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INFORMATION DOCUMENT ON A RELATED PARTY TRANSACTION OF GREATER SIGNIFICANCE

CONCLUSION OF AN AMENDING AGREEMENT TO THE CURRENT ACCOUNT CONTRACT BETWEEN CARTIERE DI GUARCINO S.P.A. AND BIO ENERGIA GUARCINO S.R.L.

prepared pursuant to Article 5 and in accordance with the outline in Annex 4 of the Regulation approved by CONSOB with Resolution no. 17221 of 12 March 2010, as subsequently amended and supplemented, and pursuant to Article 10 of the "*Related Party Transactions Procedure*" adopted by the Board of Directors of Neodecortech S.p.A. with resolution of 30 March 2023.

6 November 2026

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DEFINITIONS

Below is a list of the main terms used in this document and their definitions. These terms and definitions, unless otherwise specified, have the meanings given below. Additional terms used in this document have the meanings given to them and indicated in the text.

CDG-BEG Amending Agreement or **Amending Agreement**	The agreement amending the CDG-BEG Contract to be concluded between CDG and its direct subsidiary BEG.
BEG	Bio Energia Guarcino S.r.l., indirectly controlled by Neodecortech, with registered office in Guarcino (FR), via Madonna di Loreto 2, tax code, VAT number and registration number with the Frosinone Company Register no. 02454520608.
CDG	Cartiere di Guarcino S.p.A., directly controlled by Neodecortech, with registered office in Guarcino (FR), via Madonna di Loreto 2, tax code and registration number with the Frosinone Company Register no. 01956120131, VAT no. 02657520405.
RP Committee	Neodecortech's Related Party Committee, composed of only non-executive, unrelated and independent directors, with competence in related party transactions under the RPT Procedure.
Account	The ordinary current account that CDG and BEG have opened for accounting purposes, in accordance with the Current Account Contract.
Current Account Contract or **CDG-BEG Contract** or **Contract**	The current account contract concluded on 17 February 2023 between CDG and BEG.

CONSOB	The National Commission for Companies and the Stock Exchange, with registered office in Rome, Via G.B. Martini 3.
Information Document Date	The date of publication of the Information Document *(i.e.* 6 November 2026).
Information Document	This information document, prepared pursuant to Article 5 and in accordance with the outline in Annex 4 of the RPT Regulation.
Group	The group headed by Neodecortech.
Neodecortech or **Company**	Neodecortech S.p.A., a company incorporated under Italian law with shares listed on Euronext Milan - STAR Segment, with registered office in Filago (BG), Via Provinciale 2, tax code and VAT no. 02833670165 and registration number with the Bergamo Company Register 00725270151.
Transaction	The conclusion of the Amending Agreement, intended to increase the maximum amount that each party may request the other to pay under the Contract.
Related Parties	Parties defined as such by the international accounting standards adopted in accordance with the procedure of Article 6 of Regulation (EC) no. 1606/2002 and in force at the Information Document Date, as referred to in the Appendix to the RPT Procedure.
RPT Procedure	The "*Related Party Transactions Procedure*" adopted by the Board of Directors of Neodecortech S.p.A. with resolution of 30 March 2023.
RPT Regulation	The regulation adopted by CONSOB with resolution no. 17221 of 12 March 2010, as subsequently amended and supplemented.

FOREWORD

This Information Document was prepared by Neodecortech pursuant to Article 5 and in accordance with the outline in Annex 4 of the RPT Regulation, as well as pursuant to Article 10 of the RPT Procedure, with regard to the conclusion of an amending agreement to the intercompany current account contract currently in force between the Group companies CDG and BEG.

The conclusion of the Amending Agreement qualifies as a Related Party transaction under the Appendix to the RPT Procedure, as Neodecortech directly controls CDG and indirectly controls BEG. Additionally, the Transaction does not fall within the exempt Related Party transactions under Article 11.2(iv) of the RPT Procedure, as other related parties of the Company have significant interests in the Transaction.

The Transaction exceeds the significance threshold set forth in Article 1.1(a) of Annex 3 to the RPT Regulation, as its value represents a percentage of the consolidated equity as shown in the Half-Year Financial Report at 30 June 2026 that exceeds the 5% (five per cent) threshold.

