ANTI-BRIBERY POLICY

BLUENEXT S.r.l. (hereinafter also the "**Company**") is committed to the constant monitoring of tools and safeguards aimed at combating all forms of bribery, active and passive, direct and indirect, involving the Company's personnel and anyone carrying out activities on its behalf.
It also ensures compliance with the applicable laws and regulations, including Italian Legislative Decree 231/2001, both in relations between private parties and in relations with the Public Administration.
To strengthen this commitment, the Company has adopted its own anti-bribery management system in accordance with the UNI ISO 37001 standard – **Anti-bribery management systems**, published in 2025, of which this Policy is an integral part. It is the only internationally recognised standard that enables organisations to implement a management system aimed at preventing and combating bribery in the business environment, and that specifies the measures and controls an organisation can adopt to monitor its business activities and increase the effectiveness of bribery prevention.

This Anti-Bribery Policy (hereinafter the "**Policy**") is an integral part of a broader system of business ethics and internal control, aimed at ensuring compliance with national and international laws and standards and at protecting the Company's reputation. It contributes to increasing the overall level of compliance with the applicable laws, regulations and international good practices, and to giving concrete effect to a corporate culture inspired by honesty, ethically correct conduct, and the prevention and fight against bribery.
Anyone carrying out activities on behalf of BLUENEXT S.r.l. is required to read and understand the contents of this Anti-Bribery Policy and to act in accordance with it.
BLUENEXT S.r.l. personnel must carry out their activities in compliance with the ethical principles of transparency, clarity, fairness, integrity and equity. In particular, in business dealings and relationships, collusive conduct and practices, payments that may appear unlawful, attempted bribery and favouritism, direct or indirect solicitation of personal or career advantages for oneself or for others and, more generally, acts contrary to the applicable laws and regulations are prohibited.

The governing body of BLUENEXT S.r.l. undertakes to ensure an adequate internal control system and to lead the entire organisation in achieving the expected bribery prevention performance, in line with the following guidelines:

- **ensure a continuous commitment** to conducting its activities in full compliance with legal obligations, constantly verifying the correct and adequate application of anti-bribery regulations and of the requirements of the Anti-Bribery Management System;

- **prohibit all forms of bribery** and encourage employees to report suspicions in good faith without fear of retaliation, considering transparency and legality as added value and integrating into its processes the controls and improvement actions needed to manage bribery prevention;
- **take appropriate disciplinary or legal action** against anyone who has engaged in unlawful conduct contrary to the principles of this Policy.

The Company actively promotes an anti-bribery culture at all levels of the organisation, as a founding value of its daily activities, involving top management, the governing body and all personnel in spreading the principles of integrity and transparency.

These guidelines are translated into operational objectives defined in a specific document, constantly monitored during the Management Review and communicated to the entire organisation through the appropriate means and channels.

The Company is committed to continually improving its Anti-Bribery Management System and guarantees the authority (defined through the responsibilities assigned to the function and made known to all company personnel) and the independence of the **Anti-Bribery Function (ABF)**, appointed by top management. The ABF has direct and unfiltered access to top management and to the governing body, to which it reports directly any issue or suspicion relating to acts of bribery or to the Anti-Bribery Management System.

Anyone acting in the name and on behalf of BLUENEXT S.r.l. is aware that, in the event of corrupt conduct and violation of anti-bribery laws, they may commit offences punishable not only under criminal and administrative law, but also under the Company's disciplinary rules.
BLUENEXT S.r.l. requires its **"business associates"** to comply with the applicable laws and with this Policy, on the basis of contractual clauses whose breach entails termination of the contract.
BLUENEXT S.r.l., considering reporting to be an effective tool for combating bribery, encourages reports, including anonymous ones, of suspected bribery, in accordance with Italian Legislative Decree 24/2023 on the protection of persons who report breaches.
Such reports may be submitted in writing or orally through the Whistleblowing portal available on the Company's website, which can be accessed at the following link: https://wb-portal.bluenext.it/?companyCode=3bba4b96-36f6-4772-bd6a-d89132b5d351.

The top management of BLUENEXT S.r.l. gives this Policy the widest possible dissemination, ensuring that it is understood and implemented by all employees; to this end, it is made available on the Company's website.

This Policy is subject to periodic review by the Board of Directors, at least every two years or whenever significant changes are made to the Anti-Bribery Management System.

Approved by the Board of Directors of Bluenext Srl

ENGLISH TRANSLATION OF THE SIGNED ITALIAN ORIGINAL. The Italian original remains the reference text.

Stefano Righi - General Management