

REBIRTH SPA

Registered office in Via della Selvotta n.23 - 00060 Formello (RM)
Shared Capital Euro 23.034.705,00 subscribed; to be paid up Euro 247.826,00;
Paid-up share capital: Euro 22.786.879,00
Registered to the Chamber of Commerce of Rome R.E.A. n. 1640812
Tax Code/VAT Number 16190801007

REPORT OF THE BOARD OF STATUTORY AUDITORS TO THE SHAREHOLDERS' MEETING ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

To the Shareholders' Meeting of the company REBIRTH S.P.A.

Premise

The Board of Statutory Auditors, in the financial year ended 31 December 2024, performed the function provided for by Article 2403 et seq. of the Italian Civil Code.

Report on supervisory activities pursuant to art. 2429, paragraph 2, of the Italian Civil Code.

During the financial year ended 31 December 2024, our activity was inspired by the provisions of the law and the Rules of Conduct of the Board of Statutory Auditors issued by the National Council of Chartered Accountants and Accounting Experts, in compliance with which we carried out the self-assessment, with a positive outcome, for each member of the Board of Statutory Auditors.

Supervisory activities pursuant to art. 2403 et seq. of the Italian Civil Code.

- We have monitored compliance with the law and the statute and compliance with the principles of correct administration.
- We have participated in shareholders' meetings and meetings of the board of directors, in relation to which, on the basis of the information available, we have not detected violations of the law and the Articles of Association, nor manifestly imprudent, risky transactions, in potential conflict of interest or such as to compromise the integrity of the company's assets.
- During the meetings held, we have acquired from the legal representative information on the general performance of operations and their foreseeable evolution, as well as on the most significant transactions, due to their size or characteristics, carried out by the company and its subsidiaries and, based on the information acquired, we have no particular observations to report.
- We have acquired knowledge and supervised, as far as our competence is concerned, the adequacy and functioning of the company's organisational structure, also through the collection of information from the heads of the functions and in this regard we have no particular observations to report.
- We have acquired knowledge and supervised, as far as our competence is concerned, the adequacy and functioning of the administrative-accounting system, as well as the reliability of the latter to correctly represent the management facts, by obtaining information from the heads of the functions and examining company documents, and in this regard, we have no particular observations to report.

- We held telephone meetings with the Independent Auditors in order to exchange data and information relevant to the performance of their respective tasks.
- We have examined the Statutory Financial Statements for the year ended 31 December 2024, prepared and approved by the Board of Directors on 28/03/2025, subject to audit by the company "BDO ITALIA SPA", and duly delivered to the Board of Statutory Auditors, together with the prospectuses, annexes, and the Report on Operations, on which we report the following.
- The Financial Statements have been prepared in accordance with the Reporting Standards issue by the Italian Accounting Institution (OIC), in force at the date of the Financial Statements.
- The Board of Statutory Auditors acknowledges that it has read the Report of the independent auditors "BDO ITALIA SPA" dated 08/04/2025 from which it appears that the Financial Statements comply with the rules governing the criteria for their preparation and have been prepared clearly and truthfully and correctly represent the financial and financial position, the economic result of the Company, changes in shareholders' equity and cash flows. It is acknowledged that the independent auditors have adopted the procedures indicated by auditing standard no. 001 issued by the National Council of Chartered Accountants.
- In the course of the supervisory activity, as illustrated above, no reprehensible facts emerged that would require mention in this report.

No complaints were received from shareholders *pursuant to* Article 2408 of the Italian Civil Code.

During the supervisory activity, as described above, no other significant facts emerged that would require mention in this report.

Comments on the financial statements

To the best of our knowledge, the directors, in preparing the financial statements, have not derogated from the provisions of law pursuant to art. 2423, paragraph 4, of the Italian Civil Code.

Observations and proposals regarding the approval of the financial statements

Considering the results of the activities carried out by us and by the auditing firm "BDO ITALIA SPA", the Board of Statutory Auditors expresses a favourable opinion on the approval of the Financial Statements as at 31/12/2024 and therefore proposes to the Shareholders' Meeting to approve the Financial Statements for the year ended 31 December 2024, as prepared by the directors.

The Board of Statutory Auditors agrees with the proposal for the allocation of the result for the year made by the directors in the notes to the financial statements.

Rome, 08/04/2025

The Board of Statutory Auditors:

- Rag. Massimo D'Agostino
- Dott. Francesco Tomasi
- Dott. Luigi Borrelli