

Giordano Controls Whistleblower Protection Policy

Document Control

Field	Information
Document title	Whistleblower Protection Policy
Document code	GC-BC-005
Version	v1.0
Status	Approved
Owner	Sustainability Committee
Approval authority	Board of Directors
Approval date	16/09/2026
Review frequency	Every two years or whenever significant changes occur; next [date]
Document classification	Public

1. Purpose

The purpose of **Giordano Controls' Whistleblower Protection Policy** is to establish a framework for action to **protect people** who, in a work or professional context, **detect and report** possible irregularities or improper conduct within Giordano Controls, as well as certain actions or omissions that may constitute a crime or infraction. We seek to foster an environment of **transparency** and responsibility, where all people feel **safe** to express their concerns without fear of **retaliation**.

The aim is to promote and strengthen the culture of information or communication as a mechanism to prevent and detect threats to the public interest.

2. Field of application

The scope of this Policy covers the parent company in Italy; its subsidiaries; and those investee companies over which it exercises control. It also extends to our business partners, suppliers and third parties acting on behalf of Giordano Controls.

It applies to all areas of the company: its own operations; value chain; products and services; and stakeholders, as well as all employees, managers and collaborators of the Company, regardless of their geographical location or role within the organisation.

3. Commitments

The Giordano Controls' commitments to **the protection of whistleblowers** are:

- **Internal Information System:** establish the *Internal Information System*, with its corresponding operating regulations, as a communication tool for the reporting person, providing support and guidance to the reporting persons throughout the reporting process.
- **Confidentiality:** ensure that all complaints are treated confidentially and investigated fairly and promptly.
- **Protection against retaliation:** provide adequate protection against retaliation against individuals who report any violations under this *Policy*, including termination, discrimination or any other type of unfair treatment.

- **Action steps:** take corrective action when misconduct is identified through complaints.
- **Impact, risk and opportunity management:** identifying, assessing, managing and remedying impacts, risks and opportunities, both in our own operations and in the value chain, considering the recommendations of leading organisations.
- **Awareness, training and involvement:** establishing training and information programmes, as well as channels for participation, so that everyone at Giordano Controls takes responsibility for carrying out the actions planned to comply with the policy, objectives and management system.
- **Transparency and disclosure of results:** disclose results and progress achieved in a transparent and regular manner.

4. Approval and follow-up

- **Approval:** this Policy has been developed by Giordano Controls' Sustainability Committee, which is responsible for its implementation, thus reflecting senior management's commitment to the **protection of the reporting person** and ensuring its integration into the company's overall strategy. It is approved by the Board of Directors of Giordano Controls S.p.A.
- **Follow-up:** the Sustainability Committee will oversee the implementation of this Policy. It is composed of representatives from different areas of the company and reports directly to the Giordano Controls Board of Directors.
- **Review:** this Policy is reviewed periodically, and at least every two years, by the competent Policy Owner. Where necessary, it is updated to reflect Giordano Controls' commitments and objectives in this area, changes in applicable legislation, organisational developments and relevant comments or suggestions received from stakeholders. Substantial revisions are submitted to the Board of Directors for approval. Editorial or non-substantial updates may be managed by the competent corporate functions, if they do not alter the scope, commitments or responsibilities defined by this Policy.
- **Availability:** Giordano Controls makes this Policy available on its website to interested parties who may be affected and to interested parties who should contribute to its implementation.

5. Revision History

Version	Date	Approved by	Description of changes
v1.0	16/09/2026	Board of Directors	First issue