

Independent auditors' report on data and information included in the Annual Report 2021 and referenced in the paragraph "GRI Information" (Translation from the original Italian text)

To the Board of Directors of
Coima Res S.p.A. SIIQ

We have been appointed to perform a limited assurance engagement on the data and information included in the "Annual Report 2021" of Coima Res S.p.A. SIIQ (hereinafter "the Company") referenced in the paragraph "GRI information" for the year ended on December 31, 2021 (hereinafter "Sustainability Section").

Responsibilities of the Directors for the Sustainability Section

The Directors of Coima Res S.p.A. SIIQ are responsible for the preparation of the Sustainability Section in accordance with the "*Global Reporting Initiative Sustainability Reporting Standards*" issued by *GRI - Global Reporting Initiative* ("GRI Standards"), as described in the paragraph "Methodological Note" of the Sustainability Section.

The Directors are also responsible for that part of internal control that they consider necessary in order to allow the preparation of a Sustainability Section that is free from material misstatements caused by fraud or not intentional behaviors or events.

The Directors are also responsible for defining Coima Res S.p.A. SIIQ's commitments regarding the sustainability performance as well as for the identification of the stakeholders and of the significant matters to report.

Auditors' independence and quality control

We are independent in accordance with the ethics and independence principles of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code) issued by the *International Ethics Standards Board for Accountants*, based on fundamental principles of integrity, objectivity, professional competence and diligence, confidentiality and professional behavior.

Our audit firm applies the *International Standard on Quality Control 1* (ISQC Italia 1) and, as a result, maintains a quality control system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable laws and regulations.

Auditors' responsibility

It is our responsibility to express, on the basis of the procedures performed, a conclusion about the compliance of the Sustainability Section with the requirements of the GRI Standards. Our work has been performed in accordance with the principle of "*International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information*" (hereinafter "*ISAE 3000 Revised*"), issued by the *International Auditing and Assurance Standards Board (IAASB)* for limited assurance engagements. This principle requires the planning and execution of procedures in order to obtain a limited assurance that the Sustainability Section is free from material misstatements.

Therefore, the extent of work performed in our examination was lower than that required for a full examination according to the *ISAE 3000 Revised* ("*reasonable assurance engagement*") and, hence, it does not provide assurance that we have become aware of all significant matters and events that would be identified during a reasonable assurance engagement.

The procedures performed on the Sustainability Section were based on our professional judgment and included inquiries, primarily with the Company's personnel responsible for the preparation of the information included in the Sustainability Section, documents analysis, recalculations and other procedures in order to obtain evidences considered appropriate.

In particular, we have performed the following procedures:

1. analysis of the process relating to the definition of material aspects included in the Sustainability Section, with reference to the criteria applied to identify priorities for the different stakeholders' categories and to the internal validation of the process outcomes;
2. understanding of the processes that lead to the generation, detection and management of significant qualitative and quantitative information included in the Sustainability Section.

In particular, we have conducted interviews and discussions with the management of Coima Res S.p.A. SIIQ and we have performed limited documentary evidence procedures, in order to collect information about the processes and procedures that support the collection, aggregation, processing and transmission of non-financial data and information to the department responsible for the preparation of the Sustainability Section.

Furthermore, for significant information, considering the Company's activities and characteristics:

- at Company level
 - a) with reference to the qualitative information included in the Sustainability Section, we carried out inquiries and acquired supporting documentation to verify its consistency with the available evidence;
 - b) with reference to quantitative information, we have performed both analytical procedures and limited assurance procedures to ascertain on a sample basis the correct aggregation of data.
- for the office in Milan, which we selected on the basis of its activities, its contribution to the performance indicators and its location, we have carried out meetings during which we have had discussions with management and have obtained evidences, on a sample basis, regarding the appropriate application of the procedures and calculation methods used to determine the indicators.

Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Sustainability Section of Coima Res S.p.A. SIIQ for the year ended on December 31, 2021 has not been prepared, in all material aspects, in accordance with the requirements of the GRI Standards, as described in the paragraph “Methodological Note” of the Sustainability Section.

Milano, March 29, 2022

EY S.p.A.
Signed by: Aldo Alberto Amorese
(Auditor)

This report has been translated into the English language solely for the convenience of international readers