

OPTIT

make the right decision

CODE OF ETHICS

2026

make
the
right
decision

Code of Ethics of Optit Srl (Sole Shareholder)

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PREFACE

Optit Srl (Sole Shareholder) — hereinafter “Optit”, the “Company”, the “Organisation”, the “Business”, or the “Group” — was founded in 2007 as an accredited spin-off of the **University of Bologna**, originating from the Operations Research group. Today, it is an **innovative SME** specialised in developing analytics and optimisation solutions and services to support business processes.

The Company creates decision-support solutions and services by leveraging **Operations Research, Data Science, Machine Learning, Advanced Analytics, and Artificial Intelligence**, collaborating with large-scale companies and organisations across various sectors, including Logistics, Retail, Energy, Environment and Waste management, Industry, and Public Administration.

Optit also actively participates in the scientific community, acting as an agent for digital innovation and knowledge transfer from the academic world to the corporate sector.

Optit’s team of professionals — comprising **Data Scientists, Business Consultants, Software Engineers, Developers, and Operations Research scientists** — is highly specialised: above 90% of the team holds a Master’s degree or a PhD. This ensures a high level of expertise, as well as technical and operational excellence in managing projects and providing highly innovative solutions.

This document, referred to as the **Code of Ethics** (hereinafter also the “Code”), governs the set of rights and responsibilities that our Organisation assumes towards all parties it interacts with in the course of its business.

In drafting this **Code of Ethics**, we have drawn inspiration from our history, the ideals that have guided us since our inception, and the principles of social responsibility that have always driven our work.

01 OPTIT'S VALUES

❖ Shared curiosity

Every well-made decision starts with a well-posed question.
We cultivate critical thinking and the search for meaning, together.

❖ Integrity

We act in a transparent, sincere, and consistent manner.
We build trust through what we do, not just what we say.

❖ Nurturing relationships

We build trust as we build models: one element at a time.
We value collaboration, listening, and diversity.

❖ Learning culture

Every person who joins us brings a new piece to our collective intelligence. Here, one can learn, teach, make mistakes, and improve.

❖ Sustainability

We believe in technology that benefits society. We seek solutions that are useful today and responsible towards tomorrow.

02 INTRODUCTION TO THE CODE OF ETHICS

The **Code of Ethics** clearly defines **Optit's** core values, based on collaboration between people and respect for each individual's tasks and roles. Its purpose is to make these values an integral part of the corporate culture and to set the standard of conduct that all the Organisation's collaborators, both internal and external, must follow in the performance of their activities.

In pursuing its mission, **Optit** is committed to generating stable value for shareholders, people, customers, and all organisations it collaborates with — such as suppliers, financial operators, and trade unions — always in compliance with applicable laws. The Company's activities must be conducted according to principles of **loyalty, legality, and fairness**.

Respect for these values and for internal and external responsibilities is fundamental to **Optit's** proper functioning, reliability, and reputation. Every employee has the duty to observe and ensure compliance with the principles contained in this document, without exception, within the scope of their responsibilities.

Conduct contrary to the Code is not permitted, even if motivated by the intention to act for the benefit of the Company. Violations will be sanctioned as provided for in Section 10 of this **Code of Ethics**.

03 ETHICAL PRINCIPLES

The ethical principles of **Optit**, applicable to all Group companies, are outlined below.

» **Fairness and transparency**

All actions taken by Stakeholders — shareholders, employees, collaborators, suppliers, customers, and partners, hereinafter also referred to as “Recipients” — must fully comply with applicable regulations, in both letter and spirit.

The Company provides complete, accurate, and timely information to ensure that decisions are transparent and verifiable. With the same clarity, it communicates the required standards of conduct to those entering into agreements or contracts with the Group.

» **Legality and integrity**

The Company conducts its activities in full compliance with the law, this **Code of Ethics**, and internal regulations.

Decisions must never be influenced by personal interests or be in conflict with the fiduciary duties associated with one’s role. The same commitment is required from consultants, suppliers, customers, and anyone maintaining relations with **Optit**.

