



# SUSTAINABILITY REPORT 2024



**P.A. S.p.A**  
TECHNICAL WASHING EQUIPMENT

**For over 40 years,  
we have been dedicated  
to producing essential  
components for  
high-pressure washing  
systems.**

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# LETTER TO STAKEHOLDERS



Dear Stakeholders,

To give the proper value to a company's Sustainability Report, during its drafting the first essential question is: who is the main recipient and beneficiary of the sustainability that we want to represent? Who is placed at the centre of the activities described, from which we intend to demonstrate the level of sustainability achieved? There is only one answer: People.

Henry Ford once said: "The two most important things are not shown in a company's balance sheet: its reputation and its people." I believe this is the true purpose of a Sustainability Report: to highlight the two pillars on which every entrepreneurial activity inevitably stands.

The concept of "sustainability" should not simply be reduced to basic slogans such as "energy saving" or "low environmental impact", used merely to portray a company's "green" attitude.

A company is truly sustainable when its vital core lies in the value of the people who make it, and when those same people give value to their work. From these values, a company's reputation takes shape, because valuable people create valuable products.

It is the growth of people that enables the company to grow, not the other way around.

Values and reputation are therefore the primary indicators with which to measure a company's level of sustainability.

The P.A. Group strongly promotes the centrality of people in doing business.

Training activities with full employee involvement, welfare initiatives, social support to the local community, and a constant focus on safety and innovation are cornerstones of our daily approach to human resource management.

Our aim is to enhance each individual through their contribution to the collective.

We hope that reading this Sustainability Report will bring out the concepts mentioned above, which represent both an important milestone for all of us and a stimulus for continuous improvement.

**Alberto Benetti**

# WHO WE ARE



## OUR HISTORY

Founded in 1982 in Rubiera, in the heart of Emilia-Romagna, P.A. has grown and strengthened its prominent position over more than forty years, establishing itself as an industry leader.

The strategic decision to carry out all industrial processes internally has ensured superior quality and rigorous control across the entire production chain, further consolidating the company's leadership in the market.

Today, P.A. is the parent company of a network of subsidiaries and affiliated companies, all headquartered in Rubiera and operating as primary suppliers. Among these are Mec To, a precision mechanical turning company, and Chierici Tito, specialized in producing plastic accessories for low- and high-pressure washing systems used in pressure washers and car-wash equipment. P.A. also holds a stake in TMA, a company specializing in the design and construction of assembly lines, industrial machinery

and automation solutions, as well as in Simac, based in Fiorano Modenese, which designs and builds automation systems for industry. P.A.'s strong roots in the Rubiera area are not merely a logistical choice, but also a commitment to the local community. Producing a Made in Italy product is both a responsibility and a source of deep corporate pride.

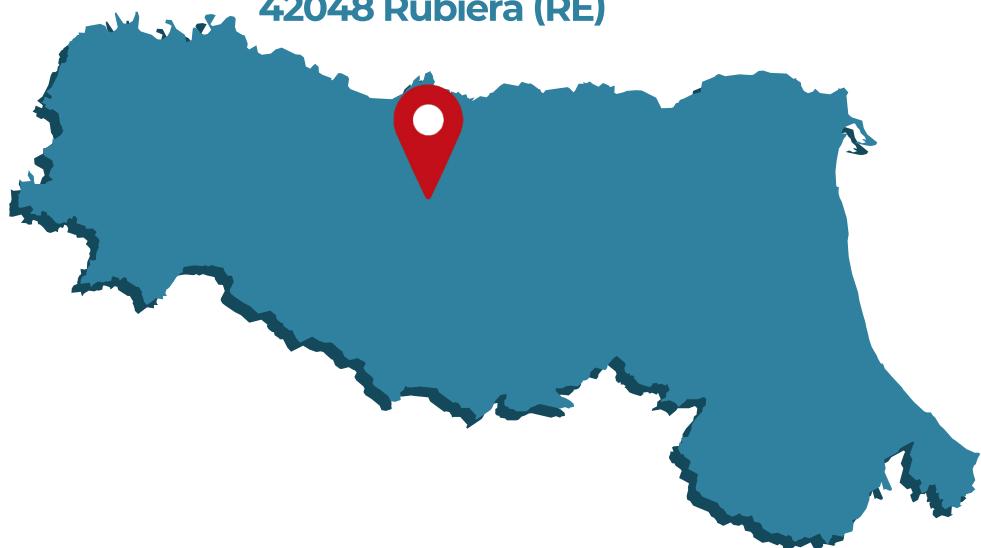
Within the Group, the American branch PA NAM was also established—a strategic production facility designed to strengthen the Group's presence in international markets.

Thanks to the dedication and professionalism of all its employees, the P.A. Group continues to grow and expand globally, demonstrating solidity and a constant capacity for innovation.



## OUR HEADQUARTERS

**P.A. S.p.A.**  
**Via Milano, 13**  
**42048 Rubiera (RE)**



# OUR AREAS OF INTEREST

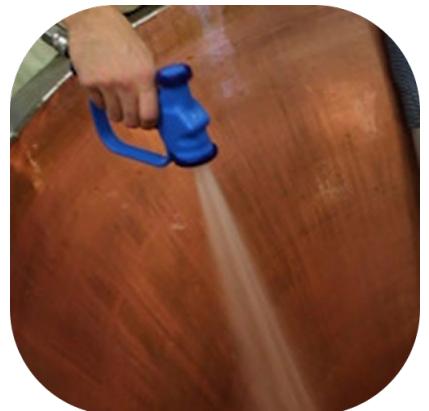
LOW PRESSURE



ROTARY NOZZLES



FOOD INDUSTRY



CAR WASH



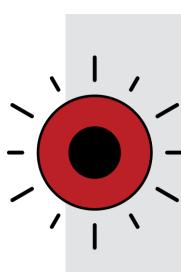
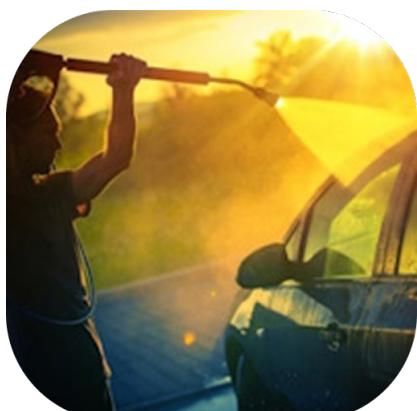
INDUSTRIAL CLEANING



SEWER CLEANING



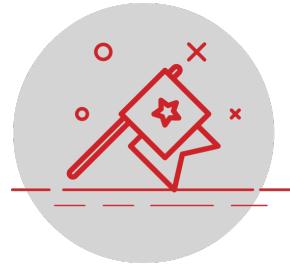
PRESSURE WASHERS



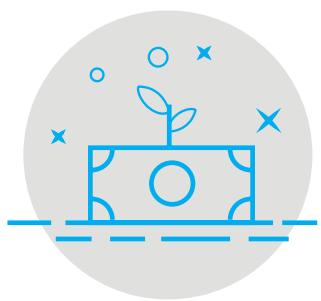
## HIGHLIGHTS 2024



**43 years**  
of history



Over **€45 million euros**  
in consolidated Group turnover



**70,000 m<sup>2</sup>**  
(32,000 m<sup>2</sup> covered)  
of company area



Over **800 active clients**  
worldwide

**201 internal employees**



# HIGHLIGHTS 2024



## CORPORATE CULTURE & GOVERNANCE

The 231 Organizational Models represent the main tool through which all Group companies implement their prevention and control procedures, with the aim of strengthening a culture of legality and shared responsibility..

## PEOPLE

All employees have equal access to professional development pathways and welfare tools, regardless of gender, age, or personal or family circumstances. Workplace decisions are based exclusively on competence, experience, and performance, in full compliance with principles of fairness.

## PROSPERITY

The P.A. Group's business model is based on the production and commercialization of products entirely designed and industrialized within the Group's own companies. This local supply-chain model includes three distinct companies. Thanks to this structure, the Group is able to achieve significant synergies among the various entities, leveraging the ability to interchange services and products to optimize time and resources..

## PLANET

In 2024, a structured process for measuring and reporting greenhouse gas (GHG) emissions was also launched, with the goal of defining effective reduction strategies aligned with international standards. This process represents a concrete first step toward increasingly responsible and conscious management of the climate impact of our activities.



# OUR SUSTAINABILITY STRATEGY



# PURPOSE MAPPING

## What is Purpose Mapping?

In English, “purpose” means “goal” or “reason for being.” A company’s purpose is its fundamental “why”: what the company believes in and what it values. With the support of our partner Prosperah, we mapped our corporate values and vision in relation to sustainability topics, using an internationally recognized framework as a reference: the Sustainable Development Goals of the 2030 Agenda (UN SDGs).

## Who did we involve within the P.A. Group?

We carried out a stakeholder consultation exercise by selecting a total of 208 key stakeholders relevant to P.A. We recorded an excellent participation rate, with 7 stakeholder groups taking part in the survey and sharing their perspectives with us. Once the sustainability priorities of our stakeholders were identified, we compared them with the company’s priorities and developed our materiality matrix aligned with the 2030 Agenda.

