



Technoprobe SpA  
Registered office Via Cavalieri di Vittorio Veneto, 2 23870, Cernusco Lombardone (LC)  
Share capital Euro 6,532,608.70 fully paid  
Tax Code and Registration Number in the Como-Lecco Company Register n.  
02272540135 - REA LC-283619

# EXPLANATORY REPORT OF THE BOARD OF DIRECTORS ON ITEM NO. 1 ON THE AGENDA

## ORDINARY SHAREHOLDERS' MEETING DECEMBER 20, 2024

1. *Assignment of the office for the attestation of conformity of the consolidated sustainability report pursuant to Legislative Decree n. 125/2024 for the years 2024/2026. Related and consequent resolutions.*

Website

[www.technoprobe.com](http://www.technoprobe.com)- "Governance/Shareholders' Meetings" section

Approved by the Board of Directors on November 13, 2024

*Courtesy translation* This document has been translated into English from the Italian original solely for the convenience of international readers. In case of discrepancy between the Italian language original text and the English language translation, the Italian version shall prevail.



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## REPORT OF THE BOARD OF DIRECTORS TO THE ORDINARY MEETING

Dear Shareholders,

we make available to you, at the registered office and on the website of Technoprobe SpA (“Technoprobe” or the “Company”) at the address [www.technoprobe.com](http://www.technoprobe.com) section “Governance/Shareholder Meetings” and at the authorized storage mechanism called “eMarketStorage” ([www.emarketstorage.it](http://www.emarketstorage.it)), pursuant to Article 125-ter of Legislative Decree no. 58 of 24 February 1998, as amended (the “TUF”) and Article 84-ter of Consob Regulation no. 11971 of 14 May 1999, as amended (the “Issuers Regulation”), an explanatory report on the subject at the first point on the agenda of the Ordinary Shareholders' Meeting called for 20 December 2024 at 10:00 a.m. in a single call.

\* \* \*

### **Agenda item #1 – 1. Assignment of the office for the attestation of conformity of the consolidated sustainability report pursuant to Legislative Decree n. 125/2024 for the years 2024/2026. Related and consequent resolutions.**

In relation to the first item on the agenda, you are summoned to the Ordinary Assembly to confer the assignment of certifying the conformity of sustainability reporting, pursuant to Legislative Decree no. 125 of 6 September 2024 (the “Decree”), implementing Directive 2022/2464/EU of 14 December 2022 (Corporate Sustainability Reporting Directive or CSRD), for the financial years 2024/2026.

In particular, it is specified that the Decree– repealing Legislative Decree no. 254 of 30 December 2016, which introduced the obligation for certain entities to draft a non-financial statement in Italy – has reformed the legislation on the matter by replacing, first of all, the obligation to draft a non-financial statement with the obligation to dedicate a section of the management report on the balance sheet – individual and/or consolidated as the case may be – to the new “sustainability reporting”. This reporting, unlike the non-financial statement, must be drafted according to a specific standard, common at European level, and must include some minimum information.

As anticipated above, sustainability reporting must be included in the management report pursuant to Article 2428 of the Civil Code and must be drawn up by the administrative body and approved by the Shareholders' Meeting on an annual basis, together with the financial statements.

Furthermore, pursuant to Article 8 of the Decree, sustainability reporting must be certified (with the report referred to in Article 14-bis of Legislative Decree no. 39/2010) by an auditor authorised pursuant to Legislative Decree 39/2010 in relation to:

- \* the compliance of the aforementioned reporting with the provisions of the Decree which govern the drafting criteria;
- \* compliance with the sustainability reporting marking obligation set out in the Decree;
- \* compliance with the information obligations set out in Article 8 of Regulation (EU) 2020/852.



