



CODE OF ETHICS

DOCUMENT VERSIONS

ISSUE DATE	COMMENTS
2019/05/20	First issue
2025/06/19	Revision
2026/03/30	Revision

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PREMISE

This Code of Ethics expresses the principles and general rules of conduct, compliance with which is to be considered an essential condition for the correct functioning, reliability and protection of the reputation of **La Cisa Trasporti Industriali Srl** (hereinafter also LA CISA or the “Company”).

The adoption of a Code of Ethics constitutes an indispensable tool for enhancing corporate activity with a view to highlighting the ethical-deontological dimension of the Company and safeguarding its image from a perspective that is not exclusively commercial.

That said, it is necessary that all those who, in any capacity, contribute to the performance of company activities and the pursuit of corporate purposes (Members, Directors, Employees and Collaborators), or who have commercial relationships with the Company (Third Parties) undertake to know and observe this document. To this end, the Company will endeavor to ensure its widest dissemination and to ensure an adequate training and awareness program regarding its contents.

Those who operate within the Company are required, in carrying out the activities attributable to them, to act with loyalty, seriousness, competence and professional correctness in compliance with the values of honesty and transparency and in compliance with the laws in force and self-regulation rules.

The Company, also through the Supervisory Body, established pursuant to Decree 231/2001, monitors compliance with the provisions of the Code of Ethics.

GENERAL PROVISIONS

1. Scope of application and recipients of the Code of Ethics

The provisions contained in this Code, which as a whole highlight the ethical-deontological dimension of LA CISA and inspire every action, operation and transaction carried out by the Company in the management of its social activities, are binding on all Company personnel regardless of the contractual relationship in place between the Parties.

In particular, the following are “Recipients”:

- Those who hold representative, administrative and management roles;
- Those who cooperate and collaborate with the Company, in any capacity, in the pursuit of business objectives;
- Employees (all of them, without any exception);
- Any external collaborators and consultants;
- Third Parties who have business relationships with the Company, if this has been the subject of a specific agreement between the Parties.

In particular, the Directors of the Company are required to act in compliance with the principles of the Code of Ethics in the definition of corporate objectives, in making decisions and in carrying out actions relating to corporate management. Similarly, the Managers and Heads of Corporate Functions must be inspired by the same criteria of behavior and values in carrying out the management activity of the Company, both in internal relations, with a view to strengthening mutual cohesion and collaboration, and in those with Third Parties in order to avoid resorting to illegitimate favoritism and collusive, corrupt practices and/or solicitation of undue personal advantages in their own interest or that of others.

2. Guarantors of the implementation of the Code of Ethics

The control of compliance with the provisions of this Code is entrusted to a Supervisory Body, established pursuant to art. 6, paragraph 1, letter b) of Legislative Decree 231/2001.

Supervision of the implementation of the Code of Ethics and its application is the responsibility of the Directors and Employees of the Company, who are all individually and without distinction required to report any non-compliance or failure to apply to the aforementioned Supervisory Body.

3. Dissemination, implementation and updating of the Code of Ethics

The Company promotes knowledge and compliance with the Code of Ethics, first and foremost, towards its Directors, Employees and Collaborators.

Furthermore, in relation to the commercial relationships that LA CISA maintains with Parties external to its organizational structure, the Company promotes, when appropriate, within the scope of specific contractual agreements with commercial and financial partners, consultants and suppliers, the stipulation of agreements by virtue of which the Third Parties undertake to observe the provisions contained in the Code of Ethics and, in cases of non-compliance, the provision of adequate disciplinary or contractual sanctions, among which, in the event of serious or repeated intentional violations, specific express termination clauses are included.

It follows from this that the same subjects will be required to know the contents of the Code and to ask, in case of doubts, for appropriate clarifications regarding the possible interpretations of the same and that, consequently, LA CISA will inform them promptly in relation to any modification and/or update of the Code.

To this end, LA CISA undertakes to ensure maximum knowledge of the Code of Ethics - both through the system of internal communications, circulars, regulations and operating manuals, and through its publication on the company website - and to ensure that it is updated in line with organisational, commercial and financial developments, as well as in the face of any subsequent needs.

ETHICAL AND CONDUCT PRINCIPLES

This paragraph illustrates the ethical and behavioral principles that inspire the Company in defining its models of conduct with a view to competing effectively and fairly on the market, guaranteeing the satisfaction of its partners and customers and enabling the development and professional growth of its human resources.

1. Compliance with Laws, Regulations and Internal Procedures

LA CISA undertakes, through the adoption of prevention and control measures deemed necessary from time to time, to ensure compliance with the Laws, Regulations and Internal Procedures in force from time to time at all decision-making and executive levels.

To this end, the Company's personnel are required to know the Laws, Regulations and internal rules that pertain to the tasks performed and, in case of doubt, to request information and clarifications from the competent company functions.

