

# **SHAREHOLDERS' MEETING**

**Diasorin S.p.A.**

**28 April 2025**



## **EXPLANATORY REPORT**

### **AND**

## **PROPOSALS FOR RESOLUTIONS ON THE AGENDA ITEMS**

**(drawn up in compliance with Article 84-ter of Consob Resolution 11971/1999 as amended and Article 125-ter of Legislative Decree 58/1998 as amended)**

Diasorin S.p.A.

Via Crescentino snc, 13040 Saluggia (VC)

Tax Code and Registration at the Companies Register of Vercelli no. 13144290155

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## **Explanatory Report on Agenda Item 1**

### **1. Financial Statements as at 31 December 2024; proposal regarding the allocation of the profit for the year and distribution of the dividend:**

**1.1 approval of the Financial Statements after examination of the Management Report for the year ended 31 December 2024; presentation of the Diasorin Group Consolidated Financial Statements as at 31 December 2024; related and consequent resolutions;**

**1.2 proposal regarding the allocation of the profit for the year and distribution of the dividend; related and consequent resolutions.**

The Annual Financial Report as at 31 December 2024 pursuant to Article 154-ter of Legislative Decree 58/1998 (comprising the draft financial statements and the consolidated financial statements as at 31 December 2024, the management report - including the sustainability report - the annual corporate governance report and the certifications and reports required by law) will be made available to the public at the Company's registered office, and will also be published on the Company's website <https://int.diasorin.com/it> ("Group/Governance/Shareholders' Meeting/2025" section) and on the authorised storage mechanism "eMarketStorage", accessible at [www.emarketstorage.com](http://www.emarketstorage.com), by 6 April 2025.

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To the Shareholders,

We invite you to approve the Company's financial statements for the year ended 31 December 2024, which closed with a profit for the year of 56,373,088. We refer on this point to the management report prepared by the Board of Directors, which was made available to the Shareholders within the terms and in the manner prescribed by law.

The Board of Directors of your Company, taking into account the fact that the legal reserve has reached one-fifth of the share capital pursuant to Article 2430 of the Civil Code, proposes to allocate the profit for the year (amounting to € 56,373,088) to the shareholders as a dividend.

Furthermore, taking into account that the "retained earnings" reserve is included in the financial statements, the Board of Directors proposes to distribute a unit dividend of € 1.20 for each ordinary share in circulation at the ex-dividend date, excluding treasury shares in portfolio (currently amounting to 2,056,298 ordinary shares), and therefore for a total amount of € 64,670,351<sup>1</sup>, drawing on:

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<sup>1</sup> The total proposed dividend of Euro 64,670,351 per share takes into account the 2,056,298 treasury shares held in Diasorin's portfolio as of the date of approval by the Company's Board of Directors of the proposals set forth in this Explanatory Report. In this regard, it should be noted that, without prejudice to the amount of the unit dividend, the total amount of the dividend could vary depending on the number of treasury shares held in

- as to € 56,373,088, from the profits of the 2024 financial year;
- as to € 8,297,263, from the "retained earnings" reserve.

It is also proposed to pay the dividend as of 21 May 2025 with ex-dividend date on 19 May 2025 in favour of the shares in circulation, excluding those in the portfolio. Pursuant to Article 83-terdecies of Legislative Decree 58/1998, those who are shareholders at the end of the accounting day of 20 May 2025 (the so-called *record date*) will be entitled to the dividend.

We therefore submit the following draft resolutions for your approval:

Proposed resolution on agenda item 1.1:

*"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having examined the management report, having acknowledged the consolidated financial statements of the Diasorin Group as at 31 December 2024, as well as the sustainability report,*

**resolved**

*to approve the financial statements for the year ended 31 December 2024, which closed with a profit for the year of € 56,373,088, in all their parts and findings"*

Proposed resolution on agenda item 1.2:

*"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having heard and approved the report of the Board of Directors, taking into account the fact that the legal reserve has reached the maximum limit pursuant to Article 2430 of the Civil Code,*

**resolved**

- *to allocate the profit for the year of € 56,373,088 to the shareholders by way of dividend;*
- *taking into account that there is a "retained earnings" reserve in the financial statements, to distribute a unit dividend of € 1.20 for each ordinary share in circulation as of the ex-dividend date, excluding treasury shares in the portfolio (currently amounting to 2,056,298 ordinary shares), and therefore for a total amount of € 64,670,351<sup>2</sup>, drawing on:*
- *as to € 56,373,088, from the profits of the 2023 financial year;*

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the Company's portfolio on the ex-dividend date, with a consequent increase or decrease in the amount used from the "retained earnings" reserve.

<sup>2</sup> The total proposed dividend of Euro 1.20 per share takes into account the 2,056,298 treasury shares held in Diasorin's portfolio as of the date of approval by the Company's Board of Directors of the proposals set forth in this Explanatory Report. In this regard, it should be noted that, without prejudice to the amount of the unit dividend, the total amount of the dividend could vary depending on the number of treasury shares held in the Company's portfolio on the ex-dividend date, with a consequent increase or decrease in the amount used from the "retained earnings" reserve.

- as to € 8,297,263, from the “retained earnings” reserve;
- to pay the above dividend on 21 May 2025, with ex-dividend date on 19 May 2025 in favour of the shares in circulation, excluding those in the portfolio (ex-date), and payment entitlement date pursuant to Article 83-terdecies of Legislative Decree 58/1998 (record date) on 20 May 2025.

Saluggia, 14 March 2025

For the Board of Directors

The Chairman  
Mr Michele Denegri

## Explanatory Report on Agenda Item 2

### 2. Report on the Remuneration Policy and on Fees Paid:

- 2.1 approval of the remuneration policy pursuant to Article 123-ter, paragraph 3-ter of Legislative Decree no. 58/1998;
- 2.2 resolutions on “Section Two” of the report, pursuant to Article 123-ter, paragraph 6 of Legislative Decree no. 58/1998.

To the Shareholders,

the Board of Directors of your Company has called you to the Ordinary Shareholders’ Meeting to present to you the Report on the Remuneration Policy and on Fees Paid (the **“Remuneration Report”**), prepared pursuant to Article 123-ter of the Consolidated Finance Law (TUF) - as most recently amended by Legislative Decree 49/2019, implementing Directive (EU) 2017/828 of the European Parliament and of the Council of 17 May 2017 (so-called *Shareholders’ Right Directive II*), amending Directive 2007/36/EC on the exercise of certain rights of shareholders in listed companies with regard to the encouragement of long-term shareholder engagement - and Article 84-quater of Consob Regulation no. 11971/1999 (**“Issuers’ Regulation”**) and it was drafted in accordance with Annex 3A, Schedule 7-bis and Schedule 7-ter of the Issuers’ Regulation, as most recently amended.

The Remuneration Report is split into the following sections:

- Section I illustrates the Company’s policy on the remuneration of Directors, Executives with Strategic Responsibilities and, without prejudice to the provisions of Article 2402 of the Civil Code, members of the Company’s Board of Statutory Auditors, having an annual duration and the procedures used for the adoption, review and implementation of such policy, including the measures aimed at avoiding or managing any conflicts of interest; in addition, pursuant to Article 84-quater, paragraph 2-bis of the Issuers’ Regulation, the remuneration policy described in Section I of the Report:
  - indicates how it contributes to the corporate strategy, the pursuit of the long-term interests and the sustainability of the Company and is determined by taking into account the remuneration and working conditions of the Company’s employees;
  - defines the different components of remuneration that may be paid; in the case of variable remuneration, it establishes clear, comprehensive and differentiated criteria for the payment of such remuneration, based on financial and non-financial performance targets, where appropriate taking into account criteria relating to corporate social responsibility;
  - specifies the elements of the policy from which, in the presence of the exceptional circumstances indicated in Article 123-ter, paragraph 3-bis of the TUF, a temporary derogation may be made and the procedural conditions under which the derogation may be applied;

- Section II, for remuneration paid to Directors and members of the Board of Statutory Auditors and in aggregate form for remuneration paid to executives with strategic responsibilities:
  - in the first part, provides an adequate, clear and comprehensible representation of each of the items making up the remuneration, including remuneration paid in the event of the end of office or the termination of employment, highlighting its compliance with the Company's remuneration policy for the year in question and the manner in which the remuneration contributes to the long-term results of the Company;
  - in the second part, illustrates: (i) analytically the fees paid during the year for any reason and in any form by the Company and its subsidiaries or affiliates, indicating any components of said fees that refer to activities carried out in financial years prior to the year of reference and also highlighting the fees to be paid in one or more subsequent years in relation to the activity carried out in the year of reference, possibly indicating an estimated value for components that cannot be objectively quantified in the year of reference; (ii) how the Company has taken into account the vote cast the previous year by the Shareholders' Meeting on Section Two of the Report;
  - in the third part, provides information on the allocation of financial instruments to directors, managers and other employees of Diasorin and its subsidiaries;
  - in the fourth part, indicates, in accordance with the criteria set out in Annex 3A, Schedule 7-ter of the Issuers' Regulation, the shareholdings held, in the Issuer and its subsidiaries, by members of the management and control bodies, the General Manager and other executives with strategic responsibilities, as well as spouses who are not legally separated and minor children, either directly or through subsidiaries, trust companies or intermediaries, as recorded by the shareholders' register, communications received and other information acquired from the members of the management and control bodies, the General Manager and the other Executives with Strategic Responsibilities.

The Remuneration Report will be made available on the Company's website <https://int.diasorin.com/it> ("Group/Governance/Shareholders' Meeting/2025" section) and on the authorised storage mechanism "eMarketStorage", accessible at [www.emarketstorage.com](http://www.emarketstorage.com), at least 21 clear days prior to the date of the Shareholders' Meeting at single call, i.e. by 7 April 2025.

Shareholders, you are reminded that, pursuant to Article 123-ter, paragraph 3-bis of the TUF, you will be called upon to resolve on Section I of the Remuneration Report in favour or against, with a binding resolution pursuant to Article 123-ter, paragraph 3-ter of the TUF. You will also be called upon, pursuant to Article 123-ter, paragraph 6 of the TUF, to pass a non-binding resolution on Section II of the Remuneration Report.

The result of the vote will be made available to the public within the terms of law pursuant to Articles 123-ter, paragraph 6, and 125-quater, paragraph 2 of the TUF.

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Shareholders, you are therefore invited to adopt the following resolutions.

Proposed resolution on agenda item 2.1:

*"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having examined the policy on remuneration and on fees paid prepared by the Board of Directors pursuant to Article 123-ter of Legislative Decree no. 58/1998,*

**resolved**

*to approve - pursuant to Article 123-ter, paragraph 3-ter of Legislative Decree no. 58/1998 and for all other legal and regulatory purposes, and therefore with binding resolution - the remuneration policy."*

Proposed resolution on agenda item 2.2:

*"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having examined "section two" of the report prepared by the Board of Directors pursuant to Article 123-ter of Legislative Decree no. 58/1998*

**resolved**

*to approve - pursuant to Article 123-ter, paragraph 6 of Legislative Decree no. 58/1998 and for all other legal and regulatory purposes, and therefore with a non-binding resolution - "section two" of the report."*

Saluggia, 14 March 2025

For the Board of Directors

The Chairman  
Mr Michele Denegri



### **Explanatory Report on agenda item 3**

#### **3. Appointment of the Board of Directors:**

##### **3.1 determination of the number of members of the Board of Directors;**

##### **3.2 determination of the term of office;**

##### **3.3 appointment of the members of the Board of Directors;**

##### **3.4 determination of remuneration.**

To the Shareholders,

With the approval of the financial statements for the year ending 31 December 2024, the term of office of the Board of Directors of your Company, appointed by the Ordinary Shareholders' Meeting of 29 April 2022, expires; it is therefore necessary to appoint a new Board of Directors, after determining the number of members and the term of office.

In this regard, please note the following.

#### **Composition of the Board of Directors**

Pursuant to Article 11 of the Articles of Association, the Company is managed by a Board of Directors consisting of 7 to 16 members. The number of members of the Board of Directors, within the aforementioned limits, is set by the Shareholders' Meeting, which also determines its duration, which may not exceed three financial years.

The Directors' terms of office expire on the date of the Shareholders' Meeting called to approve the financial statements for the last financial year of their office and they may be re-elected.

The Directors must meet the requirements established by the regulations in force at the time; of these, a minimum number corresponding to the minimum established by those regulations must meet the independence requirements set forth in Article 148, paragraph 3 of Legislative Decree no. 58/1998 (the "TUF").

Failure to meet the requirements results in the disqualification of the director. If a director ceases to meet the independence requirement as defined above, he/she shall not be disqualified if the requirements continue to be met by the minimum number of directors who, according to current legislation, must meet that requirement.

It should be noted that the Company adheres to the Corporate Governance Code promoted by the Corporate Governance Committee (the "CG Code") (in the manner illustrated in Diasorin's Corporate Governance and Share Ownership Report); therefore, as a "large company" and a "concentrated ownership" company within the meaning of the CG Code, Article 2, Recommendation 5 of the CG Code applies, which requires that independent directors make up at least one-third of the management body<sup>3</sup>.

<sup>3</sup> If the quota of independent directors corresponds to a non-integer number, the latter shall be rounded, according to the arithmetical criterion: rounding shall be carried out to the lower unit, where the decimal figure is less than 5; conversely,

With reference to the regulations on gender balance set forth in Article 147-ter, paragraph 1-ter of the TUF, and other relevant provisions in force, it should be noted that, with reference to the term of office of the new management body, at least two-fifths of the elected directors must belong to the less represented gender (rounded up to the next higher unit<sup>4</sup>).

It is noted that the Company's Board of Directors has defined in its regulation, approved on 16 December 2021, the maximum number of positions as Director or Statutory Auditor that may be held in other companies listed on regulated markets (including foreign markets), in financial, banking, insurance or large companies, as set forth below (the "**Accumulation Limits**"). In particular, it was resolved that:

- For the purposes of the Accumulation Limits, offices held in the following companies ("**Relevant Companies**") are counted:
  - (a) Italian companies with shares listed on Italian or foreign regulated markets;
  - (b) Italian or foreign companies, other than the companies referred to in letter (a) above, operating in the insurance, banking, securities, asset management or financial sectors;
  - (c) Italian or foreign companies, other than the companies referred to in letters (a) and (b) above, which individually or collectively at group level, if they prepare consolidated financial statements, have revenues from sales and services exceeding Euro 200 million.
- For executive directors:
  - (i) it is not permitted to serve as an executive director in other Relevant Companies (other than Diasorin);
  - (ii) the maximum number of non-executive directorships in other Relevant Companies (other than Diasorin) shall not exceed 4.
- For non-executive directors, the maximum number of directorships or auditing positions held in other Relevant Companies (other than Diasorin) may not exceed 6.
- For the purposes of calculating the positions:
  - (i) no consideration is given to offices held in companies directly or indirectly controlled by the Company, as well as in companies controlling it;
  - (ii) no consideration is given to offices held in holding companies in which Diasorin directors hold the majority of the voting rights exercisable at shareholders' meetings;
  - (iii) no consideration is given to offices held in companies or entities whose sole purpose is to manage the private interests of the director of Diasorin or of the

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rounding shall be carried out to the higher unit, where the decimal figure is equal to or greater than 5 (see Q&A No. 5(1) functional to the application of the CG Code).

<sup>4</sup> Article 144-undecies.1, paragraph 3 Consob Regulation no. 11971/1999, (the "**RE**").

spouse not legally separated, person bound in a civil union or de facto cohabitation, relative or similar within the fourth degree and that do not require any type of day-to-day management by the director himself/herself;

- (iii) no consideration is given to offices of alternate auditor and offices of management and control held, if any, in third sector entities (e.g. foundations, including banking foundations, associations, voluntary organisations), consortium companies, consortia and unlisted cooperative companies, nor offices held as a professional in licensed professional entities;
- (iv) for the purposes of identifying the companies referred to in paragraph 1(b) above, “revenue from sales and services” means income from ordinary operations.

For information on the shareholder guidelines put together by the outgoing Board of Directors of Diasorin on the qualitative and quantitative composition deemed optimal, please refer to the following section “*Board of Directors’ Guidelines*”.

#### Mechanism for the appointment of the Board of Directors based upon list voting

Pursuant to Article 11 of the Articles of Association, the appointment of the Board of Directors will be made, in compliance with the regulations in force on gender balance, based upon lists submitted by the shareholders in the manner specified below, in which the candidates must be listed with a sequential number.

Each shareholder, shareholders who are party to a shareholders’ agreement relevant pursuant to Article 122 of the TUF, the parent company, subsidiaries and jointly-controlled entities pursuant to Article 93 of the TUF, may not submit or participate in the submission - not even through a third party or trust company - of more than one list, nor may they vote for different lists, and each candidate may only be included in one list, under penalty of ineligibility. Endorsements and votes cast in breach of this prohibition shall not be attributed to any list.

Lists that present a number of candidates equal to or greater than three must be composed of candidates belonging to both genders, in accordance with the regulations in force on gender balance and thus ensure, as mentioned, that the less represented gender obtains at least two-fifths of the Directors, rounded up to the next higher unit.

Only shareholders who, alone or together with other shareholders, hold shares with voting rights representing at least the percentage of the share capital, subscribed at the date of submission of the list, not less than that established and published by Consob pursuant to the RE, have the right to submit lists. As indicated in the notice of call of the Shareholders’ Meeting asked to resolve on the appointment of the Board of Directors (available at <https://int.diasorin.com/it/>), the percentage shareholding required for the submission of lists of candidates for election of the Company’s management body was determined by Consob (with Executive Determination of the Head of the Issuers’ Supervisory Division no. 123 of 28 January 2025) at 1% of the share capital. It should be noted that, pursuant to Article 9-ter, paragraph 4 of the Articles of Association, the increase in voting rights does not affect the rights, other than voting rights, due and exercisable by virtue of the possession of certain capital ratios, as well as, inter alia, for

the determination of the capital ratios required for the submission of lists for election of the corporate bodies.

The lists must be received by the Company in one of the following ways:

- transmission by certified e-mail to the address [affarisocietari.pec@legal.diasorin.it](mailto:affarisocietari.pec@legal.diasorin.it), by Thursday 3 April 2025, together with a copy of a valid identity document of those submitting the lists, or
- delivery to the registered office in Saluggia, Via Crescentino, snc by 6 pm on Thursday 3 April 2025.

The lists must be accompanied by: **(i)** information on the identity of the shareholders submitting the lists, with an indication of the overall percentage of shareholding held; **(ii)** declarations in which the individual candidates accept their candidacy and certify, under their own responsibility, the non-existence of causes of ineligibility and incompatibility, as well as the existence of the requirements prescribed for the respective offices; **(iii)** a curriculum vitae on the personal and professional characteristics of each candidate, with an indication of their suitability to qualify as independent, if applicable. Shareholders are invited to attach a list of directorships and auditing positions held by candidates in other companies, also for the purpose of compliance with the Accumulation Limits.

Ownership of the shareholding required for the purpose of submitting the list shall be certified by the intermediary authorised to keep accounts which will send the communication indicated in Article 43 of the Post-Trading Single Measure of Consob and the Bank of Italy of 13 August 2018 (*"Rules on central counterparties, central depositories and centralised management activities"*) even after the filing of the list, provided that it is at least twenty-one days prior to the date set for the Shareholders' Meeting at first call, i.e. by 6 pm on Monday 7 April 2025. It should be noted that the ownership of said shareholding is determined with regard to the shares registered in favour of the Shareholder on the day on which the lists are filed with the Company.

