

PHARMANUTRA S.P.A.: AGREEMENT RELATED TO THE PATENT BOX REGIME SIGNED WITH THE REVENUE OFFICE.

Thanks to the preferential tax regime, the Group estimates a benefit of €3.3 million for the years 2016-2019.

Pisa, 12th June 2020 - [PharmaNutra S.p.A.](#) (Aim Italia-Ticker PHN), pharmaceutical company leader in the iron-based nutritional supplements sector, signed an agreement today with the Italian Revenue Office for access to the tax advantage granted by the Patent Box.

The Patent Box is a preferential tax regime, introduced by the 2015 Stability Law, that grants an exclusion from the taxable income for each year, for part of income from use of the so-called "intellectual property" (company trademarks, industrial patents, processes, formulas and information on experience acquired in the legally protectable industrial, commercial or scientific field (know how), drawings and models, software protected by copyright). That reduction amounts to 40% for financial year 2016, 50% for the 2017-2020 four-year period and refers to Company income taxes (IRES and IRAP).

The agreement concerns the 2016-2020 five-year period and the tax benefit for the Group for period 2016-2019 is currently estimated at €3.3 million. Benefit effects will be reflected in the half-year financial report as at 30th June 2020.

The tax benefit for 2020 will be quantified when the Financial Statements for the year are drawn up.

The Patent Box team from the Milanese Firm Colombo Altamura Pometto assisted Pharmanutra, and its subsidiary Alesco S.r.l. The team was led by the Partner Paolo Altamura and the Managing Associate Giovanni Belgiojoso, and the economic adviser V.I.C.S. Consulting Srl represented by its Chairman Professor Giuseppe Turchetti, to decide the method and calculation criteria for access to the Patent Box facilitated tax system.

PharmaNutra S.p.A.

Founded and led by the President Andrea Lacorte and Vice President Roberto Lacorte, PharmaNutra was established in 2003. It develops unique nutritional supplements and innovative nutritional devices, handling the entire production process, from proprietary raw materials to finished product. The efficacy of the products has been demonstrated with a wealth of scientific evidence, with 112 studies published involving more than 7000 subjects. The Group distributes and sells its products in Italy and abroad. In Italy, products are sold through a network of 140 Pharmaceutical Representatives serving doctors and also exclusively selling PharmaNutra products to pharmacies throughout Italy. Products are sold in over 50 countries abroad, through 34 partners selected from among the finest pharmaceutical companies. PharmaNutra leads the market in the production of iron-based nutritional supplements under the SiderAL® brand, where it boasts a number of important patents on Sucrosomial® technology. Over the years, the Group has developed a precise strategy for the management and production of intellectual property, founded on the integrated management of all the various elements: proprietary raw materials, patents, brands and clinical evidence.

PharmaNutra.it

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