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It should be noted that the conclusions contained in the conformity attestation report drawn up by the person appointed for this purpose are based on an assignment aimed at acquiring a limited level of safety (so-called limited assurance), until the European Commission issues the delegated acts, pursuant to art. 26-bis, paragraph 3, subparagraph 2 of Directive 2006/43/EC (as amended in light of Directive 2022/2464/EU) and by 1 October 2028, aimed at establishing the principles of attestation for a reasonable level of safety (so-called reasonable assurance).

Article 8 of the Decree provides that the assignment relating to the issuing of the sustainability reporting certification report (the "Assignment") may be undertaken by (i) the same statutory auditor (natural person) appointed to perform the statutory audit of the financial statements or a different statutory auditor, as well as, for the purposes of this document, (ii) "a statutory audit firm authorised pursuant to Legislative Decree no. 39 of 27 January 2010 (...) provided that the report (...) is signed by a sustainability reporting auditor. The statutory audit firm may be the same statutory audit firm appointed to perform the statutory audit of the financial statements or a different statutory audit firm".

The provisions of the Decree relating to the appointment of the auditor or auditing firm responsible for issuing a report certifying the conformity of sustainability reporting, i.e. the contents of the amended art. 13 of Legislative Decree no. 39/2010 paragraph 2-ter (introduced by the Decree), establish that the assembly, upon reasoned proposal of the supervisory body, confers the Assignment and determines the compensation due to the sustainability auditor or the statutory auditing firm for the entire duration of the Assignment.

The aforementioned provision establishes that the Assignment has a duration of three financial years, expiring on the date of the meeting called to approve the financial statements relating to the third financial year of the assignment, without prejudice to the fact that in the event that the Assignment is conferred to the statutory auditor or to the statutory auditing firm responsible for the statutory audit of the financial statements, the Assignment may have a duration of less than three years for the purposes of aligning the expiry of the assignment for the certification of sustainability with the assignment for the audit of the financial statements.

The Decree contains some transitional provisions, including the provision according to which the assignments for the certification of the conformity of the non-financial statement conferred pursuant to the previous legislation remain valid until the agreed expiry date for the purposes of carrying out the activity of certification of the conformity of the sustainability reporting, except for the possibility of early termination and the assignment of a new assignment.

Since the Company, in line with the provisions of the Decree, is: (i) a "public interest entity" pursuant to Article 16, paragraph 1, of Legislative Decree no. 39/2010 and (ii) a parent company of a "large group" which on a consolidated basis at the balance sheet date exceeds the criterion of the average number of 500 employees employed during the financial year, the Company is subject to the provisions of the Decree already with reference to the 2024 financial year, pursuant to Article 17, paragraph 1, letter a), of the Decree, and is therefore required to prepare the consolidated sustainability reporting for



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2024 accompanied by the necessary certifications, including that of the sustainability reporting auditor.

Since the assignment of certifying the conformity of the non-financial statement conferred pursuant to the previous legislation has ceased to be effective, as it is not possible to take advantage of the transitional provisions in this matter, it is necessary - before the meeting for the approval of the financial statements for the year ended 31 December 2024 - to submit to the shareholders the proposal for the assignment of the Assignment with determination of the related fees.

With regard to the procedure for the assignment of the Assignment, the Board of Statutory Auditors, in its role as the committee for internal control and auditing pursuant to Legislative Decree no. 39/2010, has assessed the offers received for the performance of the Assignment as better detailed in the reasoned proposal for the assignment of the Assignment and has formulated its own proposal to assign the Assignment to the auditing firm PricewaterhouseCoopers SpA, already appointed for the legal audit of the accounts for the 2023-2031 financial years as well as for the certification relating to the 2023 non-financial statement in force under the old legislation. The reasoned proposal for the assignment of the Assignment is attached to this explanatory report and to which full reference is made for further details.