» **Impartiality**

The Company operates by valuing people and respecting individual characteristics, promoting a sense of belonging, professionalism, integrity, and responsibility.

Optit recognises the principles of freedom and human dignity and

respect for diversity. The Organisation rejects all forms of discrimination based on age, gender, sexual orientation, health, ethnicity, nationality, language, personal or social conditions, religious beliefs, or political or trade union opinions.

» **Value of people**

Optit recognises the central role of its employees and collaborators, viewing them as individuals and key contributors to the achievement of common goals.

The Company promotes flexibility policies to ensure work-life balance, respecting human dignity and the fundamental principles of the individual.

» **Corporate social value**

The Company recognises the social value of entrepreneurship and protects free competition, inspired by principles of loyalty, fairness, and legality.

» **Environment and sustainability**

Optit is aware of the environmental impact of its activities and is committed to constantly reducing it.

The Company adopts behaviours and choices oriented towards the continuous improvement of environmental performance, complying with all legislative and regulatory requirements, with particular attention to energy consumption, emissions, and waste.

Furthermore, it is committed to developing solutions and services that foster energy efficiency, responsible resource use, the circular economy, decarbonisation, equity, and human well-being.

3.1 — External reference principles

The **Code of Ethics** has been drafted in accordance with major regulations and reference guidelines. Below are some of the primary referenc-

es that guided its drafting:

- ✧ The United Nations Universal Declaration of Human Rights;
- ✧ The Charter of Fundamental Rights of the European Union;
- ✧ The decent work standards provided by the International Labour Organisation (ILO) conventions;
- ✧ The Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises;
- ✧ National and supranational Anti-Bribery regulations (including: OECD Anti-Bribery Convention, Italian Legislative Decree No. 231/2001, Foreign Corrupt Practices Act, Bribery Act, Loi Sapin 2, Ley Orgánica);
- ✧ The United Nations Sustainable Development Goals (SDGs) guidelines.

04 RECIPIENTS AND SCOPE OF APPLICATION

This Code sets out the Company's commitment to its Stakeholders, rooted in the belief that **Optit's** success depends entirely on upholding our ethical principles.

This Code applies to members of the administrative and control bodies, employees of the Company and its subsidiaries, as well as to third parties — suppliers, commercial and industrial partners — who operate in the name of, on behalf of, or in the interest of the Company, contributing in any form to the creation of value.

Moral integrity is a duty for all those who work with **Optit** and must guide their conduct. Since every Recipient represents the Company in the performance of their activities, the **Code of Ethics** is binding for anyone collaborating with the Company, whether directly or indirectly, on a permanent or temporary basis.

What we expect from our Recipients:

» From our employees

All Optit employees must act with professionalism and adhere, without exception, to the principles and conduct set out in the **Code of Ethics**. Violating the law, the Code, or company guidelines is never justified, even if done in the Group's perceived interest.

» From our managers

Optit's managers are expected to uphold and promote the ethical

standards of the Code, serving as a point of reference for clarifications and the reporting of any violations. Their role is instrumental in fostering a work environment that encourages employees to share concerns and discuss the appropriate conduct to be adopted in the performance of their activities.

» **From our partners and third parties**

Partners and third parties collaborating or intending to collaborate with the Company — such as consultants, agents, suppliers, and clients — must comply with the ethical principles and standards of conduct defined in this Code.

This commitment is integrated into our contracts: any failure to comply constitutes a breach of contract. In the event of non-compliance, **Optit** will assess the severity of the violation and reserves the right to terminate the relationship.

» **Reporting violations**

All Recipients have a duty to promptly report any violation of laws, regulations, professional codes of conduct, industry best practices, the principles of this Code, or company guidelines to their manager or the designated functions.

05 OPTIT'S RESPONSIBILITY IN SAFEGUARDING PEOPLE

Optit recognises that people are fundamental to achieving its objectives and driving business growth. For this reason, it promotes policies aimed at the continuous development and empowerment of all its human resources.