The Company's personnel, in the context of the execution of the professional service on behalf of the Company and, in any case, whenever their interests are involved, are also required to refrain from inducing or forcing their Colleagues or Third Parties to violate or evade, even to a minor extent, the laws and self-regulation codes that must be complied with. Consequently, anyone within the Company who is the passive subject of an inductive or coercive conduct aimed at determining the violation of the regulatory provisions mentioned above, is required to promptly report to their hierarchical superior, or if this is not possible, to inform a member of the Supervisory Body.

2. Recognition of the value of the person and the principle of equality and non-discrimination

The Company protects and promotes the supreme value of the human person, who must not be discriminated against on the basis of age, sex, race, language, sexual orientation, nationality, political and trade union opinions and religious beliefs.

Considering that human resources represent an indispensable and precious value, the choices that the Company undertakes must be suitable to safeguard the value and physical and moral integrity of its employees and collaborators, but also of the generality of the subjects with whom it finds itself working, as well as to guarantee working conditions that respect individual dignity and healthy and safe working environments.

Furthermore, in the management of Company activities such as, by way of example, the management of partners and customers, the selection and management of suppliers and in relations with the public and with Institutions, the Recipients of this Code of Ethics must act impartially in the interest of the Company, taking all decisions with professional rigor, in compliance with the principle of equal treatment and in light of objective and neutral evaluation criteria.

3. Prohibition of Illegal Employment and Protection of Minors

The Company rejects the use of undeclared and child labour and requires its external collaborators (partners, clients, suppliers, consultants, etc.) to undertake a specific commitment to comply with the applicable laws and regulations in this area and to actively combat the employment of the above-mentioned categories of workers.

3.1 Prohibition of Child Labour and Protection of Young Workers

LA CISA reiterates the absolute prohibition on the employment of child labour, in full compliance with the applicable national legislation and with international principles concerning the protection of children's rights, including the Conventions of the International Labour Organization (ILO) and the United Nations Convention on the Rights of the Child.

The Company undertakes to verify the age of workers at the recruitment stage and to prevent any form of exploitation or unlawful employment of minors.

With reference to young workers (employees under 18 years of age but above the minimum legal working age), LA CISA adopts specific protective measures in line with the provisions set out in the Risk Assessment Document, updated as of 18/12/2024.

In particular, LA CISA ensures that young workers:

- are assigned to duties proportionate to their age and level of competence;
- are not exposed to physical, ergonomic, organisational or psychosocial risks that are incompatible with their psycho-physical development;
- receive adequate information, training and specific instruction in matters relating to occupational health and safety;
- are supported by experienced personnel who ensure proper supervision and assistance;
- are subject to working hours compliant with the applicable legal provisions, avoiding shifts or duties prohibited for people under 18 years of age.

The Company further undertakes to continuously monitor compliance with these principles.

Every process relating to selection, onboarding and assignment of duties is carried out in strict compliance with the applicable legal provisions and the Company's ethical values, in order to ensure working conditions that are safe, dignified and respectful of the individual.

4. Fairness, confidentiality and impartiality

In carrying out their professional activities, the Company requires each Director, Manager, Employee and Collaborator to behave in line with the principles of correctness, honesty and good faith, as well as respecting the duties of confidentiality inherent in the management of information in their possession that has not been made public in the contexts designated for this purpose.

Every operation and transaction carried out in the interest of the Company, or which in any case involves its name and reputation, must be inspired by the values of honesty, correct management and operations, completeness and transparency of information, legitimacy in terms of form and substance, clarity and truth in accounting records in light of the regulations in force and the procedures adopted by the Company. Each operation must also be appropriately documented and capable of being verified.

5. Prevention of conflicts of interest

Between the Company and the individuals who in various capacities carry out their activities within the Company, there is a relationship of full trust by virtue of which each is required to use the company assets and their professional skills and abilities to achieve the Company's interests in accordance with the provisions of this Code of Ethics. In this sense, employees are expressly prohibited from pursuing their own interests to the detriment of those of the Company, including through the improper use of company assets, whether tangible or intangible, or by resorting to the good name and reputation of the Company itself. It is therefore prohibited to carry out, directly or indirectly, any activity in competition, even if only potential, with the operations of the Company. Furthermore, the assumption of any management or administrative role outside the Company requires informing the competent Corporate Bodies and, where appropriate, in the cases considered most significant, obtaining prior authorization to assume the role itself. Generally speaking, the notion of conflict of interest also includes situations that could jeopardize the possibility for the Employee or Collaborator to carry out their duties with honesty, objectivity and diligence.

Given the above, the staff undertakes to promptly inform the Company in the event that they find themselves in actual or potential situations of conflict of interest. Furthermore, anyone who suspects or becomes aware of the existence of situations of conflict of interest is required to promptly notify the Supervisory Body.

6. Transparency and completeness of information

The Company ensures, to investors and the market, full information transparency in compliance with the principles of proportionality, truth and timeliness of the information provided on the occasion of each corporate communication.

The Employees and Collaborators of LA CISA undertake, in internal and external relations with the Company, to communicate in a transparent and accessible manner the data, procedures and technical and contractual specifications of which they become aware in the exercise of their professional activity.

