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ELICA EXPANDS THE SCOPE OF ADVANCE PRICING AGREEMENTS WITH THE ITALIAN REVENUE AGENCY

Following the finalisation of the agreements on the Group's Mexican operations, the terms governing transactions with the Polish branch have also been defined, in support of the Group's international development strategy

Fabriano, September 16, 2026 – **EMC Fime Srl**, a company of the **Elica Group**, has signed a new advance pricing agreement on transfer pricing with the **Italian Revenue Agency**, pursuant to Article 31-ter of Presidential Decree 600/1973.

The agreement, valid for the 2026-2030 period, **sets out in advance the criteria for determining the prices applied to intercompany transactions between EMC Fime Srl and Elica Group Polska** within the **Motors Business Unit**, helping to strengthen oversight of tax risk and alignment with international transfer pricing principles.

This agreement represents the third advance pricing agreement concluded by the Group in 2026. Previously, the company had finalised **an agreement relating to its operations in Mexico**, covering respectively the relationship between Elica S.p.A. and its Mexican subsidiary **Elicamex**, and that between EMC Fime and the same subsidiary.

With the signing of the new agreement, the main intercompany transactions between the Group's Italian companies and its foreign subsidiaries in the Cooking and Motors Business Units are now covered by advance pricing agreements with the Italian Revenue Agency. This outcome reflects a constructive and ongoing dialogue with the Tax Authorities and consolidates a governance model based on transparency and the correct attribution of value.

"This agreement will enable Elica to formalise the main intercompany transactions between the Group's Italian companies and its foreign subsidiaries" said Emilio Silvi, Chief Financial Officer of Elica "A commitment that confirms the strength of our management strategy and reinforces tax certainty, transparency and the quality of governance in support of the Group's international development".

Elica was assisted by KPMG throughout the process.



Elica, Italian company standing at the forefront of cooking appliance production and design, a global leader in kitchen extraction systems with over 50 years of history. European major player in the production of electric motors for household appliances and heating boilers. Around 2500 staff employed in its Fabriano headquarters and in its seven production sites in Italy, Poland, Mexico and China: these are Elica's figures, successfully achieved under the constant guidance of the company President Francesco Casoli. Results driven by corporate values that have always inspired every single project, product and activity: design that meets aesthetics and performance for an extraordinary cooking experience, art destined as a model for creative processes and working methods, and innovation to support technological solutions capable of enhancing product functionality.

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