## STAKEHOLDER

107  
EMPLOYEES



60  
CLIENTS



16  
SERVICE SUPPLIERS



2  
BANKS



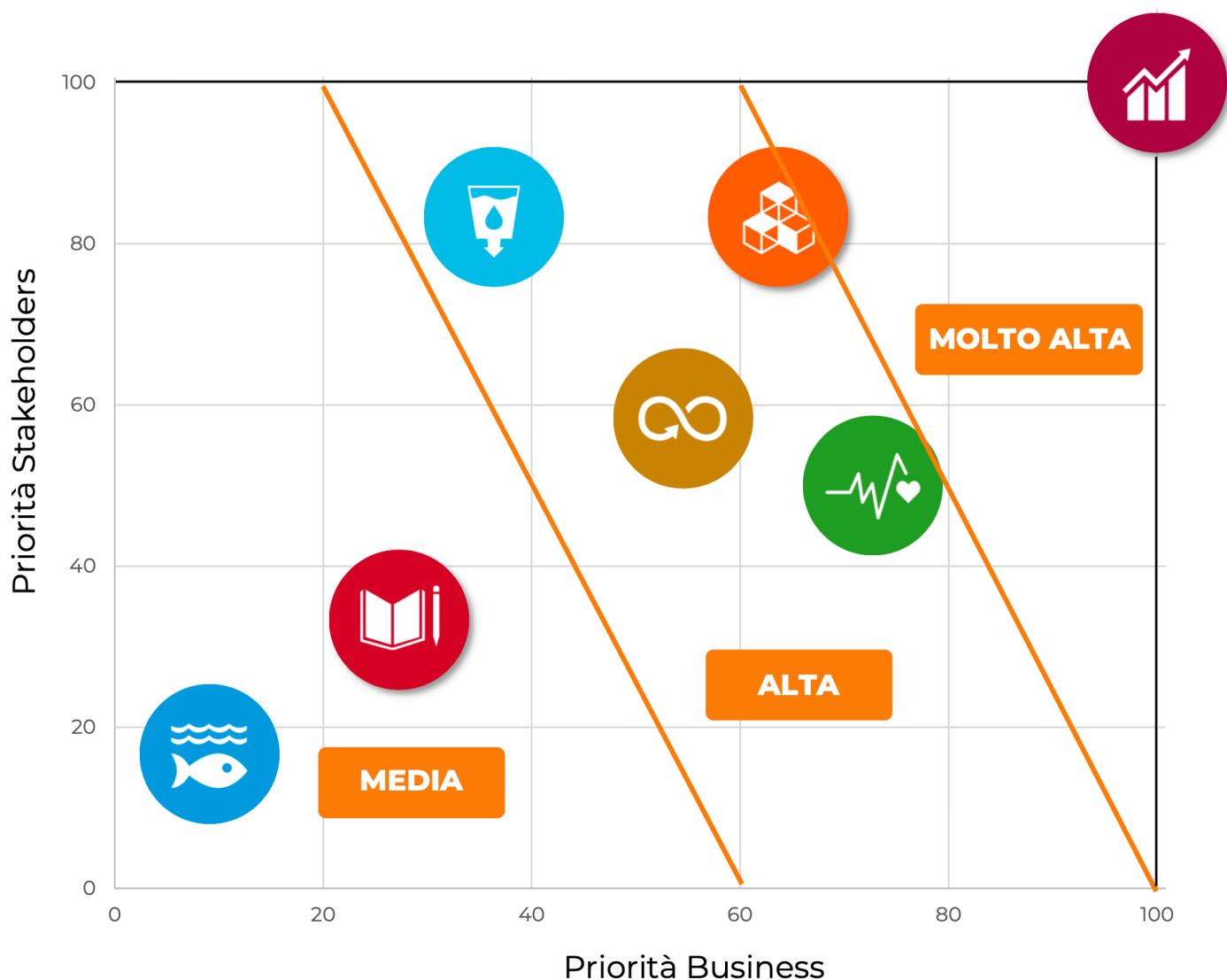
20  
PRODUCT SUPPLIERS



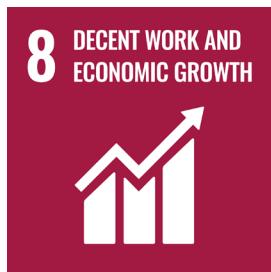
3  
NON-PROFIT ORGANIZATIONS



# THE P.A. GROUP'S 2030 AGENDA GOALS



## P.A. GROUP 2030 AGENDA TARGETS



VERY HIGH

**8.2** The Group aims to increase economic productivity by diversifying production lines, adopting advanced technologies (automation, digitalization, Industry 4.0), and promoting innovation, with attention to both high value-added sectors and those with high labor intensity.

**8.5** Full and decent employment is promoted by ensuring equal opportunities and fair pay between men and women, and by fostering the inclusion of young people and people with disabilities, in a spirit of equity and talent development.

**8.6** The company supports school-to-work programs, internships, and training initiatives to reduce youth unemployment and facilitate young people's entry into the manufacturing sector.

**8.8** Workers' rights and safe working conditions are guaranteed through continuous safety training, the use of protective equipment, and the creation of healthy and secure production environments.

# P.A. GROUP 2030 AGENDA TARGETS



HIGH



**3.4** L'azienda promuove la salute fisica e mentale dei dipendenti, attraverso programmi di welfare, iniziative di prevenzione e politiche aziendali orientate al benessere.  
**3.8** Si assicura l'accesso a coperture sanitarie aziendali e convenzioni con strutture mediche, promuovendo l'accesso a cure di qualità, farmaci e vaccinazioni a condizioni accessibili per tutti i lavoratori.

HIGH

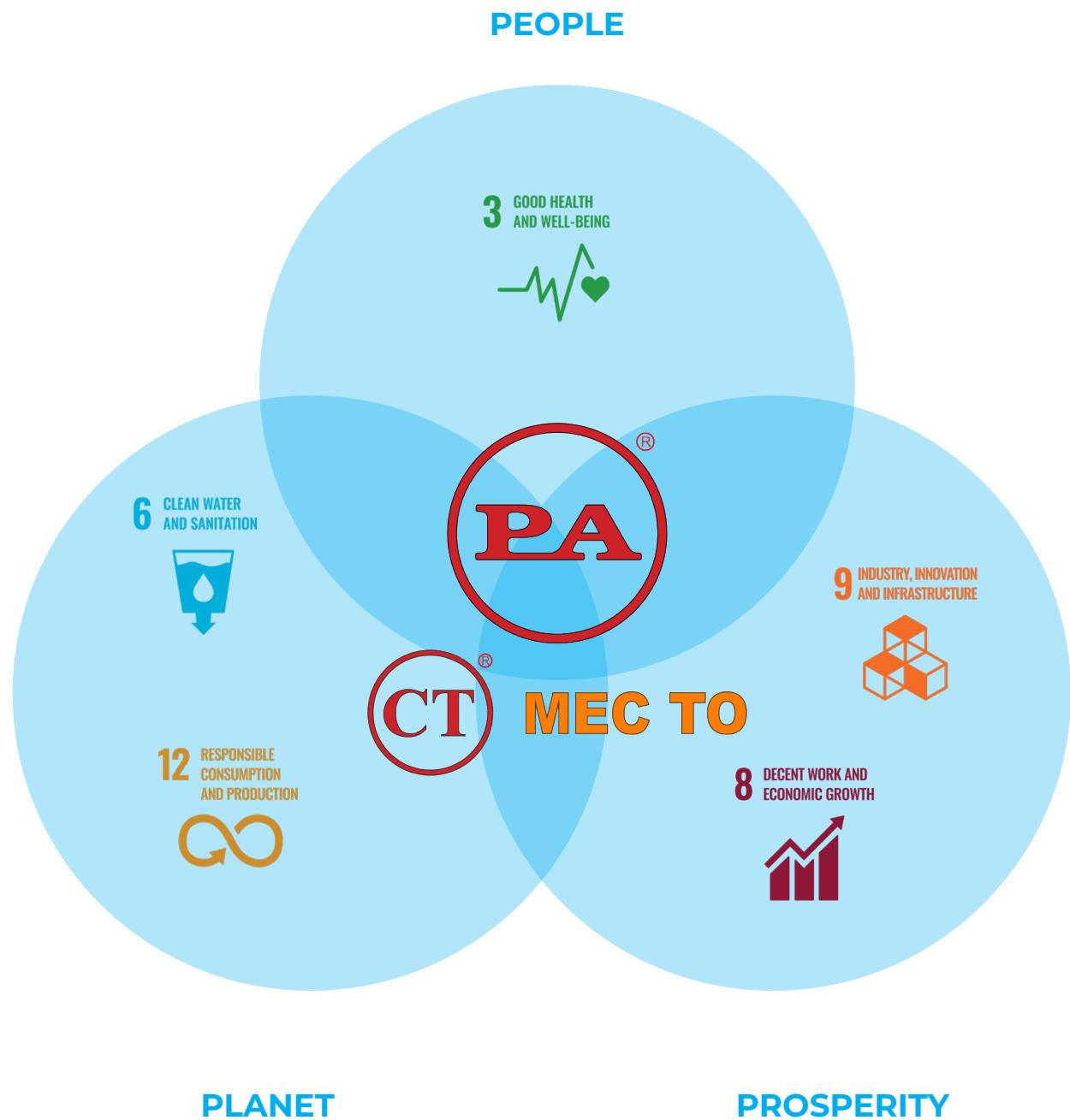


**9.4** We invest in the modernization of production plants and infrastructure to make them more sustainable, improving resource efficiency and adopting clean technologies and low-emission processes.  
**9.5** Research and development are encouraged through collaborations with universities and research centers, promoting technological innovation and increasing the number of workers employed in R&D.



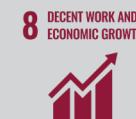
**12.5** We are committed to substantially reducing waste generated by production processes by adopting prevention strategies, optimizing materials, and promoting recycling and reuse throughout the supply chain.

# SUSTAINABLE DEVELOPMENT WITHIN THE P.A. GROUP





# CORPORATE CULTURE & GOVERNANCE



# WHO WE ARE, WHERE WE ARE GOING

## Our Purpose Statement

*“Achieving qualitative excellence in a sustainable way, to ensure our customers the highest possible performance in their reference markets.”*

## Our Mission

### To be the first.

P.A. aims to lead its sector by anticipating market challenges and responding with innovative, efficient, and reliable solutions. This drive for leadership is not just a statement of intent but an operational principle, expressed through continuous investment, technological research, and uncompromising attention to quality.

