HRVATSKE CESTE

KLASA: 003-01/26-01/358

URBROJ: 345-100-101/680-26-10

Zagreb, October 2026

WHISTLEBLOWING POLICY

Hrvatske ceste d.o.o. has established a Whistleblowing Management System, based on the international standard ISO 37002:2021, with the aim of promoting lawful, ethical, transparent and responsible business practices, and strengthening a culture of integrity and trust.

This Policy establishes the principles, obligations and expectations of all parties involved in the implementation of the system and provides a framework for its maintenance, implementation, and continual improvement.

The Company conducts its business in accordance with applicable laws and regulations, other relevant regulatory requirements and internal policies and procedures relating to whistleblowing, the protection of whistleblowers, the protection of personal data and the handling of whistleblowing reports.

The Whistleblowing Management System applies to all employees, members of the Company's management and supervisory bodies, business associates, suppliers and other stakeholders associated with the Company's business activities, and covers the reporting of suspected unlawful, unethical or other improper conduct.

The Company promotes a culture of open communication, trust and accountability, in which individuals are encouraged to raise concerns, ask questions and report irregularities without fear, while respecting the dignity, rights and protection of all persons involved in the process.

Whistleblowing reports may be submitted either on an identified or anonymous basis through the established whistleblowing channels.

The Company ensures that all whistleblowing reports are received, recorded, assessed, investigated and closed in a timely, professional, impartial and confidential manner, with appropriate corrective and preventive measures taken where necessary.

The Company encourages whistleblowing in good faith or based on a reasonable belief and ensures the protection of whistleblowers and other individuals involved throughout the entire process. Any form of retaliation, discrimination, intimidation, harassment or other detrimental treatment of persons who submit whistleblowing reports or participate in the handling of such reports is strictly prohibited.

The Company ensures the protection of whistleblowers and other individuals involved, as well as the confidential handling of whistleblowing reports, in accordance with applicable legislation and the Company's internal policies and procedures.

No provision of any contract, confidentiality agreement, business secrecy clause or other restriction shall prevent whistleblowing in good faith or based on a reasonable belief.

The Company has established a Whistleblowing Management Function (WMF), which is provided with adequate resources, competencies, integrity, authority and independence, as well as direct

access to the Company's Management Board and Supervisory Board, to ensure the effective implementation, oversight and reporting of the Whistleblowing Management System.

Any conduct contrary to the principles of this Policy, including misuse of the whistleblowing system, the intentional submission of false whistleblowing reports or any actions aimed at retaliating against whistleblowers, may result in appropriate measures being taken in accordance with applicable regulations and the Company's internal policies and procedures.

The Company's Management Board actively supports the implementation of the Whistleblowing Management System, ensures the provision of the necessary resources and regularly reviews its effectiveness with a view to its continuous improvement.

This Policy is made available to all employees and other stakeholders through the Company's internal communication channels and website and is reviewed and updated regularly.

PRESIDENT OF THE MANAGEMENT BOARD

Ivica Budimir, B. Sc. (Civil. Eng.)

