



INDEPENDENT ASSURANCE STATEMENT ADDRESSED TO STAKEHOLDERS OF ASONEXT Group

1. INTRODUCTION

Bureau Veritas Italia S.p.A. ("Bureau Veritas") has been appointed by ASONEXT S.p.A. Società Benefit Unipersonale ("ASONEXT Group") to carry out an independent audit (Limited Assurance) of the 2025 Sustainability Report, with the aim of expressing its conclusions regarding:

- the reliability, accuracy and quality of the qualitative and quantitative information reported;*
- the degree of adherence of the Report to the 2021 GRI Standards, according to the "with reference" reporting option;*

The assurance activity was carried out in accordance with the ISAE 3000 (Revised) International Standard "Assurance Engagements Other than Audits or Reviews of Historical Financial Information".

2. LIABILITY, METHODOLOGY AND LIMITATIONS

The responsibility for collecting, analyzing, consolidating and presenting the information and data of the Report was exclusively with 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 2025 Sustainability Report.*



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

The audit concerned the entire Sustainability Report of the ASONEXT Group. For the economic-financial information, Bureau Veritas limited itself to verifying its consistency with the Financial Statements.

The information contained in the document refers to the fiscal year 2025 (from 01 January 2025 – to 31 December 2025) and is compared with the data relating to the two-year period 2023-2024. Adopting the same reporting perimeter as the Financial Statements, the Sustainability Report describes the realities and performance of the ASONEXT Group company.

3. CONCLUSION

As a result of the verification activities carried out and described in the previous paragraphs, no evidence has emerged that the information and data reported in the ASONEXT Group's 2025 Sustainability Report are not reliable, accurate and correct. In our opinion, the Report provides an overall reliable representation of the activities carried out by the ASONEXT Group during 2025 and the main results achieved.

The information is presented in a generally clear, understandable and balanced manner; the data and indicators analysed appear to have been collected, processed and reported with an adequate level of accuracy and transparency. In illustrating the activities and results, the ASONEXT Group has also paid attention to the use of neutral language, limiting, as far as possible, elements of self-referentiality.

With reference to the reporting standards, we believe that the main principles of information quality provided for by the reference standards have been respected, including Balance, Clarity, Accuracy, Timeliness, Comparability, Completeness, Sustainability Context and Verifiability.

It is also confirmed that the Sustainability Report has been prepared in accordance with the GRI Standards with a "with reference" level of application and that the verification activities carried out have been conducted in accordance with the requirements of the applicable assurance standards.

During the assurance activity, the double materiality analysis process was also verified, which constitutes the methodological basis for identifying the material issues reported in the Financial Statements.

The process is developed through a structured methodology that involved the identification and assessment of the impacts, risks and opportunities associated with the activities of the ASONEXT Group, taking into account both the perspective of impact materiality and



financial materiality, through the involvement of the main corporate functions and categories of stakeholders considered relevant.

The material issues resulting from this process were consistently used to define the contents of the Report and the performance indicators subject to reporting. During the audit, a significant strengthening of the reporting system was also found compared to previous years, with particular reference to:

- the consolidation of the double materiality analysis;*
- strengthening the link between corporate strategy, material issues and ESG indicators;*
- the improvement of the drafting quality of the Report;*
- the consolidation of the interoperability index between GRI Standards and the European Sustainability Reporting Standards (ESRS) as an element of support for the progressive evolution of sustainability reporting.*

With a view to continuous improvement, the Group is recommended to continue the evolution of the reporting system through the progressive consolidation of Stakeholder Engagement, the strengthening of value chain reporting and the further development of the system for monitoring strategic sustainability objectives.

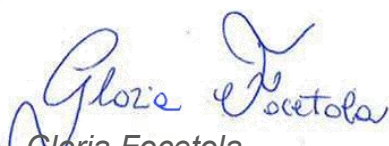
These recommendations represent opportunities for evolution of the reporting system and do not affect the opinion expressed in this Assurance Statement.

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, more than 84,000 employees and a turnover of over 6.4 billion euros (2025 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, 27/07/2026*


Gloria Focetola
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