The Company complements its ethical principles with additional measures for environmental sustainability.

7. Environmental Protection

The Company complements its ethical principles with measures for environmental sustainability, recognizing environmental protection as a fundamental value and an essential component of corporate responsibility. LA CISA undertakes to conduct its activities in compliance with applicable environmental legislation and to progressively reduce the direct and indirect environmental impact of its operations, promoting the responsible use of natural and energy resources.

To this end, all recipients of this Code are required to:

- strictly comply with applicable laws and internal company procedures regarding environmental matters;

- adopt behaviors aimed at energy conservation, reducing consumption, and minimizing waste of materials and resources;
- contribute to pollution prevention and proper waste management, in accordance with internal procedures and legal requirements;
- promptly report to the competent authorities any environmental risks, violations, or non-compliant conditions.

The Company also promotes the dissemination of a corporate culture oriented toward sustainability, encouraging awareness and accountability among personnel regarding environmental issues.

PRINCIPLES OF CONDUCT FOR COMPANY TOP MANAGEMENT

LA CISA has adopted a corporate governance system aimed at looking after the interests of all internal and external parties with whom it has relationships (employees, collaborators, partners, customers, suppliers, the community, etc.), ensuring management policies in line with regulatory principles and best national and international practices.

In this context, the Directors, Managers and Functional Managers of the Company are required to comply with this Code of Ethics and to align their conduct with the values of honesty, loyalty, correctness and integrity.

These entities must also ensure the exchange and circulation of information relating to the management of the Company both vertically, through the various decision-making and operational levels, and horizontally between the various corporate functions.

1. Rules of conduct that company leaders must observe in carrying out management activities

Aware of the complexity, delicacy and responsibilities associated with pursuing the corporate mission, LA CISA intends to emphasize a series of behaviors expected from all individuals who operate within it and, in particular, from the company's top management, in order to prevent the commission of illicit acts that could harm the image and reputation of the Company.

In particular, by way of example and not exhaustively:

- The balance sheets and other corporate communications required by law must be drawn up clearly and represent the Company's financial and equity situation in a true and fair manner;
- The Directors must guarantee the shareholders' meeting maximum freedom and serenity of judgment;
- Communications to the Public Supervisory Authorities must fully and truthfully present the economic, patrimonial or financial situation of the Company and must be provided promptly and in compliance with the principle of loyal cooperation;
- Communications addressed to the market must always be truthful and verifiable.

2. Rules for the protection of capital and social assets

The Company, in compliance with the provisions of the Law established to protect the integrity of the company assets, intends to reiterate, in this Code of Ethics, a series of prohibitions that represent insurmountable limits to managerial discretion for all subjects holding decision-making responsibilities.

In particular, it is prohibited to:

- Distribute profits or advances on profits not actually earned or allocated to reserves or distribute unavailable reserves;
- Carry out reductions in share capital, mergers or demergers in violation of the provisions of law for the protection of creditors;
- To fictitiously form or increase the capital of the Company, through the allocation of shares for sums lower than their nominal value, the reciprocal subscription of shares, the significant overvaluation of contributions of assets in kind or of credits, or of the assets of the Company in the event of transformation;

- Carrying out any kind of illegal transaction on the Company's shares:
- Carry out any kind of operation that may cause damage to creditors.

Any violation (or attempted violation) of the prohibitions set forth in this provision of the Code of Ethics must be promptly reported by the person who has become aware of it, even indirectly, to the Supervisory Body.

3. Conflicts of interest

Directors, Managers and Functional Managers are required to comply with the provisions regarding conflicts of interest adopted by the Company.

In particular, should they find the emergence of a personal interest (actual or potential) in carrying out the activities entrusted to them, the subjects identified above should promptly notify the Supervisory Body so that the latter can assess whether or not, in concrete terms, the situation of conflict, incompatibility or prejudice exists.

The provisions of this paragraph of the Code of Ethics do not affect the operation of art. 2391 of the Civil Code - "Interests of directors".

PRINCIPLES OF CONDUCT IN INTERNAL RELATIONS

1. Personnel policies and criteria of conduct towards Employees and Collaborators

In the belief that the main factor of success of a company is the contribution of the people who work there, the Company recognizes the centrality of human resources who are required to have professionalism, dedication, loyalty, honesty and a spirit of collaboration.

1.1 Independence and confidentiality during personnel selection

The Company protects equal opportunities in the personnel selection phase, which is carried out in compliance with applicable laws and solely on the basis of assessments aimed at verifying the correspondence of the candidate's requirements with the company's needs.

The information requested during the selection process is strictly connected to the verification of the professional and psycho-attitudinal profile sought, respecting the candidate's private sphere and his personal opinions.

1.2 Development and valorization of professional skills

Respect for work and professional contribution is an indispensable factor for the success of the company.

For this reason, the Company protects and promotes the value of human resources, aiming at improving and increasing the wealth of individual knowledge and skills.

The valorization of professionalism cannot ignore the promotion of individual aspirations, learning expectations, professional and personal growth.

