



Report on item 6 on the Agenda of the Ordinary Shareholders' Meeting

Appointment, based on the reasoned proposal of the Board of Statutory Auditors, of the independent auditors of the Company's accounts and for the assurance on the consolidated sustainability reporting pursuant to Legislative Decree No. 125 of 6 September 2024 for the financial years 2028–2036, and determination of the related fee. Related and consequent resolutions.



Dear Shareholders,

Upon approval of the financial statements of Nexi S.p.A. (the “**Company**”) for the financial year ending on 31 December 2027, as well as of the consolidated financial statements, the audit engagement granted to PricewaterhouseCoopers S.p.A. (“**PwC**” or the “**Outgoing Auditor**”) by the Shareholders’ Meeting held on 13 February 2019 will expire.

It should be noted that the current legislation - specifically, European Regulation No. 537/2014 (the “**Regulation**”) and Legislative Decree No. 39/2010, as amended by Legislative Decree No. 135/2016 (“**Legislative Decree 39/2010**”) - provides that, for Italian companies issuing securities admitted to trading on regulated markets in Italy and in the European Union, the statutory audit engagement granted to an audit firm shall have a duration of 9 financial years, with no possibility of renewal unless at least 4 financial years have elapsed since the termination of the previous engagement.

The new statutory audit engagement must be awarded through a specific selection procedure carried out in accordance with the criteria and methods set out in Article 16 of the Regulation. The ordinary Shareholders’ Meeting, on the basis of a reasoned proposal from the supervisory body prepared pursuant to Article 13 of Legislative Decree 39/2010—which must include at least two alternative candidates for the engagement together with a duly justified preference for one of them pursuant to Article 16 of the Regulation—shall grant the statutory audit engagement for a period of 9 financial years, and shall determine the remuneration due to the audit firm for the entire duration of the engagement, as well as any criteria for adjusting such remuneration during the engagement itself.

Furthermore, Legislative Decree No. 125/2024 (“**Legislative Decree 125/2024**”), which implements Directive (EU) 2022/2464 (also known as the “**Corporate Sustainability Reporting Directive**” or “**CSRD**”) with regard to sustainability reporting, requires that such reporting be accompanied by an assurance statement issued by an auditor authorised under Legislative Decree 39/2010, specifically appointed for such purpose. The engagement for the assurance of the consolidated sustainability reporting may be assigned either to the same statutory auditor appointed for the audit of the financial statements or to a different statutory auditor.

In light of the above, during the 2025 financial year—and therefore in advance of the natural expiry of PwC’s mandate—Nexi initiated the selection process for the new statutory audit firm, in order to allow the incoming auditor to promptly cease any engagements that may be incompatible pursuant to Article 5 of the Regulation and to ensure full compliance with independence requirements from the very start of the engagement (the so-called cooling-in period), as well as to facilitate the handover between the Outgoing Auditor and the incoming one. For better coordination of audit activities, and in continuity with current practice, the Company considers it preferable that the engagement for the assurance of compliance of the consolidated sustainability reporting pursuant to Legislative Decree 125/2024 be entrusted to the same entity responsible for the statutory audit of the financial statements. It should be noted that, pursuant to Article 13, paragraph 2-ter, of Legislative Decree 39/2010, as amended by Legislative Decree 125/2024, the engagement for the assurance of compliance of the consolidated sustainability reporting has a duration of three financial years and expires at the Shareholders’ Meeting convened to approve the financial statements relating to the third financial year of the engagement. The legislation further provides that, for public interest entities, such engagement may be renewed no more than twice and may be granted again to the same entity only after four financial years have elapsed. In its capacity as the ‘Internal Control and Audit Committee’, the Board of Statutory Auditors was required to issue, pursuant to Article 13, paragraph 1, of Legislative Decree 39/2010, the reasoned proposal for the award of the statutory audit engagement for the nine-year period 2028–2036 and of the assurance engagement for the sustainability reporting for the three-year period 2028–2030 (the ‘**Recommendation**’), to be submitted for your consideration at the Shareholders’ Meeting of 29 April 2026, for the purpose of appointing a new auditor and determining the related remuneration and adjustment criteria for the entire duration of the engagement.

