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Signatures			Signed	Signed	Signed
02	20/02/2026	Second issue			
01	30/10/2023	First issue	Studio Mascitelli	AD R. Sergio	BoD
REV.	DATE	DESCRIPTION	PREPARED	VERIFIED	APPROVED

ORGANISATION, MANAGEMENT AND CONTROL MODEL

pursuant to Legislative Decree no. 231 of 8 June 2001 and subsequent amendments and additions

Lighthouse STA srl

GENERAL PART ANNEX A

CODE OF ETHICS

Approved by the Board of Directors on 20 February 2026

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1. INTRODUCTION

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1.1 The Code of Ethics adopted by SOC. LIGHTHOUSE S.T.A. SRL

SOC. LIGHTHOUSE S.T.A. SRL (hereinafter the “Company”) is an Italian company with registered office in Milan, Via Largo Francesco Richini 6, which operates mainly in the activities of law firms, with particular experience and operations in the field of credit management and protection and related enforcement procedures.

The company believes in the value of work and considers legality, fairness and transparency in its conduct to be essential prerequisites for achieving its economic, productive and social objectives.

The Company has always paid attention to ethical values and, in particular, it:

- **does not accept compromises in terms of quality and ethics of work;**
- **balances the three financial, social and environmental aspects;**
- **requires its employees to be open, honest, ambitious and reliable with all stakeholders;**
- **offers the people who work for the Company the opportunity to realise their potential.**

In this context, the Company, also in order to comply with the requirements of Legislative Decree no. 231/2001 (hereinafter the 'Decree'), has adopted its own Code of Ethics (hereinafter the “Code of Ethics” or simply the “Code”) which, according to the CONFINDUSTRIA Guidelines, is one of the fundamental protocols for the construction of an adequate Organisation, Management and Control Model (hereinafter also the 'Model') pursuant to the Decree.

The Code of Ethics is an integral part of the Model adopted by the Company and indicates not only the fundamental and more general values, but also the behavioural rules that guide company activity.

The Code of Ethics constitutes the point of reference for ensuring the highest standard of ethics in the conduct of company activity by all those who operate on behalf of and in the interest of the Company.

In particular, LIGHTHOUSE STA Srl complies with the principles set out in the CONFINDUSTRIA Guidelines.

1.2 Recipients of the Code of Ethics

This Code is binding on all the parties indicated below (collectively defined, hereinafter, as 'Recipients' or, individually, 'Recipient'):

- **the members of the Corporate Bodies (directors/sole director and statutory auditors);**
- **the employees of the Company, including persons in managerial positions (hereinafter jointly referred to as 'Personnel');**

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- **all those who, although external to the Company, operate directly or indirectly on behalf of Lighthouse Sta Srl itself (e.g. agents, attorneys, collaborators, consultants, suppliers and partners, hereinafter jointly referred to as 'Third-Party Recipients').**

All Recipients are required to comply with and, to the extent of their competence, to ensure compliance with the principles contained in the Code of Ethics.

1.3 Communication and training on the Code of Ethics

The Company undertakes to ensure timely internal and external dissemination of the Code of Ethics.

With particular reference to the Corporate Bodies and the Personnel, it ensures:

- **the distribution of the Code of Ethics to all members of the Corporate Bodies and to all Personnel;**
- **its inclusion on the company's institutional website, in order to allow consultation, as well as the assessment of the facts in cases of alleged violations;**
- **assistance in interpreting and clarifying the provisions contained in the Code;**
- **the design of systems to verify the effective observance of the Code of Ethics.**

The Supervisory Body (hereinafter 'SB' or, simply, 'Body') promotes and monitors training initiatives on the principles of the Code of Ethics, structured and differentiated according to the role held and the responsibilities assigned to the resources concerned. Training will be more intensive and characterised by a higher degree of depth for the parties operating in the so-called "at risk" areas pursuant to the Model.

With particular reference to Third-Party Recipients, the Company requires them to comply with the Code of Ethics and, therefore, it:

- **makes the Code of Ethics available (the Code of Ethics will in any case be available on the official company website at the following link www.lighthouse.it).**
- **prepares and has signed clauses in contracts aimed at formalising the commitment to comply with the provisions of the Decree, the Model and the Code of Ethics and at governing the contractual penalties that will be applied following any violation of such commitment. The Company will see to the definition and continuous improvement of such clauses.**

1.4 Control of compliance with the Code of Ethics

Control of the implementation of and compliance with the Model and the Code of Ethics is entrusted to the SB.

In addition to what is established within the General Part of the Model, some of the tasks of the Body are indicated below, by way of example:

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- **control and verification of compliance with the Model and the Code of Ethics by company referents;**
- **reporting to the competent company bodies of any violations detected;**
- **promotion of the updating of the Code of Ethics, formulating its own proposals;**
- **promotion and monitoring of the carrying out, by the Company, of communication and training activities on the Model and the Code of Ethics, of which it is an integral part.**

1.5 Observance of the Code of Ethics and penalties in case of violation

Observance of the rules of the Code must be considered an integral part of the contractual obligations of the Company's employees pursuant to and for the purposes of the provisions of articles 2104 et seq. of the Italian Civil Code.