The Company supports equal opportunities, allowing everyone to express their potential to the fullest. Diversity is considered a core value, and no discrimination based on ethnicity, nationality, gender, sexual orientation, disability, age, political or religious beliefs, or other personal characteristics is tolerated.

Creating an inclusive and safe work environment is a priority for **Optit**. The Group guarantees the physical and psychological integrity of all, as well as freedom of opinion and association.

05.1 — Promoting inclusion and valuing diversity

Diversity and inclusion are fundamental values for **Optit**. Every employee is called upon to create and maintain a work environment based on mutual respect, where each person's differences and experiences are recognised and valued. The Company promotes trust and openness, also through respect for gender diversity, protection of parenthood, innovative welfare policies, and initiatives to foster work-life balance.

In Optit diversity is a value,
inclusion is a shared
responsibility.

05.2 — Protection and promotion of Human Rights

Optit considers the respect and protection of human rights a central theme for the Group and for all those who collaborate with it. The Company's values, principles, and policies are inspired by the Universal Declaration of Human Rights and the Fundamental Principles and Labour Standards of the International Labour Organisation.

Company policies ensure a safe and welcoming work environment and guarantee fair compensation for all employees, commensurate with hours worked and in full compliance with relevant national collective agreements.

Optit promotes dignity, equity
and safety for all people.

05.3 — No discrimination

Optit is committed to ensuring that all employees and collaborators have the opportunity to develop their skills and thus contribute to the Group's growth. Therefore, it considers essential to exclude any form of discrimination both during the hiring phase and in the daily management of company activities.

The selection of candidates is based on criteria of meritocracy, qualifications, and professional experience. No evaluations based on personal characteristics unrelated to work — such as race, colour, ethnicity, country of origin, religion, sex or gender identity, sexual orientation, age, disability, or any other aspect protected by law — are permitted.

Meritocracy and equal opportunity guide every choice we make.

05.4 — Guaranteeing a safe work environment

Optit guarantees a safe work environment, free from violence, harassment of any kind, and any harmful behaviour. The Group complies with relevant national and local laws and rejects any conduct that may make people feel threatened, harmed, or insecure in the workplace. Harassment includes, but is not limited to:

- ✧ **sexual harassment;**
- ✧ **offensive language, comments, or jokes;**
- ✧ **insults of a racial, ethnic, sexual, or religious nature;**
- ✧ **intimidating, threatening, or hostile behaviour.**

The possession of weapons in the workplace and in **Optit**-owned facilities, including car parks, is strictly prohibited.

The Company's zero-tolerance policy on violence applies to all employees and collaborators, who have a duty to immediately report any potential violation to the competent bodies.

Violence and harassment are met with zero tolerance at Optit.

05.5 — Health and safety in the workplace

Optit is committed to disseminating and consolidating a culture of health and safety in the workplace, ensuring the protection of employees

and Stakeholders. Company policies and procedures are structured to create and maintain safe environments across all Company sites and activities.

Health and safety are both organisational and individual responsibilities and must be considered a priority in strategic, managerial, and executive choices, with the goal of continuous improvement. Prevention measures must never be sacrificed, even in the face of deadlines or cost pressures.

Optit observes all current regulatory provisions regarding health and safety through the constant activity of dedicated company functions. Employees and collaborators are required to scrupulously comply with both legal requirements and internal rules on safety and health protection.

Everyone is encouraged to report any risk situations, such as tasks that are too complex relative to one's skills, unsafe activities, or equipment malfunctions that could compromise safety.

Each employee and collaborator is expected to help maintain a safe and respectful work environment. Attending work under the influence of alcohol, drugs, or similar substances is considered a deliberate risk to one's own safety and the safety of others.

Health and safety are a **shared responsibility** and must never be sacrificed: they always take priority over deadlines and costs.

