

Gender Equality Policy

UNI/PdR 125:2022

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Company information	Bernoni Grant Thornton Group Registered Office: Via Melchiorre Gioia, 8 Milano
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Defined by	Approved by	Date
Senior management of each of the Group's legal entities, in coordination with the individual steering committees	Senior management	16.06.2026
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Gender Equality Policy

1. FOREWORD

Bernoni Grant Thornton Group, which grew out of the historic firm Bernoni Professionisti Associati, has been a member firm of Grant Thornton International Ltd since 2008.

Through its legal entities – Bernoni Grant Thornton Studio Tra Professionisti S.p.A. (BGT-STP), Grant Thornton Financial Advisory Services S.r.l. (GTFAS), and Grant Thornton Operations S.r.l. (GTO) – the Group provides tax, legal, advisory, payroll and accounting services to a diverse client base comprising small and medium-sized enterprises, multinational groups and listed companies, operating both in Italy and abroad.

In delivering its services, the Group combines an approach focused on understanding clients' specific needs with high professional standards, whilst promoting an organisational culture based on mutual respect, the development of people and the pursuit of excellence. In this context, the Group recognises that diversity of experience, skills and perspectives is an essential driver of innovation, growth and value creation.

In line with the principles and values shared by the Grant Thornton international network, the Group regards its people as the key factor in its success and sustainable development. For this reason, it is committed to valuing diversity, ensuring equal opportunities and promoting a working environment that is inclusive, fair and respectful of the dignity of every individual.

As set out in the Code of Ethics, the Group guarantees respect for the individual and the principle of non-discrimination, regardless of gender, age, ethnic origin, nationality, skin colour, religion, sexual orientation and gender identity, political views, trade union membership, marital and family status, health status or any other personal characteristic

In the past, Bernoni Grant Thornton has distinguished itself by adopting a policy specifically designed to manage religious holidays. The initiative stemmed from a desire to ensure that staff could observe their religious holidays without compromising their right to work and without any discrimination.

Whilst adopting a single, shared Gender Equality Policy, each legal entity has implemented its own gender equality management system to best capitalise on the specific operational characteristics and identity of each company, whilst respecting the common values and principles that define the corporate culture.

Governance of the gender equality management systems is entrusted to the respective Boards of Directors, which represent senior management and work in close collaboration with the individual Steering Committees.

In this context, Bernoni Grant Thornton Group is committed to valuing the diversity of every individual with whom it comes into contact and to ensuring that everyone has equal opportunities to realise their professional potential.

2. PURPOSE

Bernoni Grant Thornton Group recognises that fostering pluralism and promoting inclusive practices are essential factors for the success and competitiveness of organisations, as they demonstrate their ability to respond to changes in society and the markets and contribute to long-term sustainable growth.

The Gender Equality Policy (hereinafter referred to as the “Policy”) sets out the framework within which the principles, strategies and objectives aimed at promoting gender equality and fostering an organisational culture based on respect, inclusion and the celebration of diversity are identified.

In accordance with the Constitution and current legislation¹, the Group guarantees equal opportunities and ensures working conditions that respect the dignity, freedom and integrity of the individual, whilst preventing and combating all forms of discrimination, whether direct or indirect, on the grounds of gender.

Particular attention is paid to preventing and combating all forms of violence, harassment, bullying or any other behaviour that undermines individual dignity, whilst promoting the professional and personal development of its staff, the nurturing of talent and the empowerment of women.

With this in mind, the Group promotes an inclusive working environment in which differences can coexist and enrich one another.

This Policy guides the Group’s actions throughout the entire professional life cycle of its people, from recruitment to induction, from management to development, right through to growth and career paths, with the aim of ensuring a fair and inclusive environment that recognises merit and skills.

3. ROLES AND RESPONSIBILITIES

The gender equality management systems of the Group’s individual Legal Entities are characterised by autonomous governance, entrusted to their respective Boards of Directors, acting as senior management, and supported by three separate steering committees. Each committee comprises the Group’s HR Director and an additional member appointed with regard to the specific legal entity concerned.

