



Assurance statement addressed to the stakeholders of ASONEXT Group

1. INTRODUCTION

Bureau Veritas Italy S.p.A. ("Bureau Veritas") has been commissioned by ASONEXT S.P.A. SOCIETA' BENEFIT UNIPERSONALE ("ASONEXT Group") to conduct an independent audit (assurance) of its 2023 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 sample application of audit techniques, including:

- *Review 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 2023 Sustainability Report.*

The assurance activities have been performed 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 assurance has covered the entire 2023 Sustainability Report of the ASONEXT Group with the following limitations: for economic and financial information, Bureau Veritas only verified their consistency with the company's annual Financial Statements; for activities carried out outside the reference period (January 1st 2023 – December 31st 2023) and for statements of policy, intent and objective, it was limited to verifying their consistency with the methodological assumptions of reference.



3. CONCLUSIONS

As a result of the assurance activities described above, nothing has come to our attention to indicate that the sampled information and data in the 2023 Sustainability Report are inaccurate, incorrect or unreliable. In our opinion, the document provides a reliable representation of the activities conducted by the ASONEXT Group during 2023 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, the GRI 2021 Standard 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 reference" to the GRI Standard.

ASONEXT reported in its Report the sustainability material topics identified as a result of an impact materiality process reviewed and recontextualized during 2023, taking into account the complete process carried out in 2022. The recontextualization clearly explains the topics identified and considered relevant for the Group. For the future, it is recommended that the ASONEXT Group start an assessment process related to the upcoming requirements of the CSRD.

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 5.9 billion euros (2023 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 Italy S.p.A.
Milan, 12 July 2024


Gloria Focetola
Local Technical Manager