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Given the above, the Board of Directors submits the following proposed resolution for your approval:

*“The ordinary meeting of the Shareholders of Technoprobe SpA,*

- *having examined the explanatory report presented by the Board of Directors;*
- *having taken note of the reasoned recommendation formulated by the Board of Statutory Auditors regarding the assignment of the task of certifying the conformity of the consolidated sustainability reporting of Technoprobe SpA for the 2024/2026 financial years, pursuant to Legislative Decree of 6 September 2024, no. 125,*

#### **RESOLUTION**

- *to assign the task of certifying the conformity of the consolidated sustainability reporting for the 2024/2026 financial years to the auditing firm PricewaterhouseCoopers SpA, under the conditions set out in the offer formulated by the aforementioned auditing firm as reported in the reasoned recommendation of the Board of Statutory Auditors, including the fee for the entire duration of the assignment, in an amount equal to Euro 165,000 for the 2024 financial year, Euro 150,000 for the 2025 financial year and Euro 145,000 for the 2026 financial year, net of VAT, out-of-pocket and secretarial expenses, to be invoiced based on the cost incurred, and supervisory contribution in favor of Consob, it being understood that in the financial years following the first, such fees will be adjusted annually every 1st July, starting from 1st July 2025, based on the total variation in the ISTAT index relating to the cost of living (consumer price index for families of workers and employees) compared to the previous year based on June 2024;*



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- *to grant a mandate to the Chairman of the Board of Directors, the Vice Chairman and the Chief Executive Officer, to provide, even separately, with the power to delegate to third parties, whatever is requested, necessary or useful for the execution of what has been resolved, as well as to fulfill the related formalities required with the competent bodies and/or offices, with the power to make any non-substantial modifications that may be required for this purpose, and in general to do everything necessary for the complete implementation of this assembly resolution, with any and all necessary and appropriate powers, in compliance with the current regulatory provisions.”*

*Attachment: Recommendation of the Board of Statutory Auditors for the assignment of the task of certifying the conformity of the consolidated sustainability reporting for the 2024/2026 financial years.*

**REASONED OPINION OF THE BOARD OF AUDITORS OF TECHNOPROBE S.P.A. FOR THE  
CONFERRAL OF THE TASK FOR CERTIFICATION OF CONFORMITY OF TECHNOPROBE S  
CONSOLIDATED SUSTAINABILITY REPORTING. P.T.O. FOR THE  
THREE-YEAR PERIOD 2024-2026**

## 1. Introduction

Legislative Decree 6 September 2024, n. 125 ("The Decree"), which implemented Directive (EU) 2022/2464 (*Corporate Sustainability Reporting Directive*), establishes the obligation of reporting of sustainability, individual or consolidated, for companies established according to certain corporate models that are large companies, small and medium-sized listed companies (with the exception of micro-enterprises).

Among the main objectives of the legislation is to strengthen and make more reliable, as well as transparent, information on sustainability. In this regard, companies will have to guarantee, according to reporting standards adopted by the European Commission – *European Sustainability Reporting Standards* (ESRS) – a minimum level of information on issues relevant to sustainability. The regulation introduces the figure of the sustainability auditor, regulating the methods of carrying out the assignment of certification on the conformity of sustainability reporting and by amending the provisions of Legislative Decree no. 39 of 27 January 2010.

## 2. Regulatory framework

The company Technoprobe SpA (Technoprobe) turns out to be: (i) "*public interest entity*" pursuant to Article 16, paragraph 1, of Legislative Decree no. 39/2010 and (ii) parent company of a "*large group*" which on a consolidated basis at the balance sheet date exceeds the criterion of the average number of 500 employees employed during the financial year.

The Technoprobe is therefore subject to the provisions of the Decree already with reference to the 2024 financial year, pursuant to Article 17, paragraph 1, letter a), and is therefore required to prepare consolidated reporting on sustainability starting from the 2024 financial year accompanied supported by the necessary certifications, including that of the sustainability reporting auditor.