Lists submitted without complying with the above provisions shall be considered not to have been submitted.

The lists will also be subject to the other forms of publicity provided for by the laws and regulations in force at the time. In particular, at least twenty-one days before the date of the Shareholders' Meeting (Monday, 7 April 2025), the lists shall be made available to the public at the company's registered office, on the company's website and in any other manner envisaged by the Consob regulations.

#### Procedures for the appointment of the Board of Directors

The election of the Board of Directors will be conducted as follows:

- a)** the Directors to be elected, except for one, are taken from the list that obtained the highest number of votes ("**Majority List**"), in the sequential order in which they are listed;
- b)** the remaining Director is taken from the minority list that is not connected in any way, not even indirectly, with those who submitted or voted for the list referred to in point **a)**, and

which obtained the second highest number of votes (the “**Minority List**”), in the person of the first candidate in the sequential order in which the candidates are indicated on the list.

It is understood that if the Minority List has not obtained a percentage of votes equal to at least half of that required for the submission of such list, all the Directors to be elected shall be taken from the Majority List.

If the candidates elected in the manner indicated above do not ensure the appointment of a number of directors meeting the independence requirements established for statutory auditors in Article 148, paragraph 3 of the TUF, equal to the minimum number established by law in relation to the total number of directors, the non-independent candidate elected as the last in sequential order on the Majority List shall be replaced by the independent candidate not elected from the same list in sequential order, or, failing that, by the first independent candidate in sequential order not elected from the other lists, according to the number of votes obtained by each. This replacement procedure shall take place until the Board of Directors is composed of a number of members meeting the requirements of Article 148, paragraph 3 of the TUF equal to at least the minimum prescribed by law. In the event that this procedure does not ensure the aforementioned result, the replacement will take place by resolution passed by the shareholders’ meeting by relative majority, subject to the submission of nominations of persons meeting the aforementioned requirements.

Moreover, if the candidates elected in the manner set forth above do not ensure that the composition of the Board of Directors complies with the regulations in force on gender balance, the candidate of the most represented gender elected last in sequential order in the Majority List shall be replaced by the first candidate of the least represented gender not elected in the same list in sequential order. This replacement procedure shall be carried out until the composition of the Board of Directors complies with the applicable regulations in force on gender balance. Should this procedure finally fail to secure the aforementioned result, the replacement will take place by resolution passed by the Shareholders’ Meeting by relative majority, subject to the submission of nominations of persons belonging to the least represented gender.

If only one list is submitted or if no list is submitted, the Shareholders’ Meeting shall pass resolutions by legal majority, without observing the above procedure, subject to compliance with the regulations in force on gender balance.

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### Board of Directors’ Guidelines

In view of the renewal of the management body, the outgoing Board of Directors at its meeting of 14 March 2025 defined, at the proposal of the Remuneration and Appointment Proposals Committee and taking into account the results of the self-assessment, guidelines that identify the managerial and professional profiles and skills deemed necessary for the optimal composition of the management body being appointed, also taking into account the Accumulation Limits as well as the diversity policy in the composition of the Board of Directors and, therefore, diversity criteria such as gender, managerial and professional skills, also of international nature, and age (the

**“Board of Directors’ Guidelines”).**

In this regard, the Board considered it appropriate to provide the following recommendations:

- taking into account the size and activity of the Company, it is considered that the total number of Directors can be reduced from the current fifteen;
- one-third of the Directors must meet the independence requirements pursuant to Article 148, paragraph 3 of the TUF and the CG Code;
- in accordance with gender balance legislation, at least two-fifths of the Directors must belong to the less represented gender (rounded up to the next higher unit);
- it is deemed appropriate, also for the purpose of fostering an understanding of the Company’s organisation and its activities, as well as the development of its efficient governance, that, without prejudice to the legal requirement of gender balance, the training and professional background of the Directors should guarantee a balanced combination of profiles and experience, also of international nature, suitable to ensure the proper performance of the functions assigned to it, possibly including persons having expertise in the Company’s business sector, risk management, digital transformation, artificial intelligence and cyber security;
- each candidate must comply with the limits on the accumulation of positions as director or auditor in other companies defined by the Board of Directors in its regulation approved on 16 December 2021, in order to ensure that adequate time is available for the diligent performance of the office;
- with regard to the balance between executive and non-executive members, the appointment of a Chief Executive Officer who is granted broad management powers and who has gained specific experience and expertise in the Company’s industry is considered positively.

Term of Office and Determination of Remuneration of the Board of Directors

We would also like to remind you that the Ordinary Shareholders’ Meeting will be called upon to determine the term of office of the new Board of Directors, which shall not exceed three financial years, pursuant to Article 11 of the Articles of Association, and to determine the remuneration of the members of the management body. In this regard, it is noted that, pursuant to Article 16 of the Articles of Association, the Shareholders’ Meeting may determine an overall amount for the remuneration of all directors, excluding those vested with operational delegations. Their remuneration will be determined by the Board of Directors, after consulting the Board of Statutory Auditors. Alternatively, the Shareholders’ Meeting always has the power to determine an overall amount for the remuneration of all directors, including those holding special offices.

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Finally, Shareholders, you are invited to submit:

- your lists of candidates for the appointment of the management body and to ensure that such lists are accompanied by all information necessary to enable the shareholders to cast their vote in an informed manner, including an indication of whether the candidates qualify as independent;
- a list containing a number of candidates exceeding half of the members to be elected and to formulate - and to send to the certified e-mail address "affarisocietari.pec@legal.diasorin.it" - the proposals functional to the process of appointing the Board of Directors (determination of the number of members and duration of the Board of Directors, as well as its remuneration) sufficiently in advance so that these proposals can be published by the Company at the same time as the lists;
- a minority list, to take into account the recommendations made by Consob in Communication no. DEM/9017893 of 26 February 2009.

Saluggia, 14 March 2025

For the Board of  
Directors

signed

The Chairman

Michele Denegri



## **Explanatory Report on Agenda Item 4**

### **4. Appointment of the Board of Statutory Auditors:**

#### **4.1 appointment of Standing Auditors and Alternate Auditors;**

#### **4.2 appointment of the Chairman of the Board of Statutory Auditors;**

#### **4.3 determination of remuneration.**

To the Shareholders,

With the approval of the financial statements for the year ended 31 December 2024, the term of office of the Board of Statutory Auditors of your Company, appointed by the Ordinary Shareholders' Meeting of 29 April 2022, expires; it is therefore necessary to appoint a new control body and its Chairman, in compliance with the applicable statutory and regulatory provisions.

In this regard, please note, in particular, the following.

### **Composition of the Board of Statutory Auditors**

Pursuant to Article 18 of the Articles of Association, the Board of Statutory Auditors consists of three Standing Auditors and two Alternate Auditors.

The Statutory Auditors remain in office for three financial years, until the date of the Shareholders' Meeting called to approve the financial statements for their third year of office, and they may be re-elected.

The Statutory Auditors must meet the requirements also including those concerning the limit on the accumulation of offices prescribed by the relevant legislation.

Those who find themselves in situations of disqualification and ineligibility or who do not meet the requirements of professionalism, integrity and independence laid down by current legislation may not be elected as auditors and, if elected, shall forfeit their office.

In particular, with regard to the requirements of professionalism, in relation to the provisions (where applicable) of Article 1, paragraph 3 of Ministerial Decree no. 162 of 30 March 2000, with reference to paragraph 2, letters b) and c) of that Article 1, it is specified that "matters strictly pertaining to the activities carried out by the Company" means those relating to the health and medical sector.

In this regard, it should also be noted that Article 19 of Legislative Decree no. 39/2010 requires the members of the Internal Control and Audit Committee - which in public interest entities such as the Company is identified as the Board of Statutory Auditors - to be competent, as a whole, in the sector in which the Company operates.

The composition of the Board of Statutory Auditors must also respect the balance between genders pursuant to Article 148, paragraph 1-bis of Legislative Decree



58/1998 (“**TUF**”) and Article 144-undecies.1, paragraph 3 of Consob Regulation no. 11971/1999 (the “**RE**”), taking into account the provisions of Article 18 of the Articles of Association as specified below.

Lastly, it should also be noted that the Corporate Governance Code promoted by the Corporate Governance Committee to which the Company adheres (the “**CG Code**”) recommends that the control body should have an adequate composition to ensure the independence and professionalism of its role and that all members of the control body should meet the independence requirements set forth in the CG Code for Directors.

At least one of the Standing Auditors and at least one of the Alternate Auditors shall be chosen from among those entered in the Register of Statutory Auditors who have exercised the activity of statutory auditor for a period of not less than three years. Statutory Auditors who do not meet this requirement are chosen from among those who have gained at least three years’ overall experience in the exercise of:

- (a) administration or control activities or management tasks in corporations having share capital of not less than Euro 2 million, or;
- (b) professional activities or tenured university teaching in legal, economic, financial and technical-scientific subjects related to the health and medical sector, or;
- (c) management functions in public bodies or public administrations operating in the credit, financial and insurance sectors, or in the health and medical sector.

Without prejudice to the requirements of the law and the Articles of Association on professionalism and gender balance, the Shareholders are invited to propose nominations that take into proper account the guidelines expressed by the outgoing Board of Statutory Auditors in the document called “*Guidelines to the Shareholders on the Renewal of the Board of Statutory Auditors*” attached to this Report at Annex 1 (the “**Board of Statutory Auditors’ Guidelines**”).

#### Mechanism for the appointment of the Board of Statutory Auditors based on list voting

Pursuant to Article 18 of the Articles of Association, the Statutory Auditors are appointed by the Ordinary Shareholders’ Meeting, using the list voting mechanism as illustrated below.

The list, which contains the names, marked by a sequential number, of one or more candidates, indicates whether each candidate is nominated for the office of Standing Auditor or for the office of Alternate Auditor.

With regard to the above-mentioned rules on gender balance, pursuant to the Articles of Association, lists with a total number of candidates equal to or greater than three must be composed of candidates belonging to both genders, so that the first two candidates for the office of Standing Auditor and the first two candidates for the office of Alternate Auditor belong to different genders.

Only shareholders who, alone or together with other shareholders, own shares representing at least the percentage of the share capital, subscribed at the date of

submission of the list, established and published by Consob pursuant to the RE, have the right to submit lists. As indicated in the notice of the Shareholders' Meeting called to resolve on the appointment of the Board of Directors (available at <https://int.diasorin.com/it/>) the percentage shareholding required for the submission of lists of candidates for election of the Company's Board of Directors was determined by Consob (by means of Executive Determination of the Head of the Issuers' Supervisory Division no. 123 of 28 January 2025) at 1% of the share capital. It should be noted that, pursuant to Article 9-ter, paragraph 4 of the Articles of Association, the increase in voting rights does not affect the rights, other than voting rights, due and exercisable by virtue of the possession of certain capital ratios, as well as, inter alia, for the determination of the capital ratios required for the submission of lists for election of the corporate bodies.

Each shareholder, as well as shareholders who are party to a shareholders' agreement relevant pursuant to Article 122 of the TUF, as well as the parent company, subsidiaries and jointly-controlled companies pursuant to Article 93 of the TUF, may not submit or participate in submitting - not even through a third party or trust company - more than one list, nor may they vote for different lists, and each candidate may only be included in one list, under penalty of ineligibility. Endorsements and votes cast in breach of this prohibition shall not be attributed to any list.

The lists must be received by the Company in one of the following ways:

- transmission by certified e-mail to the address [affarisocietari.pec@legal.diasorin.it](mailto:affarisocietari.pec@legal.diasorin.it), by Thursday 3 April 2025, together with a copy of a valid identity document of those submitting the lists, or
- delivery to the registered office in Saluggia, Via Crescentino, snc by 6 pm on Thursday 3 April 2025.

The lists must be accompanied, without prejudice to any further provisions, including regulatory provisions in force, by: **(i)** information on the identity of the Shareholders who submitted them, with an indication of the overall percentage of shareholding held; **(ii)** a declaration by the Shareholders other than those who hold, even jointly, a controlling or relative majority interest, certifying the absence of any significant relations pursuant to Article 148, paragraph 2 of the TUF and the regulatory provisions in force; **(iii)** exhaustive information on the personal and professional characteristics of each candidate included in the lists; **(iv)** declarations with which the individual candidates accept their candidacy and certify, under their own responsibility, the non-existence of causes of ineligibility and incompatibility, as well as the existence of the requirements prescribed by the laws in force and the Articles of Association for their respective offices; and **(v)** the list of any management and control positions they hold in other companies.

Any list submitted without complying with the above requirements shall be considered as not having been submitted.

Pursuant to Article 144-sexies, paragraph 5 of the RE, if only one list has been filed by the deadline for the submission of lists as indicated above (Thursday 3 April 2025), or

only lists submitted by shareholders between which there are significant relations pursuant to the laws and regulations in force at the time have been received, lists may be submitted by certified electronic mail to the address [affarisocietari.pec@legal.diasorin.it](mailto:affarisocietari.pec@legal.diasorin.it) by (and no later than) 11:59 pm on Sunday 6 April 2025, or by delivery to the Company's registered office in Saluggia (VC), Via Crescentino by (and no later than) 6 pm on Friday 4 April 2025 (the "**Deadline Reopening**"); in the event of the Deadline Reopening, the minimum threshold for the submission of lists is reduced to half, i.e. 0.5% of the share capital.

The lists will also be subject to the forms of publicity prescribed by the laws and regulations in force at the time. In particular, at least twenty-one days prior to the date of the Shareholders' Meeting (i.e. Monday 7 April 2025), the lists shall be made available to the public at the Company's registered office, on the Company's website and in any other manner provided for by the Consob regulations.

Pursuant to Article 144-sexies, paragraph 4-*quater* of the RE, the ownership of the total shareholding held by the Shareholders submitting the list is certified, by the intermediary authorised to keep accounts, which sends to the Company the communication indicated in Article 43 of the Post-Trading Single Measure of Consob and the Bank of Italy of 13 August 2018 ("*Rules on central counterparties, central depositaries and centralised management activities*"), even after the filing of the list, provided that it is sent at least twenty-one days before the date set for the Shareholders' Meeting at first call, i.e. by 6 pm on Monday 7 April 2025. It should be noted that the ownership of said shareholding is determined with regard to the shares registered in favour of the Shareholder on the day on which the lists are filed with the Company.

#### Procedures for the appointment of the Board of Statutory Auditors

Pursuant to Article 18 of the Articles of Association, upon the outcome of the vote, the following will be elected:

- to the position of Standing Auditor and Chairman of the Board of Statutory Auditors, the Statutory Auditor candidate indicated at number 1 (one) in the list that obtained the second best result and that, pursuant to the laws and regulations in force, is not connected, not even indirectly, with those who submitted or voted for the list that obtained the highest number of votes ("**Minority List**");
- to the position of Standing Auditor, the candidates indicated respectively at number 1 (one) and 2 (two) of the list that obtained the highest number of votes ("**Majority List**");
- to the position of Alternate Auditors, the candidates indicated as alternate at number 1 (one) on both the Majority List and the Minority List.

In the event that two or more lists have the same number of votes, a new vote will be held. If the lists put to the vote again receive the same votes, the one submitted by shareholders with the largest shareholding or, alternatively, by the largest number of shareholders shall prevail.

If the above procedures do not ensure that the composition of the Board of Statutory Auditors, in its standing members, complies with the regulations in force on gender balance, the necessary replacements will be made, within the candidates for the office of Standing Auditor of the list that obtained the highest number of votes, according to the sequential order in which the candidates are listed.

In the event that only one list of candidates is submitted, the Standing and Alternate Auditors shall be elected from that list, subject to compliance with the regulations in force on gender balance.

#### Determination of the remuneration of the Board of Statutory Auditors

Lastly, it should be noted that, pursuant to Article 18 of the Articles of Association, the Ordinary Shareholders' Meeting will also be called upon to determine the amount of the remuneration to be paid to the members of the control body for their entire term of office. In this regard, Shareholders are invited to take due account of the considerations on remuneration expressed by the outgoing Board of Statutory Auditors and contained in the Board of Statutory Auditors' Guidelines (Annex 1 to this Report).

\*\*\* \*\*

Finally, Shareholders, you are invited to submit:

- your own lists of candidates for the appointment of the Board of Statutory Auditors and to ensure that such lists are accompanied by all information necessary to enable the shareholders to cast their vote in full knowledge of the facts, including the indication of the candidate they intend to propose to the Shareholders' Meeting as Chairman of the Board of Statutory Auditors (if drawn from said list);
- a list containing a number of candidates exceeding half of the members to be elected and to formulate - and to send to the certified e-mail address "affarisocietari.pec@legal.diasorin.it" - proposals functional to the process of appointing the control body (remuneration), sufficiently in advance so that these proposals can be published by the Company at the same time as the lists;
- a minority list, to take into account the recommendations made by Consob in Communication no. DEM/9017893 of 26 February 2009.