The violation of the rules of this Code, considered of particular seriousness, also damages the relationship of trust established with the Company and may lead to disciplinary action and action for damages, without prejudice, for employees, to compliance with the procedures set out in art. 7 of the Workers' Statute, the collective labour agreements and any company regulations.

The violation of the rules of the Code of Ethics entails the application of the penalties set out in the Disciplinary System, to which reference is made, which forms an integral part of the Model adopted by the Company.

1.6 Reports of non-compliance with the Code and protection from retaliation

Should anyone become aware of a violation, even only potential, of the rules contained in this Code and of the requirements of the Model, there is an obligation to make a report to the SB, also in anonymous form.

Reports may be made by email to the mailbox odvlighthousesta@gmail.com or in writing, by sending a specific communication, also anonymous, to the address: Supervisory Body, c/o Soc. LIGHTHOUSE STA SRL registered office in Milan, Via Largo Francesco Richini 6.

The Body also accepts verbal reports, as provided for by the "Whistleblowing" procedure, which is also published on the institutional website, to which reference is made.

The SB works to ensure that those who have made reports are not subject to retaliation, discrimination or, in any case, penalisation, ensuring adequate confidentiality of such persons.

In any event, in no case may a report made in good faith constitute grounds for retaliation or penalisation against the reporting person. Threats, harassment, discrimination of any kind, demotion, failure to recognise any benefits, suspension, termination

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of the employment relationship and any conduct that may be retaliatory or penalising for the author of the report will not be tolerated.

Anyone who believes they are the subject of retaliation, or who becomes aware of retaliatory conduct adopted against others, may contact the Company's Supervisory Body.

2. THE FUNDAMENTAL VALUES OF SOC. LIGHTHOUSE S.T.A. SRL

The fundamental ethical values that inspire the action of the Company LIGHTHOUSE STA S.r.l. are defined below. It is worth reiterating that in no case does the belief that one is acting to the Company's advantage justify conduct in conflict with the principles of this Code, to which primary and absolute value must be attributed.

2.1 Compliance with laws

Lighthouse undertakes to comply with the laws, regulations and, in general, the legislation in force in Italy and, where applicable, in all countries with which it has connections.

The Company further undertakes to comply with the rules and the ethical and deontological principles laid down by the trade associations.

In no case is it permitted to pursue or realise the interest of the Company in violation of laws or deontological principles.

2.2 Responsibility

Each Recipient carries out their own work and their own services with diligence, efficiency and fairness, making the best use of the tools and time available to them and assuming the responsibilities connected with the obligations within their competence.

2.3 Non-discrimination and non-violence

The company Lighthouse STA condemns any form of discrimination based on sex, nationality, status, religion, personal and political opinions, age, health, political beliefs or sexual orientation, or on economic conditions, and does not allow the use of any form of physical or verbal violence, or even merely psychological violence, aimed at obtaining conduct contrary to the legislation in force, including the deontological principles codified in this Code.

2.4 Financial responsibility, transparency and traceability

The company operates to continuously improve its economic results by setting high objectives of growth and

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value creation in order to achieve competitive results and maintains an open dialogue with all stakeholders, adhering to the highest international reporting standards.

The accounting of Lighthouse STA is kept in accordance with the provisions of the Civil Code and the International Accounting Standards (IAS). All actions and operations of Lighthouse Sta Srl must have an adequate record and it must be possible to verify the decision-making, authorisation and execution process.

Every operation must have adequate documentary support in order to be able to proceed at any time with controls that attest to the characteristics and reasons for the operation and identify the parties who authorised, executed, recorded and verified the operation itself.

The accounting records must be kept in an accurate, complete and timely manner in compliance with the company procedures regarding accounting, in order to provide a faithful representation of the financial/asset situation and of the management activity.

To this end, all employees involved in the accounting records must ensure maximum cooperation, the completeness and clarity of the information provided, as well as the accuracy of the data and processing.

It is expressly forbidden to prevent or hinder, through the concealment of documents or other suitable means, the carrying out of the control activities attributed to the members, to other corporate bodies and to the authorities.

2.5 Fairness and Efficiency

All actions and operations carried out and conduct held in the performance of the function or assignment must be inspired by legitimacy from a formal and substantial point of view and by the protection of the Company, in accordance with the rules in force, the internal procedures and fairness.

Recipients must not use for personal purposes information, assets and equipment of which they have availability in the performance of their function or assignment.

No Recipient may accept, or carry out, for themselves or for others, pressures, recommendations or reports that may cause prejudice to the Company or undue advantages for themselves, for the Company or for third parties; each recipient, moreover, must reject and must not make promises of undue offers of money or other benefits.

Each Recipient of this Code is required to show professionalism, dedication, loyalty, a spirit of collaboration and mutual respect.

No one in the Company may ever make compromises to the detriment of quality and ethics.