It should be noted that the Company qualifies as a smaller company pursuant to Article 3, paragraph 1, letter f) of the RPT Regulation and, therefore - subject to the disclosure requirements of Article 5 of the RPT Regulation - applied the derogation provided for in Article 10, paragraph 1 of the RPT Regulation and applied to the Transaction the procedural rules envisaged for related party transactions of lesser significance as per Article 7 of the RPT Regulation and Article 7.1 of the RPT Procedure. As a result, while the Transaction qualifies as a related party transaction of greater significance, the procedural rules for transactions of lesser significance apply in this case.

This Information Document was made publicly available, within the time limits and in the manner envisaged by applicable regulations, at the registered office of Neodecortech in Filago (BG), Via Provinciale 2, on the website of Neodecortech S.p.A. *(www.neodecortech.it)*, and on the authorized storage mechanism "*1info",* at *www.1info.it* on 6 November 2026, and made concurrently available to CONSOB.

The opinion issued by the RP Committee on 6 November 2026 (Annex 1) is attached to this Information Document.

2. NOTICES

2.1 Risks associated with potential conflicts of interest arising from the Transaction

The conclusion of the Amending Agreement qualifies as a Related Party transaction, since Neodecortech holds a stake representing the entire share capital of CDG, which in turn holds a stake representing the entire share capital of BEG.

Mention should also be made that the Managing Director of Neodecortech, Massimo Giorgilli, is the Chief Executive Officer of CDG and of BEG. Additionally, Mr. Giorgilli receives variable remuneration - envisaged in the policy on remuneration and compensation paid approved by the Shareholders' Meeting of the Company on 28 April 2026 - directly or indirectly conditional on the results achieved by the subsidiaries CDG and BEG, as Group companies.

The RP Committee: (i) was promptly informed of the Transaction; (ii) was also updated and involved in the preliminary stages of the Transaction by receiving an adequate flow of information to allow it to express a reasoned opinion on the Transaction; and (iii) on 6 November 2026, resolved in favour of the conclusion of the Amending Agreement, concurrently approving the reasoned favourable opinion attached to this Information Document under Annex 1.

Notwithstanding the above, taking account of the characteristics of the Transaction, Neodecortech deems that there are no particular risks associated with potential conflicts of interest other than those typically inherent in Related Party transactions, nor risks other than those typically inherent in transactions of a similar nature.

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3. INFORMATION RELATED TO THE TRANSACTION

3.1 Characteristics, procedures, terms and conditions of the Transaction

The purpose of the Transaction is the conclusion of the Amending Agreement, which amends the Contract between CDG and its direct subsidiary BEG.

The Contract covered by the Transaction currently provides, *inter alia*, that during its term, each party may request from the other party payment of sums of money of up to a maximum for each party of € 5,000,000.00 (five million/00).

Under the Amending Agreement, this amount will be temporarily increased by a further € 5,000,000.00 (five million/00), from the date of conclusion of the Amending Agreement until the earlier of (i) the date of approval of BEG's financial statements for 2026 and (ii) 30 April 2027. Accordingly, following completion of the Transaction, the maximum amount that each party may make available to the other in the Account will be € 10,000,000.00 (ten million/00).

For further information on the additional terms and conditions of the Contract, which will remain unchanged - please refer to the information document on a related party transaction of greater significance published by the Company on 13 February 2023 and available on the Neodecortech S.p.A. website (*www.neodecortech.it*), *Investors – Investor Relations – Operazioni con parti correlate* section.

3.2 Related Parties with whom the Transaction was entered into, nature of the relationship, and nature and extent of those parties' interests in the Transaction

As indicated in the Foreword and Paragraph 1.1, the Transaction qualifies as a Related Party transaction, since Neodecortech controls, directly, CDG and, indirectly, BEG, through CDG.

For a review of risks associated with potential conflicts of interest arising from the Transaction, reference is made to Paragraph 1.1 above.