Saluggia, 14 March 2025

For the Board of Directors

signed  
The Chairman  
Michele Denegri



Via Crescentino snc - 13040 Saluggia (VC)  
Codice Fiscale e Iscrizione Registro delle Imprese di Vercelli n. 13144290155

## **ORIENTAMENTI AGLI AZIONISTI SUL RINNOVO DEL COLLEGIO SINDACALE**

*Il presente documento è stato approvato dal Collegio sindacale uscente nel corso della propria riunione del 6 marzo 2025 ai sensi di quanto previsto dalle Norme di comportamento del Collegio sindacale di società quotate emanate dal CNDCEC nel mese di dicembre 2024*

*Signori Azionisti,*

*con l'approvazione del bilancio d'esercizio 2024 l'attuale Collegio Sindacale giunge a scadenza e quindi, in ottemperanza alle Norme di comportamento Q.1.1., Q.1.5 e Q.1.6. del Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili, si rende opportuno che riassume in un apposito documento le attività espletate, nonché il tempo richiesto per ciascuna delle attività espletate e le risorse professionali impiegate, al fine di consentire agli Azionisti e ai Candidati Sindaci di valutare l'adeguatezza del compenso proposto.*

*Tenendo conto della propria esperienza e degli esiti dell'autovalutazione, è buona prassi che il collegio uscente esprima agli azionisti, in vista del rinnovo, il proprio orientamento sui profili professionali e le competenze che integrino appropriatamente la composizione qualitativa del collegio, nonché l'impegno di tempo richiesto per lo svolgimento dell'incarico e la remunerazione appropriata ad attrarre persone di adeguato standing, senza tralasciare le previsioni di cui alla legge 21 aprile 2023, n. 49. Tale documento va pubblicato sul sito internet della società con congruo anticipo rispetto alla pubblicazione dell'avviso di convocazione dell'assemblea relativa al rinnovo del collegio.*

*Il presente documento è articolato nei seguenti paragrafi:*

- 1) funzioni richieste al Collegio Sindacale di società quotata ed evoluzione delle attività del Collegio Sindacale;*
- 2) considerazioni sulla composizione quali-quantitativa ideale per il futuro Collegio Sindacale;*
- 3) impegno richiesto nel triennio al Collegio Sindacale in termini di partecipazione alle riunioni e impegno quantitativo temporale del 2024;*



- 4) *considerazioni sulla remunerazione del Collegio Sindacale;*
- 5) *conclusioni.*

### **1. Funzioni richieste al Collegio Sindacale di società quotata ed evoluzione delle attività del Collegio Sindacale**

*I doveri ed i poteri del Collegio Sindacale sono disciplinati dagli articoli da 149 a 151 del Testo Unico della Finanza, oltre che delle disposizioni di cui al Codice Civile.*

*In particolare, quanto al Testo Unico della Finanza:*

- (i) *l'articolo 149, comma 1, lettera c-bis) stabilisce che il Collegio Sindacale ha l'obbligo di vigilare sulle modalità di concreta attuazione delle regole di governo societario previste dai codici di comportamento cui la società, mediante informativa al pubblico, dichiara di attenersi;*
- (ii) *l'articolo 151, comma 1, prevede che i sindaci possono richiedere notizie sull'andamento delle operazioni sociali o su determinati affari direttamente agli organi di amministrazione e di controllo delle società controllate; e*
- (iii) *l'articolo 151, comma 2, dispone che ciascun membro del collegio potrà esercitare individualmente i poteri di convocazione del consiglio di amministrazione e di richiesta di collaborazione dei dipendenti, fatta eccezione per il potere di convocare l'assemblea dei soci, che deve essere esercitato da almeno due membri del collegio sindacale.*

*Con la riforma europea della disciplina della revisione legale, il legislatore ha inteso rafforzare la qualità dell'audit e potenziare, in particolare, i meccanismi di verifica dell'indipendenza del revisore, investendo il Collegio Sindacale, in qualità di Comitato per il Controllo Interno e la Revisione Contabile, di specifiche attività di monitoraggio.*

*Ai sensi dell'art. 19 del D.lgs. 39/2010, come successivamente modificato, al Collegio Sindacale spetta altresì l'obbligo di:*

- (i) *informare l'organo amministrativo circa gli esiti della revisione legale e trasmettere a tale organo la propria relazione;*
- (ii) *monitorare il percorso di informativa finanziaria e presentare le raccomandazioni/le proposte volte a garantire l'integrità;*

- (iii) *controllare l'efficacia dei sistemi di controllo della qualità e di gestione del rischio di impresa e della revisione interna, in relazione all'informativa finanziaria dell'ente revisionato;*
- (iv) *monitorare la revisione legale del bilancio d'esercizio e del bilancio consolidato, anche tenendo conto di eventuali risultati e conclusioni dei controlli di qualità svolti dalla Consob a norma dell'art. 26, §6 del Regolamento (UE) 537/2014, ove disponibili;*
- (v) *verificare e monitorare l'indipendenza delle società di revisione legale, in particolare per quanto concerne la prestazione di servizi diversi dalla revisione alla Società;*
- (vi) *di essere responsabile della procedura volta alla selezione della società di revisione legale e raccomandare le società di revisione legale da designare ai sensi dell'art. 16 del Regolamento (UE) 537/2014.*

*Il Collegio Sindacale approva lo svolgimento dei non audit services da parte del revisore e delle entità del relativo network (art. 5 del Regolamento UE 537/2014).*

*Un richiamo merita poi la normativa in tema di rendicontazione di sostenibilità introdotta dal D.lgs. 125/2024, che recepisce la direttiva UE 2022/2464, in base alla quale l'Organo di Controllo:*

- (i) *deve verificare il rispetto delle disposizioni di legge in materia di sostenibilità e riferirne all'assemblea attraverso la relazione annuale;*
- (ii) *deve vigilare sull'adattamento degli assetti organizzativi aziendali e sul monitoraggio dell'intero processo di rendicontazione;*
- (iii) *deve supervisionare le attività dei revisori, garantendo che le informazioni riportate siano complete e conformi agli standard di rendicontazione;*
- (iv) *deve monitorare il sistema di controllo interno, verificando che sia sufficiente a supportare i processi di raccolta e gestione dei dati ESG;*
- (v) *deve collaborare con la società di revisione per definire il perimetro delle verifiche, specialmente nel caso di dati consolidati che coinvolgono più entità del gruppo aziendale.*

## **2. La composizione quali-quantitativa ideale per il futuro Collegio Sindacale**

*Tenuto conto del settore in cui opera la Società e il Gruppo, della complessità della organizzazione aziendale, della dimensione ed articolazione del Gruppo si ritiene che lo svolgimento dei compiti demandati al Collegio Sindacale richieda il possesso di specifiche competenze nelle seguenti aree:*



- *principi e regole di funzionamento delle società quotate;*
- *caratteristiche e funzionamento del settore in cui opera la Società;*
- *competenze finanziarie e di operazioni straordinarie;*
- *principi contabili nazionali ed internazionali;*
- *processi contabili e formazione del bilancio d'esercizio e consolidato;*
- *processo e valutazioni per l'impairment test;*
- *capacità di vigilanza sull'adeguatezza e sul concreto funzionamento dell'assetto organizzativo, con riguardo ai processi di gestione dei rischi, di revisione interna e di informativa finanziaria;*
- *risk management;*
- *conoscenze e competenze ESG;*
- *revisione legale.*

*Essenziali appaiono in particolare le competenze e le esperienze nelle società quotate, in particolare nei Gruppi, anche con presenza internazionale. È importante che i componenti dell'organo di controllo abbiano formazioni differenti e che collegialmente coprano le aree di competenza considerate.*

*Ad esito del processo di autovalutazione annualmente condotto, il Collegio Sindacale ritiene che la presenza di differenti competenze, valori e punti di vista, complementari tra loro, in seno al Collegio Sindacale possa rappresentare un punto di forza consentendo di analizzare i diversi argomenti in discussione da prospettive differenti e stimolare il dibattito, rappresentando così il presupposto per decisioni collegiali, meditate, consapevoli ed equilibrate.*

*La presenza di professionalità di vario genere è ritenuta essenziale e necessaria anche ai fini di una compiuta comprensione e di un adeguato apprezzamento dei diversi aspetti dei quali si deve tenere conto nell'ambito del business nel quale opera la Società.*

*Le caratteristiche personali e professionali ritenute opportune per il ruolo di Presidente del Collegio Sindacale, in linea con quelle attualmente riscontrabili, sono le seguenti:*

- ✓ *dovrebbe essere una figura dotata di autorevolezza e prestigio personale tale da assicurare una gestione corretta e trasparente del funzionamento del Collegio Sindacale;*



- ✓ *possedere caratteristiche personali tali da consentire di creare un forte spirito di squadra e un elevato senso di coesione tra i componenti del Collegio Sindacale;*
- ✓ *disporre di un'adeguata preparazione nel ruolo, avendo maturato precedenti esperienze nell'ambito di Collegi Sindacali di società quotate di complessità, dimensione e proiezione internazionale paragonabili a quelle di ERG;*
- ✓ *possedere competenze più che adeguate in ambito di finanza e contabilità, audit e compliance, risk management e corporate governance;*
- ✓ *possedere cultura internazionale, accompagnata da un'adeguata conoscenza delle lingue straniere e, in particolar modo, almeno di quella inglese.*

*I sindaci effettivi, in linea con le caratteristiche personali e professionali attualmente riscontrabili, dovrebbero:*

- ✓ *essere rappresentati da figure con un profilo in prevalenza professionale, per realizzare un insieme di competenze ed esperienze tra loro diverse e complementari, tenendo anche conto dei benefici che possono derivare dalla presenza in Collegio di diversi generi, fasce d'età e anzianità di carica;*
- ✓ *possedere un'adeguata seniority, intesa come comprovata esperienza in contesti organizzativi complessi in ambito aziendale e/o professionale;*
- ✓ *possedere competenze tali da consentire un'efficace loro partecipazione sia ai lavori del Consiglio di Amministrazione che dei Comitati istituiti al suo interno. Sono a tal fine ritenute rilevanti le competenze maturate in ambito finanza e contabilità, audit e compliance, risk management e corporate governance;*
- ✓ *avere maturato una significativa esperienza in ambito internazionale e disporre di un'adeguata cultura internazionale, accompagnata da un'adeguata conoscenza delle lingue straniere e, in particolar modo, almeno di quella inglese.*

### **3. L'impegno richiesto nel triennio al Collegio Sindacale in termini di partecipazione alle riunioni e impegno quantitativo temporale del 2024**

*Tutti i candidati Sindaci, nell'accettare la propria candidatura, dovrebbero attentamente valutare la disponibilità di tempo sufficiente da dedicare allo svolgimento dell'incarico, tenendo conto sia del numero e della qualità degli incarichi rivestiti negli organi di amministrazione e di controllo di altre società, sia dell'impegno loro richiesto dalle ulteriori attività lavorative e professionali svolte, verificando che la propria situazione sia allineata al time commitment richiesto come risultante*

dalle informazioni messe a disposizione attraverso la relazione sul governo societario e gli assetti proprietari.

Si riporta al riguardo la tabella che riepiloga il numero di riunioni cui il Collegio Sindacale ha partecipato nel 2022, 2023 e 2024:

<b>Organo o comitato consiliare</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>n.</b>	<b>n.</b>	<b>n.</b>
<b>Collegio Sindacale</b>	13	13	20
<b>Consiglio di Amministrazione</b>	6	6	6
<b>Comitato Controllo Rischi e Sostenibilità</b>	4	3	4
<b>Comitato Parti Correlate</b>	1	3	2
<b>Comitato Nomine e Remunerazione</b>	7	5	3
<b>Assemblee</b>	1	1	2
<b>totale</b>	<b>32</b>	<b>31</b>	<b>37</b>

#### Impegno quantitativo esercizio 2024

Considerando solo le ore di presenza alle riunioni ed escludendo il tempo dedicato alle verifiche, il monte ore dell'impegno del Collegio Sindacale per l'esercizio 2024 è stimabile in circa 166 incluse le ore di presenza alle assemblee ordinarie e straordinarie dell'esercizio.

Le ore delle riunioni sono state in totale circa 40 per le riunioni del Collegio Sindacale (2 ore in media caduna), circa 15 per le riunioni del CCRS (4 ore in media caduna), circa 3 e mezzo per le riunioni del Comitato Nomine e Remunerazioni (1 ora in media caduna), circa 1 e 45 minuti per le riunioni del Comitato Parti Correlate (0.35 ore cadauna) e circa 26 per le riunioni del Consiglio di Amministrazione e le due Assemblee:

	<b>Ore riunioni Collegio sindacale</b>	<b>Ore riunioni CCRS</b>	<b>Ore riunioni Comitato Nomine e Remunerazioni</b>	<b>Ore riunioni Comitato Parti Correlate</b>	<b>Ore riunioni Consiglio di Amministrazione e assemblee</b>
<b>Presidente</b>	40	5	1 ora e 10 minuti	35 minuti	8 ore



<b>Sindaco</b>	<b>40</b>	<b>5</b>	<b>1 ora e 10 minuti</b>	<b>35 minuti</b>	<b>8 ore</b>
<b>Sindaco</b>	<b>40</b>	<b>5</b>	<b>1 ora e 10 minuti</b>	<b>35 minuti</b>	<b>8 ore</b>
<b>Totale</b>	<b>120</b>	<b>15</b>	<b>3 ore e 30 minuti</b>	<b>1 ora e 45 minuti</b>	<b>24 ore</b>

*L'impegno richiesto ai sindaci comporta anche l'analisi preventiva della documentazione resa disponibile in vista di ciascuna riunione di consiglio e di comitati.*

*Alla durata delle riunioni va ovviamente aggiunto il tempo dedicato dai sindaci per la preparazione delle riunioni, che - ancorché non analiticamente quantificabile- rappresenta una componente di impegno significativo.*

*Il Collegio Sindacale, nello svolgimento della funzione di vigilanza, non si è avvalso dei dipendenti della società.*

#### **4. Considerazioni sulla remunerazione del Collegio Sindacale**

*Il compenso annuo di ciascun Sindaco Effettivo deliberato dall'Assemblea della Società in data 29 aprile 2022 è pari a € 40 mila e il compenso annuo del Presidente del Collegio Sindacale è pari a € 50 mila.*

*Il Collegio ritiene la propria remunerazione complessivamente adeguata alla complessità dell'incarico e all'impegno profuso nella partecipazione alle riunioni degli organi sociali.*

*In ogni caso, merita di essere segnalato che in recenti analisi è emersa, nel mercato italiano, una grande attenzione ai profili di non piena adeguatezza dei corrispettivi riconosciuti ai componenti dell'Organo di Controllo, rispetto al sempre maggior impegno richiesto dalla disciplina vigente.*

*Al riguardo il Collegio segnala che la Società non ha richiesto una valutazione di adeguatezza della remunerazione del Collegio stesso ad una società specializzata.*

*Il compenso che l'Assemblea degli Azionisti delibererà a favore dell'Organo di controllo dovrebbe essere effettivamente commisurato al crescente impegno richiesto all'Organo di Controllo, anche sotto il profilo del necessario costante aggiornamento, nonché ai compiti ed alle responsabilità che gravano sui sindaci. E ciò anche perché costituisce una chiara e inequivocabile raccomandazione del Codice di Corporate Governance (ed. gennaio 2020), delle Norme di comportamento del Collegio Sindacale di società quotate (ed. dicembre 2024) e di autorevoli esponenti dell'Autorità di vigilanza.*

## 5. Conclusioni

*In conclusione, dal punto di vista delle competenze professionali dei componenti del Collegio Sindacale, si ritiene auspicabile ed opportuno che anche il nuovo Organo di Controllo si caratterizzi per competenze ed esperienze nelle aree di disciplina rilevanti di cui al § 3 con una appropriata conoscenza dei principi e delle regole di funzionamento delle società quotate e si può concludere In termini di composizione quali-quantitativa ideale per il futuro Collegio Sindacale di DiaSorin che l'analisi delle valutazioni espresse sia sull'assetto attuale che su quello futuro confermano un giudizio condiviso nel Collegio verso il mantenimento del mix attuale di competenze e professionalità, anche in caso di modifica della composizione dell'organo di controllo.*

*Tenuto conto dell'analisi comparativa svolta tra i compensi dei componenti del Collegio e dei Consiglieri componenti del CCRS, dei richiami di attenzione sull'adeguatezza della remunerazione dei sindaci presenti nelle lettere del Presidente del Comitato della Corporate Governance del 3 dicembre 2021 e del 22 dicembre 2020, della Raccomandazione n. 30 del Codice di Corporate Governance, del costante ampliamento dei compiti e degli impegni richiesti all'Organo di controllo alla luce degli interventi normativi degli ultimi anni, in merito all'adeguatezza dei compensi sarebbe auspicabile che la società ne tenesse conto nella valutazione in merito all'adeguatezza dei compensi riconosciuti ai componenti del Collegio Sindacale e sottoposti all'approvazione dell'Assemblea dei Soci anche considerando le recenti normative che hanno ampliato i compiti e le responsabilità del Collegio Sindacale.*

*Il Collegio sindacale uscente auspica che gli "orientamenti" appena portati all'attenzione dell'Assemblea degli Azionisti possano essere considerati un concreto ausilio nel processo di selezione dei candidati a ricoprire la carica di Sindaco e Presidente del nuovo Collegio sindacale, nonché ai fini della definizione di un adeguato compenso per l'espletamento dell'incarico.*

Milano, 6 marzo 2025

Il Collegio Sindacale

Dott.sa Monica Mannino

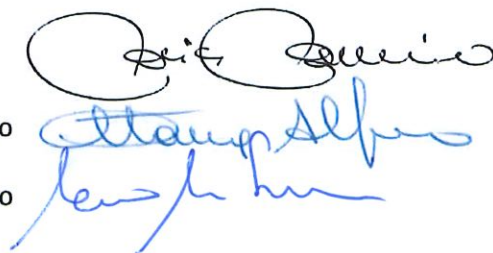
Dott.ssa Ottavia Alfano

Dott. Matteo Michele Sutura

Presidente

Sindaco Effettivo

Sindaco Effettivo



## Explanatory Report on Agenda Item 5

### **5. Resolutions, pursuant to Article 114-bis of Legislative Decree no. 58 of 24 February 1998, concerning the establishment of a long-term incentive plan entitled “2025-2028 Equity Awards Plan”. Related and consequent resolutions.**

To the Shareholders,

We hereby submit for your approval an incentive and retention plan entitled “2025-2028 Equity Awards Plan” (the “**2025 Equity Plan**” or the “**Plan**”) for managers of Diasorin S.p.A. (“**Diasorin**” or the “**Company**”) and of the other Diasorin Group companies (as defined below), pursuant to Article 114-bis of Legislative Decree 58/1998 (the “**TUF**”), to be implemented through the granting (free of charge) of rights (the “**Rights**”) that (if vested upon satisfaction of the conditions, as well as in accordance with the terms and conditions set forth in the Plan) confer the right to receive (free of charge) ordinary treasury shares in the Company’s portfolio, at a ratio of 1 (one) share, regular dividend entitlement, for each 1 (one) vested Right, as further specified below.

Therefore, Diasorin ordinary treasury shares will be used to service the Plan, subject to the authorisation pursuant to Article 2357 of the Civil Code granted from time to time by the Company’s Shareholders’ Meeting.

For any further information on the 2025 Equity Plan, please refer to the information document drafted pursuant to Article 84-bis of Consob Regulation 11971/1999 (the “**Issuers’ Regulation**”) and in accordance with Annex 3A of the Issuers’ Regulation made available to the public, together with this Report, in the manner and within the terms set forth by law.

#### **1. Reasons for adopting the Equity Plan**

The purpose of the 2025 Equity Plan is to continue to have an instrument capable of guaranteeing the retention of beneficiaries through coherence with market best practices, rewarding the beneficiaries’ contribution to the creation of shareholder value and enhancing the culture of merit based on the role and value of each of them, all in line with the general structure of the incentive and retention plan entitled “*Equity Awards Plan*” approved by the Company’s Shareholders’ Meeting of 29 April 2022 (the “**2022 Equity Plan**”). The proposal to adopt the new 2025 Equity Plan is therefore made with a view to continuing to ensure ever greater alignment between the interests of management and those of the Company’s shareholders.

This proposal is also motivated by the need to maintain the harmonisation of the incentive instruments applied in the Group and to reflect the Group’s growing international reach.

The proposal for adoption of the Plan was made by the Board of Directors, subject to the favourable opinion of the Remuneration and Appointment Proposals Committee (“**RAPC**”).

In this regard, it should be noted that the Board of Directors, having consulted with the RAPC, has also resolved, in the event of approval by the Shareholders’ Meeting of the 2025 Equity Plan, not to proceed in the current financial year with the granting of rights under the fourth and final cycle of the 2022 Equity Plan (for further information about which please refer to the explanatory report of the Board of Directors and the related



information document prepared pursuant to Article 84-bis of the Issuers' Regulation published on the Company's website, "Governance/Shareholders' Meeting/2022" section. It should also be noted that the adoption of share-based remuneration plans is in line with the principles contained in the Company's "Remuneration Policy", as described in the "Report on the Remuneration Policy and on Fees Paid" prepared pursuant to Article 123-ter of the TUF, available on Diasorin's website ("Company/Governance/Shareholders' Meeting/2025" section).

## 2. Recipients of the 2025 Equity Plan

As mentioned in the Introduction, the 2025 Equity Plan is aimed at managers of the Company and of the companies (Italian or foreign) directly or indirectly controlled by it pursuant to Article 93 of the TUF or that qualify as subsidiaries in accordance with the accounting standards applicable from time to time or included in the consolidation perimeter (the "**Subsidiary Companies**" or the "**Subsidiaries**" and, jointly with Diasorin, the "**Diasorin Group**").

More specifically, the Plan is addressed to the Vice Chairmen, Senior Directors, Directors and other key employees of the Diasorin Group (jointly, the "**Recipients**") who, on the grant date of the Rights (the "**Grant Date**"), have an employment relationship with the Company or the Subsidiary Companies (or, in any case, a relationship equivalent to an employment relationship pursuant to the laws applicable from time to time to the Company or the Subsidiaries) (the "**Relationship**"). The Recipients of the 2025 Equity Plan may also be persons qualified as executives with strategic responsibilities of the Company.

