

<b>Company</b> Iveco Group	<b>INTERNATIONAL TRADE POLICY</b>		
<b>Function</b> Legal & Compliance	<b>Version</b> 2.0	<b>Effective Date</b> 1 November 2023	<b>Pages</b> 5

**Scope:** This Policy applies to Iveco Group N.V. and its subsidiaries (collectively, “Iveco Group” or the “Company”), to all directors, officers and employees of those entities, as well as to those acting for or on their behalf (collectively, the “Covered Persons”).

**Purpose:** The Company takes pride in its position as a world leader in the production, sale and distribution of trucks, specialty and commercial vehicles, engines and powertrains. Iveco Group is committed to working with all applicable regulatory agencies to ensure compliance with all applicable international trade laws (including import and export laws and regulations). This commitment extends from senior management to all Iveco Group employees that play a role in international transactions involving our goods and company information. In furtherance of this commitment, the Company has established an international trade compliance program which sets forth our Company’s policies and procedures associated with international transactions involving Iveco Group goods and company information.

**Policy:**

1. **Compliance with Applicable Laws:** it is Iveco Group’s policy to comply with all applicable international trade laws and regulations (including import and export control laws, anti-boycott, anti-dumping and anti-corruption laws, customs laws and sanction programs). This Policy sets forth requirements for proper international trade activities, including export and import of goods, software, or technology. Many laws and regulations directly or indirectly impact international trade activities and you, as Covered Persons can consider Iveco Group’s international trade experts of Legal and Compliance Department always available to support you determining which rules may apply to a particular transaction and how to comply with such them. Any Covered Person is expected to consult with this function at all times before engaging in trade activities, to prevent breaches that may damage Company assets and business goals.
2. **Export Control Laws:** International regulatory Trade & Customs environment is complex and continually evolving. In Europe, as well as in the United States,

there are laws governing, (and in many cases restricting) the final destination of sale and/or shipment of goods, software, and technology to ensure certain individuals, businesses, or entities, including individuals and organizations associated with known terrorist activities or groups, do not receive items made by or from European / U.S. company. These restrictions can be classified as follows:

- a. Geographical: related to the destination of the goods (e.g., embargo, prohibition/limitation sanctions on international trade: North Korea, Iran, Russia, etc.).
- b. Objective: oriented towards the object to be exported (e.g., dual use, armaments, military items, cultural heritage);
- c. Subjective: oriented towards the end user of the goods (e.g., prohibition of trade with subjects or companies involved in terrorism).

Iveco Group legal entities /employees understand that respecting UN (United Nations), EU (European Union), U.S. (United States) and local export control regulations in the Countries where they operate is essential and shall therefore ensure compliance at all times, because violations of export control laws can result in civil and criminal penalties for both Iveco Group and individual Covered Persons, as well as in suspension or denial of export privileges.

3. Import Control Laws: Most countries regulate the flow of goods, technology and persons into their borders. All imports must comply with applicable laws and regulations, which address such matters as marking and labelling of the goods, value, payment of duties and record-keeping. Wherever Iveco Group operates, as Covered Persons you are required to follow all applicable import control laws.
4. General Guidelines for Compliance with Export and Import Laws: Since the international regulatory customs environment is continually evolving and it is ruled by many trade laws, in order to ensure compliant business operations, Covered Persons must consult the Company's international trade compliance experts in the Legal and Compliance Department for guidance on export and import compliance
5. As Covered Person, you will comply with export and import control requirements when engaging in any of the following (and non – exhaustive) list of activities:
  - 1) Creation of international shipping documentation such as a Customs/Commercial invoice, Certificate/Statement of Origin;
  - 2) International shipment of goods, whether to third parties or between Iveco Group locations;

- 3) Shipment or movement of goods outside of the customs borders (e.g. goods made in the U.S., made from components that originate in the U.S., or use U.S. technology in their construction);
- 4) “Deemed export” and/or “deemed re-export” of controlled technology to foreign nationals of certain countries specified by the U.S
- 5) Classification of goods and services in compliance with applicable laws, prior to their export, re-export, transfer or re-transfer.

In order to manage business operations in line with international trade laws and prevent breaches, as Covered Person, you are required to follow all procedures Iveco Group has established to ensure export and import compliance, which include (but are not limited to):

- 1) Providing accurate and complete information on imported goods and exported goods where such information is required;
- 2) Valuing goods in alignment with applicable regulations;
- 3) Marking goods with the appropriate country of origin where required to provide such information;
- 4) Maintaining shipping documents in accordance with Company policy and applicable regulations;
- 5) Making screenings of customers/end-users prior to any sale. The monitoring of counterparties requires to carry out the appropriate checks on customers and on relevant parties to a transaction, including the analysis of end-users and end-use Legal and Compliance Department is available at all times to provide support in case of doubts;
- 6) Applying preferential treatments if goods fall in FTA (free trade agreements) rules of origin and determining whether goods qualify as originating from certain countries, for which special arrangements and agreements apply.

As Covered Person, you can contact the Company’s international trade compliance experts of Legal and Compliance Department for any questions you may have about international transfer of goods, software, or technology.

6. Basic Shipping Procedures: because of the complexity of export and import control laws, Iveco Groups has established procedures and internal guidelines to ensure shipments and other export/import activities are performed in compliance with applicable laws and regulations at all times. We rely on you, as Covered Person, to ensure that these procedures/guidelines are followed at all times. You will be responsible for determining which procedure applies to a particular shipment or commodity, and you can always seek advice in this respect from the Legal and Compliance function.
- (a) All goods shipped must be accompanied by documentation to meet customs and other government agencies' rules and regulations.
  - (b) Shipments of hazardous materials (e.g. "wet" batteries or engines with any type of fluids present in the engine) must be managed in compliance with relevant laws and regulations. We trust you will consult environmental health and safety experts and, in case of specific situations, also Trade Compliance experts, in order to prevent any issue.
7. Additional Information: Covered Persons worldwide are required to follow: (a) the Iveco Group Code of Conduct, (b) any applicable laws and regulations and (c) Iveco Group Governance Documents applicable to Covered Persons, including without limitation, those relating to this Policy. An appropriate due diligence to prevent violations of all laws, regulations, and governance documents should be always conducted by you, as Covered Persons and you are expected to refer to the governance documents in effect for the geographic area in which you work, or for which you are responsible, or request guidance from your manager or compliance representative with responsibility for that geographic area. "Governance Documents" in this Policy means without limitation any and all Iveco Group's written policies, standards, procedures, business practices, and manuals.

Iveco Group expects all its managers to: (a) be familiar with (or take appropriate steps to become familiar with) the laws, regulations, and Iveco Group Governance Documents applicable to the activities they manage or supervise, (b) provide their direct reports with appropriate training about compliance issues relevant to the performance of their job functions, and (c) supervise their direct reports with specific emphasis on compliance requirements and activities.

International Trade Compliance experts in Legal and Compliance Department are always available to support and will have a duty to investigate any misconduct and/or misconduct that may represent a breach of this Policy, related standards, procedures or controls, applicable laws or regulations, or any Governance

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Documents. Appropriate disciplinary measures will be taken if a breach is ascertained, up to and including termination of employment to the extent permitted by applicable laws and as be appropriate in any particular situation, including disclosure of the wrongdoing to governmental authorities.