2.6 Fair competition

In compliance with national and EU antitrust legislation, as well as the Guidelines and

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directives of the Competition and Market Authority, the Company does not engage in conduct nor enter into agreements that may negatively influence the regime of competition between the various operators of the relevant market, or harm users and consumers in general, conforming its conduct to commercial loyalty, preventing and condemning improper practices of every kind and nature.

The company also undertakes not to unduly damage the image of competing companies and their services or products.

2.7 Confidentiality and protection of personal data

Soc. Lighthouse STA srl protects the protection of personal data in compliance with the European and national legislation in force, in order to avoid the violation of the personal data of the data subject.

Recipients who are in possession of information not in the public domain or, in any case, confidential, must in no case disclose such information to internal or external parties of the Company.

Confidential information means, by way of example and not limitation: information on negotiation operations with clients, the content of transactions and the information acquired to contact debtors, the techniques relating to services and procedures; purchasing programmes; cost, pricing, marketing or service strategies; reports on revenues and other non-public financial reports; information relating to sales, mergers and acquisitions.

Confidential information relating to research activities may be exchanged only after appropriate protection measures for the Company from the point of view of industrial and intellectual property have been arranged and the necessary measures to protect the personal data of the parties involved have been prepared. The confidential information that is communicated by the Company must be considered as a professional secret and material protected by its rights; the failure to authorise disclosure by the Company or the unauthorised use of any information obtained during the contractual relationship constitutes unfair competition towards the Company and gives rise to the relevant legal repercussions.

The acquisition, processing and storage of the information and personal data of employees and of the other parties whose data the Company holds takes place in compliance with specific procedures aimed at ensuring that unauthorised persons and/or entities cannot become aware of them. Such procedures comply with the legislation in force.

2.8 Human resources

The management of human resources is based on respect for the personality and professionalism of each of them within the general framework of the current legislation.

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Access to roles and/or assignments is defined in consideration of the competences and capacities of individuals, on the basis of the specific needs of the Company without any discrimination.

Compatibly with the general efficiency criteria of work, the Company promotes forms of organisational flexibility that facilitate the management of maternity and, in general, childcare.

In the context of personal management and development processes, the decisions taken from time to time are based on the effective correspondence between the profiles held by employees and the programmed or in any case reasonably expected objectives, as well as on merit-based considerations.

The Company uses and enhances all the professional skills present in the structure, in order to foster the development and growth of the personnel, through all the most appropriate tools.

Any form of abuse of positions of authority or coordination is expressly forbidden.

Abuse means any conduct consisting of requesting or inducing the offering of services, personal favours or other benefits detrimental to the dignity, professionalism or autonomy of others.

The high professionalism of its collaborators and their dedication towards the Company are essential and decisive factors for the pursuit of the Company's objectives.

For this reason, Lighthouse STA protects professional growth and development and condemns any form of patronage, nepotism and clientelism.

2.9 Relations with public institutions and local authorities

Lighthouse STA pursues the objective of maximum integrity and fairness in relations with public institutions and, more generally, with the Public Administration, in order to ensure maximum transparency in institutional relations.

In relations with public officials or with the referents of the Public Administration or of local authorities or public parties or those carrying out a public service, conduct inspired by the utmost fairness and honesty must be maintained.

The company repudiates any form of corruption or undue influence towards representatives of the Public Administration.

It is therefore prohibited to make any type of payment or provision of benefits in relations with the Institutions or with Public Officials, including their family members and the persons closely connected to them.

It is therefore forbidden, in general, to:

- ✓ **offer gifts, money or any benefit in order to obtain illicit benefits;**
- ✓ **promise, offer or grant, directly or indirectly, payments or any benefit (gifts, presents, favours, etc.) to public officials or persons in charge of a public service, to their family members and in any case to persons closely and notoriously connected to them, in order**

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✓ **to influence or compensate an act of their office or the omission of an act of their office or a due act.**

Acts of courtesy, such as gifts, are permitted only when they are of modest value (not exceeding EUR 100.00) and in any case such as not to compromise the integrity or reputation of either party and such that they cannot be interpreted by an impartial observer as aimed at acquiring advantages in an improper manner.

Relations with institutional stakeholders are maintained exclusively through the parties designated for this purpose. Should a consultant or a “third” party be used in relations with the Public Administration, the latter will be required to comply with the directives valid for the Recipients; the Company, moreover, must not be represented, in relations with the Public Administration, by a consultant or a “third” party, where conflicts of interest, even potential ones, exist.

2.10 Environmental sustainability

Lighthouse STA operates to continuously improve environmental compatibility by setting high objectives and integrating environmental and bioethical needs into daily activities. It maintains an open dialogue with its stakeholders and promotes actions and decision-making processes in a sustainable manner.

Lighthouse STA is in line with the legislation in force at national and international level.

All the Company's activities must be carried out in such a way as to comply with the provisions of environmental legislation.