In fact, through the provisions set out in Article 8, paragraph 1, the Decree establishes that reporting of sustainability is the subject of certification by an auditor, the so-called "*sustainability auditor*", authorised pursuant to Legislative Decree no. 39/2010 and specifically appointed to express with the report referred to in art. 14-*bis* of Legislative Decree 39/2010 its conclusions regarding:

- the conformity of the sustainability reporting in accordance with the provisions of the Decree that govern them

drafting criteria;

- compliance with the obligation to mark sustainability reporting pursuant to art. 3, paragraph 10, and art. 4, paragraph 917;
- compliance with the information obligations set out in art. 8 of the regulation (EU) 2020/852.

The Decree also establishes, in art. 8, paragraph 4, that the conclusions of the attestation report (*former art. 14-bis*, Legislative Decree 39/2010) are based on an assignment aimed at acquiring *a limited security level*. In the future, following the adoption by the European Commission of the delegated act referred to in Article 26-*bis*, paragraph 3, subparagraph 2, of Directive 2006/43/EC, the assignment will be aimed at acquiring *a reasonable level of security*.

The auditor responsible for certifying the conformity of the sustainability reporting, authorised pursuant to Legislative Decree no. 39/2010, must be a legal auditing firm authorised pursuant to Legislative Decree no. 39 of 2010, which may also be the same firm responsible for the legal audit of the financial statements, provided that the compliance certificate is signed by a financial reporting auditor sustainability action (paragraph 3).

With regard to the provisions of the Decree relating to the appointment of the auditing firm responsible for issuing a report certifying the conformity of the financial reporting of sustainability, art. 13 of Legislative Decree no. 39/2010 provides in paragraph 2-ter, introduced from the Decree, which the Assembly, on reasoned proposal of the supervisory body, assigns the task of certifying the conformity of the reporting of sustainability and determines the compensation due to the sustainability auditor or the statutory audit firm for the entire duration of the assignment.

The aforementioned provision provides that the assignment has a duration of three financial years, expiring on the date of the meeting called to approve the financial statements relating to the third financial year of the assignment, without prejudice to the fact that in the event that the assignment of the certification of conformity of the sustainability reporting is conferred to the legal auditing firm responsible for the legal audit of the financial statements, the assignment of the certification of conformity of the sustainability reporting may have a duration of less than three years for the purposes of aligning the expiry of the assignment of the certification of sustainability with the assignment of auditing the financial statements (nine financial years).

The Decree contains some transitional provisions, including the provision according to which the assignments for the certification of the conformity of the non-financial declaration conferred pursuant to the previous legislation remain valid until the agreed expiry date for the purposes of carrying out the activity of

certification of compliance with sustainability reporting, except for the possibility of early termination and assignment of a new assignment.

Having regard to the aforementioned transitional provisions, it is observed that the nine-year assignment already granted by the Assembly of Technoprobe SpA dated April 6, 2023 to the current auditing firm PricewaterhouseCoopers SpA (PWC) for the nine-year period 2023-2031, did not include the trust of the task of certifying the conformity of the declaration does not financial, with the consequence that the said transitional provisions do not apply to the Company.

Therefore, it is necessary to submit to the shareholders of Technoprobe SpA the proposal for the assignment of the three-year assignment of certification of conformity of sustainability reporting (the "Assignment") with determination of the relevant fees.

Regarding the procedure for assigning the assignment it is noted that, while in relation to the assignment of statutory auditing tasks by public interest entities, paragraph 1 of art. 13 of Legislative Decree no. 39/2010 makes express reference to article 16 of EU regulation no. 537/2014 of European Parliament and of the Council of 16 April 2014 on specific requirements relating to statutory audit of the accounts of public interest entities, such referral is not made with reference to the certification of compliance of the sustainability reporting referred to in paragraph 2-ter.

Article 16 of EU Regulation no. 537/2014 regulates the contents of the reasoned recommendation of the Internal Control and Audit Committee Contable for the renewal of the audit assignment as well as the requirements of the selection procedure at the end of which the recommendation must be formulated, providing, among other things, that more auditors be invited to submit offers.