3.3 Financial rationale and advantage for Neodecortech from the Transaction

The Board of Directors considers that the Transaction should be assessed from an integrated Group perspective, focusing not so much on a direct and immediate interest of the Company as on Neodecortech's indirect interest in its capacity as controlling company and parent of the Group.

With regard to the rationale of the Transaction and to its alignment with the Group's interests, the Board of Directors notes that the Transaction allows:

(i) all Group companies to further optimize the cash holdings identified from time to time among Group companies;

(ii) BEG to make liquidity in excess of its operating requirements temporarily available to the Group, while maintaining an adequate cash buffer; and

(iii) CDG to obtain cash funds and, therefore, to resort less to short-term bank lines and to reduce the overall costs for obtaining credit.

3.4 Method for determining the consideration for the Transaction and assessing its fairness with regard to market values of comparable transactions

Following conclusion of the CDG-BEG Amending Agreement, each party may request the other to make available in the Account a maximum amount of € 10,000,000.00 (ten million/00),

compared with the current € 5,000,000.00 (five million/00). The increase of € 5,000,000.00 (five million/00) will take effect on the date of conclusion of the Amending Agreement and will remain in force until the earlier of (i) approval of BEG's financial statements for 2026 and (ii) 30 April 2027. The Board of Directors notes that, according to the information provided by Management and endorsed by the RP Committee, the new maximum amount under the CDG-BEG Amending Agreement is fair and appropriate in light of BEG's expected financial resources, CDG's requirements and the objective of reducing the Group's reliance on short-term bank borrowing.

3.5 Income, equity and financial effects of the Transaction

As regards its income effects, the Transaction will reduce the Group's overall financial expense, as conclusion of the CDG-BEG Amending Agreement will allow BEG's available liquidity, in excess of its operating requirements, to be used for the benefit of its parent company CDG, thereby reducing CDG's use of short-term bank credit lines and, consequently, the overall costs of obtaining credit.

As regards its equity effects, the Transaction will not change the Group's overall exposure but will result in a different temporary allocation of financial resources among the companies concerned. BEG's liquidity will be deployed while safeguarding its operating requirements and maintaining an adequate cash buffer. For CDG, the increase in intercompany debt will correspond to an equivalent reduction in bank borrowings.

As regards its financial effects, the Transaction will optimize centralized cash management and increase financial flexibility within the Group. As an intercompany transaction, the Transaction will have no effect on the Group's financial debt.

The Transaction qualifies as a transaction of greater significance pursuant to Article 4, paragraph 1, letter (a) of the RPT Regulation and Article 7.2 of the RPT Procedure, as it exceeds the threshold relating to the value of the Transaction under the significance ratio in Article 1.1(a) of Annex 3 of the RPT Regulation. Specifically, taking as the reference value of the Transaction the maximum amount that each party may request the other to make available in the Account, namely € 10,000,000.00 (ten million/00), the value of the Transaction represents approximately 10.72% of consolidated equity as shown in the Half-Year Financial Report at 30 June 2026 (€ 93.27 million, exceeding the Company's market capitalization of € 61.14 million at 30 June 2026).

3.6 Change in the amount of compensation of the members of the governing body of the Company and/or Group companies as a result of the transaction

As mentioned above, the Company's Managing Director Massimo Giorgilli benefits from variable remuneration that is directly or indirectly conditional on the results achieved by the subsidiaries CDG and BEG.

Notwithstanding the above, the amount of compensation of the members of the Board of Directors of Neodecortech and/or additional Group companies is not expected to change as a result of the Transaction.

3.7 Any members of the governing and supervisory bodies, general managers and executives of the Company involved in the Transaction as Related Parties

No members of the Board of Directors or Board of Statutory Auditors, general managers or executives of Neodecortech are involved in the Transaction as Related Parties.

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3.8 Approval of the Transaction

In accordance with the procedure envisaged in the RPT Regulation and the RPT Procedure, the RP Committee received complete and up-to-date information and had the opportunity to request clarifications and make comments on the Transaction.

Specifically, at the RP Committee meeting held on 6 November 2026, the reasons for concluding the Amending Agreement and its terms and conditions were reviewed. At the meeting, in order to provide exhaustive information to the members of the RP Committee, the following documents were made available to them:

(i) a presentation with a description of the main characteristics of the Transaction;

(ii) a copy of the Current Account Contract; and

(iii) the draft Amending Agreement.