2.11 Social responsibility

The Company works to continuously improve results in the social field by setting high objectives and integrating social needs, respect for human rights, health and safety into daily activities.

It maintains an open dialogue with all its stakeholders and respects the Universal Declaration of Human Rights of the United Nations.

2.12 Relations with associations, trade union organisations and political parties

The Company refrains from financing political parties, movements, committees and political and trade union organisations, or their representatives or candidates.

It also does not finance associations, nor does it sponsor events or congresses whose purpose is political propaganda.

The Company recognises contributions and donations in favour of parties having social, moral, scientific and cultural purposes.

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2.13 Repudiation of any form of terrorism and criminal organisations

Lighthouse STA repudiates any form of terrorism and undertakes to adopt - in carrying out its activity - every measure necessary to prevent the danger that the Company is involved in acts of terrorism, in order to contribute to the affirmation of peace among peoples and of democracy.

To this end, the Company sets itself the objective of not establishing any relationship - whether of a working nature or of a commercial or sponsorship nature - with parties involved in acts of terrorism, whether they are natural or legal persons and, furthermore, undertakes not to finance or facilitate any activity thereof. Lighthouse STA also repudiates any form of criminal organisation, of a national and transnational nature and, to this end, undertakes not to establish any relationship of a working, collaboration or commercial nature with parties - whether they are natural or legal persons - involved directly or indirectly in criminal organisations or, in any case, linked by ties of kinship and/or affinity with exponents of known criminal organisations, just as it does not finance or, in any case, facilitate any activity attributable to such organisations.

2.14 Individual personality

The Company recognises the need to protect individual freedom in all its forms and repudiates any manifestation of violence, especially if aimed at limiting personal freedom. The Company undertakes to promote, within its activity and among its employees, collaborators, suppliers and partners, the sharing of the same principles.

2.15 Health and Safety in the Workplace

Lighthouse STA sets itself, with the utmost commitment, the purpose of guaranteeing the health and safety of the workplaces.

To this end, the Company adopts the measures suitable to avoid the risks connected with the carrying out of its business activity and, in the event that this is not possible, the Company undertakes to carry out an adequate assessment of the existing risks, setting itself the objective of countering them at the source and ensuring their removal or, where this is not possible, their management.

The Company adopts all the measures suitable to ensure the protection of the safety and health of workers, including the activities of prevention of occupational risks, of information and training, as well as the preparation of an organisation and of the necessary means.

2.16 Protection of industrial and intellectual property

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Lighthouse STA operates in full compliance with the legislation in force regarding the protection of trademarks, patents and other distinctive signs as well as regarding copyright.

The Company does not allow the use of works of intellect that lack the S.I.A.E. mark or are in any case provided with an altered or counterfeit mark.

The Company, moreover, prohibits the reproduction of programmes and the contents of databases, as well as the appropriation and dissemination - in any form - of protected works of intellect, including through the disclosure of the relevant content before it is made public.

The Company does not allow the use - under any title and for any purpose - of products with counterfeit trademarks or signs, nor the relevant manufacture or marketing or, in any case, any activity concerning products already patented by third parties and over which it has no rights.

2.17 Cooperation with the Authorities

In recognising the value of full cooperation with the Judicial and administrative Authorities, Lighthouse STA pursues the objective of operating with the utmost integrity and fairness as regards relations with the competent Authorities.

To this end, the Company prohibits any conduct aimed at or suitable for interfering with the investigations or checks carried out by the competent Authorities and, in particular, any conduct directly aimed at obstructing the search for the truth, including through the inducement of persons summoned by the judicial Authority not to make statements or to make untruthful statements. The Company undertakes to adopt every measure suitable for providing the cooperation requested by the Authorities, in compliance with the legislation in force.

2.18 Use of IT systems

The Company sets itself the objective of correctly using IT and/or telematic services, in compliance with the legislation in force and in such a way as to ensure the integrity and genuineness of the data processed, protecting the interests of the Company and of third parties, with particular reference to public Authorities and Institutions.

This being said, it undertakes to adopt all the measures suitable to ensure that access to telematic and IT data takes place in the utmost compliance with the legislation in force and with the protection of the personal data of any parties involved, as well as in such a way as to ensure the confidentiality of the information and to ensure that their processing is carried out by parties expressly authorised thereto, so as to prevent undue intrusions.

In particular, the Company imposes the prohibition:

- **of abusively accessing IT or telematic systems protected by security measures;**

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- of destroying, deteriorating, deleting or altering information, data or computer programs of others, of the State or of another public Body;
- of producing apocryphal computer documents, whether private or public, having probative value;
- of installing equipment aimed at intercepting, preventing or interrupting communications relating to a computer or telematic system or running between several systems;
- of stealing, reproducing, disseminating or delivering abusively codes, passwords or other means suitable for access to a computer or telematic system protected by security measures.

2.19 Relationship with private parties and repudiation of corruption

Lighthouse STA, prohibiting any form of corruption, considers it to be a fundamental and essential value that relations with private parties (suppliers, competitors, clients, consultants, commercial partners, etc.) are based on maximum loyalty, integrity, fairness and good faith.