## Our Vision

### Invest to continuously improve.

We believe in structured, ongoing growth achieved through process innovation, the enhancement of internal skills, and the constant improvement of our products. It is a long-term vision built on responsible investments and the valorization of people — to face the future with stability, competitiveness, and resilience.

## Our Values

**From people of quality come products of quality.**

We firmly believe that the quality of our results depends above all on the quality of the people who work with us. For this reason, we place great importance on:

- training
- skill development
- employee empowerment

so that everyone can contribute with professionalism and passion to the company's objectives.

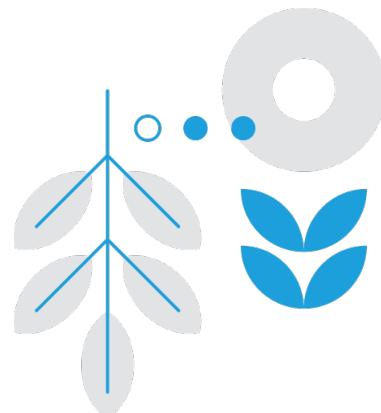
Mission, Vision, and Values are not just empty words: they are the guiding principles that inspire and direct the company's strategic and operational choices.

Continuous employee training is one of the main tools through which we transmit and embed these values: every investment in skills aims to empower people, improve the quality of their performance, and foster the sustainable, fair, and lasting growth of the entire organization.

[“Learn more here!”](#)

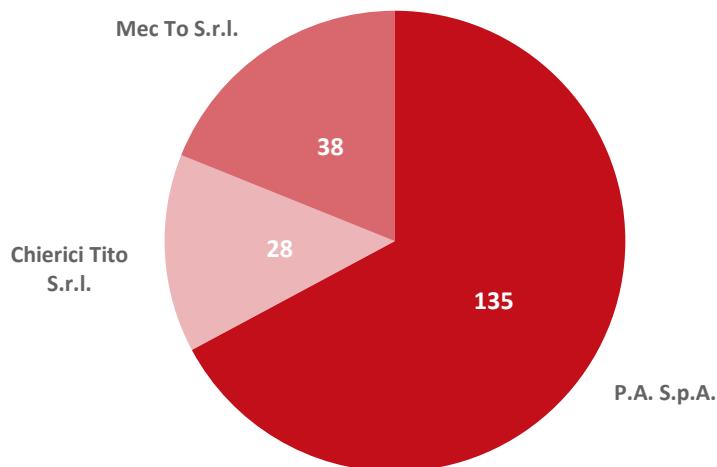
## OUR TEAM: PEOPLE AT THE CENTRE OF GROWTH

*People are the main driver of our growth. Our commitment to quality, sustainability, and innovation is founded first and foremost on the human value that guides every business process.*



In 2024, the P.A. Group employs a total of 201 people, distributed across the Group's three companies:

The workforce is composed of 58% men and 42% women, highlighting a strong female representation in a technical sector traditionally dominated by men.





The average age of employees is 42.21 years, a figure that reflects a balance between consolidated experience and new energy, and

which has significantly decreased compared to 2023 (average age 2023: 46 years).

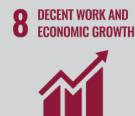
The distribution by age group shows a well-balanced workforce:

AGE GROUPS	UoM	2023			2024		
		MEN	WOMEN	TOT	MEN	WOMEN	TOT
Under 30	n.	20	5	25	20	4	24
30 to 50 years	n.	46	41	87	54	35	89
50 and over	n.	44	46	90	42	46	95
Total	n.	110	92	202	116	85	201

This data highlights the presence of a significant senior component, which contributes skills and experience alongside a healthy generational turnover.

Furthermore, our relationship with employees is built on stability and long-term commitment:

CONTRACTS	UoM	2023			2024		
		MEN	WOMEN	TOT	MEN	WOMEN	TOT
Permanent	n.	107	86	193	114	85	199
Permanent, of which part-time	n.	0	6	6	1	9	10
Fixed-term	n.	7	2	9	2	0	2
Fixed-term, of which project-based or part-time	n.	0	0	0	1	0	1
Apprenticeship	n.	0	0	0	0	0	0
Total	n.	112	88	200	116	85	201



The average duration of active employment contracts is 19.37 years, a figure that reflects strong employee loyalty and a work culture oriented toward long-term continuity.

In 2024, the Group recorded:

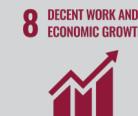
- 7 new hires, mainly to strengthen technical and production departments
- 11 resignations, due to retirements, personal relocation, or sector changes

Turnover remains low, with a rate of approximately 5.5%, confirming a stable work environment aligned with the Group's values of continuity and responsibility.

Our human capital represents a strategic asset, enhanced through investments in training, professional development pathways, and a strong sense of corporate belonging.

Attention to people will continue to be one of the pillars of the P.A. Group's ESG strategy, with the aim of further strengthening organizational well-being, inclusion, and internal resilience.

FLOWS	UoM	2023	2024
		TOTAL	TOTAL
Number of new hires	n.	14	7
Employees who left	n.	9	11
Total number of employees	n.	202	201
New hire rate	%	6,9	3,5
Employee turnover rate	%	4,5	5,4



# SHARING AND COMMUNICATION

*The quality of internal relationships is a key element for organizational cohesion and employee well-being. The P.A. Group promotes a climate based on respect, transparency, and participation, even in the absence of formal engagement policies.*

2024 marked a year of consolidation in internal communication mechanisms and recognition of employee contributions.

Throughout the year, corporate achievements were primarily acknowledged through production bonuses, awarded based on the achievement of specific collective objectives and individual performance indicators.

Even in the absence of formal, structured team-building initiatives, employees had opportunities to engage in informal moments of interaction and socialization within company-provided spaces. These included:

- **Company restaurant**
- **Coffee break stations**
- **Break-time gathering areas**
- **Relaxation room located in the canteen building**

These spaces serve as important hubs for interaction, fostering informal connections and strengthening the sense of belonging.

Employees also expressed a stronger sense of belonging during shared moments of company-wide communication, such as plenary meetings held by the CEO or when the company shared milestones or relevant updates with the entire staff—moments that reinforced inclusion and awareness of one's role within the organization.

Internal engagement is supported by a structured network of company roles, each operating with different responsibilities:

ASPECT	REFERENCE COMPANY FUNCTION
Operational responsibility for engagement	Human Resources Department, supervisors
Engagement of at-risk or vulnerable individuals	
Accessible and clear communication	
Management of employee conflict	
Consideration of barriers to engagement	RLS, RSPP, OdV Supervisors
Respect for human rights in stakeholder engagement	Human Resources Department, Supervisory Body (OdV), supervisors

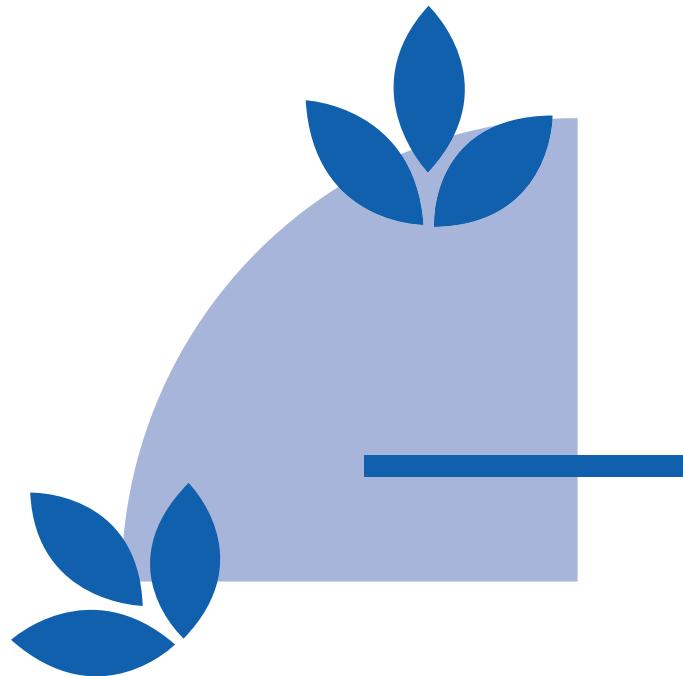
In 2024, internal communication relied on several tools designed to ensure immediacy, clarity, and widespread reach:

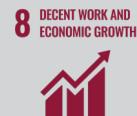
Company e-mails, used for official and time-sensitive communications  
Physical notice boards, located in various departments for operational updates and regulations  
Department meetings with direct supervisors, used for alignment on daily activities  
General assemblies, used for direct communication from the Chief Executive Officer

Communications primarily concerned safety updates, changes to company regulations, operational instructions in extraordinary situations, and organizational topics of general interest.

This variety of channels and communication methods reflects the company's commitment to

ensuring a constant and accessible information flow, even in the absence—at this stage—of a formal internal engagement strategy. Future developments include strengthening structured listening opportunities and enhancing broader participation spaces, in line with the Group's sustainability and organizational well-being goals.





# GOVERNANCE AND INTERNAL LEADERSHIP

*The P.A. Group adopts an essential and direct governance model, centered on the alignment between ownership and management. This approach ensures swift decision-making, continuous oversight of processes, and precise control over sustainability matters as well.*

Below is the updated composition, including the corporate structure and operational responsibilities.

