“Guidance of the Board of Statutory Auditors on the qualitative and quantitative composition of the new Board of Statutory Auditors to be appointed by the Shareholders’ Meeting for the three-year period 2026–2028”

Sant’Ilario d’Enza, 9 February 2026

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Introduction

The forthcoming Shareholders' Meeting of Interpump Group S.p.A. (hereinafter "Interpump" or the "Company"), to be convened for 30 April 2026, will be called upon to appoint the new Board of Statutory Auditors for the financial years 2026–2028 and to determine its remuneration.

The outgoing Board of Statutory Auditors considers that the recommendation addressed by the Corporate Governance Code of Borsa Italiana S.p.A. (the "Code") to the boards of directors of listed companies other than those with concentrated ownership – pursuant to which the board "*expresses, in view of its renewal, guidance on the qualitative and quantitative composition deemed optimal, taking into account the results of the self-assessment*" – may also be deemed applicable in the event of renewal of the Board of Statutory Auditors.

Accordingly, in compliance with the Code (to which the Company adheres) and with the "Rules of Conduct of the Board of Statutory Auditors of Listed Companies" (the "Rules") issued by the Italian National Council of Chartered Accountants and Accounting Experts (Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili – "CNDCEC") on 27 December 2024 and effective as from 1 January 2025, the Board of Statutory Auditors – which, pursuant to Article 19 of Legislative Decree No. 39/2010, also acts as the Internal Control and Audit Committee of Public Interest Entities (a category to which the Company belongs) – of Interpump Group S.p.A. ("Interpump"), upon expiry of its mandate, approved on 9 February 2026 this document. By means of this document, the Board intends, on the basis of its experience and taking into account the results of its self-assessment, to provide its guidance with regard to the appointment of the new Board of Statutory Auditors, as well as a summary outline of the competences and professional profiles that may contribute to the efficient and effective functioning of the new Board of Statutory Auditors to be appointed by the Shareholders' Meeting called to approve the financial statements as at 31 December 2025.

Elements for the assessment of the current Board of Statutory Auditors

The current Board of Statutory Auditors was appointed on 28 April 2023 by the Shareholders' Meeting for the three-year period 2023–2025, on the basis of two slates submitted respectively by the majority shareholder and by certain institutional investors, minority shareholders, in accordance with the applicable laws, regulations and provisions of the Articles of Association.

The Chair and one Alternate Auditor were drawn from the minority slate, while two Standing Auditors and the other Alternate Auditor were drawn from the majority slate. The composition of the Board of Statutory Auditors complies with the gender balance criterion set out in Article 148, paragraph 1-bis, of Legislative Decree No. 58/1998 (the Consolidated Law on Finance – "TUF"), as amended by Article 1, paragraph 303, of Law No. 160 of 27 December 2019, also taking into account the clarifications provided by CONSOB in Communication No. 1/2020 of 30 January 2020.

Upon appointment and subsequently for each financial year, the Board of Statutory Auditors verified the fulfilment of the independence requirements; most recently, it carried out its assessment on today's date, prior to preparing this document.

The positive outcome of this assessment and of its self-evaluation (in accordance with Rule Q.1.7 of the Rules) will be communicated, pursuant to Article 144-novies, paragraph 1-ter, of CONSOB Regulation No. 11971 and Recommendation 9 of the Code, to the Board of Directors at its meeting scheduled for 13 February 2026.

Complexity of the office in terms of time commitment

In order to allow an assessment of the minimum time deemed necessary for effective participation in the meetings of the corporate bodies, it should be noted that, as at the date of this document, five internal Board committees have been established.

During the 2025 financial year, the Board of Statutory Auditors met 10 times, with an average duration of approximately two and a half hours per meeting, with the attendance of all standing members, as was generally the case throughout the three-year term.

During the same period, the Board of Directors met 8 times, the Audit and Risk Committee 7 times, the Sustainability Committee 4 times, the Remuneration Committee 6 times, the Appointment Committee 4 times and the Related Parties Committee 2 times. The Board of Statutory Auditors attended, either in full or through at least one of its members, the meetings of the Board of Directors and of the Internal Board Committees.

The activities of the Board of Statutory Auditors during the relevant period and up to the date hereof were carried out in accordance with the law and the Articles of Association.

In particular, the supervisory activities of the Board of Statutory Auditors were conducted pursuant to Article 2403 of the Italian Civil Code, Article 149 of Legislative Decree No. 58/1998, Article 19 of Legislative Decree No. 39/2010, the CONSOB recommendations on corporate controls, the guidance contained in the Code and the Rules of Conduct of the Board of Statutory Auditors of Listed Companies issued by the CNDCEC, also taking into account the provisions concerning oversight of sustainability reporting.