The Plan Rights may only be attributed to the Beneficiaries who will be identified among the Recipients by the Board of Directors, after hearing from the RAPC where competent, or by the person(s) delegated for this purpose by the Board of Directors itself.

## 3. Purpose and implementation methods of the 2025 Equity Plan

The Plan is divided into 4 (four) grant cycles of Rights (each the "**Grant Cycle**" or the "**Cycle**"), each of which has a four-year vesting period (the "**Vesting Period**"). The Vesting Period is itself divided into 4 (four) tranches, corresponding to each financial year included in the Vesting Period (each, the "**Tranche**"). The Vesting Period of each Cycle commences on the date of verification (the "**Verification Date**") of the number of Rights vested based on the occurrence of the conditions set forth in the Plan (the "**Vested Award**").

During the term of the Plan, an annual granting of Rights may be made in each of the financial years 2025 (first Cycle), 2026 (second Cycle), 2027 (third Cycle) and 2028 (fourth Cycle). It is understood that the granting of Rights in a Grant Cycle is purely discretionary in nature and does not entitle the Beneficiary to receive further grants in the remaining Cycles of the Plan.

With reference to each Grant Cycle, once the conditions set forth in the Plan for the vesting of the Rights have been verified on the Verification Date, the ordinary shares of Diasorin will be granted during the Vesting Period for a quantity for each Tranche equal to 25% of the Vested Award.

More specifically, the Plan consists of the free granting to the Beneficiaries of Rights to receive, as appropriate, performance shares (the "**Performance Shares**") and/or

restricted share units (“**Restricted Share Units**”) based on each Beneficiary’s so-called pay opportunity, as follows.

For Beneficiaries who are Vice Chairmen of the Diasorin Group:

- (a) a part of the Rights, to the extent of 50% of the Pay Opportunity, entitles the holder to receive (free of charge) Performance Shares, in the event that a certain percentage of the annual performance target identified below is achieved, and the Relationship is maintained;
- (b) another part of the Rights, to the extent of the remaining 50% of the Pay Opportunity, entitles the holder to receive (free of charge) Restricted Share Units, in the event that the Relationship is maintained.

It is noted that:

- (i) the annual performance target to which the vesting of the Performance Share Rights in each Grant Cycle is subject, is represented by the Group’s consolidated EBIT as recorded by the consolidated financial statements for the first financial year of each Cycle of reference, adjusted for any amortisation of intangibles arising from business combinations, extraordinary asset or liability items (e.g. non-recurring and off-budget events and extraordinary transactions), and neutralised by the impact of exchange rates, all as approved by the RAPC;
- (ii) the number of vested Rights entitling the recipient to receive Performance Shares in each Grant Cycle will be determined, as of the Verification Date, according to the level of actual achievement of the performance target by applying the linear interpolation calculation system.

For Beneficiaries who are Senior Directors, Directors and other key employees of the Diasorin Group (the “**Other Beneficiaries**”), the Rights (to the extent of 100% of the pay opportunity) entitle them to receive (free of charge) Restricted Share Units, if the Relationship is maintained.

The number of Rights to be granted to each Beneficiary will be calculated based on the normal value of Diasorin ordinary shares determined pursuant to Article 9 of Presidential Decree 917/1986, i.e. based on the arithmetic average of the prices reported in the month preceding the Grant Date, taking into consideration the average exchange rates of the same time period.

All Rights granted in each Grant Cycle will vest at the end of the first financial year included in the Cycle, following the Board’s approval of the Group’s consolidated financial statements for the relevant financial year and subject to the occurrence of the conditions set forth in the Plan (to be ascertained on the Verification Date and the Attribution Date) and, therefore, for:

- Beneficiaries who are Vice Chairmen of the Diasorin Group, the achievement (or non-achievement) of the performance target and the maintenance of the Relationship; and
- the Other Beneficiaries, the maintenance of the Relationship.

As anticipated above, the delivery of the Diasorin ordinary shares (corresponding, depending on the Beneficiary, to the number of Performance Shares and/or Restricted Shares Units received) will take place during the Vesting Period on the respective Attribution Dates for an amount, for each Tranche, equal to 25% of the Vested Award.

It is proposed to determine the maximum total number of Diasorin ordinary shares to be assigned in service of the 2025 Equity Plan at a maximum of 400,000 ordinary shares (equal to approximately 0.71% of Diasorin's current share capital).

It should be noted that the 2025 Equity Plan provides for a so-called claw back mechanism and contains the regulation of the Rights to which the Beneficiaries are entitled in the event of termination of the respective relationship due to a so-called "bad leaver" or "good leaver" scenario, all in accordance with the usual practice of incentive plans.

The 2025 Equity Plan will not receive any support from the Special Fund for the Encouragement of Workers' Participation in Enterprises, referred to in Article 4, paragraph 112 of Law 350 of 24 December 2003.

#### **4. Duration of the 2025 Equity Plan**

The 2025 Equity Plan will last from the approval by the Ordinary Shareholders' Meeting (convened for 28 April 2025 at single call) until the date of delivery of the shares referring to the last Tranche included in the Vesting Period of the fourth Grant Cycle.

It should be noted that the Plan provides for an acceleration mechanism for the vesting of the Rights upon the occurrence of certain events.

#### **5. Restrictions on the Transfer of Rights and Shares**

Each Right shall be attributed personally to each Beneficiary and may not be transferred by deed between living persons nor be subject to a lien or any other act of disposal on any basis whatsoever.

There are no restrictions on the transfer of ordinary shares of the Company granted following the vesting of the Rights.

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To the Shareholders,

In view of the above, we invite you to adopt the following resolutions:

"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having seen and approved the Board of Directors' Explanatory Report,

resolved

(i) to approve, pursuant to and for the purposes of Article 114-bis of Legislative Decree no. 58/1998, the establishment of a new incentive and retention plan entitled "2025-2028 Equity Awards Plan" having the characteristics (including the conditions and assumptions of implementation) indicated in the Report of the Board of Directors and in the Information Document prepared pursuant to Article 84-bis of Consob Resolution no. 11971/1999 (annexed to the Report itself under letter "A"), authorising the Board of Directors to adopt the relevant regulations;

(ii) to grant to the Board of Directors all powers necessary or appropriate to implement the "2025-2028 Equity Awards Plan", in particular, by way of example but not limited to, all powers to identify the beneficiaries and to determine the number of rights to be granted to each of them, to proceed with the grants to the beneficiaries, as well as to perform any acts, performances, formalities or communications that are



necessary or appropriate for the management and/or implementation of the plan itself, after consulting with the Remuneration and Appointment Proposals Committee where competent, with the power to delegate its powers, duties and responsibilities in relation to the execution and implementation of the plan to the Chairman, the Vice Chairman and/or the Managing Director, even severally.”

Saluggia, 14 March 2025

For the Board of Directors

signed

The Chairman

Mr Michele Denegri

## ANNEX "A"

DIASORIN S.P.A.

INFORMATION DOCUMENT FOR THE INCENTIVE PLAN ENTITLED "2025-2028  
EQUITY AWARDS PLAN" SUBJECT TO APPROVAL BY THE ORDINARY  
SHAREHOLDERS' MEETING OF Diasorin S.P.A. CONVENED FOR 28 APRIL 2025 AT  
SINGLE CALL

Saluggia, 14 March 2025

## DEFINITIONS

The following definitions are used throughout this Information Document.

<b>Other Beneficiaries</b>	Beneficiaries who are Senior Directors, Directors and other key employees of the Diasorin Group;
<b>Ordinary Shareholders' Meeting</b>	the Ordinary Shareholders' Meeting of the Company convened for 28 April 2025 at single called to resolve, inter alia, on the proposal to adopt the Plan;
<b>Attribution</b>	with reference to each Cycle, the actual provision of Shares to each Beneficiary in accordance with the terms and conditions of the Plan.
<b>Shares</b>	the Diasorin ordinary shares listed on the Euronext - Milan market, to be attributed (free of charge) to the Beneficiaries under the Plan and therefore, as appropriate, the Performance Shares and/or Restricted Share Units;
<b>Bad Leaver</b>	scenarios of Termination of the Relationship due to (i) dismissal of the Beneficiary; (ii) voluntary resignation of the Beneficiary not justified by the occurrence of one of the events mentioned in points (i) and (iii) of the definition of Good Leaver;
<b>Beneficiary</b>	the persons, identified by the Board of Directors among the Recipients of the Plan, to whom the Rights are granted;
<b>Termination of Relationship</b>	the termination for any reason of the relationship between the Beneficiary and the Company or the Subsidiary Company;
<b>Cycle or Grant Cycle</b>	each of the four grant cycles of the Rights that may be implemented by the Board during the validity of the Plan and which include the Vesting Period whose duration (four years) begins on the Verification Date. More specifically, during the validity of the Plan, an annual granting of rights may be made in each of the financial years 2025 (first Cycle), 2026 (second Cycle), 2027 (third Cycle) and 2028 (fourth Cycle). It is understood that the Granting of Rights in a Grant Cycle is purely discretionary in nature and does not

	attribute to the Beneficiary any right to receive further Grants in the remaining Plan Cycles;
<b>Remuneration and Appointment Proposals Committee or RAPC</b>	the Company's Remuneration and Appointment Proposals Committee;
<b>Board or Board of Directors</b>	the acting Board of Directors of the Company or its proxies;
<b>Subsidiaries or Subsidiary Companies</b>	each of the companies (Italian or foreign) from time to time directly or indirectly controlled by the Company pursuant to Article 93 of the TUF or qualifying as subsidiaries in accordance with the accounting standards applicable from time to time or included in the consolidation perimeter, with which one or more Beneficiaries have a Relationship;
<b>Grant Date</b>	with reference to each Beneficiary, the date of the Board of Directors' resolution concerning the granting of Rights in each Cycle;
<b>Attribution Date</b>	in respect of each Beneficiary, each of the Attribution Dates included in the Vesting Period of each Cycle;
<b>Verification Date</b>	for each Cycle, the verification date of the number of Rights vested in accordance with the provisions of the Plan and the Plan Regulations (i.e. the Vested Award);
<b>Recipient</b>	the persons at whom the Plan is aimed, i.e. the Vice Chairmen and Other Beneficiaries (i.e. Senior Directors, Directors and other key employees) of the Group as holders of the Relationship. The Recipients of the 2025 Equity Plan may also be persons qualified as executives with strategic responsibilities of the Company;
<b>DIASORIN or Company</b>	DIASORIN S.p.A. with registered office in Saluggia (VC), Via Crescentino snc;
<b>Right</b>	means each conditional right, free of charge and non-transferable by deed between living persons, to receive, to the extent and under the terms and conditions set out in the Plan, no. 1 Share free of charge (and therefore, as appropriate, no. 1 Performance Share and/or no. 1 Restricted Share Unit);

<b>Information Document</b>	this information document drafted pursuant to Article 84-bis of the Issuers' Regulation and in line, also in the numbering of the respective Paragraphs, with the indications contained in Schedule 7 of Annex 3A of the Issuers' Regulation;
<b>EBIT</b>	means the operating result before deduction of financial expenses and taxes (Earnings Before Interest and Taxes);
<b>Euronext - Milan</b>	the stock market organised and managed by Borsa Italiana S.p.A. (Euronext Group);
<b>Good Leaver</b>	scenarios of Termination of the Relationship due to (i) withdrawal from the employment relationship caused by the Beneficiary's physical or mental incapacity (due to illness or accident) that has reduced personal autonomy, so as to require permanent, continuous and comprehensive assistance; (ii) death of the Beneficiary; (iii) retirement of the Beneficiary;
<b>Group or Diasorin Group</b>	DIASORIN together with its Subsidiaries;
<b>Target Number of Performance Shares</b>	With reference to the Vice Chairmen only, for each Cycle, the number of Shares that are expected to be attributed to each of them upon achieving 100% of the Performance Target under the terms and conditions set forth in the Plan by the Plan regulations referring to Vice Chairmen;
<b>Performance Target</b>	the annual performance target to which the vesting of the Rights entitling the Beneficiary to receive Performance Shares in each Grant Cycle is subject, in accordance with the provisions of the Plan and the Plan regulations referring to the Vice Chairmen, i.e. the EBIT as recorded by the Group's consolidated financial statements approved by the Board relating to the first year of the relevant Cycle, adjusted by any amortisation of intangibles deriving from business combinations, extraordinary assets or liabilities (e.g. non-recurring events and off-budget transactions) and neutralised by the impact of exchange rates, all as approved by the Remuneration and Appointment Proposals Committee;
<b>Pay Opportunity</b>	for each Beneficiary, the monetary amount on



	the basis of which the number of Rights to be granted is defined;
<b>Vesting Period</b>	<p>for each of the four Cycles of the Plan, the four-year period, commencing on the Verification Date, divided into 4 (four) Tranches, during which Shares are attributed in an amount, for each Tranche, equal to 25% of the Vested Award, all in accordance with the terms and upon the occurrence of the conditions set forth in the Plan and the Plan Regulations.</p> <p>For the sake of clarity: (i) the Vesting Period of the first Plan Cycle corresponds to the financial years 2026, 2027, 2028 and 2029, (ii) the Vesting Period of the second Plan Cycle corresponds to the financial years 2027, 2028, 2029 and 2030 and (iii) the Vesting Period of the third Plan Cycle corresponds to the financial years 2028, 2029, 2030 and 2031 and (iv) the Vesting Period of the fourth Plan Cycle corresponds to the financial years 2029, 2030, 2031 and 2032;</p>
<b>Performance Shares</b>	the Ordinary Shares of the Company attributed from time to time during the Vesting Period to the Vice Chairmen in the event that the Performance Target is achieved and the Relationship is maintained until the relevant Attribution Date from time to time, under the terms and conditions set out in the Plan;
<b>Plan or Equity Plan or 2025 Equity Plan</b>	the proposal for the adoption of the incentive and retention plan entitled "2025-2028 Equity Awards Plan", aimed at the Recipients approved by the Board of Diasorin, and which will be submitted for approval by the Ordinary Shareholders' Meeting pursuant to Article 114-bis of the TUF;
<b>Vested Award</b>	the number of Rights actually vested depending on the occurrence of the conditions set forth in the Plan and the Plan Regulations;
<b>Relationship</b>	the employment relationship existing between the individual Beneficiary and the Company or its Subsidiaries (or in any case, an equivalent relationship pursuant to the legislation applicable at the time);
<b>Restricted Shares Units</b>	the ordinary Shares of the Company attributed from time to time during the Vesting Period to Beneficiaries in the event that the Relationship is

	maintained until the relevant Attribution Date from time to time, under the terms and conditions set out in the Plan;
<b>Issuers' Regulation</b>	Consob Regulation 11971/1999 as subsequently amended;
<b>Plan Regulations</b>	jointly (i) the regulation concerning the definition of the criteria, methods and terms of implementation of the Plan with reference to the Vice Chairmen and (ii) the regulation concerning the definition of the criteria, methods and terms of implementation of the Plan with reference to the Other Beneficiaries, both approved by the Board of Directors, subject to the favourable opinion of the Remuneration and Appointment Proposals Committee and subject to the approval of the Plan by the Ordinary Shareholders' Meeting;
<b>Sell to Cover</b>	the mechanism, as an alternative to the Cashless Sale, through which, at the same time as the Attribution, a portion of the Attributed Shares is sold to cover the Beneficiary's tax liabilities arising from the Attribution;
<b>Tranche</b>	with reference to each Vesting Period, each of the 4 (four) tranches corresponding to each financial year included in the Vesting Period itself;
<b>TUF</b>	Legislative Decree 58/1998 as subsequently amended;
<b>Cashless Sale</b>	the mechanism, alternative to Sell to Cover, through which, at the same time as the Attribution, all the Attributed Shares are subject to sale and the tax charges to be paid by the Beneficiary deriving from that Attribution are deducted from the proceeds;
<b>Vice Chairmen</b>	Beneficiaries who are Vice Chairmen of the Diasorin Group.

## INTRODUCTION

This Information Document, drafted pursuant to Article 84-*bis* of the Issuers' Regulation and in coherence, also in the numbering of the respective Paragraphs, with the indications contained in Schedule 7 of Annex 3A of that Issuers' Regulation, concerns the proposal for the adoption of the incentive and retention plan entitled "2025-2028 Equity Awards Plan" - approved by the Board of Directors on 14 March 2025 subject to the favourable opinion of the Remuneration and Appointment Proposals Committee -

which will be submitted for approval by the Ordinary Shareholders' Meeting of the Company called for 28 April 2025 at single call.

As at the date of this Information Document, the proposal for adoption of the Equity Plan has not yet been approved by the Ordinary Shareholders' Meeting and therefore:

- (i) this Information Document is prepared solely based upon the content of the proposal for adoption of the Plan approved by the Board;
- (ii) any reference to the Plan in this Information Document shall be deemed to refer to the proposal for adoption of the Plan itself.

It should be noted that the Plan is to be considered of "particular relevance" pursuant to Article 114-*bis*, paragraph 3 of the TUF and Article 84-*bis*, paragraph 2 of the Issuers' Regulation, as the potential Beneficiaries of the Rights that the Board (or the person(s) delegated for this purpose by the Board of Directors itself) may grant include certain persons who are members of the management bodies of the Subsidiary Companies, it being understood that such persons are potential Beneficiaries of the Plan by virtue of their subordinate employment relationship (or in any case an equivalent relationship pursuant to the applicable legislation in force at the time) (i.e. the Relationship) in place with the Subsidiaries.

The Plan is not a stock option plan; therefore, this Information Document does not include the sections of Annex 3A, Schedule 7 of the Issuers' Regulation that refer to such incentive plans.

## 1. RECIPIENTS OF THE PLAN

As at the Date of the Information Document, the Plan has not yet been approved by the Shareholders' Meeting.

Under the Plan, the Board (or the person(s) delegated for this purpose by the Board of Directors itself) is mandated to identify, having consulted the Remuneration and Appointment Proposals Committee where competent, the individual Beneficiaries within the category of Recipients.

The information required by section 1, Schedule 7 of Annex 3A to the Issuers' Regulation shall be provided, where necessary, in the manner and within the time limits set forth in Article 84-*bis*, paragraph 5, letter a) of the aforesaid Issuers' Regulation, following the approval of the Plan by the Shareholders' Meeting and during the implementation of the Plan itself.

That said, the following should be noted.

### **1.1 The names of the recipients who are members of the board of directors or the management board of the issuer of financial instruments, of the issuer's parent companies and of the companies directly or indirectly controlled by the issuer.**

The potential Beneficiaries of the Plan include certain individuals who serve as members of the management bodies of the Subsidiary Companies, who may be granted Rights by virtue of their employment relationship (or in any case an equivalent relationship pursuant to the applicable legislation in force at the time) (i.e. the Relationship) in place with the Subsidiaries.

## **1.2 The categories of employees or independent contractors of the issuer of financial instruments and the parent or subsidiary companies of that issuer.**

The Plan is intended for persons who, on the Grant Date, have an employment relationship with the Company or its Subsidiaries (or in any case an equivalent relationship pursuant to the legislation applicable at the time) (i.e. the Relationship).

## **1.3 The names of the beneficiaries of the plan belonging to the following groups:**

*a) general managers of the issuer of financial instruments;*

Not applicable.

