Illustrative report drafted by the Board of Directors pursuant to art. 125-ter, first paragraph, of Legislative Decree no. 58 of February 24, 1998, as subsequently amended and supplemented, and art. 84-ter of the Regulation adopted by Consob resolution no. 11971 of May 14, 1999, as subsequently amended and supplemented, on the resolution regarding compensation for the non-substitute auditors on the Board of Statutory Auditors.

Dear Shareholders,

As the appointment of the Board of Statutory Auditors is on the agenda for the Shareholders Meeting of A2A S.p.A. ("A2A"), convened for April 28, 2026, on first call, and, if necessary, on second call, on April 29, 2026, it is incumbent upon us to set the compensation for the non-substitute members of the Body.

In that respect, we would cite Article 31, paragraph 8, of A2A's current Bylaws:

"The Shareholders Meeting sets the compensation for the Auditors, as well as reimbursement rates for expenses incurred in the performance of their duties".

With regard to the remuneration of the expiring Board of Statutory Auditors, it is noted that the Ordinary Meeting of April 28, 2023 had set the remuneration of the members of the Board of Statutory Auditors at 130,000.00 euro per year gross for the Chairman and 80,000.00 euro per year gross for the other Statutory Auditors.

It should also be noted that the outgoing Board of Statutory Auditors has expressed its guidance opinion regarding the composition and remuneration of the new Board of Statutory Auditors. Said document is available on Company's website (www.gruppoa2a.it "Investors" – "Governance" – "Shareholders' Meetings" section).

Therefore, we invite you to pass all necessary resolutions regarding compensation for the non-substitute members of the Board of Statutory Auditors.