In the absence of reference to art. 16 of EU Regulation no. 537/2014, Technoprobe SpA can freely identify the selection process of the sustainability auditor.

In this regard, it should be noted that the Board of Directors of Technoprobe, which met on 8 November 2024, positively evaluated the opportunity offered by the legislation to also assign to the Legal Auditor the task of certifying the conformity of sustainability reporting.

The Council also argued that, having to the attestation be provided with verification times that require immediate analysis capacity, the process would certainly be facilitated by the knowledge that the audit firm PriceWaterhouseCoopers has of the Technoprobe group, being the statutory auditor and also for having carried out some activities relating to the non-financial statement in relation to 2023.



The Board of Directors therefore indicated to the Board of Statutory Auditors to evaluate an offer from the auditing firm PricewaterhouseCoopers SpA having as its object the activity of certifying the conformity of the consolidated sustainability reporting of Technoprobe SpA for the three-year period 2024-2026, comparing it, from a qualitative and quantitative perspective, with comparable services offered on the market by other auditing firms.

In light of all the above, the Shareholders' Meeting of Technoprobe SpA was called on 20 December 2024 to deliberate on the choice of the Company's sustainability auditor, as well as to approve the compensation and the related adjustment criteria, upon reasoned proposal of the Board of Statutory Auditors.

The Board of Statutory Auditors of Technoprobe SpA, pursuant to art. 13 of Legislative Decree no. 39/2010, has prepared this reasoned opinion for the purposes prescribed by current legislation.

### **3. Object of the assignment**

The assignment covers the following services:

- Issuing of a report certifying the compliance of the Reporting pursuant to art. 14-bis of Legislative Decree 39/2010. For the purposes of the issuance of such report, the limited assurance activities will be carried out in accordance with the attestation principles adopted by the European Commission pursuant to art. 26-bis, par. 3 of Directive 2006/43/EC. Until such principles are adopted by the European Commission, the attestation activity will be carried out in accordance with the attestation principles developed, taking into account international attestation principles, by professional associations and bodies jointly with the Ministry of Economy and Finance and Consob and adopted by the Ministry of Economy and Finance, after consulting Consob, as well as the regulation that may be issued by Consob in the meantime of the issuance of the above mentioned principles. Furthermore, these activities will be carried out in accordance with the current international principles on quality management ISQM (Italy) 1 and ISQM (Italy) 2, developed pursuant to art. 11, paragraph 3 of the Legislative Decree. Legislative Decree 39/2010.

In particular, the activities that the Sustainability Auditor will have to carry out, in order to issue a certification, will be at least the following:

- Compliance with ESRS Reporting Principles, dual relevance analysis and document content;

- understanding and verifying the CSRD reporting perimeter of the Technoprobe Group and analyzing its consistency with respect to that relating to the financial statement and the Taxonomy;
- evaluation of the analyses conducted by the Technoprobe Group on its value chain and stakeholders, in order to understand the commercial relationships and the main players, as well as their sustainability characteristics from a CSRD perspective;
- analysis and verification of the current corporate governance system, including roles and responsibilities within the current reporting and evaluation process, against the requirements of the CSRD;
- understanding and verifying the dual relevance analysis against the requirements established by the Reporting Principles;
- verification of the data collection sheets prepared by the Group in order to collect information relating to the Datapoints required by the Reporting Principles applicable to the Technoprobe Group;
- carrying out assurance procedures and detailed tests for the selected sustainability reporting areas.

- ORdisclosure obligations under art. 8 of Regulation (EU)2020/852 (Taxonomy)

- Review of the analysis process preparatory to the identification of the activitiesà eligible economic;
- Review of theanalysis process preparatory to the identification of activitiesà aligned economics.