Set out below are the roles, responsibilities and powers of the parties involved in the governance of gender equality management systems:

- **Chief Executive Officer:** this role requires, amongst other things, organisational and gender-related skills. The Chief Executive Officer is responsible, with the support of the Steering Committee, for defining the Gender Equality Policy and submitting it to the Board of Directors for approval and formal adoption; the policy is coordinated under their leadership.
- **Board of Directors:** acts as the senior management body and is responsible for approving and ensuring the effective implementation of the Gender Equality Policy; it allocates adequate financial resources (budget), responsibilities and the necessary powers to pursue the established gender equality objectives.
- **Steering Committee:** is responsible for supporting the Chief Executive in ensuring the adoption and effective implementation of the Gender Equality Policy.

¹ Particular reference is made to Legislative Decree No. 198 of 11 April 2006 – the Code on Equal Opportunities between Men and Women, as amended by Law No. 162 of 5 November 2021, as well as Legislative Decree No. 96 of 7 May 2026, implementing Directive [EU] 2023/970 on pay transparency.

The Steering Committees are made up of the HR Director and one other person, as specified below:

- For Bernoni Grant Thornton STP S.p.A. (BGT): Partner – Head of Payroll and Labour Consulting;
- For Grant Thornton Financial Advisory Services (GTFAS): Partner – M&A and Debt Advisory;
- For Grant Thornton Operations S.r.l. (GTO): Partner – Advisory and Tax.

4. PRINCIPLES OF THE GENDER EQUALITY POLICY

The Group has signed the declaration of support for the Women's Empowerment Principles (WEPs)² recognising the following principles:

1. Create a corporate culture that fosters equality
2. Promote the fair treatment of all men and women in the workplace, and to respect and uphold human rights and non-discrimination
3. Ensure the health, safety and wellbeing of every member of staff
4. Promote the education, training and professional development of women
5. Promote women's entrepreneurship, strengthen women's role in the consumer market, and ensure respect for their dignity in all marketing activities
6. Promote equality through community initiatives and sponsorship
7. Measure and report on progress in the field of gender equality.

In particular, through the WEPs, the Group aims to strengthen the position of women professionals within the company by using them as a genuine framework to draw upon when defining internal strategies and policies.

5. GUIDELINES OF THE GENDER EQUALITY POLICY AND OBJECTIVES

The Bernoni Grant Thornton Group declares its commitment to pursuing the values of mutual respect, collaboration and inclusion, certain that a work environment capable of enhancing the diversity and individual characteristics of each Person enriches the corporate culture.

In particular, the Group commits to:

- promoting an inclusive work environment, in which each person can feel welcome, respected and valued;
- promoting a corporate culture that recognises and rewards merit, whilst encouraging professional growth and the full development of people's potential;
- encouraging the exchange of different perspectives, experiences and skills, recognising the value of everyone's contribution and promoting people's active participation in organisational processes;
- favouring selection processes, performance appraisals, professional development and decision-making based on criteria of impartiality, objectivity and transparency, also through initiatives aimed at raising awareness of unconscious biases;
- promoting training and awareness-raising activities on the issues of Diversity, Equity and Inclusion (DE&I), gender equality and the valorisation of differences;
- ensuring that everyone is treated with equal dignity and respect, by preventing and combating discrimination, intimidation, workplace mobbing and any form of harassment;
- encouraging those who feel they have been discriminated against, harassed or bullied to report such incidents, whilst ensuring and guaranteeing confidentiality, professional handling of reports and protection from any form of retaliation;
- reviewing practices and procedures relating to selection, recruitment, career development and remuneration, in order to ensure fairness at all times.

² The Women's Empowerment Principles (WEPs) set out seven principles to provide businesses with guidance on how to promote gender equality and women's empowerment in the workplace, in the marketplace and in the community. Established by UN Women and the UN

To ensure the implementation and ongoing monitoring of the gender equality management system, the Bernoni Grant Thornton Group has established an ongoing dialogue with its people, in order to gather feedback on satisfaction levels from its stakeholders.