COMPANY	REGISTERED OFFICE	SHARE HELD BY P.A.	LEGAL FORM	ROLE IN THE SUPPLY CHAIN
P.A. (capogruppo)	Via Milano 13, Rubiera (RE)	(parent company)	S.p.A.	Production and commercialization of high-pressure washing systems
Chierici Tito	Via Aldo Palazzeschi 13/A, Bagno (RE)	91%	S.r.l.	Production of plastic accessories for washing systems
Mec To	Via Aldo Palazzeschi 13/C, Bagno (RE)	91%	S.r.l.	Precision mechanical turning, main supplier of metal components
P.A. NAM	1600 West 92nd St., Bloomington (MN, USA)	100%	Corporation	Production branch for the North American market (not included in the consolidation perimeter)



## PA S.p.A.

**MEC TO SRL**  
91%**CHIERICI TITO SRL**  
91%**PA NAM CORP**  
100%

P.A. is in turn controlled by Benetti S.r.l., which holds 96.47% of the share capital. Although not required by law, the company has voluntarily chosen to prepare consolidated financial statements, demonstrating its commitment to transparency and structured reporting. It is important to note that, in addition to the aforementioned companies, P.A. holds 33% of the shares of TMA S.r.l., based in Rubiera (RE), and 40% of Simac S.r.l., based in Fiorano Modenese (MO). Although they are not included in the voluntary consolidated financial statements or in the sustainability report, these entities represent a significant asset for the Group's growth and innovation.

Operational synergies exist among the Group companies: Mec To is a supplier of P.A. (and, to a lesser extent, of Chierici Tito); Chierici Tito supplies P.A. (and only occasionally Mec To).

As for governance structure, it is streamlined, with roles largely concentrated among the founding shareholders. The following table summarizes the composition of the administrative bodies of each Group company:

COMPANY	BOARD OF DIRECTORS	MEMBERS	EXEC. / NON EXEC.	EMPLOYEES INCLUDED
P.A. S.p.A.	Board of Directors	Benetti Arnaldo (Presidente e fondatore), Benetti Alberto (AD)	2 executive / 0 non-executive	0
Chierici Tito S.r.l.	Sole Director	Benetti Arnaldo	1 executive	0
Mec To S.r.l.	Sole Director	Benetti Alberto	1 executive	0

All roles are held exclusively by shareholders, with no non-executive members or employees. Management and coordination activities are carried out through the direct overlap between the administrative bodies of the subsidiaries and those of the parent company: the CEO of P.A. also serves as Sole Director of Mec To, while the Chair of P.A. holds the same position at Chierici Tito. This ensures strong strategic and operational alignment.

The Group's governance is built on solid and competent leadership, characterized by a balance of technical expertise, managerial skills, and strategic vision. The management team consists of seven senior figures, representing approximately 3.5% of the total workforce, and plays a central role in ensuring continuity, innovation, and the sustainable development of the Group's activities.

**P.A. S.p.A.: 4 executives**  
**Mec To S.r.l.: 1 executive**  
**Chierici Tito S.r.l.: 2 executives**

Currently, the gender composition of P.A.'s Board of Directors is entirely male. However, it is worth noting that a former board member, Stefania Benetti—now CEO of the U.S. subsidiary P.A. NAM Corp.—demonstrates the presence of women in senior leadership roles at the international level.

The culture of sustainability is gradually taking root within internal

processes. Although a formal policy has not yet been adopted, the company has already begun concrete pathways of training and accountability, with the objective of establishing a structured ESG governance framework within the next 3–5 years.

ESG responsibilities are shared among the following roles:

ESG AREA	INTERNAL RESPONSIBLE PERSON
Corporate culture and governance	Chief Executive Officer
Innovation	Chief Executive Officer
Decent work and economic growth	Head of Administration, Head of the Prevention and Protection Service (RSPP)
Water resources and responsible production	Head of the Prevention and Protection Service (RSPP)
Health, safety and well-being	Head of the Prevention and Protection Service (RSPP)

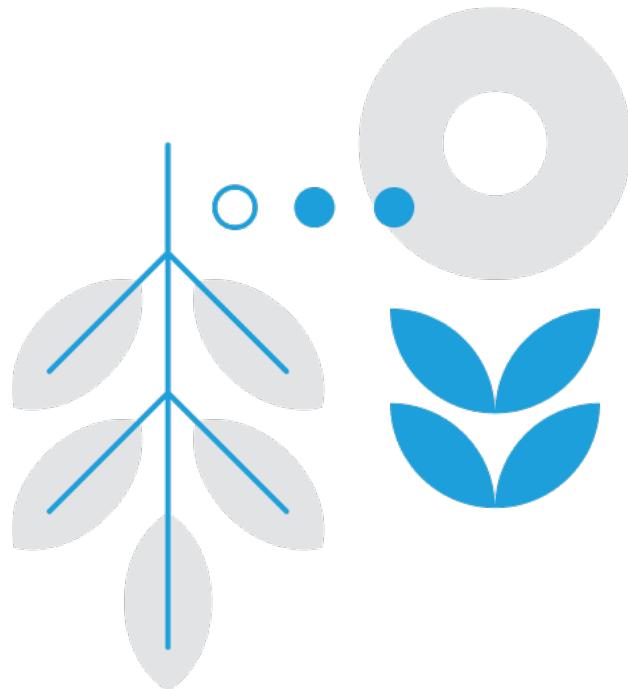
The 2024 organizational chart is publicly displayed at every Group site, ensuring full accessibility of information for all employees. It is also available in a detailed version in the Appendix to this report, page [62](#)

# PROTECTION OF LEGALITY AND CORRUPTION PREVENTION

*Integrity, regulatory compliance, and responsibility in the management of business processes are essential principles for the P.A. Group, which has voluntarily chosen to adopt tools and safeguards capable of ensuring legality, transparency, and fairness in every area of its activities.*

The Group's administrative and supervisory bodies recognize the strategic importance of ESG matters and are actively involved in overseeing and developing internal competencies in these areas. The drafting and management of the sustainability report are entrusted to a dedicated internal team, supported by external consultants from Prosperah, ensuring quality and alignment with international best practices.

Oversight of sustainability-related risks, impacts, and opportunities is integrated into the company's governance, also thanks to the alignment between ownership and the administrative bodies. This structure enables direct and continuous control over the work of managers and employees, with clearly defined roles and



responsibilities, shared with supervisors across different operational and managerial areas.

Furthermore, all company personnel are involved in continuous training programs aimed at ensuring up-to-date competencies in technical, procedural, and regulatory matters. Training activities include:

- Product and system certification processes;
- Adoption and updating of Organizational Models pursuant to Legislative Decree 231/2001;
- Meetings with the Supervisory Bodies (OdV 231) and with the Head of the Prevention and Protection Service (RSPP).

The 231 Organizational Models represent the main tool through which the Group implements its prevention and control procedures, with the aim of strengthening a culture of legality and shared responsibility.

The anti-corruption management system is based on three key elements:

Organizational, Management and Control Model 231;

Spending limits for all managers;

Centralized control of signing authority.

Currently, only the Chair of the Board of Directors and the Chief Executive Officer are authorized to legally represent and sign on behalf of the Group's companies. Any payment above a predefined threshold can be authorized solely by them, ensuring direct and effective control over all relevant transactions.

No incidents have been recorded involving:

violations or convictions related to corruption or extortion  
penalties or fines for unlawful behavior related to corruption  
financial or in-kind contributions to political parties or lobbying activities

Moreover, none of the current members of the administrative, management, or supervisory bodies have held roles or positions within the public administration in the two years prior to their appointment.

Since December 2023, in accordance with the requirements of the Italian Privacy Authority, the Group has activated the WALLBREAKERS platform, which enables employees to anonymously report any violations or irregular behavior. Reports are managed by the Supervisory Body (OdV 231) according to the procedures outlined in the "10x Protocol – Whistleblowing Management," which governs the reporting process in a structured manner.

Company policies are accessible to all employees through:

the company intranet (SharePoint);  
mandatory onboarding training,  
supported by the Head of the  
Prevention and Protection Service  
(RSPP);  
periodic meetings with the  
Supervisory Body (OdV 231);  
paper copies available upon request  
from the Administration Office.

In 2024, four reports were submitted,  
all of which were handled  
appropriately and in accordance with  
company procedures.

COMPANY	UoM	2023	2024
P.A.	No. of reports received	2	4
Chierici Tito	No. of reports received	0	0
Mec To	No. of reports received	0	0

The P.A. Group intends to further strengthen its safeguards regarding legality through the evolution of the 231 Model and the development of integrated ESG policies and procedures, keeping transparency and responsibility at the core of the entire corporate system.