1.3 Health and Safety at Work

The Company acts in full compliance with the provisions of art. 2087 of the Civil Code ("Protection of working conditions"), the Consolidated Law on health and safety in the workplace (Legislative Decree 9 April 2008, no. 81) and other applicable laws or regulations in consideration of the activities actually carried out.

The Company, in fact, takes care of the dissemination and consolidation of a culture of safety and health in the workplace through awareness-raising activities regarding risks connected to the performance of work, the promotion of conscious and responsible behavior by all personnel and the preparation of information, training and updating plans.

The Company also undertakes to guarantee working conditions that are functional to the protection of the psycho-physical integrity of workers and to respect their personality by ensuring its Employees and Collaborators the collective and individual protection devices required by current legislation in relation to the type of activity carried out, as well as to promote codes of conduct and good practices aimed at improving safety levels.

Finally, the Company undertakes to periodically review and continuously monitor the level of efficiency of the system to protect against risks related to the health and safety of its personnel. The Recipients of this Code of Ethics, within the scope of the tasks assigned to them, also assume an active role in the process of risk prevention and protection of health and safety in

the workplace in their own interest, that of their colleagues and of third parties, and may also formulate observations and proposals for improvement.

Finally, in the event of assignment of work or services to third parties under a contracting regime, or in any case, within the scope of ordinary commercial relations, the Company undertakes to require its partners to comply with adequate safety standards for workers.

1.4 Protection of the person

The Company is committed to ensuring working conditions that respect the dignity of the person and to not admitting or tolerating forms of discrimination that are contrary to the law. To this end, it requires that in internal and external working relationships no acts of psychological violence or discriminatory or harmful attitudes and behaviors towards the person and their convictions or beliefs are permitted.

The Company is therefore committed to protecting anyone who has reported any harassment or bullying.

1.5 Protection and Inclusion of Migrant Workers

In accordance with the principles of dignity, equality, and non-discrimination set forth in this Code, LA CISA guarantees migrant workers full equality of treatment with all other employees, in compliance with applicable laws and fundamental human rights.

The Company ensures that:

- selection, recruitment, classification, professional development, and management processes are based solely on objective criteria of competence and professionalism, without any distinction based on nationality, ethnic origin, language, or culture;
- onboarding activities include a transparent presentation of company policies, the Code of Ethics, health and safety rules, and the protections provided under the legal framework;
- any form of discrimination, exclusion, or offensive behavior based on ethnicity, language, nationality, or culture is prevented and sanctioned.

LA CISA recognizes the value of cultural diversity as a source of both personal and professional enrichment and promotes a work environment that is inclusive, collaborative, and respectful of differences, where everyone can fully express their abilities.

1.6 Duties of Staff and Collaborators

The Company's Employees and Collaborators are required to:

- Orient your work towards the principles of professionalism, transparency, correctness and honesty, contributing with colleagues, superiors and other collaborators to the pursuit of social objectives in compliance with the provisions of this Code;
- Know and respect the internal procedures for expense reimbursements, behaving with loyalty, correctness and transparency in the request and taking care, in particular, that each reimbursement practice is adequately documented and/or documentable;

- Not to exploit one's position within the Company for personal purposes and, similarly, not to use the Company's name and reputation for private purposes;
- Know and implement the provisions of company policies regarding security and dissemination of information regarding the Company.

Each Employee and Collaborator of the Company is also required to operate diligently to protect company assets through responsible behavior and in line with the operating procedures and company directives established to regulate their use.

In particular, such individuals are required to use the assets entrusted to them with care and parsimony and to avoid improper use of company assets that may cause damage to the Company or reduce its efficiency or that may in any case appear to be contrary to the principles that govern its operations.

1.7 Anti-Corruption

LA CISA adopts a zero-tolerance approach toward any form of corruption, whether in the public or private sector, and is committed to conducting its activities in accordance with the principles of legality, transparency, fairness, and integrity.

Recipients of this Code are strictly prohibited from:

- offering, promising, giving, requesting, or accepting money, goods, favors, or undue advantages, directly or indirectly, in order to influence decisions or obtain preferential treatment;
- engaging in conduct that could even appear to constitute corrupt or collusive acts;
- using third parties to carry out prohibited conduct;
- circumventing, evading, or violating, even indirectly, the internal control and prevention measures provided for in company procedures, including Procedure PRO 43.01.

Recipients are required to promptly report to the Supervisory Body any suspicion, attempt, or relevant violation regarding corruption.

The Company also promotes appropriate internal control measures, as well as staff training and awareness initiatives, in order to prevent the risk of unlawful conduct.

1.8 Gifts, giveaways and sponsorships

Employees and collaborators of the Company are prohibited from giving/offering and/or accepting/receiving gifts, freebies, benefits and/or any other utility with the aim of obtaining preferential treatment, corrupting or engaging in collusive behavior in the conduct of any activity connected to the Company.

An exception is made for gifts of modest value which are attributable to normal courtesy or commercial practices and which are not likely to give rise to the suspicion that they are intended to exercise an illicit influence on the person to whom they are addressed.

