

REBIRTH SPA

P. IVA 16190801007
VIA DI SANTA CORNELIA, 5 – 00060 FORMELLO (RM)
Share Capital Euro 25.940.575,00 Paid-up Share Capital 23.034.705,00
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 ON THE CONSOLIDATED FINANCIAL STATEMENTS AS AT 31/12/2025.

Dear Shareholders,

the Consolidated Financial Statements of REBIRTH S.P.A. for the year 2025 was communicated to us within the terms of the law, together with the Directors' Report.

The Financial Statements have been prepared in accordance with OIC accounting standards, in force at the date of the Financial Statements.

The task of verifying the compliance of the Consolidated Financial Statements with the law and its correspondence with the results of the accounting and consolidation records is assigned to the Administrative Body of REBIRTH S.P.A..

Our supervisory activity was carried out in compliance with the principles of conduct of the Board of Statutory Auditors issued by the National Councils of Chartered Accountants and Accountants and concerned in particular:

- Verification of the existence and adequacy within the organizational structure of REBIRTH S.P.A. of a function responsible for relations with subsidiaries and associated companies;
- Obtaining information on the activities carried out by the subsidiaries and on the most significant economic, financial and equity transactions in the context of Group relations through the information received from the Directors of REBIRTH S.P.A., by the Independent Auditors "BDO Audit Services S.r.l".

Following the supervision activity on the Consolidated Financial Statements, we certify that:

- The determination of the consolidation area and the choice of the principles of consolidation of the controlled companies comply with the rules of conduct of the Board of Statutory Auditors issued by the National Council of Chartered Accountants and Accounting Experts;
- The legal regulations relating to the preparation and set-up of the Financial Statements and the Directors' Report have been complied with, taking into account that the 2025 financial statements have been compiled with OIC principles;
- We have monitored the adequacy of the instructions given by the competent function of REBIRTH S.P.A., to obtain the flow of data necessary for consolidation, taking into account the information provided by the subsidiaries;
- The Financial Statements reflect the facts and information on which the Board of Statutory Auditors has become aware in the context of the execution of its supervisory duties and its powers of control and inspection;
- We agreed with the reasons set out in the Note to the Consolidated Financial Statements;
- The Group's Directors' Report is consistent with the data and results of the Consolidated Financial Statements and provides extensive information on the Group's economic and financial performance and the risks to which the Group is subject, as well as on significant events that occurred after the end of the year, which had no impact on the 2025 Financial Statements.

For the above, the Board of Statutory Auditors does not notice any reasons preventing the approval of the Financial Statements as at 31/12/2025, nor the objections to be formulated regarding the resolution proposal presented by the Board of Directors for the allocation of the profit for the year.

Rome, 15/04/2026

The Board of Statutory Auditors:

The President of the Board of Statutory Auditors: Rag. Massimo D'Agostino

Effective Member of the Board of Statutory Auditors: Dott. Francesco Tomasi

Effective Member of the Board of Statutory Auditors: Dott. Luigi Borrelli