Link:

Written report: completion and electronic submission of the Report through the Wallbreakers platform, accessible by entering the URL: "<https://Gruppopa.wallbreakers.it>"



PEOPLE

# FORMAZIONE E NUOVE RISORSE

*The P.A. Group continuously invests in the professional growth of its people, aware that the value of the company lies in the quality of its skills and in its ability to face the challenges of change.*

Training is a key tool for promoting safety, efficiency, organizational well-being, and innovation. In 2024, P.A. Group employees participated in a total of 2,973 hours of training, distributed as follows:

COMPANY	TRAINING AREAS	UoM	2023	2024
P.A.	Mandatory and non-mandatory safety training; courses on communication, Excel, Outlook, English, Power BI, time management, stress management, team management, communication, photovoltaics	hours	1574	1886
Chierici Tito	Mandatory training and specific training on machinery	hours	420	788
Mec To	Mandatory and non-mandatory safety training; training for department managers; management of relationships with subordinates	hours	307	299
<b>GROUP TOTAL</b>		<b>hours</b>	<b>2301</b>	<b>2973</b>

Training was delivered through:

- the external partner Labanalysis, for mandatory safety modules
- CIS (Business Services Centre), for more specific and tailored content developed in collaboration with the company
- Internal training conducted by experienced personnel, particularly for the use of machinery and operational procedures

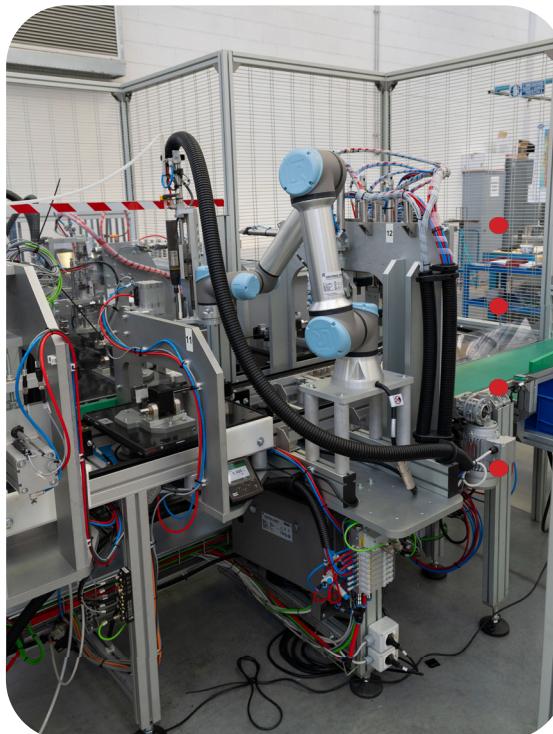
Employee onboarding follows the Quality System Procedure 02.03.00, which defines the key steps of the process. Each new hire receives:

- On the first day, safety and risk training from the RSPP (Head of Prevention and Protection Service);
- Operational mentoring from experienced staff to support learning about equipment, procedures, and the organizational context.

Knowledge transfer also occurs through peer-to-peer internal training, driven by experienced employees. This approach is particularly active in the first months after hiring and serves as an effective tool for integration and knowledge enhancement.

In particolare, la procedura di onboarding prevede fasi operative chiare e ripetibili per tutti i nuovi ingressi:

The onboarding process includes clear and repeatable operational stages for all new hires:



### 1. Initial preparation

Setup of the workstation and preparation of necessary documentation; Entry of the employee's name into the organizational system and update of the company chart.

### 2. Welcome

First meeting with the RSPP for safety training; Introduction to colleagues and the work environment; Delivery of company documentation (including Model 231 and internal policies).

### 3. Definition of a personalized training plan

Analysis of required job skills; Identification of any additional training needs; Provision of necessary tools and resources.

#### 4. Operational mentoring

On-the-job training with experienced staff;  
Participation in internal or external training sessions

#### 5. Monitoring and evaluation

30-day evaluation after hiring;  
3-month evaluation with feedback on performance and training needs;  
Registration and evaluation of completed training

#### 6. Skills updating

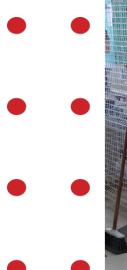
Update of individual skill matrices;  
Planning of additional training if needed.

#### 7. Annual review

Annual review of skills for permanent staff;  
Preparation of the annual training report including needs, evaluations, and development proposals.

In 2024, no internships or school-to-work programs were activated. These had been used in previous years, but most new hires currently come through employment agencies.

There are no planned hires for 2025, and no new training needs assessment has been defined. However, the P.A. Group aims to consolidate and systematize existing practices in light of its evolving ESG commitments.





# HEALTH AND SAFETY AT WORK: OUR COMMITMENT TO EMPLOYEE WELL-BEING

*The health and safety of workers are fundamental values for the P.A. Group. All Group companies adopt an integrated and shared approach based on prevention, training, and collective accountability.*

Our goal is to create safe, inclusive, and sustainable workplaces, minimizing risks and promoting overall employee well-being.

All companies follow the Organizational, Management and Control Model under Legislative Decree 231/2001, which includes specific operational rules for managing risks and workplace safety, along with oversight and control mechanisms.

In addition to Model 231, the Group applies procedures covering:

- Analysis and management of harmful or potentially harmful events (accidents, near misses, incidents);
- Distribution of incident reports to all locations via email and the "Safety" notice board;
- Specific and mandatory training for the use of new equipment or tools, always accompanied by documentation and effectiveness verification;
- Periodic updates of the Risk Assessment Document (DVR),

including risk maps based on frequency and severity, updated annually during the prevention and protection meeting (Art. 35, Legislative Decree 81/08).

In 2024, the P.A. Group strengthened its commitment to structured safety and well-being management through preventive activities, targeted training, and transparent information-sharing.

Continuous collaboration among RSPP, RLS, supervisors, and OdV 231 ensures effective compliance monitoring and promotes a corporate culture focused on employee care.

METRICS	UOM	2023 TOT	2024 TOT
Total work-related injuries	n.	5	4
Lost working days due to work injuries	n.	188	76
Occupational diseases	n.	0	3
Injuries / total employees	%	2,5	1,9

# EQUAL OPPORTUNITIES AND INCLUSION

*The P.A. Group considers the enhancement of people and the respect of fundamental rights a core principle of its corporate identity. Inclusion, equal treatment, accessibility, and support for work-life balance are integral elements of the organizational culture, regardless of regulatory requirements.*

All Group employees are entitled to take the legally mandated leaves for family-related reasons. In 2024, several employees made use of these provisions. Below is a summary:

METRICS	UoM	2023 TOT	2024 TOT
Number of days lost due to illness, injury (including first-aid injuries), public duties, blood donation leave, disability, assemblies/strikes.	n.	1.495,5	2.380

These data show significant participation in leave programs, particularly among women, confirming the effective accessibility of work-life balance measures. The P.A. Group guarantees full access to such leave without discrimination or organizational barriers. In addition, in 2024, one employee with a disability was employed at Mec To S.r.l.; the disability is compatible with production tasks, which are managed through job adaptation and support from department supervisors.

As every year, all employees (both permanent and non-permanent) were adequately compensated in accordance with Italian salary benchmarks and the national collective agreement. All employees received: an individual salary supplement, a performance-based production bonus, access to welfare services (e.g., subsidized healthcare through the company medical service).

As previously mentioned, all Group companies adopt the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001, which includes procedures designed to ensure: protection of individuals and prevention of any form of discrimination, respect for human rights and equal opportunities, anonymous reporting of potential violations.

In 2024, no reports of discrimination or human rights violations were recorded in any of the three Group companies.

All employees have equal access to professional development opportunities and welfare tools, regardless of gender, age, or personal or family circumstances. Workplace decisions are based exclusively on competence, experience, and performance, in full compliance with principles of fairness.



**PROSPERITY**



# GROWTH AND DEVELOPMENT OF THE VALUE CHAIN

*Our corporate philosophy is based on the belief that investing in people and operating in harmony with the environment is the best way to generate economic success — for both our company and the wider community.*

The P.A. Group's business model is founded on the production and commercialization of products entirely designed and industrialized within the Group's own companies. This local supply chain model includes three distinct companies. Thanks to this structure, the Group achieves significant synergies among its companies, leveraging the exchange of services and products to optimize both time and resources. The activities of the three P.A. Group companies are as follows:

- **P.A.:** designs, manufactures, sells, and distributes guns, valves, lances, nozzles, and electrical components (pressure switches, flow switches, and dosers) for high-pressure washing systems, as well as rotating heads for tank cleaning.

- **Chierici Tito:** designs, manufactures, and sells spraying and transfer accessories, as well as molds and plastic components.

- **Mec To:** produces precision mechanical parts in stainless steel and other metals based on customer designs.

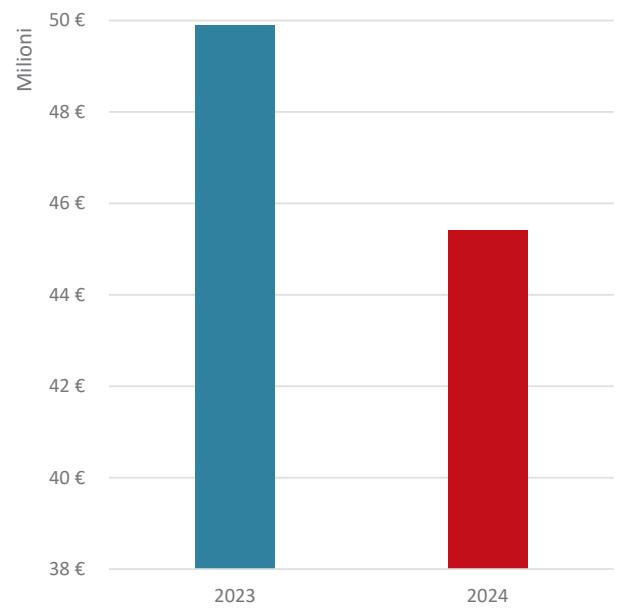
PROSPERITY	2024	2023
<b>Economic value generated</b>	<b>44.965.588</b>	<b>53.768.653</b>
<b>Economic value distributed</b>	<b>34.063.222</b>	<b>40.841.896</b>
Operating costs	1.805.816	4.642.126
Value distributed to employees	10.763.937	10.462.960
Raw material costs	11.794.921	14.873.934
Service costs	5.525.940	6.290.446
Value distributed to Public Administration*	4.172.608	4.572.430
<b>Economic value retained</b>	<b>10.902.366</b>	<b>12.926.757</b>

\* Includes other management expenses and current and deferred taxes paid to the Public Administration during FY 2023 and 2024.



In 2024, the Group recorded a turnover of €45.4 million, marking a 9% decrease compared to 2023 – a result nonetheless in line with forecasts. Including sales from the U.S. subsidiary P.A. NAM Corp., totaling \$4.6 million, the overall impact of this decline was mitigated, as the distribution in the North American market has been gradually transferred from the P.A. Group to its U.S. subsidiary.