The Group, placing particular emphasis on the satisfaction results obtained, is committed to achieving its objectives in the following aspects of working life:

1. Selection and recruitment
2. Career management
3. Pay equity
4. Parenting and care
5. Work-life balance
6. Prevention of abuse and harassment.

For each of the aspects listed above, the Group has defined and adopted specific Policies and Procedures, which are subject to periodic review and verification.

The specific Policies and Procedures referred to have been drawn up in compliance with the regulatory references set out in the Management Manual, with a view to achieving tangible benefits and reporting results in line with the implementation of the management system.

For the sake of completeness and transparency, a brief summary of the internal regulatory documentation relating to the Gender Equality Policy is set out below:

1. Selection and recruitment: the process of selecting and, subsequently, managing personnel ensures equal treatment between the sexes. In particular, it stipulates the adoption of recruitment practices that guarantee all candidates an assessment based on professional skills and competences, free from any prejudice and using neutral and inclusive language³.

2. Career management: ensures gender equality in opportunities for professional development and advancement.
3. Pay equity: adopts fair remuneration practices for the same job grade and for employees with the same skills⁴.
4. Parenthood: ensures that policies are in place to promote and protect parenthood and care provided by caregivers by supporting its people;
5. Work-life balance: ensures that its people can achieve a balance between work and family/ personal life by implementing flexible working arrangements.
6. Prevention of abuse and harassment: prevents and manages any forms of abuse and harassment within the workplace, including through an internal body responsible for this matter.

The internal regulatory documentation setting out the principles that guide the Bernoni Grant Thornton Group is accompanied by verified and verifiable processes, as well as equality objectives that are achievable, specific and measurable, as defined in the Strategic Plan drawn up through a collaborative effort between the Senior Management and the individual Steering Committees.

In order to achieve and maintain its objectives, the Group formalises its commitments and actions in the following areas covered by the UNI 125:2022 Reference Standard:

- Culture and strategy
- Governance
- HR processes
- Opportunities
- Pay equity
- Parenting.

⁴ In compliance with the provisions of Legislative Decree no. 96 dated 7 May 2026 on pay transparency, implementing Directive (UE) 2023/970.

³ Also in compliance with the Guidelines for gender equality in language as developed by UNI – the Italian Standards Body in June 2024.

The principles relating to each area form the guiding criteria for the processes designed to address:

- any gaps that may exist in relation to the indicators set out in the UNI 125:2022 Reference Standard, whilst eliminating possible bias;
- the needs of the workforce, ensuring that these are recognised, assessed and managed in a fair, impartial and non-discriminatory manner, whilst respecting people's diverse experiences and needs, regardless of their gender.

6. COMMUNICATION AND TRAINING

The Gender Equality Policy is effectively communicated and disseminated within the Group via the corporate intranet and is also shared with stakeholders through publication on the website, with the aim of generating a positive impact and creating greater value.

This Policy is the subject of awareness-raising and specific training for all staff and, in any event, is provided to new recruits.

7. FINANCIAL RESOURCES

Senior management allocates financial resources (budget), clear responsibilities and well-defined authority in order to pursue, achieve and maintain the identified gender equality objectives.

Senior management ensures that the budget – which is reviewed annually – is used effectively to promote diversity as a socially beneficial asset for the individual Legal Entities.

8. REVIEW OF THE GENDER EQUALITY POLICY

The Gender Equality Policy is reviewed annually in the light of any corporate events and changes, regulatory developments, its alignment with the Strategic Plan, and the results of monitoring and audits carried out, including those relating to training activities.

9. APPENDIX

In support of the Gender Equality Policy and related policies, please refer to the following documentation drawn up by the individual Legal Entities:

- Strategic Plan
- Policies, guidelines and procedures on gender equality
- Gender Equality Management System Manual and related documentation
- Communication and training plan.