2.20 Protection of share capital and creditors

One of the central aspects that ethically qualify the conduct of the Company is constituted by compliance with the principles of conduct aimed at guaranteeing the integrity of the share capital, the protection of creditors and of the third parties that establish relations with the Company, and, in general, the transparency and fairness of the Company's activity from the economic and financial point of view.

The Company, therefore, intends to guarantee the dissemination and observance of rules of conduct aimed at safeguarding the aforesaid values, also in order to prevent the commission of the corporate offences contemplated in Legislative Decree 231/2001.

2.21 Protection against the phenomena of receiving stolen goods and money laundering

Recipients must not be implicated or involved in operations that may entail the receiving of goods of illicit origin or the laundering of criminal or illicit proceeds.

The Company pursues the objective of maximum transparency in commercial transactions and prepares all the tools suitable to counter any phenomenon of receiving stolen goods, money laundering, re-use in economic and financial activities of illicit proceeds and self-laundering.

3. RULES OF CONDUCT

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3.1 Rules of conduct for the members of the Corporate Bodies

The members of the corporate bodies, in addition to complying with the provisions of law and of the by-laws, of the professional code of conduct, are required to observe the provisions of the Model and of the Code of Ethics which forms part of it. In particular, the corporate bodies must:

- ✓ **behave in a loyal and responsible manner towards the Company;**
- ✓ **follow, in the exercise of their functions, criteria of autonomy, independence and fairness with private parties, public institutions, political forces and with every other national and international operator;**
- ✓ **refrain from carrying out acts in situations of conflict of interest within their activity;**
- ✓ **not obstruct the control activities of the members, of the other corporate bodies and of the Supervisory Body;**
- ✓ **make confidential use of the information of which they become aware for reasons of office, avoiding availing themselves of their position to obtain advantages, whether directly or indirectly, safeguarding price-sensitive information and that covered by industrial secret;**
- ✓ **comply, to the extent of their competence, with the rules of conduct laid down for the Personnel in the subsequent par. III.3.**

3.2 Rules of conduct for Third-Party Recipients

As indicated, the Code of Ethics also applies to “Third-Party Recipients”, i.e. those parties external to the Company who operate, directly or indirectly, for the Company itself (e.g., purely by way of example, agents, collaborators under any title, consultants, suppliers, commercial partners).

Third-Party Recipients are obliged, to the extent of their competence and as applicable to them, to comply with the provisions of the Model and of the Code of Ethics and, in particular, with the fundamental ethical values indicated above and with the rules of conduct laid down for the Personnel, referred to in the following paragraph.

To this end, the inclusion, in the letters of assignment and in the contracts, of specific clauses is envisaged in order to govern non-compliance with the Model or with the Code of Ethics.

3.3 Rules of conduct for the Personnel

In addition to the ethical principles of this Code, the legislation in force, and the internal, national and international policies and procedures, the Personnel must also comply with the rules of conduct indicated below.

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3.3.1 Relations with Public Officials and Persons in Charge of a Public Service

All relations with parties qualifiable as Public Officials or Persons in Charge of a Public Service must be conducted in absolute observance of all applicable legislation and regulations, with particular reference to those countering corruption.

It is forbidden to accept, offer or promise, even indirectly, money, gifts, goods, services, services or any benefit - including in terms of employment opportunities - in relation to relations maintained with Public Officials or Persons in Charge of a Public Service, in order to influence their decisions, in view of more favourable treatment or undue services or for any other purpose, including the carrying out of acts of their office. Any requests or offers of money, of gifts or presents, of favours of any kind, forwarded or received by the Personnel, must be promptly brought to the attention of the relevant hierarchical superior, of the Supervisory Body and of the legal function.

3.3.2 Conflict of interest

The Personnel must avoid putting in place or facilitating operations in conflict of interest – actual or potential – with the Company, as well as any activity that may interfere with the ability to take impartial decisions in the interest of the Company and in compliance with the rules of this Code.

Recipients must inform their superiors or referents without delay, taking account of the circumstances, of the situations or activities in which they could be holders of interests in conflict with those of the Company (or where their close relatives are holders of such interests), and in every other case in which relevant reasons of convenience occur.

Recipients must comply with the decisions taken in this regard by the Company. In particular, each Recipient is required to promptly inform their superior of every relationship of kinship, even if not close, that exists between them and:

- **other employees of the company;**
- **suppliers;**
- **clients;**
- **employees of the Public Administration;**
- **other categories not listed above but that may have, directly or indirectly, a relationship of any kind with the Company**

Pending the corporate decisions on the matter, abstention from carrying out any operation is required.

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3.3.3 Relations with clients and suppliers

The Personnel must base relations with clients, bodies and institutions etc. - and with suppliers on maximum fairness and transparency, in compliance with the laws and the rules in force, with the Model and the Code of Ethics, as well as with the internal, local and group procedures.