06 THE RESPONSIBILITY TO OPERATE WITH INTEGRITY

06.1 — Prevention and management of conflicts of interest

Optit is committed to the principles of transparency and fairness in all its operations. In conducting its activities, the Company avoids situations where the parties involved are, or may even appear to be, in a conflict of interest. Employees and collaborators must therefore refrain from any conduct where personal or family interests conflict with those of **Optit**, or that could compromise their ability to make impartial and objective decisions for the benefit of the Group.

Any conflict of interest, even if only potential or indirect, must be promptly disclosed to management or the Ethics Committee, which will assess the severity of the situation and the actions necessary to mitigate or eliminate its effects.

Examples of conflicts of interest include:

- » **economic or financial interests of the employee and/or their family in the activities of customers, suppliers, or competitors;**
- » **using one's own position in Optit or information acquired to pursue personal advantages;**
- » **performing work for customers, suppliers, or competitors;**
- » **accepting money, favours, or other benefits from persons who have, or intend to have, relations with Optit.**

Every activity must be conducted with transparency and without conflicts of interest, to protect the **trust and integrity** of the Group.

06.2 — Combating corruption and money laundering

Recipients of the Code must refrain from any operation contrary to anti-corruption and anti-money laundering principles. It is forbidden to carry out activities that may mask the origin of money, goods, or other utilities derived from crimes, as well as to obtain proceeds linked to illegal or criminal activities.

Optit, along with its employees and collaborators, is responsible for conducting preliminary due diligence and specific checks on the conduct and background of customers and suppliers. This ensures their integrity and legitimacy before entering into any new business relationship.

The Group is committed to complying, under all circumstances, with the anti-money laundering (AML) regulations applicable in every jurisdiction where it operates.

Optit and all those who work with the Company oppose all forms of corruption and money laundering, **strictly screening** both customers and suppliers.

06.3 — Guaranteeing transparency in accounting activities

All employees must ensure that all business transactions are recorded promptly and accurately in the company's books. Accounting transparency is based on the truthfulness, completeness, and accuracy of these records.

Every entry must faithfully reflect the supporting documentation held by the Group. Employees are responsible for verifying that such documents are complete and authentic, and must report any falsifications or omissions to their supervisor or the Supervisory Body.

All documentation must be archived to ensure the traceability of authorisation flows and to allow for the verification of completeness and consistency criteria.

Every employee must actively contribute to the **transparency** and **correctness** of company accounting, ensuring that every business transaction is recorded in a truthful, complete, and traceable manner.

06.4 — Protection of personal data and safeguarding privacy

Optit complies with current personal data protection regulations, safeguarding the rights of individuals and the free movement of data.

Regarding the data of employees, collaborators, suppliers, and customers, the Group is responsible for informing data subjects about the nature of the data processed, as well as the methods and purposes of such

processing, adopting all necessary measures to guarantee its integrity, security, and confidentiality.

When required by law, explicit consent for processing must be obtained. Data processing must always be conducted in a lawful, fair, and transparent manner.

Only data necessary for specific, explicit, and legitimate purposes may be collected, recorded, and retained for no longer than strictly necessary.

Recipients must respect the confidentiality, integrity, and authenticity of all data, information, documents, or systems — whether electronic or paper-based, public or private. Access and use must occur solely in accordance with the instructions provided by the rights holder. The obligation of confidentiality continues even after the termination of the employment or collaboration with **Optit**.

At Optit, personal data is processed solely for legitimate purposes, ensuring maximum protection and confidentiality.

06.5 — Fairness in market relations

In conducting its activities, **Optit** is inspired by the principles of legality, fairness, and good faith, honouring promises and agreements and promoting responsible conduct in every decision.

The Company recognises free and fair competition as a decisive factor for growth, development, and continuous improvement. **Optit** believes that fair competition is where the quality of our offering can truly stand out.

Employees and collaborators, in any capacity, must therefore maintain fair conduct towards competitors. They must avoid discrediting their activities, spreading false information, or taking their customers through practices prohibited by law.