Particular significance attaches to the duties connected with the entry into force of the reform of statutory audit legislation, which has assigned specific responsibilities to the supervisory body with regard to information exchange with the statutory external auditor.

Furthermore, the introduction of legislation on non-financial reporting has entailed additional supervisory activities. In particular, the new CNDCEC Rules, effective from 1 January 2025, introduced Rule Q.3.8 bis, which governs the role of the Board of Statutory Auditors in overseeing sustainability reporting in accordance with Legislative Decree No. 125 of 6 September 2024, implementing Directive 2022/2464/EU, revising and supplementing the provisions relating to oversight of the adequacy of the internal control and administrative-accounting system.

The supervision of financial and non-financial reporting, required of the Board of Statutory Auditors also in its capacity as Audit Committee, calls for the selected professional profiles to possess adequate experience in listed companies with complex governance structures and a strong awareness of the issues arising from the ongoing energy transition.

For a comprehensive description of the activities carried out by the Board of Statutory Auditors during the relevant financial years, reference should be made to the annual reports submitted by the Board to the Shareholders' Meeting pursuant to Article 153 of Legislative Decree No. 58 of 24 February 1998. Only certain essential elements are summarised below.

The Board of Statutory Auditors also supervised the adequacy of the procedures adopted by the Board of Directors for the regulation of related party transactions, as well as their compliance with applicable laws and regulations, and monitored compliance with the procedural rules adopted by the Board of Directors, as well as with the provisions on transparency and market disclosure.

The Board of Statutory Auditors attended, generally through all of its members, the aforementioned meetings of the Board of Directors and its committees, as well as the Shareholders' Meetings. It also held periodic meetings with the Supervisory Body, the chairs of the boards of statutory auditors of the principal subsidiaries and the audit firm entrusted with the statutory audit.

Furthermore, in its guidance document, the Board of Directors sets out the expected number of meetings over the forthcoming three-year term in which the members of the Board of Statutory Auditors to be appointed will be required to participate, in order to enable an assessment of the time commitment required.

Diligent and consistent attendance at the above meetings is to be regarded as essential in order to ensure adequate supervision, which does not consist solely in participation in meetings but must also be assessed in conjunction with the review of documentation produced and the organisation of meetings.

It should be noted that, in addition to meeting time, consideration must be given to the time required for analysing documentation and preparing for meetings.

Qualitative and quantitative composition of the Board of Statutory Auditors

With reference to the composition and to the requirements of independence and professionalism, as well as to the grounds for ineligibility, incompatibility and cessation from office, reference is made in full to the applicable regulatory framework, the Code and the Articles of Association.

Given the corporate structure of the Interpump Group, consisting of more than 110 consolidated companies, including small-sized entities, operating in different countries and in diversified businesses, and taking into account the dynamism that characterises the Group, including in terms of changes in the consolidation perimeter, the activities required of Interpump's Board of Statutory Auditors entail that the selected professional profiles should have adequate previous experience in comparable roles.

The outgoing Board of Statutory Auditors recognises the value of diversity in its composition not only in terms of gender, but also in terms of professional background. The outgoing Board of Statutory Auditors therefore invites the Shareholders to consider the importance of ensuring that the new Supervisory Body is composed of professionals with diversified competences and, more specifically, includes members with proven experience and knowledge in the following areas:

• Corporate governance

• Internal control systems and risk management;

• International accounting and auditing standards;

• Primary and secondary legislation applicable to Listed Companies;

• ESG matters;

• Information systems;

• Remuneration policies.

In addition to professional expertise, it is further recommended that certain personal attributes be taken into consideration, such as:

- the ability to assess accounting and business matters in light of Interpump's specific circumstances;
- openness to constructive dialogue and a collaborative approach.

Adequacy of the remuneration of the Board of Statutory Auditors

During its self-assessment, the Board of Statutory Auditors considered that the remuneration determined to date should be regarded as adequate in light of the activities carried out, the manner in which the work is performed and the support provided by the Company's functions, also taking into account attendance at internal Board Committee meetings, without, however, factoring in the additional supervisory duties introduced by the new CNDCEC Rules, effective from 1 January 2025, in relation to Corporate Sustainability Reporting, as well as oversight of the process for the preparation and publication of the sustainability report.

The Chair of the Board of Statutory Auditors

Anna Maria Allievi