The prohibition applies to what is given to (or received from) any person, including, for example, other employees, future employees, customers, government employees, public officials,

competitors, suppliers and other persons with whom the company has, or would like to have, business relations.

It is also prohibited to maintain any type of sponsorship relationship with organizations, associations or movements that pursue, directly or indirectly, criminally illicit purposes or, in any case, prohibited by law.

2. Financial resources management. Anti-money laundering and prevention of terrorist financing

The management of financial resources must be carried out in compliance with the principles of transparency, lawfulness and traceability of operations.

The Company undertakes to observe the principles and comply with the provisions, both national and international, regarding anti-money laundering, including the provisions of Legislative Decree 231/2007 and those relating to its implementation, by establishing specific internal controls and measures for the regular verification of the origin of financial flows.

Each Employee of the Company is also prohibited from replacing or transferring money, goods or other benefits deriving from any non-culpable crime, or from carrying out any operation in relation to them aimed at hindering the identification of the illicit origin.

Each recipient of this Code who, by virtue of his office, is responsible for managing external cash flows, is required to use special caution in verifying the recipient of the same with a view to preventing the risk of terrorist financing.

3. IT Resources Management

3.1 Use of IT Resources

The Recipients of this Code of Ethics are required to use the IT tools made available by the Company solely to pursue corporate purposes and in a manner compatible with the activities within their own competence.

It is absolutely forbidden to use the computer to run programs, even potentially usable, for illicit purposes, as well as to download and install any type of software on the machine received. The use of company IT resources must, in fact, be exclusively functional to the performance of company activities or to the purposes authorised by the managers of the functions involved: it is therefore not permitted to access websites or use data, programs, applications and IT or telematic resources that could contain pornographic, child pornographic, gambling-related content or that could support ideologies incompatible with public order and morality.

Employees who become aware of any illicit use of software during the performance of work activities are required to promptly inform the competent company bodies.

Those who have been assigned, by virtue of their office, credentials to access company applications and processes, with dispositive or even merely informative powers, are required to safeguard them carefully and to adopt the appropriate measures in order to avoid possible improper use of the same. In this regard, everyone is required to respect (and ensure that their

colleagues respect) the good practice of closing computer applications in the event of absence or even temporary departure from their workstation.

The correct use of passwords for accessing and connecting to company procedures requires compliance with further operational measures such as, for example:

- proceed with closing the procedure in use once you have finished using it;
- avoid leaving the terminal “open” with your password inserted;
- avoid storing and writing down your password in places accessible to third parties;
- change your password frequently;
- avoid using names of people or objects that are close to you or that are common to you as passwords, so as not to make it easier for third parties to identify them. If you have multiple passwords, avoid using the same encoding for all of them.

In any case, the aforementioned rules of conduct may in no way be exploited instrumentally to create difficulties or impediments to the performance of regular company operations.

3.2 IT Policy and Data Protection

LA CISA recognizes the strategic value of the information and data handled in the course of its activities and ensures the adoption of appropriate technical and organizational security measures to safeguard their integrity, confidentiality, and availability, in compliance with applicable legislation and internal company policies.

Recipients of this Code are required to:

- fully comply with the IT Policy, internal procedures on information security, and operational instructions issued by the competent functions;
- use IT systems, digital tools, networks, and databases solely for authorized company purposes;
- handle personal data and company information in full compliance with EU Regulation 2016/679 (GDPR) and the internal provisions adopted by the Company;
- diligently safeguard access credentials, electronic devices, and authentication tools, preventing their misuse, disclosure, or unauthorized access;
- promptly report any violations, IT incidents, or situations posing a risk to data security.

It is strictly prohibited to engage in conduct that could compromise the security of the Company’s IT systems or result in unauthorized access, loss, disclosure, or alteration of data and information.

The Company also promotes training and awareness activities on cybersecurity and data protection, with the aim of fostering a culture of information security consistent with the principles of responsibility, integrity, and respect for individuals.

PRINCIPLES OF CONDUCT IN EXTERNAL RELATIONSHIPS

The Directors, Employees and Collaborators of the Company are required, in their relations with Third Parties, to maintain ethical behavior, respectful of the laws and internal regulations and based on maximum correctness and integrity.

Relations with the Public Administration, with Public Bodies, with Supervisory and Control Authorities, with Trade Unions and, in general, with Public Bodies must be inspired by the principles of correctness, impartiality, independence, transparency, integrity and collaboration. With respect to such entities, it is therefore forbidden to conceal information or provide false documentation or documentation certifying untrue things, to impede or hinder the performance of control or inspection activities (also by entities to which the law grants powers of verification and control such as Shareholders, Internal Audit, Supervisory Body, etc.). In particular, in addition to the conduct that constitutes a crime, all behaviors that could appear to be aimed at exercising undue influence in the decision-making process of the external entity to the advantage, or in the interest, of oneself or of the Company are absolutely prohibited.

