

To the Annual Shareholders' Meeting of Esprinet S.p.A.

Registered office in Vimercate, via Energy Park, 20

Subject: Reasoned proposal for the supplemental fee due for the statutory audit pursuant to Article 13, para. 1 of Legislative Decree no. 39.

Dear Shareholders, the Ordinary Shareholders' Meeting called to approve the financial statements for the year ended 31 December 2020 has been convened to discuss and resolve, inter alia, on the supplemental fee requested by the independent auditors PricewaterhouseCoopers S.p.A. ("Independent Auditors"), in accordance with the following item on the agenda:

Supplemental fee for the statutory audit of the consolidated financial statements of Esprinet S.p.A.: relevant and ensuing resolutions.

The Independent Auditors requested a supplemental fee for the limited review of the Consolidated Non-financial Statement, in consideration of the fact that the Esprinet Group in order to meet the regulatory requirements set forth by the Spanish law "Ley 11/2018" on non-financial reporting, must add some data and information to its Consolidated Non-Financial Statement (hereinafter "NFS").

In particular, in consideration of the application of said legislation to the Spanish companies of the Group, it was necessary for Esprinet S.p.A. to conduct a gap analysis to identify the supplemental information to be added to the NFS. Consequently, the Group must update:

- i) The data collection forms in order to align them with the information required by "Ley 11/2018";
- ii) The reporting within the NFS by adding the new elements subject to disclosure.

Therefore, the supplementary activities that PWC must carry out concern:

- The verification of the gap analysis conducted by Esprinet S.p.A. to identify additional information to be added to the NFS;
- The verification of the data and additional information that will be included in the NFS, both at consolidated and individual company level.

The additional fees requested amount to 11,000 euro (eleven thousand) for 2020 and 8,000 euro (eight thousand) for the subsequent years.

With the exception of the above, the change to the audit fees is due solely to the expansion of the scope of the Group companies.

Given the above, the Board has acknowledged the required additional activities and the quantification of the fees based on the level of responsibility and experience of the professional staff and the estimated time required to carry out the assignment

In light of the above considerations, the Board of Statutory Auditors is proposing that you approve the changes to the financial terms of the assignment as set forth in the proposed amendments described above.

Verona, Milan, 5 March 2021

The Board of Statutory
Auditors

Bettina Solimando

Patrizia Paleologo Oriundi

Franco Abbate