MINUTES RELATING TO THE REASONED PROPOSAL, INCLUDING AN ASSESSMENT, FOR THE APPOINTMENT OF THE STATUTORY AUDITOR PURSUANT TO ARTICLE 13, PARAGRAPH 1, OF LEGISLATIVE DECREE OF 27 JANUARY 2010

On 6 July 2026, at 11.00 am, following a notice of meeting issued by the Chairman, the Board of Statutory Auditors of the company "Rebirth Spa" met.

The following were present at the video conference:

- Mr. Massimo D'Agostino Chairman
- Mr. Francesco Tomasi Statutory Auditor
- Mr. Luigi Borrelli Statutory Auditor

To examine the tender received for the appointment of the auditor and to resolve on the reasoned proposal, pursuant to Article 13(1) of Legislative Decree No. 39 of 27 January 2010.

The following are also present:

- Mr. Danilo Lauroni, in his capacity as head of the administrative office.

The Board of Statutory Auditors notes that the shareholders' meeting appointed the audit firm BDO Italia S.p.A. as the company's statutory auditor for the three-year period 2024–2026, and that the firm accepted the appointment and issued a statement of independence. However, on 1 July 2026, the Company and the firm appointed to carry out the statutory audit terminated the appointment by mutual consent, and the Chairman of the Board of Statutory Auditors, amongst others, was informed of this development. The Board of Statutory Auditors then met to examine the offer received for the appointment as statutory auditor on the basis of the guidelines set out below, which are hereby unanimously approved in these minutes.

REASONED PROPOSAL FOR THE APPOINTMENT OF A STATUTORY AUDITOR WHEN THERE IS ONLY ONE BIDDER

To the Shareholders "**REBIRTH SPA"**

WHEREAS

- that Article 13 of Legislative Decree No. 39 of January 27, 2010, provides that the shareholders' meeting shall authorize the appointment of the independent audit firm upon a reasoned proposal from the board of statutory auditors.

CONSIDERING

- that the Board of Statutory Auditors has received an offer from "FORVIS MAZARS SPA," an entity registered pursuant to Article 7 of Legislative Decree No. 39 of January 27, 2010, for the purpose of conducting the statutory audit of the financial statements from December 31, 2026, to December 31, 2028, with the term expiring on the date of the shareholders' meeting convened to approve the financial statements for the last fiscal year included in the engagement. The offer was issued on June 30, 2026;

- For the fiscal years covered by the engagement, the proposal under review provides for the performance of the following activities: the statutory audit of the separate financial statements and consolidated financial statements; verification of the proper maintenance of the company's accounting records and the accurate recording of business transactions in those records; verification of the consistency of the management report; and the signing of tax returns;
- The fee indicated in the declaration of willingness to accept the statutory audit engagement, for each fiscal year, is as follows: €22,500.00 per year for three fiscal years;
- Based on the information obtained, there are no factors that could compromise the candidate's independence or give rise to grounds for incompatibility;
- The scope of the engagement, as defined in the reviewed proposal, for the purposes of the statutory audit for the fiscal years 2026–2028, appears to be substantially consistent;

VERIFIED

- that the submitted proposal also contains a specific statement regarding compliance with the independence requirements established by law;
- that, based on the information contained in the proposal, the statutory audit firm has declared its willingness to accept the engagement and meets the independence requirements established by law;;
- that the objective and scope of the statutory audit described in the statement of willingness to accept the engagement, taking into account the total number of audit hours estimated and their hourly rate, are appropriate in relation to the scope and complexity of the engagement;
- that the statutory audit firm has the organizational structure and technical and professional expertise appropriate to the scope and complexity of the engagement.

PROPOSES

Based on the bid received, the General Meeting is requested to appoint the following firm to perform the statutory audit for the three-year period from December 31, 2026, to December 31, 2028, subject to the determination of the fee for the entire duration of the engagement, as well as any criteria for adjusting the fee during the course of the engagement:

Auditing firm:

Company Name: FORVIS MAZARS SPA

Registered Office: Via Ceresio, 7 – 20154 Milan (MI)

VAT No. / Commercial Registry No. and Tax ID No.: 11176691001

Registration No. in the Register of Statutory Auditors: No. 163788, pursuant to Ministerial Decree of July 14, 2011, published in the Official Gazette No. 57 of July 19, 2011.

Name of the person responsible for the audit: Raffaello Lombardi, Ph.D.

Rome, July 6, 2026

The Statutory Auditors:

Chairman: D’Agostino Massimo

Statutory Auditor: Tomasi Francesco

Statutory Auditor: Borrelli Luigi