This Code of Ethics prohibits employees and collaborators of the Company from giving/offering and/or accepting/receiving gifts, freebies, benefits and/or any other utility with the aim of obtaining preferential treatment in the conduct of any activity connected to the Company. Gifts of modest value that are attributable to normal courtesy or commercial practices and are not likely to generate suspicion that they are intended to exercise an illicit influence on the person to whom they are addressed are an exception.

Furthermore, it is not permitted to take on "representation expenses" such as, for example, the offering of lunches and dinners to one's guests, if they are incurred in favor of representatives of the legislative power, of the Supervisory Authorities, of the Control Bodies and could generate the suspicion that they are aimed at exercising undue influence or pressure to favor the interests of the Company.

1. Conduct criteria in relations with public bodies and administrative/inspection authorities

In the context of relations with Public Bodies and Administrative/Inspection Authorities, the following criteria of conduct must be observed by the Recipients of this Code of Ethics:

- Avoid having relationships with institutional interlocutors and/or Inspection Bodies unless you have been expressly delegated/authorised to do so;
- Comply with Public Bodies and Administrative/Inspection Authorities and prepare the relevant documentation in compliance with current regulations;
- Manage relationships with the Inspection Bodies and, in general, with the Public Administration, with the utmost diligence and professionalism in order to provide clear, accurate, complete, faithful and truthful information, avoiding and in any case reporting, in the appropriate form and manner, situations of conflict of interest;

- Manage relationships with the Inspection Bodies and, in general, with the Public Administration, with the utmost integrity and correctness in order to guarantee maximum transparency in relationships with them;
- Make available to the Inspection Bodies the requested data and documents relating to the object of the inspection activity and collaborate with correctness, transparency and availability in full compliance with the institutional role, promptly and promptly carrying out the required prescriptions and obligations;
- Verify and have the documentation signed by the Heads of the competent Departments or Organizational Units.

The behavioral obligations described above therefore also apply to relationships of any kind held by the Company with the Public Administration of any sector (for example: Revenue Agency, Guardia di Finanza, Administrations competent in matters of Labor, INPS, INAIL, ASL, etc.).

The conduct criteria valid for LA CISA employees must also be respected by consultants or Third Parties who may represent the Company in relations with the Public Administration and/or with the Inspection Bodies.

Without prejudice to the provisions set forth above, it is forbidden to offer money, gifts, gratuities, gratuities and compensation that exceed normal courtesy practices, to exert illicit pressure, to promise any object, service, performance or favour to Public Officials, Public Service Representatives, Managers, Officials or Employees of the Public Administration or to their relatives or cohabitants, whether Italian or foreign.

The Company is required to avoid situations of conflict of interest (such as family ties or other ties of internal personnel that could unlawfully influence the decisions of any subject belonging to the Public Administration).

If a conflict of interest situation arises in relation to a Referent, the latter is required to communicate it to the General Manager, who will evaluate the opportunity to identify and, if necessary, delegate in writing another internal Referent to manage the relationship with the Public Administration.

2. Conduct Criteria in Relations with the Judicial Authority

The Directors, Employees and Collaborators of the Company (including external legal consultants and technical consultants) are required, in their relations with the Judicial Authority, to act in compliance with the principles of loyalty and probity pursuant to art. 88 of the Code of Civil Procedure.

If LA CISA is a party or third party involved in any judicial or extrajudicial proceedings in civil, criminal, administrative and tax matters, the Company's personnel and anyone acting in the name and/or on behalf of the Company may not adopt in any way behaviors aimed at obtaining preferential treatment for the Company from Magistrates, Registry Officials or Judicial Officers.

3. Conduct criteria in relations with the Supervisory Authorities

The Directors, Employees and Collaborators of the Company undertake to scrupulously observe the provisions issued by the competent Authorities within their respective areas of activity (Data Protection Authority, Competition and Market Authority, Revenue Agency, Guardia di Finanza, etc.). In sending any data, communication or report, whether mandatory or optional, the principles of correctness, truthfulness, transparency and diligence must be respected, carefully checking each communication transmitted. The persons in charge undertake to comply with every legitimate request from the Authorities within the scope of the information and inspection supervision functions and to offer full cooperation, avoiding obstructive behavior.

In relations with the Supervisory Authorities, it is expressly forbidden to engage in or instigate others to engage in corrupt conduct of any kind.

4. Conduct Criteria in Relations with Trade Unions and Political Organizations

Relations with Trade Unions and Political Organizations must be conducted with maximum transparency and in compliance with the roles and prerogatives of each subject.

In particular, relations with Trade Unions must take place in a climate of mutual respect and availability for dialogue and participation and must guarantee the widest freedom and representativeness. It is forbidden to engage in behaviors that are objectively capable of harming trade union freedom.

Any installation and subsequent use by the Company of remote control software for work activities may only take place following an agreement with the competent trade union bodies.

In principle and in any case subject to compliance with current regulations, the Company does not finance or provide contributions, even indirectly, to Organizations and Political Parties, whether in Italy or abroad, or to their representatives or candidates.

Should the Company carry out financing or support operations for Trade Unions and Political Organizations that could give rise to a conflict of interest, such interventions must be submitted to the Supervisory Body.