The year was characterized by persistently high energy and raw material costs. Despite these unfavorable market conditions, profit margins remained stable compared to previous years, confirming the solidity of the Group's business model.



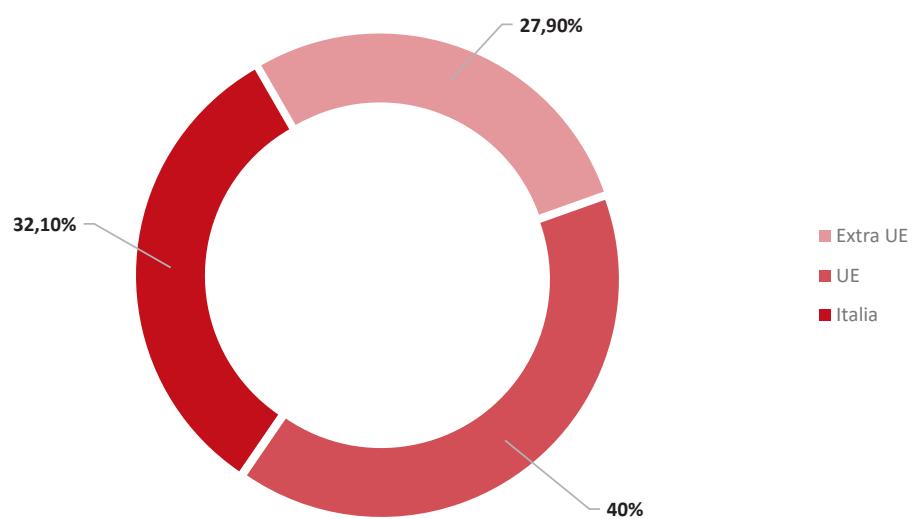
The P.A. Group maintains a strong international orientation: over 75% of production is exported abroad, and in the past two years, consolidated turnover has consistently exceeded €45 million.

Key geographic markets include the United States, Europe, Oceania, Japan, China, South Korea, and South Africa. This diversification represents a strategic asset, reducing exposure to the risks of individual markets and strengthening the Group's ability to seize global opportunities.

REVENUE	ITALY	EU	EXTRA EU	TOTAL
2023	10.573.932 €	13.459.813 €	25.852.602 €	49.886.347 €
2024	10.548.966 €	12.402.283 €	22.437.982 €	45.389.231 €



To maintain a high level of customer satisfaction and continuously improve our products and services, we use a CRM (Customer Relationship Management) system to collect valuable feedback from our clients. This system allows us to monitor opinions and respond promptly to their needs. However, we recognize the importance of continuous improvement and plan to implement a more advanced and efficient communication method in the near future. This will enable us to enhance feedback collection and strengthen our customer relationships, ensuring a more responsive and personalized service.



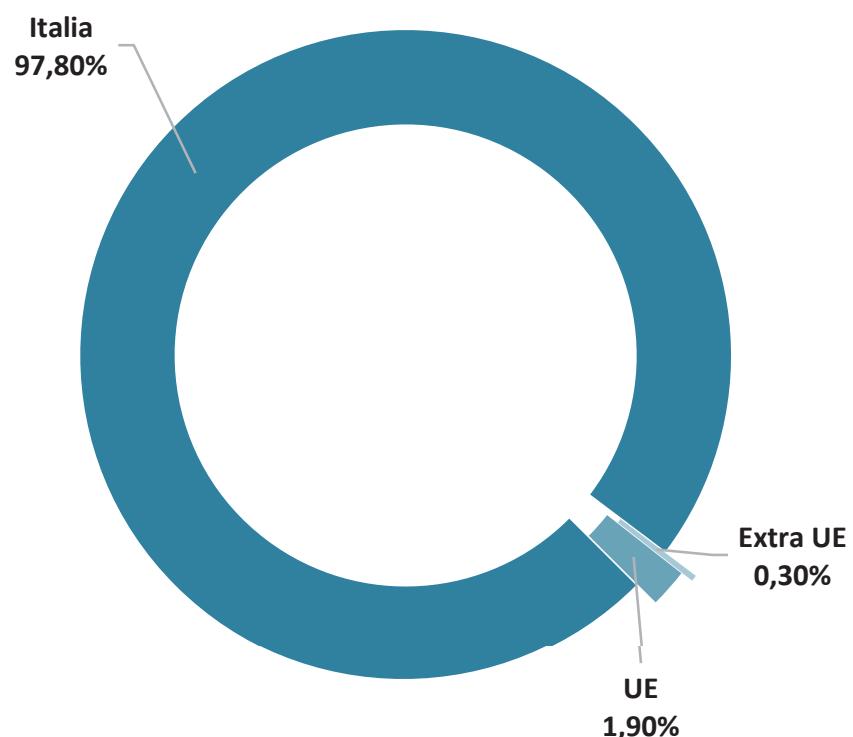


Over 97% of our suppliers are Italian, reflecting our strong commitment to supporting the local economy and maintaining a short supply chain. This geographic proximity enables close and collaborative relationships with suppliers, ensuring high-quality logistics and improved responsiveness in supply management.

We have implemented and shared with our suppliers a Code of Ethics, which they are required to comply with in accordance with the principles of the Organizational Model 231. This Code defines ethical behavior standards, ensuring that all collaborations are based on integrity,

transparency, and accountability. Suppliers are constantly evaluated based on performance and quality indices to ensure that the products and services provided meet our expectations.

While a formal supplier sustainability evaluation system is not yet in place, the Group is committed to integrating sustainability criteria into future assessments — ensuring that suppliers not only deliver high-quality products but also operate responsibly and sustainably.





# LET'S INNOVATE TOGETHER

In 2024, the Group strengthened its commitment to innovation, placing research and development at the centre as key drivers for consolidating customer relationships and opening up to new markets. For us, sustainable growth means combining industrial vision, technological capability, and constant attention to quality.

In recent years, we have continuously invested in modernizing our facilities and introducing cutting-edge production solutions—both in the turning departments, specialized in brass and stainless steel processing, and in plastic moulding, equipped with an increasingly advanced and flexible machinery fleet. These choices allow us to ensure high standards of precision, reliability, and competitiveness.

Throughout 2024, the Group companies allocated significant resources to applied research aimed at developing innovations in technical washing equipment. From the initial analysis to laboratory testing, we developed new construction solutions capable of improving performance efficiency and raising safety levels across different operational phases. Field-testing results confirmed the effectiveness of the chosen solutions, paving the way for concrete and long-lasting technological advancement.





## THE P.A. GROUP FOR THE COMMUNITY

We firmly believe that the company has a social responsibility toward the community and that employees can develop a sense of civic engagement through our commitment.



For this reason, we value our strong local roots and promote active participation in community life, firmly supporting social and sports initiatives in the area.

With this in mind, we have chosen to take part in several local projects that offer a concrete opportunity to contribute to the development of the territory and to strengthen our bond with the community.

### CARITAS DI RUBIERA



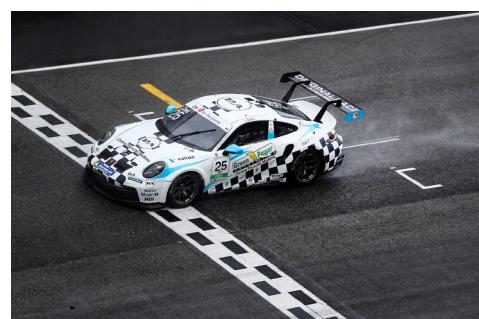
### AUT REGGIO EMILIA



### SPONSORIZZAZIONE DI EVENTI PRO LOCO DEL CERRETO



### SPONSORIZZAZIONE TEAM DINAMIC MOTORSPORT



### MODENA CALCIO





**PLANET**



# ENERGY EFFICIENCY AND CONSUMPTION REDUCTION

For several years, we have undertaken a structured path to improve the energy efficiency of our facilities, with the primary goal of reducing energy consumption relative to turnover.

This sustainability journey is guided by two main strategic efficiency lines:

- On-site self-production of the electricity required for our operations through a photovoltaic system;
- Constant monitoring and analysis of energy consumption within our facilities.

Although electricity use can represent a potential source of environmental impact, these solutions allow us to drastically reduce our carbon footprint, promoting a responsible and forward-looking approach

The electricity recorded by the meters installed at the various sites amounted to 3,620.4 MWh. This energy was used to cover consumption in the administrative offices and all production facilities. Of this total, XXXX MWh came from self-consumed energy generated by our photovoltaic systems, while the remaining XXXX MWh came from grid supplies with an energy mix.

INSTALLED SOLAR PANELS CONNECTED TO EACH COMPANY	UOM	2024	UTILIZZO
P.A.	Kw	63,1	100% Self-consumption
Chierici Tito	Kw	73,8	100% Self-consumption
Mec To	Kw	86,5	100% Self-consumption
<b>TOTALE GRUPPO P.A.</b>	<b>Kw</b>	<b>223,4</b>	<b>100% Self-consumption</b>

TYPE OF FUEL	UOM	2023	2024
Natural Gas	smc	131.357,0	124.176,0



During the year, the electricity recorded by the meters installed at the various company sites amounted to 3,620.4 MWh. This energy covered the total needs of administrative offices and production plants.

Of this total amount:

223.4 MWh came from self-consumption generated by our photovoltaic systems installed at the three operational sites;

3,397.0 MWh were supplied by external electricity providers, with a diversified energy mix.

The increase in self-generation represents a concrete step toward greater energy independence and a reduction in indirect emissions associated with grid electricity consumption. We will continue to invest in renewable solutions and increasingly advanced monitoring systems, with the goal of progressively increasing the share of clean energy used in our production processes.