#### **4. Identification of individuals with the necessary requirements (in terms of specific competence and independence) for the execution of the task in question.**

The Board of Statutory Auditors, in light of the above-mentioned regulatory provision, which does not provide for the assignment of the three-year assignmentand certification of compliance of sustainability reporting to follow the selection procedure referred to inart. 16 EIP Regulation,has shared with the competent corporate structures to request and then evaluate the technical and economic proposals of the following primary auditing firms: E&Y SpA ("E&Y"),KPMG SpA ("KPMG") And PricewaterhouseCoopers SpA ("PwC"),considering these subjects to have specific competence for the execution of the task in questionand capable of ensuring adequate coverage in all the geographical areas of operation of the Group.

The company Deloitte & Touche SpA was not consulted for the purposes of presenting its offer as it is currently engaged in consultancy activities preparatory to the preparation of the

consolidated sustainability reporting of the Technoprobe Group, and therefore being incompatible/ not independent compared to the execution of this assignment.

## **5. Criteria adopted for the evaluation of the offers**

The CFO structure and other internal structures of the Company supported the Board of Statutory Auditors in the investigation functional to the identification of the sustainability auditor, evaluating the proposals received from the subjects consulted also comparing them from a qualitative and quantitative perspective.

The following findings are reported as a result of this activity.

KPMG, which had initially sent an assessment of its efforts to carry out the assignment, he later declined the invitation to submit a formal offer declaring their interest in being able to carry out other activities for Technoprobe which would become unauthorised in the presence of an assurance assignment such as that of which in the object.

PwC, the current statutory audit firm for the period 2023-2031, has sent a formal proposal for the performance of these services, accompanying it with a detailed technical document, with an economic quantification of the activity in the three-year period 2024-2026 and with the indication of the mix of hours for type and seniority of the personnel involved in said activity.

E&Y assessed its possible involvement in this assurance activity by sending a preliminary quantification of its effort in both qualitative and quantitative terms.

The Board of Statutory Auditors has identified the evaluation parameters to be used for the analysis of the two proposals received. The qualitative parameters can be traced back to the following profiles:

- presence, organization and experience of audit firms in the geographical areas of operation of the Group;
- sector expertise;
- technical competence of the team and mix of professional profiles involved in the assignment;
- adequacy of the strategy and the planned activities

The quantitative criterion used instead concerned the economic value of the offer of services included in the scope of the assignment, and any methods of adjusting the fees.

From a qualitative point of view, the two offers received are substantially similar in terms of professionalism of the work groups presented and presence of the auditing firms in the geographical areas.

relevant for the Group. The scope of the assurance activities envisaged for the performance of the assignment does not present significant differences between the two documents.

PwC, on the other hand, it can boast in-depth knowledge of the Group and its business, gained in its role as auditor of the financial statements and consolidated financial statements – a particularly critical factor in this case – characterised by the need to have immediate capacity for analysing the processes and controls that the Group places at the basis of its sustainability reporting.

This need, moreover, is adequately reflected in the offer of PwC, which provides – only in the first year of assignment – the performance of preparatory activities of study and evaluation of the reporting processes adopted by the Group. In particular, it is expected:

- the review of the GAP Analysis activity carried out by the Group on CSRD reporting;
- the preliminary verification on the set-up of the process of collecting and displaying the information necessary for the purposes of the EU Taxonomy.

In terms of estimated number of working hours for the performance of the assignment, E&Y quantifies the effort total of 1,500 hours for each exercise.

PwC provides for the performance of the assignment a number of hours:

- slightly lower than E&Y in the first financial year (1,435, ie -4%);
- decreasing over the three-year period (9% reduction in the second year, which discounts the absence of the preparatory activities described above, and a further 3% in the third), which is reflected in a corresponding progressive reduction in fees.

