

OPINION OF THE BOARD OF AUDITORS IN THANKS TO CONSENSUAL TERMINATION OF THE
AUDIT CONTRACT PURSUANT TO ART. 7 OF MINISTERIAL DECREE 261/2012

To the Shareholders of "Rebirth SpA"

The undersigned Board of Auditors

WHEREAS THAT

- The audit firm "BDO Italia S.p.A." has been appointed to carry out the statutory audit of the accounts of "Rebirth S.p.A." for the three-year period 2024 – 2026, pursuant to Article 13 of Legislative Decree No. 39 of 27 January 2010, by resolution of the general meeting of 19 June 2024;
- Article 7 of Decree No. 261 of the Ministry of Economy and Finance of 28 December 2012, issued pursuant to Article 13(4) of Legislative Decree No. 39 of 27 January 2010, provides that *"The statutory auditor or the audit firm and the audited company may mutually agree to terminate the statutory audit contract, provided that the continuity of the statutory audit is ensured. The general meeting, having taken note of the observations made by the statutory auditor or the audit firm and having consulted the supervisory body, including on the aforementioned observations, shall resolve to terminate the audit contract by mutual consent and shall appoint a new statutory auditor or audit firm ...)"*;
- On 1 July 2026, Rebirth S.p.A. received, via certified email (PEC), a notice of mutual termination from its current auditor, BDO Italia S.p.A., of the professional services contract for the statutory audit pursuant to Legislative Decree No. 39/2010, of the annual accounts and consolidated financial statements of Rebirth S.p.A., ahead of its natural expiry date, in accordance with the combined provisions of Article 13, paragraph 4 of Legislative Decree No. 39/2010 and Article 7 of Ministerial Decree No. 261/2012, recognizing, in particular, the existence of the condition described in Article 7 of Ministerial Decree No. 261/2012 'Mutual termination of the audit contract',

CONSIDERED THAT

- the reasons set out by the board of directors of Rebirth S.p.A. regarding the advisability of terminating the statutory audit engagement with BDO Italia S.p.A. by mutual consent, in order to appoint a new statutory auditor in accordance with current regulations, appear to be shareable;

The same Shareholders' Meeting of Rebirth S.p.A., called to approve the consensual termination of the existing relationship with BDO Italia S.p.A., will proceed to appoint a new auditor

to carry out the statutory audit of the annual financial statements in accordance with the applicable regulations governing the audit of financial statements,

EXPRESSES FAVORABLE OPINION

on the mutual termination of the contract currently in force between Rebirth S.p.A. and BDO Italia S.p.A. concerning the statutory audit engagement for the three-year period covering the financial years ending on 31 December 2024 – 2026 of the aforementioned Rebirth S.p.A., with effect from the date on which the resolution appointing the new statutory audit firm takes effect.

Rome, 06 July 2026

On behalf of the Board of Statutory Auditors

Rag. D'Agostino Massimo