5. Conduct criteria in relations with Suppliers and Consultants

The choice of Suppliers and Consultants used by the Company must be made according to criteria of competence, professionalism, cost-effectiveness, correctness and transparency.

The selection of Suppliers and the determination of the conditions of purchase of goods and services must, therefore, be based on objective and impartial evaluations, founded on quality, price and guarantees provided, with a view to obtaining a competitive advantage. Consequently, the compensation and sums paid for any reason to Suppliers and Consultants for supplies and professional assignments must be in line with market conditions and adequately documented.

Furthermore, in the choice of Suppliers, undue pressure aimed at favouring one supplier to the detriment of others and such as to undermine the credibility that the market places in the Company in relation to transparency and rigour in the application of the Law and internal regulations is neither admissible nor acceptable.

Each Supplier, Consultant and Partner is required to respect the principles contained in this Code of Ethics: consequently, the Company reserves the right not to establish or continue commercial relationships with anyone who does not wish to accept and respect the principles indicated therein.

6. Criteria of conduct in relations with customers

The Company may maintain commercial relations exclusively with those Customers who, taking into account the information available to it or which it has acquired, are considered serious and reliable. All those who have relationships with Customers are required to act with correctness, transparency, diligence and professionalism. Each operator of the Company undertakes to protect the rights and interests of customers (including those relating to the confidentiality of data and information requested or received) while respecting, however, the rules and objectives of the Company.

7. Gifts and freebies to suppliers, consultants and customers

Even in relationships with suppliers, consultants and customers, there is a prohibition on giving/offering and/or accepting/receiving gifts, freebies, benefits and/or any other utility with the aim of obtaining preferential treatment in the conduct of any activity connected to the Company. Exceptions are made for gifts of modest value that are attributable to normal courtesy or commercial practices.

8. Conduct criteria in relations with the Supervisory Bodies

Communications addressed to the Bodies responsible for control must be complete, truthful and correct. It is also forbidden to carry out obstructive conduct aimed at preventing or, in any case, hindering the performance of the control activities of the Bodies responsible for control.

9. Criteria of conduct in relations with the mass media

Relations with the press, with the media and information and, more generally, with external interlocutors, are maintained exclusively by subjects expressly delegated to do so.

Any request for information from the press or the media received by Company personnel must be communicated to the persons (company functions) responsible for external communications before making any commitment to respond to the request.

External communication activities must be conducted in compliance with the principles of truth, correctness, transparency and prudence.

Relations with the Mass Media must be based on compliance with the Code of Ethics and the values outlined with reference to relations with public institutions with the aim of protecting, among other things, the image of the Company towards the outside.

10. Principle of confidentiality and methods of managing external communication

The Company's personnel are required to maintain the utmost confidentiality with regard to customer information, including past information, which they have access to by virtue of their role within the company structure.

Such information, if not confidential, may be transmitted, in the Company's facilities and offices, only to those who have an actual need to know it for reasons related to their work, but may not be revealed, communicated or divulged to third parties.

In relation to data uploaded and stored on computer media, it is necessary to adopt a protection system based on the use of passwords and access codes.

11. Intellectual Property Protection

The Company undertakes, within the scope of its activities, to pay the utmost attention to issues related to the protection of copyright.

In particular, it promotes research and innovation activities of its intellectual heritage and implements the necessary measures to protect it.

In turn, it respects the intellectual property of others and requires all its Employees, Collaborators, Suppliers, Partners and all recipients of this Code of Ethics to pay attention in order to prevent any violation of their own and others' intellectual property.

CONFIDENTIAL INFORMATION AND PRIVACY POLICY

1. General principles

The Company ensures the adoption and updating of specific procedures for the protection of the information available to it.

Each Recipient of this Code of Ethics is required to ensure the confidentiality of the news and information learned by virtue of the function that he/she carries out within the company structure also with a view to safeguarding the Company itself from a technical, financial, legal, administrative, managerial and commercial point of view.

In particular, each subject is required to:

- Acquire and process only the information and data necessary for the purposes of the function to which they belong and in direct connection with the latter;
- Acquire and process information and data exclusively within the limits established by the procedures adopted by the Company;
- Store data and information in a way that prevents them from being disclosed to unauthorized persons;
- Communicate data and information in a manner compliant with the procedures or with the express authorization of the hierarchical superior and, in any case, after having ascertained the possibility of actually disclosing them;
- Ensure that there are no absolute or relative constraints on the disclosure of data and information regarding third parties connected to the Company by relationships of any nature and, if applicable, request their consent.

2. Protection of “Privacy”

The Company undertakes, in full compliance with the principles and rules contained in Reg. 679/2016 and the current national and international regulatory provisions, to protect the personal data collected, stored and processed in the context of its business and to prevent any illicit violation of such data.

In particular, the Company declares and guarantees that it has obtained the consent of its interested parties, that it has provided adequate information, which clearly indicates the legal basis, purpose, nature and method of processing; the contact details of the Data Controller, the Data Processor and, where applicable, the Data Protection Officer; the rights recognized to the interested parties; the duration and storage of the data, specifying if located abroad.