For Optit, competing means acting with integrity: without shortcuts and always in compliance with the rules.

06.6 — Respect for the Company's image

Optit's reputation depends on the daily conduct of its people and the Company's communications. When using company resources, the internet, or social networks, all those working at **Optit** must adhere to the principles of the Code.

It is essential to engage with Stakeholders in a way that reflects our corporate mission, building brand value and conveying the Group's stability and reliability. The activities carried out by employees and collaborators on social networks are public: any conduct that could damage the Company's reputation is strictly prohibited.

Any behavior, online and offline, that could damage Optit's reputation is prohibited.

07 RESPONSIBILITY IN DAILY OPERATIONS

07.1 — Relations with customers

Optit recognises the central role of its customers. In its strategic choices and commercial policies, the Company adopts best practices and acts with professional loyalty towards everyone.

The Group is committed to promoting its services while respecting consumers' interests, ensuring support both during the purchasing phase and in after-sales service.

Optit's employees and collaborators must manage relationships with customers in accordance with internal procedures. They must ensure — within the scope of contractual agreements — high-quality services and communications that are transparent, impartial, complete, and clear.

In Optit, the relationship
with customers is built on
high-quality services and clear,
impartial communications.

07.2 — Relations with suppliers, collaborators, and consultants

Optit is committed to ensuring maximum transparency in its rela-

tions with suppliers, collaborators, and consultants. All those who operate with the Company must act loyally, respecting contractual obligations and the principles of the Code, and adopting standards and rules that ensure respect for Human Rights and the sustainability principles promoted by **Optit**.

Optit's personnel must follow internal procedures to qualify, select, and monitor external collaborators, reporting any violations of the Code to their superior or the Ethics Committee.

Transparency, rights, and sustainability: the pillars of the relationships Optit maintains with suppliers, collaborators, and consultants.

07.3 — Relations with Public Institutions

Optit supports active collaboration with international, national, and local Public Institutions, designating in advance the specific functions authorised to manage such relationships.

Personnel must refrain from making false or misleading statements to the Public Administration. It is strictly forbidden to promise or grant money, gifts, employment opportunities, or other benefits to obtain advantages for the Group. Gifts are permitted only if they are of symbolic value and do not compromise the integrity of the Recipients.

Optit condemns any conduct, whether direct or indirect, involving the promise or offer of money or other benefits to representatives of the Public Administration or their family members. The same condemnation applies to illicit payments to intermediaries for the purpose of obtaining benefits through the intervention of public officials.

Furthermore, it is forbidden to finance political parties, movements, or political and trade union organisations.

It is forbidden to promise or offer money, gifts, favors, or other benefits to representatives of the Public Administration, their family members, or intermediaries to obtain advantages for Optit.

07.4 — Relations with local communities

Optit recognises the importance of building long-lasting collaborative relationships with local communities, involving local territories, regional authorities, public bodies, and university hubs. For the Company, local development is an essential and complementary element of its vocation and ambition to play a prominent role at an international level.

In this journey, **Optit** always takes into account environmental aspects, safety at work, and respect for Human Rights.

Local development is an integral part of Optit's international ambition.

07.5 — Relations with employees

Optit protects and values its human resources, considered an indispensable element for the existence and development of the company. The Company promotes respect for the physical, moral and cultural integrity of the person and is committed to constantly strengthening the wealth of skills

of each employee.

From the selection stage, the Company adopts meritocratic and professional competence criteria for every decision relating to its people. Furthermore, it encourages the active involvement of workers in company projects, to allow the expression of personal abilities and professional fulfillment.

Optit protects the moral integrity of its collaborators by guaranteeing working conditions that respect the dignity and potential of each individual. It is committed to preventing and countering every form of psychological violence, mobbing, discrimination, or conduct harmful to the person, their beliefs, or inclinations. The Company intervenes to prevent illicit conditioning, hardship, or abusive or defamatory attitudes.