*b) other executives with strategic responsibilities of the issuer of financial instruments that is not of "smaller dimensions", within the meaning of Article 3, paragraph 1, letter f) of Regulation no. 17221 of 12 March 2010, in the event that they have received, during the financial year, total remuneration (obtained by adding monetary remuneration and remuneration based on financial instruments) greater than the highest total remuneration attributed to the members of the board of directors, or the management board, and to the general managers of the issuer of financial instruments;*

Not applicable.

*c) natural persons controlling the share issuer, who are employees or independent contractors of the share issuer;*

Not applicable.

## **1.4 Description and numerical indication, broken down by category:**

*a) of the executives with strategic responsibilities other than those referred to in letter b) of section 1.3;*

The Recipients of the 2025 Equity Plan may also be persons qualified as executives with strategic responsibilities of the Company.

*c) of any other categories of employees or independent contractors for which differentiated features of the plan have been envisaged (e.g. executives, managers, white-collar workers, etc.)*

The Plan provides that:

- Beneficiaries who are Vice Chairmen are granted Rights to receive partly Performance Shares (50% of the Pay Opportunity) and partly Restricted Share Units (remaining 50% of the Pay Opportunity), while
  - other Beneficiaries are granted Rights to receive Restricted Share Units,
- all as further explained in Section 2.2.

## **2. THE REASONS FOR ADOPTING THE PLAN**

### **2.1 The objectives to be achieved through the attribution of plans**

The purpose of the Equity Plan is to continue to have an instrument capable of guaranteeing the retention of the beneficiaries by remaining in line with market best practices, rewarding the contribution of beneficiaries to the creation of shareholder

value and enhancing the culture of merit based on the role and value of each of them - all in line with the general structure of the incentive and retention plan entitled “*Equity Awards Plan*” approved by the Company’s Shareholders’ Meeting of 29 April 2022 (the “**2022 Equity Plan**”). The proposal to adopt the new 2025 Equity Plan is therefore made with a view to continuing to ensure ever greater alignment between the interests of management and those of the Company’s shareholders.

The proposal to adopt the 2025 Equity Plan is also motivated by the need to maintain the harmonisation of the incentive instruments applied in the Group and to reflect the Group’s growing international reach.

In this regard, it should be noted that the Board of Directors, having consulted with the RAPC, also resolved, in the event of approval by the Shareholders’ Meeting of the 2025 Equity Plan, not to proceed in the current financial year with the granting of rights for the fourth and final cycle of the 2022 Equity Plan.

The Plan provides that for each Beneficiary, the number of Rights to be granted is determined on the basis of the respective Pay Opportunity. More precisely, for Beneficiaries who are Vice Chairmen, the Plan provides for the granting of Rights to receive partly Performance Shares (50% of the Pay Opportunity) and partly Restricted Share Units (remaining 50% of the Pay Opportunity), while for the Other Beneficiaries, the Plan provides for the granting of Rights to receive Restricted Share Units (100% of the Pay Opportunity), all as illustrated in more detail in Section 2.2.

With reference to each Grant Cycle, once the conditions set forth in the Plan for the vesting of the Rights have been verified on the Verification Date, the actual attribution of 100% of the vested Shares - for the Performance Shares on the basis of the result achieved and subject to verification of the maintenance of the Relationship, and for the Restricted Share Units subject only to verification of the maintenance of the Relationship - will take place during the Vesting Period for an amount for each Tranche equal to 25% of the Vested Award (see Section 4.2 below). This period was considered the most suitable for achieving the incentive and retention targets pursued by the Plan.

## **2.2 Key variables, also in the form of performance indicators considered for the attribution of plans based upon financial instruments**

The Plan consists of the free granting to the Beneficiaries of Rights that (if vested upon fulfilment of the conditions, as well as the terms and conditions set forth in the Plan and the Plan Regulations) entitle them to receive, free of charge, Shares from the Company, in the ratio of no. 1 (one) Share, regular dividend entitlement, for each no. 1 (one) vested Right (subject to any adjustments set forth in Section 3.3).

The Plan Rights may only be granted to Beneficiaries who are identified among the Recipients by the Board of Directors or by the person(s) delegated for this purpose by the Board of Directors.

In particular, the Plan provides for the following.

### ***Vice Chairmen***

For Beneficiaries of the Plan who are Vice Chairmen, the Equity Plan consists of the free granting to them of Rights to receive Shares according to the Pay Opportunity of each of them, as follows:



- (a) a part of the Rights, to the extent of 50% of the Pay Opportunity, entitles the holder to receive (free of charge) Performance Shares, in the event that a certain percentage (95%) of the Performance Target is achieved by the Company and the Relationship is maintained (up to the Verification Date and up to each of the Attribution Dates);
- (b) another part of the Rights, to the extent of the remaining 50% of the Pay Opportunity, entitles the holder to receive (free of charge) Restricted Share Units, if the Relationship is maintained (up to the Verification Date and up to each of the Attribution Dates).

More specifically, the Performance Target of the Plan to which the vesting of the Rights related to the Performance Shares in each Grant Cycle is subject, is represented by the Group's consolidated EBIT as reported in the consolidated financial statements for the first year of each Cycle of reference, adjusted for any amortisation of intangibles arising from business combinations, extraordinary items, assets or liabilities (e.g. extraordinary non-recurring events and off-budget transactions), and neutralised by the impact of exchange rates, all as approved by the Remuneration and Appointment Proposals Committee.

Accordingly, the number of Performance Shares to be attributed to each Vice Chairman under the terms and conditions of the Plan and the Plan Regulations relating to those Vice Chairmen, based upon the Target Number of Performance Shares, will be determined on the Verification Date according to the level of actual achievement by the Company of the Performance Target by applying the linear interpolation calculation system, it being understood that, in any case, the total number of Performance Shares attributed to each Vice Chairman shall not exceed 130% of his/her Target Number of Performance Shares.

### ***Other Beneficiaries***

For Beneficiaries who are Senior Directors, Directors and other key employees of the Diasorin Group, the Rights (to the extent of 100% of the Pay Opportunity) entitle them to receive (free of charge) Restricted Share Units, in the event of that the Relationship is maintained (up to the Verification Date and up to each of the Attribution Dates).

## **2.3 Elements underlying the determination of the amount of remuneration based on financial instruments, i.e. the criteria for its determination**

With regard to each Cycle, the Board may only resolve on one annual granting. On the individual Grant Dates, the Board of Directors, having consulted with the Remuneration and Appointment Proposals Committee where competent, will identify the individual Beneficiaries, the number of Rights to be granted to each of them with reference to the relevant Cycle based upon the Pay Opportunity of each of them, as well as the terms and conditions for the vesting of the Rights and the attribution and delivery of the Shares, all in accordance with the provisions of the Plan and the Plan Regulations.

The number of Rights eventually granted to the Beneficiaries in each Grant Cycle is determined at the Company's discretion, taking into account, in addition to the relevance of the organisational position held by the Beneficiaries concerned, the market benchmarks, as well as the Company's interest in graduating the long-term incentive within its strategies.

It is understood that the granting of Rights in a Grant Cycle is purely discretionary in nature and does not entitle the Beneficiary to receive further grants in the remaining Cycles of the Plan.

**2.4 The reasons underlying any decision to attribute remuneration plans based on financial instruments not issued by the issuer of financial instruments, such as financial instruments issued by subsidiaries or parent companies or companies outside the group to which it belongs; if the aforesaid instruments are not traded on regulated markets, information on the criteria used to determine the value attributable to them**

Not applicable, as the Plan is based on the granting of Rights attributing the right to receive Shares in the Company.

**2.5 Consideration of significant tax and accounting implications that affected the design of the plans**

There are no significant accounting and tax implications that affected the design of the Plan.

**2.6 Any support for the plan by the Special Fund for the Encouragement of Workers' Participation in Enterprises, referred to in Article 4, paragraph 112 of Law no. 350 of 24 December 2003**

The Plan does not receive any support from the Special Fund for the Encouragement of Workers' Participation in Enterprises under Article 4, paragraph 112 of Law no. 350 of 24 December 2003.

### **3. APPROVAL PROCESS AND TIMING FOR THE GRANTING OF OPTIONS**

**3.1 Scope of powers and functions delegated by the shareholders' meeting to the board of directors for the purpose of implementing the plan**

In addition to approving the Plan, the Ordinary Shareholders' Meeting will also be called upon to resolve to grant to the Board of Directors all powers necessary or appropriate to implement the Plan, and in particular (by way of example but not limited to) all powers to, after consulting with the Remuneration and Appointment Proposals Committee where competent, adopt the Plan Regulations, identify the Beneficiaries and determine the number of Rights to be granted to each of them, proceed with the grants to the Beneficiaries, and complete any deeds, performances, formalities, or communications that are necessary or appropriate for the purposes of managing and/or implementing the Plan, with the power to delegate its powers, duties, and responsibilities with respect to the execution and implementation of the Plan, as more fully specified in Section 3.2 below.

**3.2 Indication of the persons entrusted with the administration of the plan and their role and responsibility**

The responsibility for implementing the Plan lies with the Board, which will be entrusted by the Ordinary Shareholders' Meeting with the management and implementation of the Plan.

The Plan provides that the Board may delegate its powers, duties and responsibilities regarding the execution and application of the Plan to the Managing Director.

Without prejudice to the provisions set forth with reference to the verification of achievement of the Performance Target (see Section 2.2 above), the Remuneration and Appointment Proposals Committee - where so required and within the limits set forth by laws, regulations and/or the Corporate Governance Code of listed companies approved in January 2020 by the Corporate Governance Committee - shall perform advisory and proposing functions in relation to the implementation of the Plan, and may, for such purpose, obtain support from the Managing Director and the Human Resources Department.

On 14 March 2025, the Board, after receiving the favourable opinion of the Remuneration and Appointment Proposals Committee, resolved, subject to the approval of the Equity Plan by the Ordinary Shareholders' Meeting, to approve the Plan Regulations and granted the Managing Director all the widest powers to carry out, within the terms and according to the procedures provided for by the applicable regulations, all fulfilments provided for by the Plan Regulations, after consulting the RAPC where competent.

### **3.3 Existing procedures, if any, for the revision of the plans also in connection with any changes in the underlying targets**

The Board of Directors, having consulted with the RAPC where competent, has the power to terminate the implementation of the Plan and, with the support of the Human Resources Department, may make any amendments or additions to the Plan or the Plan Regulations that it deems useful or necessary for the best pursuit of the Plan purposes, taking into account the interests of the Beneficiaries, implementing the most appropriate methods, without prejudice to the competence of the Shareholders' Meeting with reference to the Plan pursuant to Article 114-*bis* of the TUF.

The Plan envisages that in the event of extraordinary or unforeseeable events - by way of example but not limited to, extraordinary transactions on the Company's capital, such as capital reductions due to losses through the cancellation of shares, increases in the Company's capital, whether free or against payment, offered as an option to shareholders, merger or demerger transactions - the Board of Directors, having consulted with the RAPC where competent, may adjust the number of Shares to which the Beneficiaries are entitled in relation to the Rights, granted and/or vested, on the basis of which Shares have not yet been attributed, and make any amendments and additions to the Plan that are deemed necessary or advisable to keep the substantial and economic content of the Plan and its purposes unchanged, within the limits allowed by the laws applicable at the time.

For the purposes of making the above adjustment and changes, the Board of Directors shall proceed in accordance with the rules commonly accepted in financial market practice; the Beneficiaries shall be notified in writing of the above adjustments.

Without prejudice to the competence of the Shareholders' Meeting with reference to the Plan pursuant to and for the purposes of Article 114-*bis* of the TUF, the Board of Directors, having consulted the RAPC where competent, may also:

(i) resolve on the modification, cancellation and replacement of the Rights and vested Rights held by the Beneficiaries with the consent of the Beneficiaries themselves, all in such a way that the result corresponds to the best interests of the Company in accordance with the targets of the Plan;

(ii) derogate from one or more of the provisions of the Plan in the event of exceptional circumstances (possibly in accordance with the provisions of the policy on remuneration and on fees adopted by the Company, where applicable), giving written notice thereof to the Beneficiaries concerned. By way of example but not limited to, it may resolve on (a) the immediate vesting, in whole or in part, of the Rights, even beyond the cases described in Sections 4.2 and 4.8; (b) with reference to the Vice Chairmen only: (x) in the event of a significant revision of the targets of the business plan, including but not limited to acquisitions, disposals of companies or business units, which entail a new approval of the same business plan by the Board of Directors, the Board of Directors shall be entitled to approve any changes to the Performance Target, in order to adjust it to the changes made to the business plan; (y) the adjustment of the Performance Target from time to time even beyond the assumptions set forth above, so as to ensure, in the interest of the Vice Chairmen, a situation that is substantially fair compared to the one previously in place in the event of extraordinary and/or unforeseeable situations or circumstances that may significantly affect the Group's results and/or scope, or more in general, on the parameters underlying the Performance Target, with the sole purpose of preserving the purposes of the Plan of constant alignment between the business objectives and the objectives underlying the incentive systems of the Vice Chairmen, without prejudice, in any event, to the rules on transactions with related parties, if applicable.

#### ***"Claw back" mechanism***

The Plan provides that if, within the term of 3 years from the Attribution Date of reference from time to time, the Board of Directors finds that the Beneficiary (i) has committed fraudulent or grossly negligent conduct to the detriment of the Group, (ii) has breached loyalty obligations to the Group, (iii) has acted in a way that has resulted in a significant capital or financial loss for the Group or (iv) has acted in a way that is contrary to the law and/or company regulations, the Board of Directors reserves the right to obtain (a) the return by the Beneficiary of the Shares, less an amount corresponding to the tax, social security and welfare charges related to the Attribution of the Shares, or if the Shares have already been sold, (b) the return by the Beneficiary of the sale value, less an amount corresponding to the tax, social security and welfare charges related to the Attribution of the Shares, possibly also by offsetting it against the Beneficiary's salary and/or severance pay.

### **3.4 Description of the methods for determining the availability and granting of the financial instruments on which the plans are based**

The Plan consists of the free granting to the Beneficiaries of the Rights that (if vested upon fulfilment of the conditions, as well as the terms and conditions set forth in the Plan) entitle them to receive, free of charge, Shares from the Company, in the ratio of no. 1 (one) Share, regular dividend entitlement, for each no. 1 (one) vested Right (subject to any adjustments set forth in Section 3.3 above).

The Beneficiaries will therefore not be required to pay any consideration to the Company for either the Granting or the Attribution.

The Equity Plan provides that the maximum total number of Shares to be allocated to service the Plan is 400,000 Diasorin ordinary shares (equal to approximately 0.71% of Diasorin's current share capital).

The Company shall make available to the Beneficiary the Shares to which the Beneficiary is entitled on the basis of the Rights accrued in each Grant Cycle no later than 30 June of each calendar year of the Tranche associated with the relevant Attribution Date, without prejudice to the application of the Sell to Cover or Cashless Sale mechanism as described herein, according to the choice made by the Beneficiary. The Shares to be granted under the Plan will have regular dividend entitlement and the same characteristics as the Company's shares in circulation on the relevant Attribution Date from time to time and will therefore bear the coupons in force on that date.

By each Attribution Date, the Beneficiary may elect whether to invoke the Sell to Cover method or, alternatively, the Cashless Sale to cover the Beneficiary's tax liabilities arising from the Attribution itself. The Company will provide the Beneficiary in good time with the necessary instructions for the Sell to Cover or Cashless Sale, as appropriate.

### **3.5 The role played by each director in determining the characteristics of these plans; any occurrence of conflict of interest situations for the directors concerned**

The characteristics of the Plan to be submitted for approval by the Ordinary Shareholders' Meeting pursuant to and for the purposes of Article 114-*bis* of the TUF, were determined by the Board, with the favourable opinion of the Remuneration and Appointment Proposals Committee.

### **3.6 For the purposes of the requirements of Article 84-*bis*, paragraph 1, the date of the decision taken by the body competent to propose the approval of the plans to the shareholders' meeting and the proposal of the remuneration committee, if any**

The Board approved the Plan on 14 March 2025, subject to the favourable opinion of the Remuneration and Appointment Proposals Committee of 6 March 2025.

### **3.7 For the purposes of the requirements of Article 84-*bis*, paragraph 5, letter a), the date of the decision taken by the competent body on the assignment of the instruments and the proposal to the aforesaid body made by the remuneration committee, if any**

Not applicable, since as of the date of the Information Document no Beneficiaries have yet been identified within the category of Recipients. The date of the decision taken by the Board of Directors on the granting of the Rights will be announced in the manner and within the terms set forth in Article 84-*bis*, paragraph 5, letter a) of the Issuers' Regulation.

### **3.8 The market price, recorded on the aforementioned dates, for the financial instruments on which the plans are based, if traded on regulated markets**

On 14 March 2025, the date of approval of the Plan by the Board of Directors, the official price of Diasorin's ordinary shares was Euro 96,187. As of 6 March 2025, when the Remuneration and Appointment Proposals Committee gave its favourable opinion, the official price of Diasorin's ordinary shares was Euro 96.129.



**3.9 In the case of plans based on financial instruments traded on regulated markets, under what terms and in what manner does the issuer take into account, in identifying the timing of the granting of the instruments in implementation of the plans, the possible coincidence in time between:**

- (i) said granting or any decisions taken in this regard by the remuneration committee, and**
- (ii) the disclosure of any relevant information within the meaning of Article 17 of Regulation (EU) no. 596/2014; for example, where such information is:**
  - a. not already public and capable of positively influencing market prices, or**
  - b. already published and capable of negatively influencing market prices.**

Pursuant to the Plan, the granting of Rights to the Beneficiaries is made free of charge. The Rights, once vested on the terms and conditions set forth in the Plan Regulations, entitle the holder to receive Shares, also free of charge. For information on the criteria for determining the number of Rights to be granted, see Sections 2.2 and 2.3 above.

The entire implementation phase of the Plan will be carried out in full compliance with the laws in force, including those on market abuse, as well as company regulations and procedures. The identification of any safeguards is left to the Board of Directors.

#### **4. THE CHARACTERISTICS OF THE ATTRIBUTED INSTRUMENTS**

##### **4.1 A description of the forms in which share-based remuneration plans are structured**

As described in more detail in Section 2.2 above, the Plan consists of the free granting to the Beneficiaries of Rights that (if vested upon fulfilment of the conditions, as well as under the terms and conditions set forth in the Plan) entitle them to receive, free of charge, Shares from the Company, in the ratio of no. 1 (one) Share, regular dividend entitlement, for each no. 1 (one) vested Right (subject to the adjustments, if any, set forth in Section 3.3).

##### **4.2 An indication of the period of actual implementation of the plan with reference also to any different cycles envisaged**

The Plan is divided into 4 (four) Grant Cycles of Rights, each of which has a Vesting Period of four years during which the Shares, once the conditions set forth in the Plan have been verified, are attributed for an amount, for each Tranche, equal to 25% of the Vested Award.

The Vesting Period of each Cycle starts on the Verification Date. For the sake of clarity: (i) the Vesting Period of the first Plan Cycle corresponds to the financial years 2026, 2027, 2028 and 2029, (ii) the Vesting Period of the second Plan Cycle corresponds to the financial years 2027, 2028, 2029 and 2030 and (iii) the Vesting Period of the third Plan Cycle corresponds to the financial years 2028, 2029, 2030 and 2031 and (iv) the Vesting Period of the fourth Plan Cycle corresponds to the financial years 2029, 2030, 2031 and 2032.

