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POLICY ON THE USE OF ARTIFICIAL INTELLIGENCE TOOLS (AI)

Approved by the Board of Directors of Neodecortech S.p.A.
on 5 August 2026

Approved by the Boards of Directors of the subsidiaries
on 4 August 2026

Filago, 5 August 2026

Policy for the use of Artificial Intelligence tools

This document outlines the importance of, as well as the key considerations relating to the use of artificial intelligence (AI) tools in all the business processes of the Neodecortech Group. It reaffirms the company's commitment to the ethical, responsible and compliant use of this technology, in compliance with Regulation (EU) 2024/1698 (AI Act) implemented in Italy with Law 132/2025, as well as Regulation 2016/679 (GDPR) and other sector regulations, in line with the principles enshrined in the Code of Ethics of the Neodecortech Group.

The principle behind the design of this procedure and the use of AI tools can be summarized in a human-centric approach: AI is a support tool and never replaces the decision, responsibility and discernment of the person. In line with art. 3 of Law 132/2025 and with arts. 14 and 4 of the AI Act, any process that uses AI systems provides for effective human supervision ("human in the loop"): a competent entity is always able to understand, verify, correct, suspend or deactivate the output of the system before it produces effects. No decision is taken on the basis of automated output alone. AI is a valuable work tool, but it must be used with criteria, awareness and a sense of responsibility: those who use it remain responsible for verifying and correcting the outputs, which must never be accepted uncritically. If you have any doubts about the correct use of a tool, its authorization or the processing of data, it is important to contact the Compliance or IT Function before proceeding.

I. Scope

This policy applies to all AI systems developed, implemented, used or intended to be adopted by the Neodecortech Group to:

- optimization and automation of internal processes;
- analysis of data relating to customers/suppliers/business partners, markets and trends;
- management and enhancement of the company's information assets.

The policy applies to all personnel (employees, managers, directors) and collaborators, consultants, agents and suppliers who use AI systems on behalf of or in the interest of the Group, as deployers/users pursuant to the AI Act. Any AI system, including generative AI (e.g. conversational assistants, text generators, images, code), whether integrated into company software or accessible as an external service, falls within the scope.

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II. Objectives

AI integration aims to:

- provide support for the development of innovative and competitive products and services;
- optimize internal processes, reducing operating times and costs;
- support business decisions through advanced data analytics;
- create added value for customers, employees and stakeholders.

III. Ethical principles

The use of AI complies with the following principles:

- non-discrimination: avoiding bias and discrimination in AI systems;
- data protection: safeguarding corporate and personal data from unauthorized access, in compliance with the GDPR and in compliance with the principles of minimization, purpose limitation and privacy by design;
- confidentiality of customers, suppliers, employees and stakeholders;
- transparency in the identification of content generated or altered by AI (images, audio, video) intended for external parties;
- ensuring human supervision to allow individuals to intervene, correct or deactivate AI systems at any time;
- security and robustness of systems that must be protected from alterations and designed to ensure business continuity;
- traceability and accountability: the logic, data sources and decisions assisted by AI must be documented and verifiable;
- proportionality in the assessment of the relationship between expected benefits and risks to people's rights in the adoption of AI systems.

IV. Authorized AI Tools and Prohibition of Unapproved AI Tools

Only the use of AI tools made available, approved and configured by the company is allowed (for example, in Neodecortech today the Microsoft Copilot enterprise solution integrated into the company environment with adequate contractual guarantees on data is authorized). These tools are selected to ensure that data entered into such systems is not reused to train third-party models and remains within the Group's security perimeter.

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The use of unauthorised public, free or "open" AI tools (e.g. consumer versions of public chatbots) for work purposes or with company data is prohibited, as they involve a real risk of loss, exfiltration or reuse of the data entered. In particular, it is prohibited to input any Company data or information into unauthorized AI tools.

In any case, the following improper uses are prohibited, regardless of the instrument used:

- generate or disseminate falsified or altered content (images, videos, voices – so-called deepfakes) suitable for deceiving as to their authenticity;
- circumvent company controls by installing or using unapproved AI tools, plugins or extensions (so-called shadow AI);
- totally delegate to AI decisions that, by law or policy, require the evaluation and signature of a responsible person.

Where an employee has a legitimate business need to use an AI tool other than those already authorized by the Company (for example, Claude, ChatGPT), he or she can make a specific request to the IT Function by submitting a dedicated IT ticket setting out the business reasons supporting such request.

It is understood that the authorization to use an additional AI tool, through a special license duly purchased by the company, in favor of an employee, is duly evaluated by the IT Function, on the basis of the analyzes it carries out and must be expressly authorized by the CEO.

VI. Operating model

a. Roles and responsibilities

The oversight of AI governance is entrusted to the AI Committee, a cross-functional body with the task of evaluating, directing and supervising initiatives in the field of artificial intelligence (e.g., internal development, market solutions, AI agents, etc.), ensuring regulatory compliance, security and technical and economic sustainability for the business.