All personnel are hired exclusively with regular contracts: no form of irregular work is permitted. **Optit** also complies with legal provisions regarding working hours, holidays, leave, and remuneration. In accordance with the Transparency Decree (Italian Legislative Decree No. 104/2022), candidates are clearly informed about all characteristics of the employment relationship. Upon hiring, employees receive specific information on regulatory and salary aspects.

Finally, **Optit** invests in the professional growth of its people through dedicated training programmes.

Every employee and every collaborator of Optit has the responsibility to contribute to a **collaborative work environment** that values talent and fosters human and professional **growth** and the **well-being** of all.

08 PROMOTION AND DISSEMINATION OF THE CODE OF ETHICS

Optit's Board of Directors is responsible for the promotion, updating, and dissemination of the **Code of Ethics**. The primary objective is to foster awareness of the values and principles contained within the Code and to facilitate their application by relevant parties. To ensure full accessibility, the **Code of Ethics** is published on **Optit's** website.

Within the scope of their activities, every Manager ensures the dissemination of the Code's principles both within the Company and towards business partners and other external parties with whom they collaborate. Furthermore, they are responsible for proposing any necessary amendments or updates.

To ensure widespread understanding, the Code is also disseminated and promoted through specific training activities.

09 REPORTING AND THE ZERO-RETALIATION PRINCIPLE

Optit promotes a policy of transparent communication, encouraging employees and collaborators to comply with the obligations set forth in this Code.

In the event of suspected violations, employees and other Stakeholders may seek clarification or submit reports by contacting company management or the HR function. Furthermore, written communications may be sent to the Ethics Committee (for the attention of the Optit's Ethics Committee, cc: Lucio Procaccianti, Via Beatrice II d'Este 51/A, 44121 Ferrara, Italy) composed of an external member and the HR function tasked to adopt the necessary corrective measures while guaranteeing the anonymity of the whistleblower.

Optit is committed to analysing all reports received and to identifying a related account of the findings, ensuring the utmost respect for privacy regarding the processing of such reports.

Optit does not tolerate any retaliation against those who report a violation, whether certain or suspected, of this Code and will take appropriate disciplinary measures — which may include dismissal — against any of its people involved in any act of retaliation.

Optit's goal is to create a collaborative working environment, in which there is mutual respect for everyone and where everyone can feel at ease in reporting any violations of regulations, the Code and company policies.

10 VIOLATION OF THE CODE OF ETHICS AND DISCIPLINARY SYSTEM

Compliance with the **Code of Ethics** is an integral part of the contractual obligations of employees, collaborators, and all Recipients in general. Any violations will result in measures taken by the Company, proportionate to the severity of the facts and in accordance with applicable legislation.

For employees, any established non-compliance with the **Code of Ethics** will lead to the initiation of disciplinary proceedings as provided for by Art. 7 of Italian Law No. 300/1970 (Statuto dei Lavoratori), as specified in **Optit's** company regulations.

The Company also requires its employees to act with fairness and in good faith when reporting any violations of the law or company policies. No retaliation will be tolerated against those who report a violation in good faith or participate in an investigation into alleged irregularities.

Failure to comply with this **Code of Ethics** by the Company's Directors shall result in the adoption, by the competent corporate bodies, of the most appropriate protective measures among those provided for by the legislation currently in force.

Suppliers, collaborators, and all parties maintaining business relations with **Optit** are required to comply with the provisions of the Code. Failure to comply constitutes a breach of contract and will lead to the application of the stipulated penalties.

The subscription to or adherence, even implicit, to the provisions of the **Code of Ethics** is an indispensable condition for entering into contracts of any nature with **Optit**.

Once signed by third parties or otherwise accepted implicitly through their conduct, the provisions of the Code become an integral and essential part of the contracts stipulated with **Optit**.

Any violation of these provisions by third parties entitles **Optit** to terminate existing contractual relationships and may constitute an express termination clause pursuant to Art. 1456 of the Italian Civil Code.

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