The engagements therefore include, inter alia: (i) the statutory audit of the separate financial statements of Nexi and of the consolidated financial statements of the Nexi Group; (ii) the statutory audit of the separate financial statements of the entities belonging to the Nexi Group (the ‘**Subsidiaries**’); and (iii) as mentioned above, the assurance engagement on the compliance of the consolidated sustainability reporting.

In light of the above, the Board of Directors of Nexi submits for the examination and approval of the Shareholders’ Meeting the Recommendation prepared by the Board of Statutory Auditors in its capacity as the ‘Internal Control and Audit Committee’, attached to this report as Annex A and to which reference is made, recommending that the



statutory audit engagement and the assurance engagement on the sustainability reporting for the nine-year period 2028–2036, on the understanding that the sustainability assurance engagement will expire after the third year, i.e. in 2030, with the possibility of being renewed for a further three years up to a maximum of two times, be awarded to one of the following candidates: EY S.p.A. or, alternatively, Deloitte & Touche S.p.A., expressing its preference for the proposal submitted by EY S.p.A.

Resolutions proposed to the Shareholders' Meeting

Dear Shareholders, in relation to the foregoing, if you are in agreement, we would invite you to approve the following proposal:

“The Ordinary Shareholders’ Meeting of Nexi S.p.A.

- having examined the Board of Directors’ report;
- taking into account the contents of the Recommendation issued by the Board of Statutory Auditors, in its capacity as the ‘Internal Control and Audit Committee’, regarding the award of the statutory audit engagement and the assurance engagement on the compliance of the consolidated sustainability reporting of the Company and its Subsidiaries for the period 2028–2036,

RESOLVES

1. to approve the Recommendation issued by the Board of Statutory Auditors, under the terms and conditions set out therein, regarding the award of the statutory audit engagement for nine financial years, starting from the 2028 financial year and until the approval of the financial statements as at 31 December 2036, and of the assurance engagement on the compliance of the consolidated sustainability reporting for three financial years, starting from the 2028 financial year and until the approval of the financial statements as at 31 December 2030, with the possibility of renewal for a further three financial years up to a maximum of two times, and, in light of the duly reasoned preference expressed;
2. to award the statutory audit engagement for the nine-year period 2028–2036 and the assurance engagement on the compliance of the consolidated sustainability reporting for the three-year period 2028–2030 (with the possibility of renewal for a further three financial years up to a maximum of two times) of Nexi S.p.A. to EY S.p.A., for an annual fee of Euro 439,000 (amounting to a total of Euro 3,951,000 for the nine-year period), corresponding to an estimated annual commitment of 6,682 total hours (amounting to 60,138 total hours for the entire nine-year period), all as further detailed in the Recommendation;
3. to grant authority to the Chairman and to the Chief Executive Officer, severally and with the power to sub-delegate to authorised attorneys-in-fact, to exercise any and all powers necessary or appropriate to implement the foregoing shareholders’ resolutions, including, by way of example but without limitation, the power to make any non-material amendments to the engagement in the form currently proposed by the selected audit firm, as well as the power to execute, renew (with regard to the engagement for the assurance of the compliance of the consolidated sustainability reporting) and implement the relevant engagement, and the power to make any amendments and additions to these resolutions as may be requested by the competent authorities, including those required for registration with the companies’ register and/or in connection with any observations from the supervisory authority or any other competent authority.”

Milan, March 27, 2026

The Chairman of the Board of Directors

Marcello Sala

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Disclaimer: This is the English translation of the Italian Report. In any case of discrepancy between the English and the Italian versions, the Italian document is to be given priority of interpretation for legal purposes.