Following the clarifications received at that meeting, the RP Committee voted unanimously in favour of the conclusion of the Amending Agreement in the interest of the Company and the Group.

On 6 November 2026, having received the above informational material and reviewed the terms and conditions of the Amending Agreement and the RP Committee's reasoned favourable non-binding opinion (attached to this Information Document as Annex 1 and approved by the RP Committee on 6 November 2026), Neodecortech's Board of Directors approved, insofar as it fell within its remit, the conclusion of the Amending Agreement on the terms and conditions set out in greater detail in Paragraph 2.1 above.

3.9 Significance of the transaction resulting from the combination referred to in Article 5, paragraph 2, of the RPT Regulation

The Transaction is significant in its own right and does not derive from the combination with other transactions.

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ANNEXES

1. **Opinion of the RP Committee**

ANNEX 1: OPINION OF THE RP COMMITTEE

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Opinion of the Related Party Committee of Neodecortech S.p.A. of 6 November 2026 prepared pursuant to Article 7.1 of the Related Party Transactions Procedure adopted by the Board of Directors of Neodecortech S.p.A. on 30 March 2023

OPINION OF THE RELATED PARTY COMMITTEE OF NEODECORTECH S.P.A. ON TRANSACTION OF GREATER SIGNIFICANCE

1. Foreword

This non-binding opinion is issued by the Related Party Committee (the "**Committee**") of Neodecortech S.p.A. ("**Neodecortech**" or the "**Company**") pursuant to Article 7.1 of the Related Party Transactions Procedure adopted by the Board of Directors of Neodecortech on 30 March 2023 (the "**RPT Procedure**"), in accordance with the provisions of the Regulation adopted by CONSOB with resolution dated 12 March 2010 no. 17221, as subsequently amended (the "**RPT Regulation**"), with regard to the conclusion of an agreement amending the existing intercompany current account contract between Cartiere di Guarcino S.p.A. ("**CDG**"), a direct subsidiary of Neodecortech, and Bio Energia Guarcino S.r.l. ("**BEG**"), a subsidiary of CDG, to increase the maximum amount that each party may request the other to pay under the above current account contract (the "**Transaction**").

2. Description of the Transaction

Under the Transaction, CDG will conclude an agreement with its direct subsidiary BEG amending the intercompany current account contract entered into by the parties on 17 February 2023 (respectively, the "**CDG-BEG Amending Agreement**" or "**Amending Agreement**" and the "**CDG-BEG Contract**" or "**Contract**"), in order to temporarily increase the maximum amount that each party may make available to the other in the intercompany current account under the CDG-BEG Contract. Following conclusion of the CDG-BEG Amending Agreement, the maximum amount provided for in the Contract will temporarily increase, from the date of conclusion of the Amending Agreement until the earlier of (i) approval of BEG's financial statements for 2026 and (ii) 30 April 2027, from the current € 5,000,000.00 (five million/00) to € 10,000,000.00 (ten million/00).

The additional terms and conditions of the Contract - on which the Committee gave its opinion on 3 February 2023 - will remain unchanged.

3. Nature of the relationship

The Transaction constitutes a related party transaction under the Appendix to the RPT Regulation and the RPT Procedure, as Neodecortech directly controls CDG, which in turn controls BEG.

While this Transaction qualifies as a transaction between subsidiaries, it does not fall within the "exempt" related party transactions under Article 11.2(iv) of the RPT Procedure, as there are significant interests of other related parties of the Company. Specifically, the Company's Managing Director, Massimo Giorgilli, receives variable remuneration - envisaged in the policy on remuneration and compensation paid approved by the Shareholders' Meeting of the Company on 28 April 2026 - directly or indirectly conditional on the results achieved by the subsidiaries CDG and BEG as well as by the Group.

Additionally, pursuant to Article 4, paragraph 1, letter (a) of the RPT Regulation and Article 2.1 of the RPT Procedure, the Transaction qualifies as a transaction of "greater significance" with a related party, even if only one of the significance ratios in Annex 3 to the RPT Regulation (namely the transaction value, assets and liabilities ratios) exceeds 5% (five per cent).