With reference to each Cycle, only one annual granting of Rights may be made in each of the financial years 2025 (first Cycle), 2026 (second Cycle), 2027 (third Cycle) and 2028 (fourth Cycle). It is understood that the granting of Rights in a Grant Cycle is purely discretionary in nature and does not entitle the Beneficiary to receive further grants in the remaining Cycles of the Plan.

On the individual Grant Dates, the Board of Directors, having consulted with the Remuneration and Appointment Proposals Committee where competent, will identify the individual Beneficiaries, the number of Rights to be granted to each of them with reference to the relevant Cycle based upon the Pay Opportunity of each of them, as well as the terms and conditions for the vesting of the Rights and the attribution and delivery of the Shares, all in accordance with the provisions of the Plan and the Plan Regulations.

The number of Rights to be granted to each Beneficiary will be calculated based upon the normal value of the Shares determined pursuant to Article 9 of Presidential Decree no. 917/1986, i.e. on the basis of the arithmetic average of the prices recorded in the month preceding the Grant Date, taking into consideration the average exchange rates of the same time period.

All of the rights granted in each Grant Cycle will vest at the end of the first financial year included in that Cycle, following the Board's approval of the Group's consolidated financial statements for the relevant financial year and subject to the occurrence of the conditions set forth in the Plan (to be ascertained on the Verification Date and the Attribution Date).

With reference to each Grant Cycle, once the conditions set forth in the Plan for the vesting of the Rights have been verified on the Verification Date, the actual attribution of 100% of the vested Shares - for the Performance Shares on the basis of the result achieved and subject to verification of the maintenance of the Relationship, and for the Restricted Share Units subject to verification of the maintenance of the Relationship - will take place during the Vesting Period for an amount for each Tranche equal to 25% of the Vested Award.

Rights in each Grant Cycle that have not vested pursuant to and for the purposes of the Plan shall automatically lapse and shall be deprived of all effect and validity.

The Company shall make available to the Beneficiary the Shares to which the Beneficiary is entitled on the basis of the Rights accrued in each Grant Cycle by and no later than 30 June of each calendar year of the Tranche associated with the relevant Attribution Date, subject to the application of the Sell to Cover or Cashless Sale mechanism, according to the choice made by the Beneficiary (see Section 3.4 above). The Shares to be granted under the Plan will have regular dividend entitlement and the same characteristics as the Company's shares in circulation on the relevant Attribution Date from time to time and will therefore bear the coupons in force on that date.

The Plan and the Plan Regulations establish that if, after the relevant Grant Date:

- (a) there is a change of control pursuant to Article 93 of the TUF, even if this does not result in an obligation to launch a public takeover bid;
- (b) a public takeover bid or a public exchange offer is launched for the Company's shares; or
- (c) resolutions have been passed on transactions that could result in the delisting of Diasorin's ordinary shares from a regulated market,

this shall constitute an acceleration event for the purposes of the vesting of the Rights granted in each Grant Cycle and not yet vested at the date of the occurrence of such event, provided that, at such time, the Relationship between the Beneficiary and the Company or, as the case may be, the Subsidiary is still in place.

### **4.3 The end of the plan**

Without prejudice to what is indicated in Section 4.2 above, the Equity Plan shall last from the approval by the Ordinary Shareholders' Meeting until the date of delivery of the Shares referring to the last Tranche included in the Vesting Period of the fourth Grant Cycle.

### **4.4 The maximum number of financial instruments, also in the form of options, granted in each fiscal year in relation to the persons named or the indicated categories**

As of the date of the Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting and the Beneficiaries have not yet been identified within the category of Recipients.

The Plan provides for the granting to the Beneficiaries of a maximum 400,000 Rights, which entitle them to receive a maximum 400,000 Shares.

The Plan does not provide for a maximum number of Rights to be granted in a fiscal year.

### **4.5 The terms and conditions for the implementation of the plan, specifying whether the actual attribution of the instruments is subject to the fulfilment of conditions or the achievement of certain results, including performance results; descriptions of such conditions and results**

With regard to the terms and conditions for the implementation of the Plan, please refer to the provisions set forth in the individual sections of this Information Document (and in particular, in Sections 2.2 and 2.3 above).

### **4.6 Indication of any restrictions on the availability of the attributed instruments or of the instruments resulting from the exercise of the options, with particular reference to the terms within which the subsequent transfer to the same company or to third parties is permitted or prohibited**

The Plan provides that each Right is granted in a personal capacity to each Beneficiary and may not be transferred by deed between living persons nor be subject to a lien or any other act of disposal on any basis whatsoever. In the event of a breach by the Beneficiary of the foregoing, the Rights (including vested Rights) shall be deemed forfeited and devoid of all effectiveness and validity.

There are no restrictions on the transfer of the Shares attributed following the vesting of the Rights.

### **4.7 The description of any termination conditions in relation to the attribution of the plans in the event that the recipients carry out hedging transactions that neutralise any prohibitions on the sale of the granted financial instruments, also in the form of options, or of the financial instruments resulting from the exercise of such options**

Not applicable.

#### **4.8 The description of the effects brought about by the termination of the employment relationship**

The Plan provides that the vesting of the Rights in the Beneficiaries is subject to the maintenance of the Relationship from the Grant Date until each of the Attribution Dates included in the Vesting Period.

The Plan Regulations govern the treatment of the Rights granted in the event of Termination of the Relationship as follows.

In the event of the Termination of the Relationship as a result of a Bad Leaver scenario during the Vesting Period at the time of reference or in any case prior to the Attribution of the Shares on each Attribution Date, the Beneficiary will lose on a full and final basis the right to receive all the Shares to which he/she is entitled on the basis of the Rights vested up to that time and not yet Attributed.

In the event of the termination of the Relationship as a result of a Good Leaver scenario prior to the Verification Date at the time of reference, the Beneficiary (or his/her heirs) shall retain the right to receive a *pro-rata* amount of Shares (in respect of the Rights granted, even if not yet vested) to be calculated *pro-rata temporis* and therefore according to the portion of the year preceding the date of Termination of the Relationship.

The *pro rata* amount will be determined using the day as the unit of calculation. In the event of the termination of the Relationship as a result of a Good Leaver scenario after the Verification Date at the time of reference, the Beneficiary (or his/her heirs) shall retain the right to receive all the Shares to which he/she is entitled out of the Rights already vested prior to the date of Termination of the Relationship and not yet Attributed.

Lastly, it is understood that if the Relationship is transferred to another company of the Group and/or the Relationship is terminated and a new Relationship is simultaneously established within the Group, again in the capacity of Beneficiary, the same shall retain all the rights attributed to him/her under the Plan, since this does not constitute a circumstance of Termination of Relationship relevant for the purposes of the Plan. This circumstance occurs, on the contrary, in the event of a change of control, to be understood as a transfer to a third party of the Subsidiary to which the Beneficiary belongs, by the Company.

#### **4.9 The indication of other possible causes for cancellation of the plans**

Except as indicated in the preceding Sections of the Information Document, there are no other causes for cancellation of the Plan.

#### **4.10 The reasons for any provision for a “redemption” by the company of the financial instruments covered by the plans, pursuant to Articles 2357 et seq. of the Civil Code; the beneficiaries of the redemption, indicating whether it is intended only for particular categories of employees; the effects of the termination of employment relationship on said redemption**

There are no “redemption” clauses, by the Company, of the Rights covered by the Plan and the Shares, without prejudice to the provisions of Section 3.3 above with reference to the so-called *claw back*.

**4.11 Any loans or other facilities intended to be granted for the purchase of shares pursuant to Article 2358, paragraph 8 of the Civil Code**

Not applicable.

**4.12 An indication of valuations of the expected cost for the company at the date of the relevant granting, as determinable on the basis of terms and conditions already defined, by total amount and in relation to each instrument of the plan**

Not applicable, because as of the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting. It should be noted that the expected cost for the Company is represented by the fair value of the Plan Shares, which will be precisely determined when the Rights are granted.

**4.13 An indication of any dilutive effects on capital determined by the remuneration plans**

Since the Plan does not provide for the issuance of new shares, it has no dilutive effects on the Company's share capital.

**4.14 The limits, if any, on the exercise of voting rights and the attribution of property rights**

Not applicable.

**4.15 If the shares are not traded on regulated markets, any information useful for an accurate assessment of the value attributable to them.**

Not applicable as the Shares are listed on Euronext-Milan.

**4.16-4.23**

Not applicable as the Plan is not a stock option plan.

**4.24 Remuneration plans based upon financial instruments (table)**

Table no. 1 envisaged by paragraph 4.24 of Schedule 7 of Annex 3A to the Issuers' Regulation will be provided in the manner and within the terms indicated in Article 84-bis, paragraph 5, letter a) of the aforesaid Issuers' Regulation.



## Explanatory Report on Agenda Item 6

### **6. Resolutions, pursuant to Article 114-bis of Legislative Decree no. 58 of 24 February 1998, concerning the establishment of a Stock Option Plan. Related and consequent resolutions.**

To the Shareholders,

We hereby submit for your approval an incentive and retention plan entitled “2025 Stock Options Plan - Diasorin S.p.A.” (the “**2025 Plan**”) aimed at key executives of Diasorin (“**Diasorin**” or the “**Company**”) and of the other companies of the Diasorin Group (as defined below), pursuant to Article 114-bis of Legislative Decree 58/1998 (the “**TUF**”), to be implemented through the free granting of option rights valid for the purchase of ordinary treasury shares in the Company’s portfolio (the “**Options**”).

Therefore, Diasorin ordinary treasury shares will be used to service the 2025 Plan, subject to the authorisation pursuant to Article 2357 of the Civil Code granted from time to time by the Company’s Shareholders’ Meeting.

For any further information on the 2025 Plan, please refer to the information document drafted pursuant to Article 84-bis of Consob Regulation 11971/1999 (the “**Issuers’ Regulation**”) and in accordance with Annex 3A of the Issuers’ Regulation made available to the public, together with this Report, in the manner and within the terms set forth by law.

#### **1. Reasons for adopting the 2025 Plan**

The purpose of the 2025 Plan, in continuity with the incentive and retention plan entitled “2023 Stock Options Plan - Diasorin S.p.A.” approved by the Company’s Shareholders’ Meeting of 28 April 2023, is to continue with the policy of retaining and providing incentives to the Group’s key employees, through their involvement in the corporate structure, and thus to contribute to maintaining their specific skills in the Company through their co-participation in the Company’s economic results and future development.

With regard to incentive remuneration based on stock option plans, it should be noted, inter alia, that the adoption of share-based remuneration plans is in line with the principles contained in the “Remuneration Policy” adopted by the Company, as described in the “Report on the Remuneration Policy and on Fees Paid” prepared pursuant to Article 123-ter of the TUF, available on the Diasorin website [www.diasoringroup.com](http://www.diasoringroup.com) (“Governance/Shareholders’ Meeting/2025” section).

The proposal for adoption of the 2025 Plan was made by the Board of Directors, subject to the favourable opinion of the Remuneration and Appointment Proposals Committee (the “**Remuneration Committee**”).

#### **2. Recipients of the 2025 Plan**

As mentioned in the introduction, the 2025 Plan is aimed at key executives who, as of the grant date of the Options (the “**Grant Date**”), have a permanent subordinate employment relationship (or an equivalent relationship pursuant to the regulations applicable at the time) with the Company or with the companies (Italian or foreign) directly or indirectly controlled by the same pursuant to Article 93 of the TUF or that

qualify as subsidiaries in accordance with the accounting standards applicable from time to time or included in the consolidation perimeter (the “**Subsidiary Companies**” or the “**Subsidiaries**” and, jointly with Diasorin, the “**Diasorin Group**”).

On the Grant Date, the Board of Directors of the Company shall identify the individual beneficiaries within the above-mentioned category (the “**Beneficiaries**”) and the number of Options to be attributed to each Beneficiary, taking into account, where appropriate, the responsibilities and professional skills of the Beneficiaries.

The Board of Directors may delegate its powers, duties and responsibilities regarding the execution and implementation of the 2025 Plan to the Chairman of the Board of Directors, the Vice Chairman and/or the Managing Director of Diasorin, even severally, it being understood that any decision regarding and/or pertaining to the granting of the Options to the Beneficiary who is also Chairman and/or Vice Chairman and/or Managing Director of Diasorin (along with any other decision regarding and/or pertaining to the management and/or implementation of the 2025 Plan with regard to them) shall remain under the exclusive remit of the Board of Directors.

The Remuneration Committee advises and makes proposals in relation to the implementation of the 2025 Plan, pursuant to the Corporate Governance Code approved by the Corporate Governance Committee and the “*Remuneration Policy*” adopted by the Company.

A condition for participation in the 2025 Plan is the maintenance of the employment relationship with Diasorin or a Subsidiary.

In particular, the 2025 Plan provides that, in the event of termination of the employment relationship due to a bad leaver scenario, all Options granted to the Beneficiary shall lapse and be deprived of any effect and validity. The following events are included in the bad leaver scenarios:

- (i) dismissal of the Beneficiary due to the occurrence of a just cause, or: (a) breach by the Beneficiary of legal provisions related to the employment relationship; (b) criminal conviction of the Beneficiary for a wilful or culpable offence;
- (ii) voluntary resignation of the Beneficiary not justified by the occurrence of (a) termination of the employment relationship caused by physical or mental incapacity (due to illness or accident) and/or unsuitability to perform the task; (b) death of the Beneficiary.

In the event of termination of the relationship due to a good leaver scenario, the Beneficiary shall retain the right to exercise the Options granted, in a number proportionate to the duration of the employment relationship following the Grant Date with respect to the period between the Grant Date and the initial exercise date of the Options. Options that cannot be exercised will automatically lapse, releasing the Company from any obligation or liability.

Good leaver scenarios include termination of the employment relationship due to:

- (i) dismissal without cause;
- (ii) termination of the employment relationship caused by physical or mental incapacity (due to illness or accident) of the Beneficiary and/or unsuitability to perform the task;
- (iii) death of the Beneficiary;
- (iv) retirement (“*collocamento in quiescenza*”) of the Beneficiary;

(v) loss of Subsidiary status by the employer company of the Beneficiary.

### 3. Purpose and implementation of the 2025 Plan

The 2025 Plan provides for the free granting, to each of the Beneficiaries, of Options giving the Beneficiary the right to purchase ordinary shares in the Company's portfolio, at a ratio of no. 1 share for every no. 1 Option exercised under the terms and conditions set forth in the 2025 Plan, at a price that will be set by the Board of Directors at the time the Options are granted in an amount not less than the arithmetic average of the official prices recorded by Diasorin ordinary shares on the Euronext Milan market organised and managed by Borsa Italiana S.p.A. in the period between the Grant Date of the Options and the same day of the previous calendar month (hereinafter the "**Exercise Price**").

It is proposed to determine the maximum total number of Diasorin ordinary shares, to be granted to the Beneficiaries for the execution of the 2025 Plan, at 200,000 ordinary shares.

In order to execute the 2025 Plan, a proposal will be submitted to the Ordinary Shareholders' Meeting of the Company (called for 28 April 2025, at single call) as item 8] on its agenda, to authorise the Board of Directors to purchase and dispose of treasury shares, pursuant to and for the purposes of Articles 2357 and 2357-ter of the Civil Code, as well as Article 132 of the TUF and its implementing provisions, to be allocated and disposed of, inter alia, to service the 2025 Plan. For further details, please refer to the respective explanatory report prepared pursuant to Article 73 of the Issuers' Regulation, available to the public within the terms and in the manner prescribed by law.

At the date of this Report, the Company held 2,056,298 treasury shares in its portfolio, representing 3.6754% of the share capital. The Subsidiaries do not hold any Diasorin shares.

The Options granted under the 2025 Plan will attribute to the Beneficiaries the right to purchase a maximum of 200,000 ordinary shares, at the Exercise Price, in the ratio of no. 1 share for every no. 1 Option granted and exercised, all under the terms and conditions of the 2025 Plan, as illustrated below.

The Company shall make available to the Beneficiary the shares to which he/she is entitled following the exercise of the Options no later than 10 (ten) business days following the end of the calendar month in which the exercise took place. The shares to which the Beneficiary is entitled following the exercise of the Options will have the same dividend rights as the Company's ordinary shares on the date of purchase and will therefore bear the coupons in force on that date.

The 2025 Plan will not receive any support from the Special Fund for the Encouragement of Workers' Participation in Enterprises, referred to in Article 4, paragraph 112 of Law no. 350 of 24 December 2003.

### 4. Duration of the 2025 Plan

The Options granted to the Beneficiary may be exercised in accordance with the provisions of the regulations of the 2025 Plan, the adoption of which will be referred to the Board of Directors, and the related option agreement.

The 2025 Plan provides that (i) the Options may be granted to the Beneficiaries, identified by the Board of Directors, within a time frame of three years from the date of

approval of the 2025 Plan Regulations, and (ii) the Options may be exercised during the exercise periods set forth in the 2025 Plan Regulations and/or the option agreement, it being understood that the Options granted will not be exercisable before the lapse of a period of not less than three years from the Grant Date.

Notwithstanding the manner of exercise set out above, the Beneficiaries are entitled to exercise their rights in advance upon the occurrence of certain events, including:

- (i) change of control within the meaning of Article 93 of the TUF, even if this does not result in the obligation to launch a public takeover bid;
- (ii) launch of a public takeover bid for the Company's shares pursuant to Article 102 et seq. of the TUF; or
- (iii) resolution on transactions that could result in the delisting of Diasorin's ordinary shares from a regulated market.

The 2025 Plan also provides that the exercise of the Options by the Beneficiaries is suspended during the period included:

- between the day on which the meeting of the Board of Directors was held that resolved to convene the Shareholders' Meeting called to approve (i) the financial statements and at the same time the proposal for the distribution of dividends or (ii) the proposal for the distribution of extraordinary dividends; and
- the day on which the relevant meeting was actually held (extremes included).

If the Shareholders' Meeting resolves on the distribution of a dividend, even of extraordinary nature, the suspension period will in any case expire on the day following the ex-dividend date of the respective coupon.

The Board of Directors reserves the right to suspend, during certain periods of the year, the exercise by the Beneficiaries of the Options, or to allow the exercise of the Options in any case, if this corresponds to the best execution of the 2025 Plan, in the interest of the Company and the Beneficiaries.

## 5. Restrictions on the transfer of Options and Shares

The Options will be attributed on a personal basis and may only be exercised by the Beneficiaries. Unless otherwise resolved by the Board, except as provided for in the event of termination of the employment relationship (also with reference to transfer due to death), the Options may not be transferred or traded, pledged or subjected to any other right in rem by the Beneficiary and/or granted as collateral, whether by deed between living persons or in application of the law.

It should be noted that there are no restrictions on the transfer of the Company's ordinary shares acquired following the exercise of the Options.

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To the Shareholders,

In view of the above, we invite you to adopt the following resolutions:

*"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having seen and approved the Board of Directors' Explanatory Report,*

*resolved*

- (i) *to approve, pursuant to and for the purposes of Article 114-bis of Legislative Decree no. 58/1998, the establishment of a new stock option plan entitled "2025 Stock Option Plan - Diasorin S.p.A." having the characteristics (including the conditions and presuppositions of implementation) indicated in the Report of the Board of Directors and in the Information Document prepared pursuant to Article 84-bis of CONSOB resolution 11971/1999 as amended (annexed to the same Report under letter "A"), authorising the Board of Directors to adopt the respective regulations;*
- (ii) *to grant to the Board of Directors any power necessary or appropriate to implement the "2025 Stock Option Plan - Diasorin S.p.A.", in particular, by way of example but not limited to, any power to identify the beneficiaries and determine the number of options to be granted to each of them, to proceed with the grants to the beneficiaries, as well as to complete any acts, performances, formalities, communications that are necessary or appropriate for the management and/or implementation of the plan with the power to delegate its powers, duties and responsibilities in relation to the execution and application of the plan to the Chairman, Vice Chairman and/or Managing Director, even severally, it being understood that any decision relating to and/or pertaining to the granting of options to the beneficiaries who are also Chairman and/or Vice Chairman and/or Managing Director of Diasorin Sp.A. (as well as any other decision relating and/or pertaining to the management and/or implementation of the plan in their regard) shall remain under the exclusive remit of the Board"*

Saluggia, 14 March 2025

For the Board of Directors  
signed

The Chairman

Michele Denegri



DIA Sorin S.p.A.

