



Assurance statement addressed to ASONEXT Group stakeholders

1. INTRODUCTION

Bureau Veritas Italia S.p.A. ("Bureau Veritas") has been appointed by ASONEXT S.p.A. SOCIETÀ BENEFIT UNIPERSONALE ("ASONEXT Group") to conduct an independent audit (assurance) of its 2024 Sustainability Report, with the aim of providing conclusions regarding:

- *Accuracy and quality of the information made public on its sustainability performance;*
- *Degree of adherence to the reporting standards of the Global Reporting Initiative according to the level of application "with reference to the GRI Standards" provided for by the 2021 version of the GRI Universal Standards.*

2. RESPONSIBILITY, METHODOLOGY AND LIMITATIONS

The responsibility for collecting, analyzing, consolidating and presenting the information and data of the Report was exclusively of the ASONEXT Group. Bureau Veritas' responsibility was to conduct an independent audit against the identified objectives and to formulate the conclusions contained in this report.

The audit was conducted as a Limited Assurance under ISAE 3000, through the sample application of audit techniques, including:

- *Verification of policies, missions, values, commitments;*
- *Review of documents, data, procedures and methods of information collection;*
- *Interviews with members of the working group for the drafting of the Report;*
- *Interviews with company representatives from various functions and services, as well as members of Top Management;*
- *Overall verification of the information and in general review of the contents of the 2024 Sustainability Report.*

The verification activities were conducted at the company's headquarters in Via Seriola nr.12 in Ospitaletto (BS) and partly remotely. We believe that we have obtained sufficient and adequate evidence to support our conclusions.

The audit covered the entire Sustainability Report of the ASONEXT Group. For information of an economic-financial nature, Bureau Veritas limited itself to verifying its consistency with the Financial Statements. The information reported in the document refers to the fiscal year 2024 (01 January 2024 - 31 December 2024) and is compared with the data relating to the previous two-year period. Adopting the same reporting perimeter as the Financial Statements, the Sustainability Report describes the realities and performance of the ASONEXT Group.



3. CONCLUSIONS

As a result of the verification activities conducted and described above, no negative indications emerged regarding the reliability, accuracy and correctness of the information and data reported in the 2024 Sustainability Report. In our opinion, the document provides a reliable representation of the activities conducted by the ASONEXT Group during 2024 and the main results achieved. The information is generally reported in a clear, understandable and balanced manner; All data and indicators were collected and analyzed with precision and reported in a transparent manner. In illustrating activities and results, in particular, the ASONEXT Group has paid attention to adopting neutral language, avoiding self-referentiality as much as possible.

With regard to reporting principles, in our opinion, quality assurance principles such as: Balance, Clarity, Accuracy, Timeliness, Comparability, Completeness, Sustainability Context and Verifiability have been observed. It is also confirmed that the Report has been prepared with the option "with reference" to the GRI Standard and that our verification activities in turn meet the requirements of the Assurance Standard.

The ASONEXT Group reported in its Report the material issues identified following the double materiality analysis carried out taking into account the impact materiality process carried out in 2023. The recontextualization of the issues is clearly explained, the issues identified and considered relevant for the Group are consistent with the analysis reported.

It is also reported that in this report a first correlation exercise in the index between the GRI Standards and the ESRS was carried out and reported.

4. DECLARATION OF INDEPENDENCE, IMPARTIALITY AND COMPETENCE

Bureau Veritas is an organization specialized in independent verification, inspection and certification activities, with over 190 years of history, 82,000 employees and a turnover of over 6.2 billion euros (2024 revenues).

Bureau Veritas applies an internal Code of Ethics and we believe that there is no conflict of interest between the members of the verification group and the ASONEXT Group.

Bureau Veritas Italia S.p.A.

Milan, 04 August 2025

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