Specific procedures are adopted that guarantee equal treatment and impartiality of suppliers, as well as the use of objective and transparent criteria for the choice and selection, on the basis of objective assessments relating to competitiveness, quality and the economic conditions applied.

3.3.4 Participation in conferences, conventions and events organised by third parties

The Company may provide its support to independent, training, scientific conferences or to companies that promote scientific knowledge in the field of credit protection, organised by international, national, local or specialist associations.

For everything relating to the assessment of the quality of the event, the choice of the period, of the location and of the structure, the provision of meals, the financial contributions for the costs (e.g. reimbursement of travel and accommodation expenses, etc.), the financial support for the organisers, it is necessary to adhere meticulously to the criteria and limits established by the internal procedures.

The Company has the right to purchase advertising and to lease spaces for exhibition stands for its own services during the conferences.

3.3.5 Assignments, consultancy

In the context of carrying out its company activities, the Company may avail itself of the collaboration of Professionals, to whom, in compliance with the legislation in force, it may entrust consultancy assignments.

The particular nature of the activity carried out requires the Company to identify the professional figures most suited to the entrustment of such activities. The choice of consultants must be based on their qualifications and on their experience.

Should an employee or a director of the Company deem it appropriate to start a collaboration relationship with a Professional, they must ensure that the rules established by the internal procedures are complied with as regards the formalisation and the minimum elements of the agreement and the remuneration (which must always be reasonable and based on the nature and proportionate to the services actually provided).

The Company may pay the consultants the expenses incurred by them in carrying out the activity envisaged in the consultancy agreement.

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3.3.6 Participation in tenders

On the occasion of participation in tender procedures, it is necessary to:

- **act in compliance with the principles of fairness, transparency and good faith;**
- **assess, in the phase of examination of the tender notice, the congruity and the feasibility of the services requested;**
- **provide all the data, information and news requested in the phase of selection of the participants and officials for the awarding of the tender;**
- **where public tenders are involved, maintain clear and correct relations with the public officials in charge, avoiding any conduct suitable for compromising the freedom of judgement of the competent officials.**

In the event of awarding of the tender, in relations with the contracting party it is necessary to:

- **guarantee the carrying out of the negotiating and commercial relations in a clear and correct manner;**
- **guarantee the diligent fulfilment of the contractual obligations.**

3.3.7 Obligation to update

In carrying out their activity on behalf of Lighthouse, all employees are required to always maintain a high degree of professionalism.

All employees, moreover, in relation to their own field of specific competence, are required to undertake constant updating.

3.3.8 Confidentiality

The Personnel must treat with absolute confidentiality, including following the termination of the employment relationship, data, news and information of which they come into possession. In particular, they must avoid the dissemination of such news or the use of it for speculative purposes of their own or of third parties.

The personnel must also treat with absolute confidentiality the information and data relating to strategic roles, functions and sensitive processes, especially when functions and processes exposed to any form of external solicitation are involved.

The personnel must treat with absolute confidentiality the information relating to the processes of purchasing goods and services and the information on debtors and all the parties with whom negotiations have been started.

All information, data or documents of which employees become aware during their work performance are the exclusive property of the Company, thus, by way of example and not exhaustively, every idea, formula, technique, invention, programme, business plan, marketing and sales plan and similar information

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constitute confidential information and the exclusive property of Lighthouse.

It is therefore forbidden to disclose externally similar information without express authorisation and to use it for one's own personal advantage. Without prejudice to the prohibition on disclosing news pertaining to the organisation and the production methods of the company or on making use of it in such a way as to be able to cause prejudice to it, every employee, in particular, must:

- **acquire and process only the data necessary and appropriate for the purposes directly attributable to the function carried out;**
- **acquire and process the data themselves only within specific procedures;**
- **store the data themselves in such a way as to prevent others who are not authorised from becoming aware of them;**
- **communicate the data themselves within the framework of predetermined procedures and/or with the explicit authorisation of superiors;**
- **ensure that there are no absolute or relative constraints on the possible disclosure of the information concerning the third parties connected to the Company by a relationship of any nature and, where applicable, obtain their consent.**

Information of a confidential nature may be made known only to the SB or to the Judicial Authority.

3.3.9 Diligence in the use of the Company's assets

The Personnel must protect and safeguard the values and the assets of the Company entrusted to them, and contribute to the protection of the Company's assets, in general, avoiding situations that may negatively affect the integrity and security of such assets.

In any case, the Personnel must avoid using to personal advantage, or in any case for improper purposes, resources, assets or materials of the Company.

3.3.10 Records, accounting records and corporate offences

It is forbidden to set out to the public supervisory authorities, in the communications provided for under the law and in order to obstruct the exercise of the supervisory functions, material facts not corresponding to the truth, even if subject to assessment, on the economic, asset or financial situation of the Company, or to conceal by other fraudulent means facts that should have been communicated.

Recipients are required to have correct, transparent and collaborative conduct, in compliance with the rules of law and the internal company procedures, in all the activities aimed at the formation of the financial statements and of the other corporate communications provided for by law and addressed to the members or to the public, in order to

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provide truthful and correct information on the economic, asset and financial situation of the Company.