In the case at hand, the Transaction exceeds the threshold of greater significance relating to the value of the Transaction in application of the significance ratio set forth in Article 1.1 (a) of Annex 3 of the RPT Regulation, as the maximum amount that each party may request the other to make available in the intercompany current account, € 10,000,000 (ten million/00), represents approximately 10.72% of consolidated equity as shown in the Half-Year Financial Report at 30 June 2026 (€ 93.27 million,

exceeding the Company's market capitalization of € 61.14 million at 30 June 2026).

Lastly, the Committee notes that, pursuant to Article 7.2.9 of the RPT Procedure, Neodecortech takes advantage of the waiver granted by Article 10 of the RPT Regulation, as the Company qualifies as a smaller company pursuant to Article 3, paragraph 1, letter f) of the RPT Regulation; therefore, the approval of the Transaction, while qualifying as a related party transaction of "greater significance", will take place in accordance with the procedure set forth for the approval of related party transactions of "lesser significance", in accordance with the provisions of Article 7 of the RPT Regulation and Article 7.1 of the RPT Procedure, without prejudice to the disclosure requirements of Article 5 of the RPT Regulation.

4. Preliminary activities by the Committee

The Committee notes that Neodecortech has put in place the necessary measures for the proper qualification of the Transaction, subjecting it to the appropriate procedure identified in the RPT Regulation and the RPT Procedure.

In performing its activities, the Committee received complete and up-to-date information and had the opportunity to request information and make comments.

Specifically at the Committee meeting held on 6 November 2026, attended by the Company's Chief Executive Officer, Luigi Cologni, the RPT Officer, Marina Fumagalli, the Company's Managing Director and Chief Executive Officer of BEG and CDG, Massimo Giorgilli, and the Group administrative manager, Francesca Terrinoni, the reasons for concluding the Amending Agreement and its terms and conditions were explained. At that meeting, the following documents were made available to the Committee:

(i) a presentation with a description of the main characteristics of the Transaction;
(ii) a copy of the Contract; and
(iii) the draft Amending Agreement.

Following the clarifications received at that meeting, the Committee voted unanimously in favour of the signing of the Amending Agreement in the interest of the Group companies.

5. Remarks on the Company's interest in performing the Transaction as well as on the advantage and substantive fairness of its conditions

In assessing Neodecortech's interest in the Transaction, the Committee notes that this interest must be considered from an integrated Group perspective, focusing not so much on a direct and immediate interest of the Company as on Neodecortech's indirect interest in its capacity as controlling company and parent of the Group.

In this regard, the Committee notes that signing the Amending Agreement will allow:

(i) the Group companies to further optimize the cash holdings identified from time to time among Group companies;
(ii) BEG to make liquidity in excess of its operating requirements temporarily available to the Group, while maintaining an adequate cash buffer; and
(iii) CDG to obtain cash funds and, therefore, to reduce its use of short-term bank credit lines and the overall costs of obtaining credit.

As regards the advantage of the Transaction, the Committee notes that, according to Management, the new maximum amount under the Amending Agreement is fair and appropriate in light of BEG's expected financial resources, CDG's requirements and the objective of containing the Group's bank borrowing costs.

As regards the substantive fairness of the Transaction, the Committee notes the adoption of a procedure that complies with regulatory requirements and the procedures adopted by the Company.

Lastly, as regards the additional terms and conditions of the Contract, the Committee notes that, as indicated above, these will remain unchanged following conclusion of the Amending Agreement. The Committee therefore reiterates and confirms its previous assessments, set out in its opinion issued on 3 February 2023.

6. Conclusions

The Committee, in accordance with the provisions of Article 6.3 of the RPT Procedure and Article 7 of the RPT Regulation, therefore unanimously expressed a favourable non-binding opinion on the conclusion of the Amending Agreement, subject to the terms and the conditions set forth in this opinion.

Filago (BG), 6 November 2026

Chair of the Related Party Committee

Cinzia Morelli

Cinzia Morelli