INFORMATION DOCUMENT FOR REMUNERATION PLAN BASED UPON THE  
ATTRIBUTION OF OPTIONS (STOCK OPTIONS) SUBJECT TO APPROVAL BY THE  
SHAREHOLDERS' MEETING OF Diasorin S.p.A., DRAFTED PURSUANT TO ART. 84-BIS  
OF REGULATION NO. 11971 APPROVED BY CONSOB WITH RESOLUTION OF 14 MAY  
1999 AS SUBSEQUENTLY AMENDED

Saluggia, 14 March 2025

## DEFINITIONS

The following definitions are used throughout this Information Document.

<b>Ordinary Shareholders' Meeting</b>	the ordinary shareholders' meeting of the Company convened for 28 April 2025 at single call, called to resolve (i) on the proposal to adopt the Plan (as the sixth item on the agenda of that meeting); and (ii) on the proposal to authorise the purchase and disposal of Diasorin ordinary shares (as the seventh item on the agenda);
<b>Shares</b>	Diasorin ordinary shares, with a nominal value of Euro 1 (one), covered by the Plan and therefore reserved for Beneficiaries who exercise the Options;
<b>Beneficiary</b>	the Recipient to whom an Option has been attributed;
<b>Remuneration Committee</b>	the Company's Remuneration and Appointment Proposals Committee, which performs advisory and proposing functions in relation to the implementation of the Plan, pursuant to the Corporate Governance Code and the Remuneration Policy adopted by the Company, as described in the Report on the Remuneration Policy and on Fees Paid drawn up pursuant to Article 123-ter of the TUF, available on the Company's website <a href="http://www.diasoringroup.com">www.diasoringroup.com</a> ("Governance/Shareholders' Meeting/2025" section);
<b>Exercise Notice</b>	the notice by which the Beneficiary exercises the Options granted;
<b>Board</b>	the acting Board of Directors of the Company or its proxies;
<b>Option Agreement</b>	the agreement by which the Company assigns the Options to the Beneficiary, duly signed by the latter for acceptance;
<b>Subsidiaries</b>	the companies (Italian and foreign) directly or indirectly controlled by the Company pursuant to Article 93 of the TUF or that qualify as subsidiaries in accordance with the accounting standards applicable from time to time or included in the consolidation perimeter;
<b>Grant Date</b>	the date on which the Board decides to grant the Options to the Beneficiary;

<b>Final Exercise Date</b>	the final deadline for exercising the Options identified in the Plan Regulations and/or the Option Agreement;
<b>Initial Exercise Date</b>	the date on which the Options become exercisable as identified in the Plan Regulations and/or the Option Agreement;
<b>Recipient</b>	persons who, as of the Grant Date, have a permanent subordinate employment relationship with the Company or its Subsidiaries (or, in any case, an equivalent relationship pursuant to the regulations applicable at the time to the Company or its Subsidiaries);
<b>DIASORIN or Company</b>	DIASORIN S.p.A. with registered office in Saluggia (VC), Via Crescentino snc;
<b>Information Document</b>	this information document drafted pursuant to Article 84-bis of the Issuers' Regulation and in line, also in the numbering of the respective Paragraphs, with the indications contained in Schedule 7 of Annex 3A of the Issuers' Regulation;
<b>Group</b>	DIASORIN together with its Subsidiaries;
<b>Euronext Milan</b>	the Euronext Milan market, organised and managed by Borsa Italiana S.p.A.;
<b>Option</b>	the right given to the Beneficiary to purchase Shares in accordance with the Plan; each Option confers the right to purchase one Share;
<b>Plan</b>	the proposal for the adoption of the "2025 Stock Option Plan - Diasorin S.p.A." approved by the Board of Diasorin on 14 March 2025, and which will be submitted for the approval of the Ordinary Shareholders' Meeting pursuant to Article 114-bis of the TUF;
<b>Exercise Price</b>	the consideration to be paid by the Beneficiary for the exercise of the Options in order to purchase the Shares;
<b>Relationship</b>	the employment relationship (or in any case an equivalent relationship under the legislation applicable at the time to the Company or Subsidiaries) between the Recipient and, as the case may be, the Company or a Subsidiary;
<b>Issuers' Regulation</b>	Consob Regulation 11971/1999 as subsequently amended;
<b>TUF</b>	Legislative Decree 58/1998 as amended

## INTRODUCTION

This Information Document, drafted pursuant to Article 84-*bis* of the Issuers' Regulation and in coherence, also in the numbering of the respective Sections, with the indications contained in Schedule 7 of Annex 3A of the Issuers' Regulation, concerns the proposal for the adoption of the "2025 Stock Option Plan - Diasorin S.p.A." approved by the Company's Board of Directors on 14 March 2025, at the proposal of the Remuneration Committee.

The aforementioned proposal for the adoption of the "2025 Stock Option Plan - Diasorin S.p.A." shall be submitted for the approval of the Ordinary Shareholders' Meeting of the Company convened for 28 April 2025 at single call, as the sixth item on the agenda of that meeting.

As at the date of this Information Document, the proposal to adopt the "2025 Stock Option Plan - Diasorin S.p.A." has not yet been approved by the Ordinary Shareholders' Meeting.

Therefore:

- (i) this Information Document is prepared exclusively based upon the content of the proposal for the adoption of the "2025 Stock Option Plan - Diasorin S.p.A." approved by the Company's Board of Directors on 14 March 2025, at the proposal of the Remuneration Committee;
- (ii) any reference to the Plan (as defined above) contained in this Information Document shall be deemed to refer to the proposed adoption of the "2025 Stock Option Plan - Diasorin S.p.A.".

This Information Document shall be updated, where necessary and within the terms and in the manner prescribed by applicable laws and regulations, if the proposal to adopt the "2025 Stock Option Plan - Diasorin S.p.A." is approved by the Ordinary Shareholders' Meeting and in accordance with the content of the resolutions passed by that Ordinary Shareholders' Meeting and by the bodies competent to implement the Plan.

The Plan is to be considered of "particular relevance" pursuant to Article 114-*bis*, paragraph 3 of the TUF and Article 84-*bis*, paragraph 2 of the Issuers' Regulation, as it may be aimed at certain Recipients who hold senior management positions at Diasorin.

## 1. RECIPIENTS OF THE PLAN

**1.2 The names of the recipients who are members of the board of directors or the management board of the issuer of financial instruments, of the issuer's parent companies and of the companies directly or indirectly controlled by the issuer.**

Please refer to Section 1.2 below.

**1.2 The categories of employees or independent contractors of the issuer of financial instruments and the parent or subsidiary companies of that issuer.**

The Plan is intended for persons who, as of the Grant Date, have a permanent subordinate employment relationship with the Company or its Subsidiaries (or, in any case, an equivalent relationship pursuant to the laws and regulations applicable to the Company or its Subsidiaries at the time).

As at the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting; the Plan provides for the Board to be given a mandate to identify the individual Beneficiaries, therefore it is not possible to provide the names of the Beneficiaries within the category of Recipients as identified above. It cannot be ruled out that the Beneficiaries identified by the Board within the category of Recipients may also hold the office of director in the Company or its Subsidiaries.

**1.3 The names of the beneficiaries of the plan belonging to the following groups:**

*(a) general managers of the issuer of financial instruments;*

Not applicable because as at the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting.

*b) other executives with strategic responsibilities of the issuer of financial instruments that is not of "smaller dimensions", within the meaning of Article 3, paragraph 1, letter f) of Regulation no. 17221 of 12 March 2010, in the event that they have received, during the financial year, total remuneration (obtained by adding monetary remuneration and remuneration based on financial instruments) greater than the highest total remuneration attributed to the members of the board of directors, or the management board, and to the general managers of the issuer of financial instruments;*

Not applicable because as at the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting.

*(c) natural persons controlling the share issuer, who are employees or collaborators of the share issuer;*

Not applicable as there are no controlling natural persons of Diasorin.

**1.4 Description and numerical indication, broken down by category:**

*a) of the executives with strategic responsibilities other than those referred to in letter b) of section 1.3;*

Not applicable because as at the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting.



*b) in the case of companies of “smaller dimensions”, pursuant to Article 3, paragraph 1, letter f) of Regulation no. 17221 of 12 March 2010, the indication on aggregate of all executives with strategic responsibilities of the issuer of financial instruments;*

Not applicable.

*(c) any other categories of employees or independent contractors for whom differentiated features of the plan have been envisaged (e.g. executives, managers, white-collar workers, etc.)*

Not applicable, because as of the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders’ Meeting.

It should be noted that there are no differentiated features of the Plan with reference to particular categories of Recipients, nor are there any criteria for determining the Exercise Price that differ among the Beneficiaries.

## **2. THE REASONS FOR ADOPTING THE PLAN**

### **2.1 The objectives to be achieved through the attribution of plans**

The reasons and objectives of the Plan are the creation of shareholder value and retention of key executives of the Company and its Subsidiaries. The purpose of the Plan, in continuity with the incentive and retention plan entitled “2023 Stock Option Plan - Diasorin S.p.A.” approved by the Company’s Shareholders’ Meeting on 28 April 2023, is to continue the policy of retaining and providing incentives to the Group’s key employees, through their involvement in the corporate structure, and thus to contribute to retaining their specific skills in the Company through their co-participation in the Company’s economic results and future development. The Beneficiaries of the Plan will be executives and employees of Diasorin and its Subsidiaries identified from time to time by the Board.

With regard to incentive remuneration based on stock option plans, it should be noted, inter alia, that the adoption of share-based remuneration plans is in line with the principles contained in the “Remuneration Policy” adopted by the Company, as described in the Report on the Remuneration Policy and on Fees Paid, drafted pursuant to Article 123-ter of the TUF, available on the Company’s website [www.diasoringroup.com](http://www.diasoringroup.com) (“Governance/Shareholders’ Meeting/2025” section).

#### **2.1.1 Additional information**

The Plan provides that (i) the Options may be granted to the Beneficiaries, as identified by the Board, within a time frame of three years from the date of approval of the Plan Regulations, and (ii) the Options may be exercised during the exercise periods set forth in the Plan Regulations and/or the Option Agreement, it being understood that the Options granted will not be exercisable before the lapse of a period of not less than three years from the Grant Date. In particular, this period was considered the most suitable for achieving the incentive and retention objectives pursued by the Plan. For further information on the exercise of the Options, please refer to Section 4.2 below

The Plan does not provide for a predetermined ratio between the number of Options granted to an individual Beneficiary and the total remuneration received by him/her.

## **2.2 Key variables, also in the form of performance indicators considered for the attribution of plans based upon financial instruments**

The attribution of the Options to Beneficiaries is free of charge and their exercisability is not linked to the achievement of specific performance targets.

### **2.2.1 Additional information**

Not applicable. The attribution of the Options is free of charge and their exercisability is not conditional on the achievement of performance targets.

## **2.3 Elements underlying the determination of the amount of remuneration based on financial instruments, i.e. the criteria for its determination**

The amount of Options to be granted to each Beneficiary shall be determined from time to time by the Board, taking into account, where appropriate, the number, category, organisational level, responsibilities and professional skills of the Beneficiaries.

### **2.3.1 Additional information**

The amount of Options to be granted to each Beneficiary will be determined by taking into account the factors indicated in Section 2.3 above.

## **2.4 The reasons underlying any decision to attribute remuneration plans based on financial instruments not issued by the issuer of financial instruments, such as financial instruments issued by subsidiaries or parent companies or companies outside the group to which it belongs; if the aforesaid instruments are not traded on regulated markets, information on the criteria used to determine the value attributable to them**

Not applicable, as the Plan is based on the granting of Options that attribute the right to purchase Shares in the Company.

## **2.5 Consideration of significant tax and accounting implications that affected the design of the plans**

There are no significant accounting and tax implications that affected the design of the Plan.

## **2.6 Any support for the plan by the Special Fund for the Encouragement of Workers' Participation in Enterprises, referred to in Article 4, paragraph 112 of Law no. 350 of 24 December 2003**

The Plan does not receive any support from the Special Fund for the Encouragement of Workers' Participation in Enterprises under Article 4, paragraph 112 of Law no. 350 of 24 December 2003.

## **3. APPROVAL PROCESS AND TIMING FOR THE GRANTING OF OPTIONS**

### **3.1 Scope of powers and functions delegated by the shareholders' meeting to the board of directors for the purpose of implementing the plan**

On 14 March 2025, the Board, at the proposal of the Remuneration Committee, resolved to submit to the Ordinary Shareholders' Meeting the approval of the Plan for the attribution of a maximum of 200,000 Options to the Beneficiaries of the same, valid for the purchase of a maximum of 200,000 Shares.

In addition to approving the Plan, the Ordinary Shareholders' Meeting shall also be called upon to resolve to grant to the Board all powers necessary or appropriate to implement the Plan, and in particular (by way of example only) all powers to adopt the Plan Regulations, identify the Beneficiaries and determine the number of Options to be granted to each of them, make the grants to the Beneficiaries, establish the Exercise Price of the Options as well as complete any acts, performances, formalities, communications that are necessary or appropriate for the purposes of managing and/or implementing the Plan itself, with the power to delegate its powers, duties and responsibilities in relation to the execution and implementation of the Plan as specified in more detail in Section 3.2 below.

### **3.2 Indication of the persons entrusted with the administration of the plan and their role and responsibility**

The responsibility for implementing the Plan lies with the Board, which will be entrusted by the Ordinary Shareholders' Meeting with the management and implementation of the Plan.

The Plan provides that the Board may delegate its powers, duties and responsibilities with regard to the execution and application of the Plan to the Chairman of the Board, the Vice Chairman and/or the Managing Director, even severally. In this case, any reference in the Plan to the Board shall be understood as a reference to the Chairman, Vice Chairman or Managing Director, it being understood that any decision relating to and/or pertaining to the granting of the Options to the Beneficiary who is also Chairman and/or Vice Chairman and/or Managing Director of Diasorin (along with any other decision relating to and/or pertaining to the management and/or implementation of the Plan with regard to them) shall remain under the exclusive remit of the Board.

The Remuneration Committee has advisory and proposing functions in relation to the implementation of the Plan, pursuant to the Corporate Governance Code and the Remuneration Policy adopted by the Company.

### **3.3 Existing procedures, if any, for the revision of the plans also in connection with any changes in the underlying targets**

The Board shall have the power to make any amendments or additions to the Plan Regulations (once they have been approved), in the most appropriate manner, that it deems useful or necessary for the best pursuit of the purposes of the Plan, having regard to the interests of the Beneficiaries.

The exercise of the Options is not conditional on the achievement of performance targets and, consequently, there are no procedures for revising the Plan in relation to any changes in the underlying targets.

Please also refer to Section 4.23 below.

### **3.4 Description of the methods for determining the availability and granting of the financial instruments on which the plans are based**

The Plan provides for the granting to the Beneficiaries of Options valid for the purchase of Shares in the Company's portfolio, in the ratio of no. 1 Share for every no. 1 Option exercised. The maximum total number of Shares to be granted to the Beneficiaries for the execution of the Plan is set at 200,000 Shares.

To this end, on 14 March 2025, the Board of Directors resolved, inter alia, to submit to the Ordinary Shareholders' Meeting the proposal to authorise the purchase and disposal of Diasorin ordinary shares, pursuant to the combined provisions of Articles 2357 and 2357-ter of the Civil Code, as well as Article 132 of the TUF and its implementing provisions.

The purpose of the request for authorisation to purchase and dispose of treasury shares is to allow the Board to dispose of treasury shares in service of the Plan; the authorisation is requested for the purchase, also in several instalments, of ordinary shares of the Company with a nominal value of Euro 1 (one), regular dividend enjoyment, up to a maximum amount of no. 300,000 Shares, equal to 0.536% of the Company's share capital.

The Company shall make available to the Beneficiary all Shares to which he/she is entitled following the exercise of the Options no later than 10 (ten) business days following the end of the calendar month in which the exercise took place.

### **3.5 The role played by each director in determining the characteristics of these plans; any occurrence of conflict of interest situations for the directors concerned**

The features of the Plan to be submitted for the approval of the Ordinary Shareholders' Meeting pursuant to and for the purposes of Article 114-bis of the TUF, were determined by the Board, at the proposal of the Remuneration Committee, which met on 6 March 2025.

It should also be noted that the proposed adoption of the Plan is in line with the “Remuneration Policy” adopted by the Company.

**3.6 For the purposes of the requirements of Article 84-bis, paragraph 1, the date of the decision taken by the body having the power to propose the approval of the plans to the shareholders’ meeting and the proposal of the remuneration committee, if any**

The Board approved the Plan on 14 March 2025, at the proposal of the Remuneration Committee.

**3.7 For the purposes of the requirements of Article 84-bis, paragraph 5, letter a), the date of the decision taken by the competent body on the assignment of the instruments and the proposal to the aforesaid body made by the remuneration committee, if any**

Not applicable, because as of the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders’ Meeting.

**3.8 The market price, recorded on the aforementioned dates, for the financial instruments on which the plans are based, if traded on regulated markets**

Not applicable, because as of the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders’ Meeting.

**3.9 In the case of plans based on financial instruments traded on regulated markets, under what terms and in what manner does the issuer take into account, in identifying the timing of the granting of the instruments in implementation of the plans, the possible coincidence in time between:**

**(iii) said granting or any decisions taken in this regard by the remuneration committee, and**

**(iv) the disclosure of any relevant information within the meaning of Article 17 of Regulation (EU) no. 596/2014; for example, where such information is:**

- a. not already public and capable of positively influencing market prices, or**
- b. already published and capable of negatively influencing market prices.**

The length of the time frame taken into consideration for calculating the Exercise Price, indicated in Section 4.19 below, is sufficient to prevent the grant from being significantly affected by the possible disclosure of any relevant information pursuant to Article 17 of Regulation (EU) no. 596/2014.

The Plan provides that the exercise of the Options by the Beneficiaries is suspended during the period included:

- between the day of the Board meeting that resolved to call the Shareholders’ Meeting asked to approve (i) the financial statements and at the same time the



proposal for the distribution of dividends or (ii) the proposal for the distribution of extraordinary dividends; and

- the day on which the relevant meeting was actually held (extremes included).

In the event that the Shareholders' Meeting resolves on the distribution of a dividend, even of extraordinary nature, the suspension period will in any case expire on the day after the ex-dividend date of the related coupon.

The Board reserves the right to suspend, during certain periods of the year, the exercise by the Beneficiaries of the Options or to allow the exercise of the Options if this is in the best interests of the Company and the Beneficiaries in the best execution of the Plan.

#### **4. THE CHARACTERISTICS OF THE ATTRIBUTED INSTRUMENTS**

##### **4.1 A description of the forms in which share-based remuneration plans are structured**

The Plan provides for the free granting of Options that allow, under the established conditions, the subsequent purchase of Shares with settlement by physical delivery. These are therefore stock options.