Furthermore, LA CISA guarantees that personal data will be processed using manual, computerised and telematic tools exclusively for the purposes for which they were collected and for the fulfilment of the obligations established by law, in order to guarantee the confidentiality of the data themselves.

COMPLIANCE WITH THE CODE OF ETHICS AND DISCIPLINARY SANCTIONS

The Company is committed to spreading, at all levels, not only a culture characterized by the existence and importance of controls, but also to transmitting a mentality oriented towards the exercise of controls themselves.

Compliance with the provisions of this Code is therefore also entrusted to the prudent, reasonable and careful supervision of each of the Recipients, within the scope of their respective roles and functions within the company.

All Recipients are invited to report to their direct superiors any facts and circumstances potentially in conflict with the principles and provisions of this Code.

In any case, the Company ensures compliance with this Code of Ethics through constant monitoring carried out by the Supervisory Body (hereinafter also "OdV") appointed by the Administrative Body of the Company pursuant to art. 6 of Legislative Decree 231/01.

In relation to the Code of Ethics, the Supervisory Body, which has autonomous powers of initiative and control, is responsible for, in addition to verifying compliance with the Code by the Recipients, a series of other tasks, including:

- promote the dissemination of the Code of Ethics among the Company's employees, customers, suppliers, *partners*, any participating and/or associated companies in any capacity and in general among all interested third parties;
- suggest, where appropriate, the revision and/or updating of the Code of Ethics;
- evaluate, in conjunction with the competent company functions, violations of the Code of Ethics of significant relevance in compliance with the laws, regulations and relevant collective bargaining agreements applied by the company;
- assist employees who report behavior that does not comply with the Code of Ethics, protecting them from pressure, interference, intimidation and retaliation;
- support and suggest communication programs to employees and Recipients in general.

The Company, also upon suggestion and/or report by the Supervisory Body, ensures compliance with the Code of Ethics by activating, where necessary, the most appropriate sanctioning procedures in relation to the nature of the relationships with the perpetrators of the violations, adopting any necessary measure to put an end to the violations, being able to resort to any disciplinary measure in compliance with the law and workers' rights, including trade union rights.

Disciplinary and sanctioning system

Violation of the principles established in this Code of Ethics and in the procedures indicated in the internal controls compromises the relationship of trust between the Company and its directors, employees, consultants, collaborators of various kinds, customers and suppliers.

Such violations will therefore be immediately prosecuted by the Company in an incisive and timely manner, through the adoption of adequate and proportionate disciplinary measures.

Specifically, please refer to the provisions of Chapter 4 - "*The Sanctions System*" of the Organization, Management and Control Model pursuant to Legislative Decree 231/01 adopted by the Company, which provides the general principles of the sanctioning system and the disciplinary measures envisaged for violations of not only the Model itself, but also of the principles contained in this Code of Ethics.

Sanctions are applied regardless of whether criminal proceedings are initiated or their outcome.

The identification and application of sanctions will always take into account the general principles of proportionality and appropriateness with respect to the contested violation.

In all of the above cases, the Company also reserves the right to exercise all actions it deems appropriate for compensation for damages suffered as a result of behavior in violation of the Code of Ethics , even independently of the termination of the contractual relationship.

Reporting Violations

Anyone who becomes aware of a fact that he believes constitutes a violation of the principles contained in this Code of Ethics or of any other fact and/or circumstance potentially relevant pursuant to Legislative Decree 231/01, is required to promptly report it to the Supervisory Body using the methods indicated below.

Reports must be made, also in compliance with the regulatory provisions on *whistleblowing* pursuant to Legislative Decree 24/2023, as well as according to the methods better specified in the Organization, Management and Control Model and in the *Whistleblowing Procedure* adopted by the Company, through its "Internal reporting channel", accessible at the following link:

lacisa.whistlelink.com

as well as from the page dedicated to "Whistleblowing" on the Company's website: <https://www.lacisa.com>.

The Reporting Manager appointed by the Company evaluates the reports received and undertakes to ensure that those who have made the reports do not become the object of retaliation, discrimination or penalizing treatment, thus ensuring the confidentiality of such individuals, without prejudice to legal obligations and the protection of the rights of LA CISA.

FINAL PROVISIONS

1. Procedure for the revision of the Code of Ethics

In the event of amendments and updates to the legislation in force or changes in the organizational structure of the Company and, in any case, whenever this is deemed appropriate, the Supervisory Body must transmit to the Board of Directors of LA CISA the indication of the amendments to be made to the Code of Ethics, accompanied by a brief explanatory report.

Changes to the Code will be disseminated and publicised in accordance with the general provisions.

2. Entry into force

This Code of Ethics (as well as any amendments or updates) comes into force with immediate effect from the date of its formal adoption by the Board of Directors, followed by publication on the company website.

The same is given maximum dissemination, through communication activities, towards all subjects, both internal and external, who operate within the Company or who, in various capacities, collaborate with it.