

Introduction

Comer Industries Corporation (hereinafter the "Company") is committed to sustainable growth and global leadership, creating long-term value for stakeholders and all business partners while contributing to a more sustainable future.

Consistent with its Purpose, the Company conducts its business in every country where it operates according to the principles of ethics, integrity, and respect for human rights. It continuously improves workplaces, processes, and products to achieve higher standards of quality and sustainability. The Company is committed to manufacturing and delivering products that comply with internationally recognized quality and sustainability standards, as well as all applicable laws and regulations.

The Company promotes these non-negotiable principles across its value chain and among all stakeholders, taking into account the health, safety, environmental, and social impacts of its products throughout their entire life cycle. This includes consideration of climate change, pollution, biodiversity protection, the responsible use of natural resources, and support for community development.

Policy Objectives

This Policy establishes the framework for defining quality and sustainability targets and implementing actions aligned with the Company's strategy to achieve the following goals:

- integrate a risk-based approach into decision-making processes to systematically identify risks, opportunities, and appropriate mitigation actions;
- simplify and optimize business processes;
- ensure and demonstrate compliance with applicable legal requirements and quality standards;
- prevent occupational health, safety, and environmental incidents by providing safe workplaces and designing reliable products;
- encourage active participation and consultation of stakeholders, promoting the timely reporting of hazardous conditions and non-compliant behaviors;
- prevent and mitigate actual or potential adverse impacts on biodiversity, ecosystems, pollution levels, and natural resource availability throughout the value chain;
- reduce environmental and social impacts across the product life cycle by enhancing product safety, minimizing the use of substances of concern, preserving natural resources, and mitigating air, water, and soil pollution;
- advance circular economy principles by prioritizing sustainable materials, improving resource efficiency, and applying eco-design guidelines;
- continuously improve performance through:

- higher product quality standards both at manufacturing sites and in the field;
- improved customer satisfaction and evaluation ratings;
- reduced energy consumption;
- reduced hazardous waste generation and landfill disposal;
- reduced water withdrawal and consumption, particularly in water-stressed regions;
- reduced direct and indirect greenhouse gas emissions in line with the Paris Agreement goal of limiting global warming to 1.5°C;
- increased use of renewable energy through on-site generation and the purchase of certified renewable energy.

Policy Measures

To achieve these objectives, the Company voluntarily adopts Quality, Health, Safety, and Environmental Management Systems compliant with ISO 9001, ISO 45001, and ISO 14001 standards, with the medium-term goal of establishing a single Integrated Management System across all regions and sites.

Embedded within the Company's strategic plan and based on ISO 31000 risk management principles, the Integrated Management System serves as the primary framework for strategy deployment and operational governance. Inspired by the guidance of ISO 26000, it also supports ethical and transparent business conduct while contributing to sustainable development and compliance with applicable laws and stakeholder expectations.

Top Management provides the resources required to implement, maintain, and continuously improve the Integrated Management System. Its effectiveness is periodically reviewed through Key Performance Indicators (KPIs) aligned with corporate objectives and sustainability materiality assessments.

Within this framework, the Company systematically:

- assesses health, evaluates, and manages safety, environmental, and social risks and opportunities from a life-cycle perspective through context analysis and stakeholder engagement;
- assesses environmental and social impacts of products and processes and implements improvement actions based on data-driven analysis;
- monitors performance, including ESG-related indicators, to foster innovation and continuous improvement;
- collaborates with customers to develop innovative, safe, and sustainable products and applications;
- manages organizational, process, and product changes through structured planning and proactive risk assessment;

- promotes the active involvement of its supply chain in achieving quality, health and safety, and environmental objectives by integrating the principles of this Policy into procurement strategies;
- continuously monitors regulatory developments worldwide to assess compliance obligations and implement timely corrective actions where necessary.

As a key player in the global supply chain, the Company actively applies due diligence processes to identify, assess and mitigate risks associated with relevant commodities and products by ensuring compliance with applicable regulations across the markets where it operates, including the:

- Regulation (EC) No. 1907/2006 (REACH);
- Directive 2011/65/EU (RoHS), as amended;
- U.S. PFAS-related regulations, including TSCA;
- European Union Deforestation Regulation (EUDR).

The Company promotes responsible chemicals management, identifying substances subject to notification requirements, evaluates compliance impacts, and provides all legally required information and warnings. In particular, the Company actively monitors the presence of Substances of Very High Concern (SVHCs) according to the Regulation (EC) No. 1907/2006 (REACH), and PFAS throughout the product life cycle and implements measures aimed at reducing their use where technically feasible.

The Company is also committed to complying with all applicable trade regulations by proactively assessing business impacts, implementing appropriate control processes, and fostering collaboration throughout the supply chain.

The Company promotes responsible sourcing across its supply chain by requiring suppliers to comply with the Supplier Code of Conduct, all applicable legal and regulatory requirements, and the quality, health, safety, and environmental objectives set out in this Policy. Suppliers are encouraged to assess their operations and products from a life-cycle perspective and to conduct business ethically. They are also expected to apply due diligence processes, evaluate regulatory compliance, disclose relevant quality and sustainability performance data, and pursue continuous improvement. Sourcing decisions are increasingly based on suppliers' performance and commitment to these principles.

In line with its commitment to preventing human rights abuses and conflict financing, the Company supports the objectives of Section 1502 of the Dodd-Frank Act concerning Conflict Minerals (3TG: tantalum, tin, tungsten, and gold). Suppliers are therefore required to source materials from conflict-free smelters validated through independent third-party audits.

To support this commitment, the Company:

- establishes procedures to prevent the sourcing of minerals originating from conflict-affected areas;
- identifies products and components potentially containing 3TG materials;
- requires suppliers to investigate and disclose the origin of 3TG minerals contained in supplied products and materials.

Policy Implementation and Communication

The Quality, Sustainability and Compliance department is responsible for overseeing the implementation of this Policy and reporting results to corporate bodies and relevant functions in accordance with internal procedures.

The Company is committed to promoting the principles of this Policy through both internal and external communication channels

Approval of Policy

PRESIDENT and CEO: Matteo Storchi

Date: August 2026

Signature:

