



Report on item 2 on the Agenda of the Ordinary Shareholders' Meeting

Proposal for distribution of available reserves. Related and consequent resolutions.

Dear Shareholders,

This Report, prepared and published pursuant to the combined provisions of Legislative Decree No. 58 of February 24, 1998 (“**Consolidated Law on Finance**” or “**TUF**”), Article 125-ter, paragraph 1, and CONSOB Resolution No. 11971 of May 14, 1999, Article 84-ter (“**Issuers’ Regulation**”), outlines the proposal to Shareholders submitted by the Board of Directors of Nexi S.p.A. (hereinafter referred to as “**Nexi**” or the “**Company**”) regarding the distribution of a total amount of Euro 351,740,633 as a dividend, drawn from the available portion of the reserve named “Other Reserves,” as further detailed below

The dividend arising from the partial distribution of the reserve denominated “Other Reserves” as outlined in this proposal is deemed “ordinary” for the purposes of Borsa Italiana rules, is consistent with the Company’s press release dated March 5, 2026, available on the Company’s website at www.nexigroup.com, concerning future distribution plans.

With reference to the proposal at hand and specifically with regard to the composition of the reserve denominated “Other Reserves”, the Board of Directors highlights that the Company’s annual financial statement for the year ended December 31, 2025, which is to be presented for approval by the Shareholders’ Meeting scheduled for April 29, 2026, as the first item on the agenda, disclose the following breakdown of share capital and reserves.

(Euro)	31-Dec-25
SHARE CAPITAL	118,718,524
RESERVE FOR OWN SHARES HELD	- 2,505,040
STATUTORY RESERVE	23,743,705
RESERVE OF PROFITS	48,883,670
OTHER RESERVES	10,667,111,658
VALUATION RESERVE	- 33,426,318

The Board of Directors has proposed to the Shareholders’ Meeting convened for April 29, 2026, as the first item on the agenda, together with the approval of the financial statement for the year ended December 31, 2025 the coverage of the loss amounting to Euro 3,280,528,105 resulting from the financial statements for the year ended December 31, 2025, by using the reserve from the available reserve “Other Reserves”.

In the event that the Shareholders’ Meeting resolves in favor of the aforementioned proposals, the amount of the “Other Reserves” will be Euro 7,386,583,553, and the available portion of the same, formed through the allocation of the share premium reserve, will be Euro 7,011,008,081. This will be sufficient for the partial distribution as a dividend, which is the subject of this proposal, also considering the proposal for the purchase and disposal of treasury shares as per Agenda item 4.

With reference to the proposal for the partial distribution of the “Other Reserves”, the Board of Directors highlights that:

- the partial distribution of the “Other Reserves” to Shareholders, as proposed in this report, represents a form of remuneration for Shareholders’ investment in the Company;
- the distribution in the indicated amount does not compromise the Company’s equity, financial, and economic balance;
- the payment of the dividend through the partial distribution of the aforementioned reserve will be made using available liquidity, without the need to resort to additional financing.

Given the above and subject to the approval by the Shareholders’ Meeting of the distribution of the dividend to be charged to the “Other Reserves”, the Board of Directors proposes the distribution of an ordinary dividend for stock-market purposes, for a maximum total amount of Euro 351,740,633, to be drawn from the available portion of the reserve named “Other Reserves”, before withholding taxes, to be distributed as follows: a unit

dividend of Euro 0.30 for each Nexi ordinary share issued and outstanding on the coupon detachment date indicated below (net of treasury shares held in the portfolio on the record date pursuant to Article 83-terdecies of Legislative Decree 58/1998, indicated below), with coupon detachment date (the “ex date”), entitlement date (the “record date”) and payment date (the “payment date”) respectively on: May 18 (ex date), May 19 (record date), May 20 (payment date).

The maximum total amount of Euro 351,740,633 is calculated on the basis of 1,172,468,776 ordinary shares outstanding and 76,638 treasury shares held in the portfolio as of March 4, 2026, it being understood that the definitive total amount of the “Other Reserves” to be allocated to the payment of the dividend will be calculated on the number of Nexi shares actually outstanding on the coupon detachment date.

The dividend per share has also been determined taking into account the treasury shares held in the portfolio as of March 4, 2026.

With regard to tax matters, it should be noted that the dividend distributed qualifies as a capital reserve, since it derives from the allocation of the share premium reserve and, in the absence of available profit reserves, the presumption set out in Article 47, paragraph 1 of Presidential Decree No. 917/1986 (TUIR) does not apply. Consequently, the amounts distributed will generally not contribute to the taxable income of the recipient.

Resolutions proposed to the Shareholders’ Meeting

Dear Shareholders, in relation to the above, if you agree, the Board of Directors now submits the following proposal for your approval:

“The Ordinary Shareholders’ Meeting of Nexi S.p.A.

- having heard and approved the reports presented by the Board of Directors,
- having examined the explanatory report prepared by the Board of Directors;
- having acknowledged that the share capital and reserves must be considered as existing and, in particular, that the available portion of the “Other reserves”, on the basis of item 1 on the agenda above and also taking into account the proposal for the purchase and disposal of treasury shares under item 4 on the agenda, is sufficient for the purposes of the partial distribution as a dividend covered by this resolution;
- considering, therefore, the existence of available reserves in a suitable amount;

RESOLVES

1. To distribute, from the available portion of the reserve denominated as “Other Reserves”, an “ordinary” dividend for stock exchange purposes of Euro 0.30 per Nexi share, gross of withholding taxes, for each Nexi share outstanding as of the ex-dividend date, net of treasury shares held in the portfolio as of the record date pursuant to Article 83-terdecies of Legislative Decree No. 58/1998 (the so-called “record date”), for a maximum total amount of Euro 351,740,633, calculated based on the 1,172,468,776 ordinary shares outstanding as of March 4, 2026. It is understood that the final total amount to be allocated for dividend payment will be calculated based on the number of Nexi shares actually outstanding on the coupon detachment;
2. to set the payment date for the dividend as May 20, 2026, with a record date pursuant to Article 83-terdecies of Legislative Decree No. 58/1998 (the so-called “record date”) on May 19, 2026, and coupon detachment n.2 on May 18, 2026;
3. to grant the Board of Directors, and specifically Its Chairman and Chief Executive Officer, each acting individually, the widest powers necessary to fully and effectively implement the above resolutions in compliance with applicable regulations, including the authority to determine the actual total amount to be drawn from the available portion of the “Other Reserves” to be allocated for dividend distribution based on the number of Nexi shares actually outstanding on the coupon detachment.”

Milan, March 27, 2026

The Chairman

Marcello Sala



Disclaimer: This is the English translation of the Italian Report on this item. In any case of discrepancy between the English and the Italian versions, the Italian document is to be given priority of interpretation for legal purposes.