

GIORDANO CONTROLS S.p.A.

Register of Corporate Policies

Controlled list of policies supporting the Governance Framework for Ethics, Compliance and Sustainability

Purpose of this register

This register is the official controlled list of Giordano Controls corporate policies. It clarifies document ownership, approval authority, status and review frequency. It is intended to be approved with the Governance Framework and used as evidence for Board governance, EcoVadis assessments, UN Global Compact reporting and customer ESG due diligence.

Field	Description
Document title	Register of Corporate Policies
Version	1.0
Status	Approved
Owner	Sustainability Manager
Approval authority	Board of Directors
Effective date	16/09/2026
Review frequency	Every two years, or earlier in case of material regulatory, organisational or strategic changes
Related documents	Governance Framework; Model 231; Code of Ethics; Corporate Policies

1. Register of Corporate Policies

The following register lists the current governance documents and Corporate Policies included in the ethics, compliance and sustainability policy package. The Sustainable Procurement Policy and Supplier Code of Conduct are managed as one integrated document.

ID	Policy / document	Area	Owner	Approval authority	Status	Document classification	Review
GF-001	Governance Framework for Ethics, Compliance and Sustainability	Governance	Sustainability Manager / Management	Board of Directors	Approved	Public	Every two years / material changes
231-001	Organisation, Management and Control Model pursuant to Legislative Decree 231/2001	Compliance	Board of Directors / Supervisory Body oversight	Board of Directors	Approved / maintained	Public	Upon legal or organisational changes
ETH-001	Code of Ethics - Annex 1 to the Model 231	Ethics & Compliance	Board of Directors / Supervisory Body oversight	Board of Directors	Approved / to be reaffirmed with policy package	Public	Every two years or upon Model 231 update
ESG-001	Sustainability Policy	ESG Strategy	Sustainability Manager	Board of Directors	Approved	Public	Every two years
ENV-001	Environmental Policy	Environment	Sustainability Manager / Operations	Board of Directors	Approved	Public	Every two years
ENV-002	Climate Action Policy	Climate & Energy	Sustainability Manager	Board of Directors	Approved	Public	Every two years
ENV-003	Biodiversity Policy	Nature & Biodiversity	Sustainability Manager	Board of Directors	Approved	Public	Every two years
ENV-004	Air Pollution Policy	Air Emissions	Operations / Sustainability Manager	Board of Directors	Approved	Public	Every two years
ENV-005	Product Lifecycle Policy	Product Responsibility & Circularity	R&D / Quality / Sustainability Manager	Board of Directors	Approved	Public	Every two years
SOC-001	Human Rights Policy	Human Rights	HR / Sustainability Manager	Board of Directors	Approved	Public	Every two years
SOC-002	People Policy	People & Welfare	HR	Board of Directors	Approved	Public	Every two years
SOC-003	Equality, Diversity and Inclusion Policy	Equal Opportunities	HR	Board of Directors	Approved	Public	Every two years
SOC-004	Health and Safety Policy	Occupational Health & Safety	HR / RSPP / Operations	Board of Directors	Approved	Public	Every two years
BC-001	Business Conduct and Corporate Culture Policy	Business Integrity	Compliance / Management	Board of Directors	Approved	Internal	Every two years
BC-002	Anti-Corruption Policy	Anti-Corruption	Compliance / Supervisory Body oversight	Board of Directors	Approved	Public	Every two years / legal changes
BC-003	Conflict of Interest Policy	Conflicts of Interest	Compliance / Management	Board of Directors	Approved	Internal	Every two years
BC-004	Gifts and Hospitality Policy	Gifts & Hospitality	Compliance / Management	Board of Directors	Approved	Internal	Every two years
BC-005	Whistleblower Protection Policy	Speak-up & Non-Retaliation	Compliance / Supervisory Body oversight	Board of Directors	Approved	Public	Every two years / legal changes
SC-001	Sustainable Procurement Policy and Supplier Code of Conduct - integrated document	Responsible Supply Chain	Purchasing / Sustainability Manager	Board of Directors	Approved	Public	Every two years

2. Approval and Maintenance Rules

The register is designed to keep the policy system controlled without requiring every non-material update to return to the Board of Directors. The following rules are recommended for inclusion in the Governance Framework or in the Board approval resolution.

Rule	Recommended governance approach
Initial approval	The Board of Directors approves the Governance Framework, this Register and the policies listed as part of the Company's ethics, compliance and sustainability governance system. Once approved, the status column should be updated from 'Draft pending BoD approval' to 'Approved', with the approval date recorded in each policy.
Material changes	Material updates, new policies, deletion of policies or changes affecting governance commitments, risk appetite, legal compliance or stakeholder-facing obligations shall be submitted to the Board of Directors.
Non-material updates	Editorial corrections, contact updates, formatting changes, minor process clarifications and non-substantive updates may be approved by the delegated policy owner.
Review	Each policy owner is responsible for reviewing the assigned document at least every two years, or earlier when regulatory, organisational or strategic changes occur.
Evidence	The current approved version, approval date and any material amendments should be retained as evidence for audits, EcoVadis, UN Global Compact reporting and customer ESG due diligence.

3. Status Definitions

Status	Meaning
Draft pending BoD approval	Document content prepared but not yet formally approved by the Board of Directors.
Approved	Document approved by the competent authority and effective from the date indicated in the document control box.
Under review	Document subject to material or periodic review by the policy owner before submission for approval where required.
Superseded	Document replaced by a newer version and retained only for audit trail purposes.

4. Connected Governance Documents

Documents such as data protection, information security, quality management, operational procedures and technical instructions may be referenced by this register where they are formally adopted as Corporate Policies. If they are managed as procedures or system documents, they should remain controlled within the relevant management system and may be cross-referenced in the Governance Framework.