AI Committee

- Company Management: approves the governance model and this policy and identifies strategic initiatives, approving any necessary investments;
- Compliance: verifies and ensures regulatory compliance, takes care of and updates the policy and monitors compliance with it by all recipients;
- IT function: regarding initiatives related to the use of AI, defines the architecture and security requirements as well as technical standards and possible integration with existing business systems; maintains the inventory of AI systems in use and takes care of their risk classification; authorises, where appropriate, the granting of licences for the use of new AI tools and coordinates relations with suppliers;
- Human resources: is responsible for the training and awareness of all employees.
- Employees and users: they are required to comply with the policy when using AI tools and promptly

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report any anomalies or improper use of AI systems to their contact persons, possibly using the Whistleblowing reporting channels provided by the Group.

b. Risk assessment

Before the implementation of an AI system, the risks will be assessed. The assessment includes the classification of the system according to the risk-based approach of the AI Act (prohibited practices pursuant to Article 5; high-risk systems pursuant to Article 6 and Annex III; limited risk systems with transparency obligations; minimal risk systems). Systems that qualify as prohibited practices are not adopted; for high-risk systems, the enhanced obligations provided for by the Regulation apply:

- privacy: compliance with the GDPR for the protection of personal and sensitive data;
- where the processing presents high risks, a data protection impact assessment (so-called DPIA) is carried out;
- security: protection against breaches, loss or unauthorized access;
- transparency: comprehensibility and clear documentation of AI models, also in compliance with the principles of accountability provided for by the GDPR;
- risk 231: risk that the use of the AI integrates or aggravates predicate offences of the entity's liability;
- intellectual property risk in terms of copyright or third-party infringement via AI data/output.

c. Use of data

- permitted uses include improving services and analysing market trends in accordance with Articles 6 and 9 of the GDPR (legal basis and processing of special data), and in compliance with copyright rules for text and data mining (Articles 70-ter and 70-quarter of Law 633/1941): it is not permitted to reproduce or extract protected texts or data in violation of these rules, also through AI;
- prohibited uses include automated decision-making producing legal or similarly significant effects on individuals, as provided for by art. 22 of the GDPR.

d. Transparency

- Customers will be informed about the use of data by means of information notices, in accordance with Art. 13 and 14 of the GDPR;
- The rights of access, rectification and cancellation provided for by art. 15-22 of the GDPR;
- content intended for third parties that has been generated or significantly modified by AI is made recognizable.

VI. Use of AI and Criminal Liability under Legislative Decree 231/2001

Law 132/2025 has affected criminal law with direct repercussions on the Group's Model 231. Staff are

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required to be aware that the use of AI may supplement or aggravate crimes. In particular:

- general aggravating circumstance: increase in penalty for any crime committed by means of AI systems when these constitute an insidious means, hinder the defense or aggravate the consequences of the crime;
- illicit dissemination of content generated or altered with AI – deepfakes;
- bid-rigging and market manipulation: enhanced criminal penalties where committed through the use of AI systems;
- copyright infringements through the illegal extraction/reproduction of texts or data with AI.

Two draft legislative decrees implementing Law 132/2025 and adapting to the AI Act are subject to a preliminary examination. The texts that are not yet final will directly affect the Group's Model 231. In particular:

- Failure to adopt security measures in artificial intelligence systems and unlawful alteration of the systems if a concrete danger to life, individual or public safety, or the security of the State arises;
- Crimes committed with the use of artificial intelligence systems extends the liability of the entity, with a fine from 600 to 1,000 shares for art. 437-bis of the Criminal Code and from 200 to 700 shares for art. 612-quarter of the Criminal Code, in addition to disqualification sanctions. It is the first time that conduct mediated by an AI system has autonomously entered the catalog of predicate crimes: it requires specific oversight of security, human surveillance and traceability of high-risk systems.

Consequently, it is absolutely forbidden to use the AI for illegal purposes or to circumvent controls, and there is an obligation to promptly report any anomalous situation to the Supervisory Body. Where the Group designs, places on the market or uses systems that qualify as "high risk", it adopts and documents specific technical and organisational measures for security and human oversight.

VII. Policy Violations

- any violations of this policy, as well as of the provisions of the GDPR and the Code of Ethics, will be considered serious disciplinary infractions with the consequent application of the disciplinary sanctions provided for by the applicable CCNL and the Company Disciplinary Regulations, according to the principle of proportionality;
- the identification and graduation of the sanction are carried out by the Personnel Office, based on the seriousness of the conduct, its repetition, the degree of fault and the consequences produced;
- in cases of minor or negligent violation (e.g. occasional use of an unauthorized instrument without entering confidential data) the written warning generally applies;
- in the most serious cases, the most severe disciplinary sanctions provided for under the applicable collective bargaining agreement (CCNL) are applied, up to dismissal

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in the most serious cases. The following are considered particularly serious, by way of example: the insertion of personal data of third parties, professional secrets, know-how, information relating to financial or business strategies in unauthorized instruments; the generation or dissemination of deepfakes; the use of AI for illegal purposes or to circumvent corporate controls; the repetition of the conduct despite previous warnings;

- reporting to the competent authorities: in the most serious cases, such as violations of the GDPR or IT security, a report will be made to the Supervisory Body as well as to *the Guarantor for the Protection of Personal Data* or to the competent judicial authorities.

VIII. Training and awareness raising

In compliance with the AI literacy obligations set out in the AI Act, the Company undertakes to:

- provide training programs to employees and collaborators involved in the development and use of AI systems, with technical (operation, potential and limits), legal and ethical behavioral content;
- raise awareness among staff on the importance of ethical and responsible use of AI;
- promote a culture of transparency and safety towards customers, suppliers and stakeholders;
- specifically train staff on the prohibition of misuse and the prohibition of using AI tools not expressly authorized;
- provide training on a periodic basis, with verification of learning and tracking of participation, also in order to oversee the provisions of Model 231.

IX. Review and update

This Policy shall be reviewed at least annually and, in any event, whenever there are significant changes to the applicable regulatory framework or the introduction of new AI systems within the Group.

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