be shared with service providers who need it to operate the reporting channel, or, in the course of an investigation, with another Casadevall Group company if it is involved in the reported facts, while preserving the reporter's anonymity. We do not share this data with any other third party except where required by law.

If a report is made anonymously, we are not able to identify the reporter unless they choose to disclose their identity. If a report is not made anonymously, Casadevall Group may, in some jurisdictions, be legally required to share the reporter's identity with the person under investigation as part of a fair process; where this is the case, reporters will be informed of this possibility.

Data collected through a report is retained only for as long as necessary to complete the investigation and any resulting process, in line with retention rules configured for each country in which we operate, and in accordance with applicable law. You have the right to access, rectify, erase, restrict, or port your data, to object to its processing, and to lodge a complaint with your local data protection authority.

How reports are handled

All reports are reviewed promptly by Helene Liebst von Obelitz or a designated member of management with no conflict of interest in the matter. Where a report concerns Helene Liebst von Obelitz or a member of senior management, our reporting platform automatically routes the report to an alternate reviewer, and the matter will in any case be escalated directly to Raul Casadevall, CEO, or to an independent third party.

In line with the EU Whistleblower Protection Directive and its implementation in Spain and Romania, we aim to:

- acknowledge receipt of a report within 7 days;
- carry out a diligent and impartial assessment or investigation; and
- provide feedback to the reporter on the outcome or status of their report within 3 months of acknowledgment, extendable by a further 3 months in complex cases.

Investigations will be proportionate to the seriousness of the concern raised and may involve relevant internal departments or, where appropriate, external experts, legal counsel, or public authorities. Anyone under investigation will be treated fairly and given an opportunity to respond, consistent with the need to protect the integrity of the investigation.

Misuse of this policy

Casadevall Group welcomes all reports made in good faith or with reasonable grounds to believe they are true. Reports made maliciously, or that are knowingly false, are not protected under this Policy and may result in disciplinary or legal consequences for the reporter.

Policy revision and governance

This Standard will be reviewed and updated periodically to remain aligned with evolving marketing practice and regulatory frameworks. Questions or requests for clarification can be directed to the owner of this policy.

Public policies

For more details on Casadevall Group's publicly accessible policies, including our commitment to providing a safe and healthy working environment for employees as well as how we address waste management and anti-corruption and bribery, please visit:

- Casadevall Group Climate Policy
- Casadevall Group Resource and Waste Management Policy
- Casadevall Group Material Standard and Responsible Sourcing Policy
- Casadevall Group Health and Safety Policy

- Casadevall Group Code of Business Conduct for Employees and Contractors
- Casadevall Group Anti-Corruption and Bribery Policy
- Casadevall Group Global Inclusion and Belonging Policy
- Casadevall Group Responsible Marketing Standard
- Casadevall Group Whistleblower Policy

Policy Owner

This Responsible Marketing Standard policy is owned by Helene Liebst von Obelitz, Head of Sustainability and Creative Transformation and approved by Raul Casadevall, CEO.

Inquiries pertaining to our policies, actions and targets for the group should be send to Helene Liebst von Obelitz, Head of Sustainability and Creative Transformation, helene@casadevallgroup.com.

July 2026, Version 1:1

Approved by: Helene Liebst von Obelitz, Head of Sustainability and Creative Transformation and Raul Casadevall, CEO