From a quantitative perspective, based on the documentation collected and the analyses conducted, the following aspects are highlighted:

- the hourly cost proposed by PwC is slightly higher than that of E&Y (115 euros versus 107 euros), given a mix of professional profiles that is substantially the same in the two offers;
- in absolute terms, the average annual fee PwC's estimate is 4% lower than the corresponding E&Y estimate, as a result of the lower overall number of working hours expected in the three-year period, justifiable by PwC's greater knowledge of the Technoprobe group.

PwC's offer, Furthermore, it specifies the main circumstances that could lead to a variation in the fees:

- changes in the Group's reporting process;
- regulatory changes linked to the implementation of the provisions of EU Directive 2022/2464, or amendments and/or additions to the reporting and/or attestation principles, and/or new professional orientations (by way of example and not limited to: introduction of new attestation standards, transition to the so-called reasonable assurance, introduction of new ESRS or amendment of existing ESRS, insertion of new objectives relating to the EU Taxonomy, etc.);
- complex or extraordinary operations involving the Group.

Based on the results of the analyses and the considerations mentioned above, the Board of Statutory Auditors has positively evaluated the offer presented by PwC, concerning the certification activity of the compliance of the consolidated sustainability reporting of Technoprobe spa for the three-year period 2024-2026, considering it capable of ensuring a strong synergy and knowledge of the Technoprobe group's activity such as to be able to guarantee the performance of assurance activities according to the best standards currently available on the market, at economic conditions substantially in line with those of the E&Y proposal.

A summary of the main economic terms of the proposals examined is reported in Annex 1;

## **6. Opinion of the Board of Auditors**

Given the above, the Board of Auditors, considering the following elements of the offer considered qualifying and such as to motivate the preference expressed in favour of the bidder PwC:

- the experience multi-year experience of the company as statutory auditor of Technoprobe and the synergies resulting from it;
- a detailed review approach based on the specific risk profiles of the Group, which also includes preparatory activities to understand and evaluate the safeguards and controls that form the basis of sustainability reporting;
- the forecast of a high-level professional mix;
- economic conditions substantially coinciding with the competing offer;

### **PROPOSES**

to the Shareholders' Meeting of Technoprobe SpA, to assign the task of certification of conformity of the consolidated sustainability reporting of Technoprobe SpA for the three-year period 2024-

2026 at PwC under the conditions indicated in the offer both with regard to the fees, determined for a total amount of €460,000.00 in the three-year period, and with regard to the criteria for adjusting them.

**DECLARE**

that this recommendation has not been influenced by third parties.

Milan, November 19, 2024

THE BOARD OF AUDITORS

Nadia Fontana, President

Diana Rizzo, Acting Mayor

Edoardo Colombo, effective mayor

## Attachment 1

## Main economic terms of the offers received from PwC and E&amp;Y

OFFERTA PWC	2024		2025		2026	
	Ore	Mix%	Ore	Mix%	Ore	Mix%
Partner	72	5%	65	5%	63	5%
Senior Manager	315	22%	287	22%	277	22%
Senior	474	33%	430	33%	416	33%
Associate	574	40%	523	40%	504	40%
<b>TOTALE ORE</b>	<b>1435</b>		<b>1305</b>		<b>1260</b>	
<b>ONORARI</b>	<b>165.000</b>		<b>150.000</b>		<b>145.000</b>	
<i>ORA MEDIA</i>	<i>115</i>		<i>115</i>		<i>115</i>	

OFFERTA E&Y	2024		2025		2026	
	Ore	Mix%	Ore	Mix%	Ore	Mix%
Partner	75	5%	75	5%	75	5%
Senior Manager	420	28%	420	28%	420	28%
Senior	450	30%	450	30%	450	30%
Associate	555	37%	555	37%	555	37%
<b>TOTALE ORE</b>	<b>1500</b>		<b>1500</b>		<b>1500</b>	
<b>ONORARI</b>	<b>160.000</b>		<b>160.000</b>		<b>160.000</b>	
<i>ORA MEDIA</i>	<i>107</i>		<i>107</i>		<i>107</i>	