It is obligatory to rigorously observe the rules laid down by law to protect the integrity and effectiveness of the share capital and to always act in compliance with the internal company procedures, which are based on such rules, in order not to harm the guarantees of creditors and of third parties in general.

Any liquidation operations of the Company must be conducted having regard to the prominent interest of the corporate creditors; it is therefore forbidden to divert the corporate assets from their destination to creditors, distributing them among the members before the payment of the creditors having the right thereto, or before the setting aside of the sums necessary to satisfy them.

Moreover, Lighthouse ensures the regular functioning of its corporate bodies, guaranteeing and facilitating every form of control on the corporate management provided for by law as well as the free and correct formation of the assembly will; the rigorous compliance with the internal procedures prepared to this end by the Company and/or, in any case, the adoption of conduct consistent with this principle is therefore imposed.

In particular, with reference to the formation of the financial statements, the Company considers the truthfulness, fairness and transparency of the accounting, of the financial statements, of the reports and of the other corporate communications provided for by law and addressed to the members or to the public, an essential principle in the conduct of business and a guarantee of fair competition. This requires that the validity, accuracy and completeness of the basic information for the accounting records be examined in depth.

Consequently, no concealment of information nor any partial or misleading representation of the economic, asset and financial data by the management and by the parties subject to their direction and control is permitted. Therefore, all collaborators, whether internal or external, engaged in producing, processing and accounting for such information are responsible for the transparency of the accounts and of the financial statements of the Company. Every operation having economic, financial or asset relevance must have an adequate record and for every record there must be adequate documentary support, in order to be able to proceed, at any time, with the carrying out of controls that attest to the characteristics and the reasons for the operation and allow the identification of who authorised, executed, recorded and verified the operation itself.

The Company requires of the Personnel broad dedication so that the management facts and the operations put in place in the course of their activities are represented in the accounting correctly and timely. Each record must reflect exactly what results from the supporting documentation.

It is forbidden to set out to the public supervisory authorities, in the communications provided for under the law and in order to obstruct the exercise of the supervisory functions, material facts not corresponding to the truth, even if subject to assessment, on the economic, asset or financial situation of the Company,

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or to conceal by other fraudulent means facts that should have been communicated.

3.3.11 Health, safety and environment

In the context of its activity, the Company is inspired by the principle of protection and safeguarding of the environment and pursues the objective of guaranteeing the safety and safeguarding the health of Recipients, through the appropriate initiatives to this end.

The long-term objective is to drive towards zero operating accidents, accidents at work and impact on the environment.

The Company, autonomously in compliance with the provisions of law, or upon notification from any other source, adopts all the measures necessary to ensure and improve the conditions of the working environment, also and above all with reference to the hygiene and safety facilities, as well as the procedures aimed at constantly improving the company climate.

The Company is committed to complying with all the legislation and regulations in force on the matter.

The Third parties who come into contact with the Company must collaborate to the best of their competences and responsibilities in order to promote conduct aimed at guaranteeing the health and safety of workers. All the Company's personnel, within their duties, participate in the process of prevention of risks, of safeguarding of the environment and of protection of health and safety towards themselves, colleagues and third parties.

3.3.12 Countering money laundering, self-laundering and receiving stolen goods

In order to guarantee the transparency and fairness of commercial transactions and to avoid phenomena of money laundering (also in the form of self-laundering) and receiving of goods, the Personnel is required to:

- **comply with the limits on the use of cash imposed by the legislation in force and by the internal policies;**
- **draw up in written form - with the indication of the contents and the economic conditions agreed - the assignments conferred on any service companies or natural persons that look after the economic/financial interests of the Company;**
- **ensure, on the part of the competent functions, the control of the regularity of the payments towards all the counterparties as well as to verify the coincidence between the party to whom the order is addressed and the party that collects the relevant sums;**
- **carry out the control of the financial flows having as their object intragroup relations;**
- **observe the minimum requirements established and required for the purposes of the selection of suppliers;**
- **set the criteria for the assessment of the offers on the basis of the commercial and**

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- **professional reliability of the suppliers and the partners as well as to request and obtain all the necessary information.**
- **comply with the obligations referred to in Legislative Decree 231/07 and subsequent amendments or additions, taking care in particular of the processes of identification of the clientele, of the beneficial owner and developing adequately the process of assessment of the risks inherent to this sector.**

3.3.13 Use of IT systems

In the context of carrying out their professional activities, the Personnel has the obligation to use the IT or telematic tools and services in full compliance with the legislation in force on the matter (and in particular, regarding IT offences, IT security, privacy and copyright) as well as with the internal procedures.

The Personnel is forbidden to load, on the company systems, software borrowed or not authorised; moreover, it is prohibited to make unauthorised copies of programs, granted under licence, for personal, company or third-party use.