ELECTRICITY CONSUMPTION	UOM	2023	2024
P.A.	MWh	870,9	962,2
Chierici Tito	MWh	645,7	584,5
Mec To	MWh	2.411,8	2.073,6
<b>TOTALE GRUPPO P.A.</b>	<b>MWh</b>	<b>3.928,4</b>	<b>3.620,4</b>



# CLIMATE CONTEXT AND EMISSIONS

During the context analysis updated in November 2024, it emerged that the intensification of climate change could affect our supply chain, both on the supplier and customer sides.

Although no specific or imminent risks were identified, it was acknowledged that extreme weather events — particularly heavy rainfall — could cause flooding in production areas, both internal and those of supply chain partners, potentially leading to delays in procurement and delivery times.

To mitigate these risks, the Group is considering the adoption of structural hydraulic protection measures at its production site, which covers a total area of approximately 70,000 m<sup>2</sup>, including 32,000 m<sup>2</sup> of covered space. The objective is to prevent potential interruptions in production activities and ensure operational continuity even under adverse weather conditions.

In parallel, in 2024 the Group launched a structured process for measuring and reporting greenhouse gas (GHG) emissions, aimed at defining effective emission reduction strategies in line with international sustainability standards.

This process represents a fundamental step toward increasingly responsible and conscious management of the Group's climate impact.

The systematic collection of data will make it possible to identify the main emission sources along the value chain and to plan targeted decarbonization actions, also through collaboration with suppliers and strategic partners, in a perspective of continuous improvement of the Group's environmental performance.

Emissions have been classified according to the three scopes defined by the GHG Protocol:

SCOPE	DESCRIPTION	ACTIVITY
Scope 1	Direct emissions from sources owned or controlled by P.A. Group (fleet, fuels, HVAC systems)	Analysis and comparison of emissions from company vehicles and equipment at production sites.
Scope 2	Indirect emissions from purchased or acquired electricity	Monitoring of electricity-related emissions across all Group facilities.
Scope 3	Indirect emissions across the entire value chain, upstream and downstream	Initiated in 2024 for key categories such as production, transportation, and logistics.



In 2024, the Group recorded total Scope 1 and Scope 2 emissions amounting to 1,166.30 tons of CO<sub>2</sub>eq. The following description identifies the various categories and the distribution of Scope 1 and Scope 2

DIRECT GHG EMISSIONS – SCOPE 1	UOM	2023	2024
Emissions from company vehicles	Ton CO <sub>2</sub> eq.	44,2	44,2
Emissions from fuels	Ton CO <sub>2</sub> eq.	268,7	253,9
Fugitive emissions	Ton CO <sub>2</sub> eq.	0	0
Total	Ton CO <sub>2</sub> eq.	312,9	298,1

In 2024, indirect emissions from electricity consumption (Scope 2) were estimated at 868.29 tons of CO<sub>2</sub>eq, according to the location-based calculation methodology.

Using the market-based methodology, Scope 2 emissions amount to 1,552.8 tons of CO<sub>2</sub>eq.

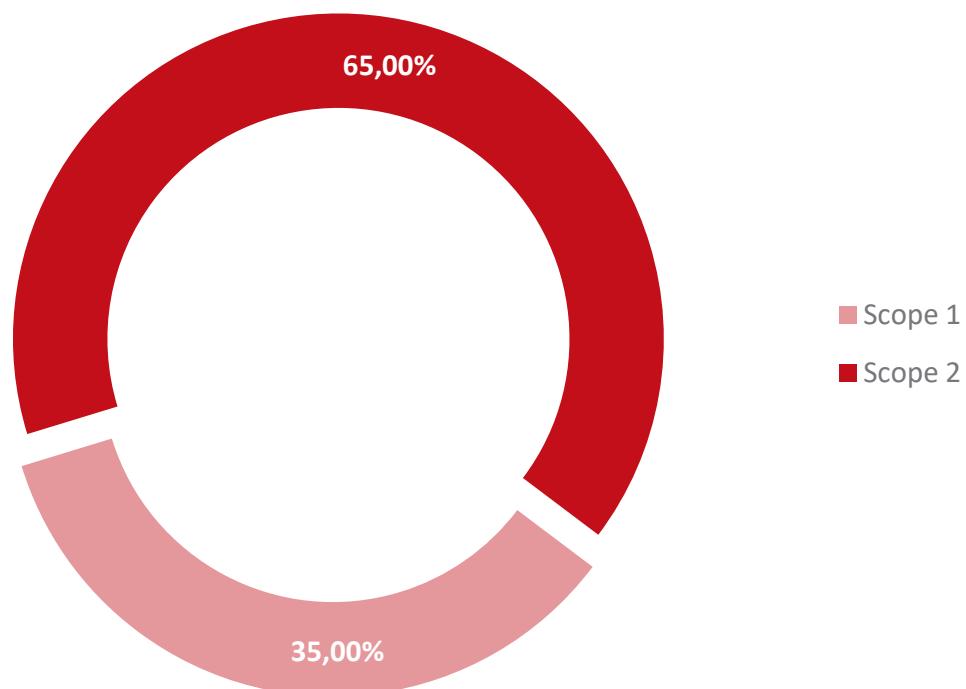
The difference between the two approaches lies in the fact that the market-based method takes into account the composition of the energy mix actually purchased, including the share of electricity certified through Guarantees of Origin (GOs), whereas the location-based method is based on the national grid's average emission factor.

INDIRECT GHG EMISSIONS – SCOPE 2	FONTE DATO	UOM	2023	2024
Location based	Electricity consumption	Ton CO <sub>2</sub> eq.	1.026,2	868,29
Market based	Electricity consumption	Ton CO <sub>2</sub> eq.	1.795,7	1.552,80

GLOBAL EMISSIONS	UOM	2023	2024
Scope 1	Ton CO <sub>2</sub> eq.	312,9	298,1
Scope 2 "location based"	Ton CO <sub>2</sub> eq.	1.026,2	868,29
Totale	Ton CO <sub>2</sub> eq.	1.339,1	1166,30



# CARBON FOOTPRINT



## Source of analysis:

For Scope 1 and Scope 3 emission factors, the following source was used: DEFRA.

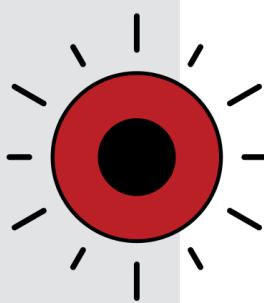
For Scope 2 – Location-based emission factors, the ISPRA conversion factor from the 2024 conversion report was used, while for Scope 2 – Market-based the conversion factor from the AIB 2022 report was applied.



## Scope 3 emissions

are particularly significant as they include all other indirect emissions occurring throughout the company's value chain. However, these emissions have been reported separately because, according to the GHG Protocol, Scope 3 emissions are considered "voluntary." This means that, while companies are required to report Scope 1 and Scope 2 emissions for a complete inventory of their greenhouse gas emissions, the reporting of Scope 3 emissions is not mandatory, but is encouraged as a good practice to provide a more comprehensive picture of the company's overall environmental impact.

In our industry, most greenhouse gas emissions originate from indirect sources, defined as Scope 3. For this reason, in 2023 we initiated a reporting process for these emissions, with the goal of monitoring and reducing them over time. As part of this effort, we are pursuing several initiatives, such as a questionnaire aimed at improving home-work mobility, assessing business travel, and developing an evaluation of downstream and upstream transport within our value chain. This will enable us to gain a more complete and detailed understanding of the greenhouse gas emissions associated with our activities and to identify the areas with the greatest environmental impact.





# WASTE MANAGEMENT

The P.A. Group continues to strengthen its focus on sustainability in waste management by promoting efficient and responsible practices. The company's policy in this area reflects its commitment to a more sustainable future and to shared environmental stewardship.

All Group companies apply the Organization, Management and Control Model pursuant to Legislative Decree 231/2001, which includes specific operational rules for the management of waste, production scraps, and wastewater.

In 2024, the Group generated a total of 590.77 tons of waste, a decrease compared to 665.59 tons in 2023. Non-hazardous waste accounted for the majority, amounting to 545.77 tons, while hazardous waste totaled 45 tons. The management of non-hazardous waste is primarily based on recovery processes, whereas hazardous waste is treated at specialized facilities, with a significant portion also destined for recovery.



TYPE OF WASTE	UDM	2023	2024
Non-hazardous waste	Ton	614,44	545,77
Hazardous waste	Ton	51,15	45,00
Total waste generated	Ton	665,59	590,77