Each Option granted shall entitle the Beneficiary to purchase 1 (one) Share, regular dividend entitlement, against payment to the Company of the Exercise Price.

##### **4.2 An indication of the period of actual implementation of the plan with reference also to any different cycles envisaged**

The Plan provides for the granting to the Beneficiaries of a maximum of 200,000 Options, valid for the purchase of a maximum of 200,000 Shares.

The Plan provides that Options may be granted to the Beneficiaries, identified by the Board, within a time frame of three years from the date of approval of the Plan Regulations. The Options shall be exercisable during the exercise periods established in the Plan Regulations and/or in the individual Option Agreement, it being understood that the Options granted shall not be exercisable before the lapse of a period of not less than three years from the Grant Date. The Options shall therefore be exercisable in the period between the Initial Exercise Date and the Final Exercise Date, as indicated in the individual Option Agreement signed between the Company and the Beneficiary. The exercise of the Options shall in any event take place by the Final Exercise Date.

The Plan provides for an early exercise of the Options by the Beneficiaries upon the occurrence of certain events, including:

1. change of control within the meaning of Article 93 of the TUF, even if this does not result in an obligation to launch a public takeover bid;
2. launch of a public tender bid for the Company's shares pursuant to Article 102 et seq. of the TUF; or
3. resolution on transactions that could result in the delisting of Diasorin's ordinary shares from a regulated market.

#### **4.3 The end of the plan**

Please refer to Section 4.2 above.

#### **4.4 The maximum number of financial instruments, also in the form of options, granted in each fiscal year in relation to the persons named or the indicated categories**

The Plan provides for the granting to the Beneficiaries of a maximum of 200,000 Options, valid for the purchase of a maximum of 200,000 Shares.

The Plan does not provide for a maximum number of Options to be allocated in a fiscal year.

#### **4.5 The terms and conditions for the implementation of the plan, specifying whether the actual attribution of the instruments is subject to the fulfilment of conditions or the achievement of certain results, including performance results; descriptions of such conditions and results**

With regard to the methods and clauses for the implementation of the Plan, please refer to the provisions of the individual points of this Information Document. In particular, as already indicated in Section 2.3 above, the number of Options to be granted to each Beneficiary shall be established from time to time by the Board taking into account, if necessary, the number, category, organisational level, responsibilities and professional skills of the Beneficiaries.

The attribution of financial instruments is not conditional on the achievement of performance results.

#### **4.6 Indication of any restrictions on the availability of the attributed instruments or of the instruments resulting from the exercise of the options, with particular reference to the terms within which the subsequent transfer to the same company or to third parties is permitted or prohibited**

The Plan provides that the Options are granted on a personal basis and may only be exercised by the Beneficiaries. The Options may not be transferred (other than due to death) or traded, pledged or subjected to any other right in rem by the Beneficiary and/or granted as collateral, whether by deed between living persons or by application of law.

The Options shall become null and void and may not be exercised as a result of attempted transfer or trading, including, without limitation, any attempt to transfer by deed between living persons or by application of law, pledge or other right in rem, seizure and attachment of the Option.

There are no restrictions on the transfer of the Company's Shares acquired as a result of the exercise of the Options.

#### **4.7 The description of any termination conditions in relation to the attribution of the plans in the event that the recipients carry out hedging transactions that neutralise any prohibitions on the sale of the granted financial instruments, also in the form of options, or of the financial instruments resulting from the exercise of such options**

Not applicable, as there are no termination conditions in the event that the Beneficiary carries out hedging transactions to neutralise the prohibition to sell the allocated Options.

However, please note what is specified in Section 4.6 above concerning the cases of cancellation of Options following their attempted transfer or trading.

#### **4.8 The description of the effects brought about by the termination of the employment relationship**

A condition for participation in the Plan is the maintenance of the relationship with Diasorin or a Subsidiary.

In particular, the Plan provides that, in the event of termination of the Relationship, prior to the exercise of the Options, due to a bad leaver scenario, all Options granted to the Beneficiary shall automatically lapse and be deprived of any effect and validity, thus releasing the Company from any obligation or liability towards the Beneficiary.

Bad leaver scenarios include the following (i) dismissal of the Beneficiary due to the occurrence of a just cause or (a) breach by the Beneficiary of legal provisions relating to the Relationship; (b) criminal conviction of the Beneficiary for a wilful or culpable offence; (ii) voluntary resignation of the Beneficiary not justified by the occurrence of any of the following events (a) termination of the Relationship due to the physical or mental incapacity (due to illness or injury) of the Beneficiary resulting in a period of inability to work of more than 6 (six) months; (b) death of the Beneficiary.

In the event of termination of the Relationship, prior to the exercise of the Options, due to a good leaver scenario, the Beneficiary shall retain the right to exercise the Options granted in a number proportionate to the duration of the Relationship following the Grant Date with respect to the period between the Grant Date and the Initial Exercise Date. Options that cannot be exercised will automatically lapse, releasing the Company from any obligation or liability.

Good leaver scenarios include the following: (i) dismissal without just cause; (ii) termination of the Relationship due to physical or mental incapacity (due to illness or injury) of the Beneficiary resulting in a period of inability to work of more than 6 (six)

months; (iii) death of the Beneficiary; (iv) retirement of the Beneficiary; (v) loss of the status of Subsidiary by the Beneficiary's employer.

Options that have been forfeited for any reason will revert to the Board, which will be able to grant them again, provided that they are granted within a period of three years from the date of approval of the Plan Regulations.

#### **4.9 The indication of other possible causes for cancellation of the plans**

The Options shall become null and void and may not be exercised in the event of violation of the limits set forth in Section 4.6 above.

It should also be noted that if the Exercise Notice is not received by the Company, within the terms established by the Board and indicated in the respective Option Agreement, or if the total Exercise Price due from the Beneficiary is not paid to the Company by the set terms, the Beneficiary shall definitively forfeit the right to exercise the Options granted to him/her and the same shall be considered definitively extinguished with release from the commitments undertaken by the Company and the individual Beneficiary.

Except as indicated above, and without prejudice to Section 3.3 above, the Plan does not provide for any other grounds for cancellation.

#### **4.10 The reasons for any provision for a "redemption" by the company of the financial instruments covered by the plans, pursuant to Articles 2357 et seq. of the Civil Code; the beneficiaries of the redemption, indicating whether it is intended only for particular categories of employees; the effects of the termination of employment relationship on said redemption**

There are no "redemption" clauses, pertaining to the Company, for Options covered by the Plan and the Shares resulting from their exercise.

#### **4.11 Any loans or other facilities intended to be granted for the purchase of shares pursuant to Article 2358, paragraph 8 of the Civil Code**

There are no loans or other facilities for the purchase of the Shares pursuant to Article 2358, paragraph 8 of the Civil Code.

#### **4.12 An indication of valuations of the expected cost for the company at the date of the relevant granting, as determinable on the basis of terms and conditions already defined, by total amount and in relation to each instrument of the plan**

Not applicable, because as of the date of this Information Document, the Plan has not yet been approved by the Ordinary Shareholders' Meeting.

#### **4.13 An indication of any dilutive effects on capital determined by the remuneration plans**

Since the Plan does not provide for the issuance of new shares, it has no dilutive effects on the Company's share capital.

#### **4.14 The limits, if any, on the exercise of voting rights and the attribution of property rights**

The Plan relates to stock options and for the Shares arising from the exercise of the Options, there is no limit on the exercise of voting rights and the attribution of property rights.

#### **4.15 If the shares are not traded on regulated markets, any information useful for an accurate assessment of the value attributable to them.**

Not applicable as the Shares are listed on the Euronext Milan market.

#### **4.16 Number of financial instruments underlying each option**

Each Option granted, if exercised under the terms and conditions of the Plan, entitles the holder to purchase one Share.

#### **4.17 Expiry of options**

Please refer to Section 4.2 above.

#### **4.18 Methods (American/European), timing (e.g. valid exercise periods) and clauses (e.g. knock-in and knock-out clauses) of exercise**

The Options will have a "European" exercise method. For the exercise periods of the Options, please refer to Section 4.2 above.

#### **4.19 The exercise price of the option or the methods and criteria for its determination, with particular regard to: a) the formula for calculating the exercise price in relation to a given market price (so-called fair market value) (e.g.: exercise price equal to 90%, 100% or 110% of the market price), and b) the methods for determining the market price used as a reference for determining the exercise price**

**(e.g.: last price on the day prior to the granting, average for the day, average for the last 30 days, etc.)**

The Exercise Price for each Option shall be established by the Board as not less than the arithmetic average of the official prices recorded on the Euronext Milan market in the period between the Grant Date of the Options and the same day of the previous calendar month.

**4.20 In the event that the exercise price is not equal to the market price determined in accordance with point 4.19.b (fair market value), reasons for the difference**

Not applicable.

**4.21 Criteria on the basis of which different exercise prices are envisaged between different parties or different categories of recipients**

Not applicable, as there are no criteria for determining the Exercise Price that differ between Beneficiaries.

**4.22 Where the financial instruments underlying the options are not traded on regulated markets, indication of the value attributable to the underlying instruments or the criteria for determining that value**

Not applicable as the Shares are admitted to trading on the Euronext Milan market.

**4.23 Criteria for adjustments made necessary as a result of extraordinary capital transactions and other transactions involving changes in the number of underlying instruments (capital increases, extraordinary dividends, regrouping and splitting of underlying shares, mergers and demergers, conversion into other classes of shares, etc.)**

In the case of extraordinary capital transactions and other transactions that may entail a change in the number of underlying instruments, the Board will, where necessary, make the usual adjustments according to generally accepted methods.

**4.24 Remuneration plans based upon financial instruments (table)**

Not applicable, as at the date of this Information Document the Plan has not yet been approved by the Ordinary Shareholders' Meeting.



## **Explanatory Report on Agenda Item 7**

**7. Authorisation for the purchase and disposal of treasury shares, pursuant to the combined provisions of Articles 2357 and 2357-ter of the Civil Code, as well as Article 132 of Legislative Decree no. 58 of 24 February 1998 and related implementing provisions.**

To the Shareholders,

You have been convened to the Ordinary Shareholders' Meeting for the examination and approval of the proposal to authorise the purchase and disposal of ordinary shares of Diasorin S.p.A. (hereinafter "**Diasorin**" or the "**Company**"), pursuant to the combined provisions of Articles 2357 and 2357-ter of the Civil Code, as well as Article 132 of Legislative Decree 58/1998 (the "**TUF**") and related implementing provisions.

It seems appropriate for the Company to be granted the power to purchase treasury shares for the purposes set forth in Section 1 below.

It is therefore proposed to the Shareholders to approve an authorisation to purchase and dispose of treasury shares in the terms illustrated in this Report.

### **1. Reasons for requesting authorisation to purchase and dispose of treasury shares.**

The request for authorisation to purchase and dispose of treasury shares is aimed at allowing the Board of Directors to dispose of treasury shares to be used to service the incentive and retention plans based on financial instruments and reserved for managers and key executives of the Company and/or the companies directly or indirectly controlled by it (the "**Incentive Plans**"), including the new equity plan, entitled "2025-2028 Equity Awards Plan" and the new stock option plan of the Company, entitled "2025 Stock Option Plan - Diasorin S.p.A.", submitted for your approval as the sixth and seventh items on the agenda of the Shareholders' Meeting.

On a residual basis, should treasury shares remain in the portfolio at the end of the Incentive Plans (or, in any case, in the event of their exhaustion or lack of effectiveness, in whole or in part), the treasury shares may be allocated to other purposes permitted by law, including the allocation to service other future incentive plans adopted by the Company under the terms and conditions set forth therein, as specified in point 6 below.

Taking into account the purpose of the proposed authorisation to purchase and dispose of treasury shares to the recipients of the Incentive Plans, transactions in treasury shares fall within the purposes contemplated by Article 5 of Regulation (EU) 596/2014 (Market Abuse Regulation, hereinafter "**MAR**").

### **2. Maximum number, category and nominal value of the shares to which the authorisation relates.**

Authorisation is requested for the purchase, even in several instalments, of ordinary shares of the Company with a nominal value of Euro 1.00, regular dividend enjoyment, up to a maximum amount of 300,000 ordinary shares, equal to 0.536% of the Company's share capital.

It is therefore proposed that the Board of Directors be mandated to identify the amount of shares to be purchased in connection with each purchase programme within the scope of the purpose indicated in the previous paragraph, prior to the start of the programme itself, in compliance with the maximum limit mentioned above.

### **3. Information useful for the purposes of a full assessment of compliance with the provision of Article 2357, paragraph 3 of the Civil Code.**

As at the date of this Report, Diasorin's share capital amounted to Euro 55,948,257.00 (fully subscribed and paid-up) and was divided into 55,948,257 ordinary shares with a par value of Euro 1.00 each.

It should be noted that, as of the date of this Report, the Company held 2,056,298 treasury shares in its portfolio, representing 3.6754% of the share capital. Its subsidiaries do not hold any Diasorin shares.

As indicated above, the authorisation to purchase treasury shares is requested for a maximum quantity of 300,000 ordinary shares, equal to 0.536% of the Company's share capital, overall lower than the limit of the fifth part of the share capital pursuant to Article 2357, paragraph 3 of the Civil Code, it being understood that the purchases of treasury shares must be considered authorised, and therefore must be contained pursuant to Article 2357, paragraph 1 of the Civil Code exclusively within and not beyond the limit of distributable profits and available reserves resulting from the last duly approved financial statements (including interim financial statements) at the time of the transaction, taking into account the consideration actually paid by the Company for the aforesaid purchases.

In connection with the purchase and sale of treasury shares, the necessary accounting entries will be made in accordance with the applicable legal provisions and accounting principles.

### **4. Duration for which the authorisation is required.**

The authorisation to purchase treasury shares is required for the period of 18 months from the date of the respective resolution of the Shareholders' Meeting. The Board of Directors may, at its own discretion, proceed with the authorised transactions on one or more occasions and at any time, to an extent and at a time freely determined in compliance with the applicable rules, on a gradual basis if deemed appropriate in the interest of the Company. Authorisation for the disposal of treasury shares is requested without time limits.

### **5. Minimum and maximum consideration for the treasury shares to be purchased**

The Board of Directors proposes that purchases of treasury shares be made in compliance with the conditions relating to trading set forth in Article 3 of Commission Delegated Regulation (EU) 2016/1052 ("**Regulation 1052**") implementing the MAR and, therefore, at a consideration that is not higher than the highest price between the price of the last independent transaction and the price of the highest current independent bid on the trading venues where the purchase is made, it being understood that the unit consideration may in any case not be lower in the minimum than 15% and higher in the maximum than 15% with respect to the official price of the Diasorin share of the stock exchange session preceding each individual purchase transaction.

## 6. Methods by which purchases and disposals will be made.

The Board of Directors proposes that purchases be made in the manner set forth in the applicable provisions of Consob Regulation 11971/1999 (as amended) implementing Article 132 of the TUF, in compliance with the conditions and restrictions on trading set forth in Articles 3 and 4 of Regulation 1052 and on a gradual basis if deemed appropriate in the Company's interest.

The acts of disposal of the treasury shares as purchased above will take place through the granting to the beneficiaries of the Incentive Plans who exercise the options and/or rights attributed to them under the terms and conditions set forth in those Incentive Plans. As a residual measure, should treasury shares remain in the portfolio at the end of the Incentive Plans (or in any case in the event of their exhaustion or lack of effectiveness, in whole or in part), the treasury shares may be allocated to other purposes permitted by law, including their allocation to service other future incentive plans adopted by the Company in accordance with the terms and conditions set forth therein, or through the sale of the same on the regulated market or in accordance with other trading methods provided for by applicable regulations, it being understood that any sales on the regulated market may not have a unit value of less than 15% of the official price of Diasorin shares in the stock exchange session prior to each individual transaction.

Transactions for the disposal of treasury shares in the portfolio will in any case be carried out in compliance with the laws and regulations in force regarding the execution of trading in listed securities, and may take place on one or more occasions, on a gradual basis if deemed appropriate in the interest of the Company.

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To the Shareholders,

In view of the above, we invite you to adopt the following resolutions:

*"The Ordinary Shareholders' Meeting of Diasorin S.p.A., having regard to the report of the Board of Directors,*

### **resolved**

*(A) to authorise the purchase and disposal of ordinary treasury shares for the purposes indicated in the Board of Directors' Report attached to these minutes, and therefore:*

*1. to authorise, pursuant to and for the purposes of Article 2357 of the Civil Code, the purchase, on one or more occasions, for a period of eighteen months from the date of the resolution of the Ordinary Shareholders' Meeting, of ordinary shares of the Company up to a maximum amount of no. 300,000 ordinary shares, at a price no less than 15% lower and no more than 15% higher than the official price of Diasorin S.p.A. stock of the stock exchange session prior to each individual purchase transaction, and in any case in compliance with the trading conditions set forth in Article 3 of Commission Delegated Regulation (EU) 2016/1052; at any time the maximum number of treasury shares held in execution of this resolution shall not exceed the maximum limit established by the applicable regulations, also taking into account any shares of the Company held by its subsidiaries;*

2. to authorise the Board of Directors, and on its behalf its Chairman and the Managing Director, even severally, to identify the amount of shares to be purchased in relation to each purchase programme, within the scope of the purposes indicated in the narrative above, prior to the start of the programme itself, and to proceed with the purchase of shares in accordance with the procedures established in the applicable provisions of Consob Regulation 11971/1999 (as amended) implementing Article 132 of the TUF, in compliance with the conditions and restrictions on trading set forth in Articles 3 and 4 of Commission Delegated Regulation (EU) 2016/1052 and on a gradual basis if deemed appropriate in the Company's interest, granting the widest possible powers to execute the purchase transactions referred to in this resolution and any other formalities related thereto, including the possible assignment of tasks to intermediaries qualified by law and with the power to appoint special attorneys;

3. to authorise the Board of Directors, and on its behalf the Chairman and the Managing Director, severally and also through proxies, so that, pursuant to and for the purposes of Article 2357-ter of the Civil Code, it may dispose of the treasury shares purchased on the basis of this resolution, at any time, in whole or in part, in one or more tranches, without time limits, even before having exhausted the purchases, (i) by means of granting to the beneficiaries of the Incentive Plans, under the terms and conditions set forth in those plans; (ii) on a residual basis, should treasury shares remain in the portfolio at the end of the Incentive Plans (or in any case in the event of the Incentive Plans being fully or partially exhausted or ineffective), by allocation to other purposes permitted by law, including allocation to service other future incentive plans adopted by the Company under the terms and conditions set forth therein or through the sale of the same on the regulated market or in accordance with other trading methods provided for by applicable regulations, it being understood that any sales on the regulated market may not have a unit value of less than 15% of the official price of Diasorin shares in the stock exchange session prior to each individual transaction; transactions involving the disposal of treasury shares in the portfolio will in any case be carried out in compliance with the laws and regulations in force regarding the execution of trading of listed securities, and may be carried out on one or more occasions, on a gradual basis if deemed appropriate in the interest of the Company;

(B) to provide, in accordance with the law, that the purchases referred to in this authorisation shall be within the limits of the distributable profits and available reserves as set forth in the latest approved financial statements (including interim financial statements) at the time the transaction is executed and that, at the time of the purchase and the disposal of treasury shares, the necessary accounting entries are made, in compliance with the applicable provisions of law and accounting principles.”.

Saluggia, 14 March 2025

For the Board of Directors

The Chairman  
Mr Michele Denegri