The computers and the IT tools made available by the Company must be used solely for company purposes; consequently, the Company reserves the right to verify that the content of the computers and the correct use of the IT tools comply with the company procedures. The Personnel, moreover, is forbidden to send threatening and insulting email messages, as well as to resort to linguistic expressions not in conformity with the Company's style, or in any case to inappropriate language.

3.3.14 Corruption between private parties

The Personnel has the prohibition to carry out any form of incitement, promise, giving, offer of money or other benefit, direct or indirect, of any kind to a private party (suppliers, clients, agencies, commercial partners, consultants, etc.) aimed at the carrying out (or also the omission) of an act of their office, in violation of their professional obligations and of loyalty, in order to receive an advantage of any nature for the Company and/or for themselves and/or for third parties; this is irrespective of the fact that the act is then carried out. Likewise, it is forbidden to accept money or other benefit, whether economic or of any other nature, for the Company or for themselves or third parties, where such conduct is aimed at influencing the carrying out of an act of their office.

It is possible to donate or accept gifts of modest value, provided that this is in compliance with the company procedures and where the gift is not aimed at influencing, in any way, the conduct of the counterparty.

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3.4 Obligation to communicate to the Supervisory Body

The members of the Corporate Bodies, the Personnel and the Third-Party Recipients are required to give timely communication to the Supervisory Body of the violations, even only potential, of rules of law or regulations, of the Model, of this Code of Ethics, of the internal Procedures of which they may become aware in the performance of their tasks and of their functions.

In any case, the following must be obligatorily transmitted to the Body:

A. immediately, the information that may have a bearing on violations, even potential ones, of the Model, including, without this constituting a limitation:

- 1) any orders received from the superior and deemed to be in conflict with the law, the internal legislation, or the Model;
- 2) any requests or offers of money, gifts (exceeding the modest value) or other benefits coming from, or destined for, public officials or persons in charge of a public service or private parties;
- 3) any significant deviations from the budget or anomalies of expenditure that emerged from the authorisation requests in the phase of final balance of the management control;
- 4) any omissions, negligence or falsifications in the keeping of the accounting or in the storage of the documentation on which the accounting records are based;
- 5) the measures and/or the news coming from judicial police bodies or from any other authority from which the carrying out of investigations is deduced that concern, even indirectly, the Company, its employees or the members of the corporate bodies;
- 6) the requests for legal assistance forwarded to the company by the employees pursuant to the CCNL, in case of the initiation of criminal proceedings against them;
- 7) the news relating to the disciplinary proceedings in progress and to any penalties imposed or the reason for their filing;
- 8) any reports, not promptly followed up by the competent functions, concerning either shortcomings or inadequacies of the places, of the work equipment, or of the protection devices made available by the Company, or any other situation of danger connected with health and safety at work;
- 9) any violation, even potential, of the legislation on environmental matters as well as of the procedures issued on the matter by the Company;
- 10) any deviation detected in the process of assessment of the offers with respect to what is provided for in the company procedures or to the predetermined criteria;
- 11) the information relating to the existence of an actual or potential conflict of interest with the

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Company;

- 12) any critical issues with regard to tenders, public or of public relevance, at national/local level in which the Company has participated, as well as any critical issues with respect to any orders obtained following private negotiation;
- 13) any accidents or illnesses that cause an incapacity to attend to ordinary occupations for at least a period of forty days;
- 14) the critical issues resulting from the first-level control activities carried out by the various company functions involved in the offence-risk areas;
- 15) minutes resulting from the inspections carried out by external control bodies (e.g. local health authorities).

B. periodically as indicated below, the information relating to the activity of the Company that may take on relevance as regards the performance by the SB of the tasks assigned to it, including, without this constituting a limitation:

- 16) the news relating to the organisational changes or to the company procedures in force (six-monthly);
- 17) the updates of the system of powers and delegations (quarterly);
- 18) list of the tenders with regard to tenders, public or of public relevance, at national/local level in which the Company has participated (quarterly);
- 19) decisions relating to the request, disbursement and use of public financing (six-monthly);
- 20) the list of the donations and gifts granted towards public parties (annual);
- 21) the reporting on health and safety at work, and specifically the minutes of the periodic meeting referred to in art. 35 of Legislative Decree no. 81/2008 (annual), as well as all the data relating to accidents at work that occurred at the Company's sites (quarterly); the information on the annual budget for expenditure/investment prepared in order to carry out the necessary and/or appropriate improvement interventions in the field of safety (annual); any updates of the Risk Assessment Document, the notification, by the competent physician, of the anomalous situations detected in the context of the periodic or scheduled visits (six-monthly);
- 22) **the annual financial statements, accompanied by the explanatory notes, as well as the statement of assets and liabilities.**

Communications to the SB may be made, also in anonymous form, either by e-mail (odvlighthousesta@gmail.com), or in writing to the address Supervisory Body, c/o the registered office of Soc. LIGHTHOUSE S.T.A. SRL.

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In any case, the SB ensures that the person who makes the communication, where identified or identifiable, is not the subject of retaliation, discrimination or, in any case, penalisation.

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