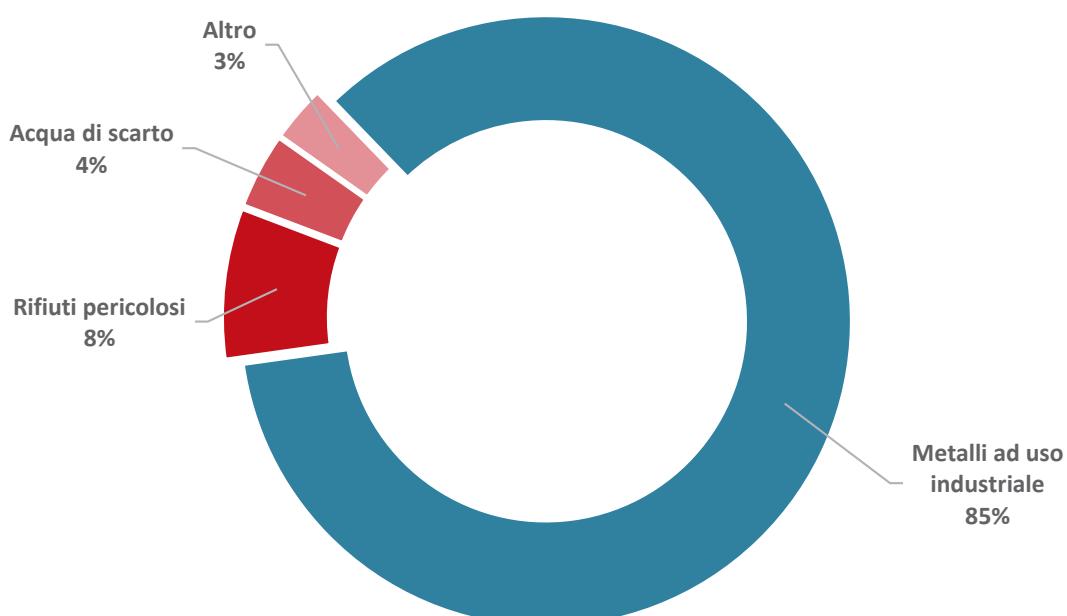
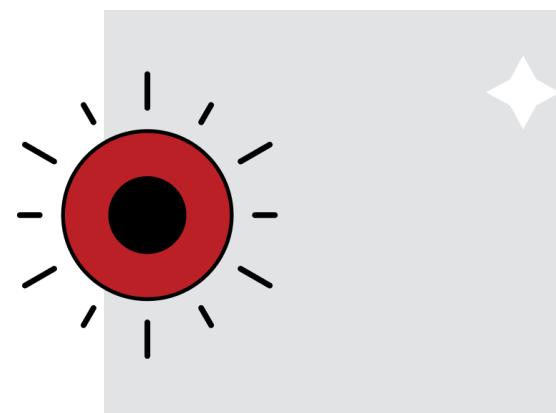


## WASTE MANAGEMENT

The waste mainly originates from production plants, administrative offices, and operational sites.

The composition of the waste is dominated by metals (iron, brass, steel, aluminum), which account for approximately 85% of the total and are sent for reuse through external suppliers. Reusable plastic materials are ground and reintroduced into the molding production cycle; monitoring of this activity is currently being implemented to ensure more comprehensive management.

These results confirm the Group's commitment to reducing the overall amount of waste and optimizing its recovery, aiming for increasingly sustainable and efficient waste management.





Over the years, the P.A. Group has adopted several circularity measures to improve waste management, including:

P.A.: Incoming materials are mainly assembled components. In the case of irreparable failures, items are separated by material and recycled by external suppliers. Packaging waste is separated into paper and plastic for recycling.

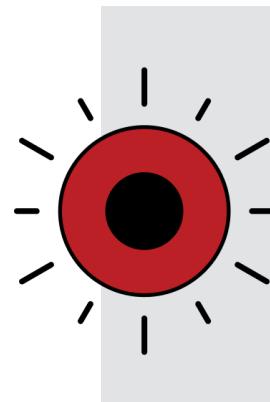
Chierici Tito: The company focuses on the use of reusable packaging, the reduction of non-recyclable waste, and the search for nearby suppliers to reduce environmental impact.

Mec To: Incoming raw materials are processed, and the resulting scraps are sold to be transformed into new raw materials. Incoming packaging is minimal and non-reusable, while shipping packaging is reusable and already integrated into the workflow.

Within the Group's operations, environmental pollution risks may have significant operational and reputational impacts. However,

addressing these risks through continuous process improvement, the adoption of advanced technologies, and proactive adaptation to regulations can transform them into opportunities for sustainable growth and industry leadership. Effective management of these factors is essential to ensure the company's long-term sustainability and success.

Footnote: All waste generated in 2024 can be found in the Appendix section from [page 64](#) a pag 66





## THE RIVENDING PROJECT

*RiVending is a circular economy project promoted by CONFIDA, COREPLA and UNIONPLAST, aimed at creating a virtuous cycle for the recovery and recycling of coffee cups and PET bottles used in vending machines.*

The initiative educates consumers on proper recycling practices, with the goal of creating a “closed-loop” system aligned with European Union directives, reintroducing recycled plastic into the production of new cups (CUP2CUP) and bottles (BOTTLE2BOTTLE).

The recycling of plastic cups (PS) is facilitated by special triangular containers with openings sized for the cups, allowing them to stack and reducing their volume by over 150% compared to traditional collection methods, enabling the collection of around 650 cups per bin.

The bags inside the containers are collected together with sorted waste and delivered directly to COREPLA for recycling.

PET bottles, made from 100% recyclable material, are collected using hexagonal containers with openings designed for flattened bottles. This method improves the efficiency of separate waste collection, eliminates the need for sorting, and encourages proper and informed disposal by consumers.



# WATER RESOURCE MANAGEMENT

*In today's context—characterized by an increasing water crisis and improper use of water resources—water management is of fundamental importance to our organization.*

This Sustainability Report provides a quantitative assessment of the Group's water balance, preliminarily identifying opportunities for improvement aimed at reducing water withdrawals and consumption. These initiatives are crucial for developing sustainable strategies and implementing targeted technologies to ensure the efficient and responsible use of water resources.

Currently, there are no specific internal policies or procedures dedicated to reducing water waste. However, each company within the Group monitors water consumption to comply with the discharge limits set by the Integrated Environmental Authorization (AUA). In this context, functional tests are carried out in a semi-closed circuit, allowing part of the water to be recycled. The used water is collected in recirculation tanks for reuse, representing an initial step toward more efficient water resource management.

The main activities requiring water use within our company are primarily industrial, including:

Research and Development Department, where functional and final product tests are conducted;

Molding Department, where component washing operations and the press cooling circuit take place;

Osmosis Plant, where emulsions are produced and used as coolant-lubricants for machine tools.

Other water uses include irrigation of outdoor areas and fire prevention systems.

Thanks to careful monitoring, in 2024 we were able to identify and repair hidden leaks in the underground line, which were promptly managed during the year. For the future, we plan to optimize functional testing by reducing its duration, in order to decrease the amount of water required.

WATER WITHDRAWALS P.A. GROUP	UOM	2023	2024
Well	mc	6.251	4.823
Aqueduct	mc	6.112	8.466
Total	mc	12.363	13.289

All water withdrawals refer to a geographical area classified as being at "medium-low" water stress risk (values between 1 and 2, Water Risk Atlas, overall water risk).

Overall water risk measures all water-related risks by aggregating indicators across the following categories: physical quantity, water quality, and regulatory and reputational risk.

# CONCLUSION

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With the drafting of this Sustainability Report, P.A. reaffirms its commitment to creating shared value and contributing to sustainable development, with full respect for people and the environment.

*Training activities, welfare initiatives, and attention to safety, innovation, and the well-being of the local area represent the guiding principles behind every decision we make. We believe in valuing people and in the power of collaboration, convinced that the growth of each individual fuels the growth of the entire corporate community.*

*This Report stands as evidence of the results achieved and, at the same time, renews our determination to continuously improve — with responsibility, transparency, and vision.*

**Alberto Benetti**

# APPENDIX



# GRI/ESRS TABLE: METHODOLOGICAL NOTE

The following table is intended to indicate which chapters of the two main international standards the specific implemented activity refers to. The reported action does not always represent a complete overlap with the requirements of the standard, but rather an effort toward alignment that allows P.A. S.p.A. to pursue its sustainability journey with a clearly defined direction.

This Report adopts the voluntary standard for unlisted micro, small, and medium-sized enterprises (VSME) issued by EFRAG, selecting Option B: Basic Module and Comprehensive Module. P.A. S.p.A. does not fall within the scope of application of the Corporate Sustainability Reporting Directive (CSRD); however, the company uses its principles as a methodological framework for preparing the impact report.

This Standard covers the same sustainability topics as the European Sustainability Reporting Standards (ESRS) for large enterprises, while remaining proportionate and thus taking into account the specific characteristics of micro, small, and medium-sized enterprises.

References to the GRI Standards are also included as best practices.

Purpose of the Sustainability Report	Global Reporting Initiative (GRI) standards	EFRAg Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)
8.2 Achieve higher levels of economic productivity through diversification, technological upgrading, and innovation, including a focus on high value-added and labor-intensive sectors.		
8.5 Achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value.		
Economic value generated	2-1 Organizational details 2-2 Entities included in the organization's sustainability reporting	B1 – Basis for preparation
Company name and registered office Entities included in the reporting scope	2-1 Organizational details 2-2 Entities included in the organization's sustainability reporting	
Reporting period and contacts	2-3 Reporting period, frequency and contact point	
The company / products Value chain	2-6 Activities, value chain and other business relationships	
Corporate structure Organizational chart	2-9 Governance structure and composition	C9 – Gender diversity ratio in the governance body

Letter to stakeholders	2-22 Statement on sustainable development strategy	C1 – Strategy: business model and sustainability – Related initiatives
Purpose Mapping	2-29 Approach to stakeholder engagement	
Sustainable Development Goals priority matrix	3-1 Process to determine material topics 3-2 List of material topics	
Corporate Culture & Governance	2-22 Statement on sustainable development strategy 2-9 Governance structure and composition	C2 – Description of practices, policies, and future initiatives for the transition toward a more sustainable economy
Corruption	2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns	B11 – Convictions and fines for active and passive corruption
<p>3.4 Promote mental health and well-being.</p> <p>3.8 Achieve universal health coverage, including access to quality essential healthcare services and affordable medicines and vaccines.</p> <p>8.6 Substantially reduce the proportion of youth not in employment, education, or training.</p> <p>8.8 Protect labor rights and promote safe and secure working environments for all workers.</p>		



Employee training	404-1 Average hours of training per year per employee 404-2 Programs for upgrading employee skills and transition assistance programs	B2 – Practices, policies, and future initiatives for the transition toward a more sustainable economy B10 – Workforce – Compensation, collective bargaining, and training
Resources and turnover	401-1 New employee hires and employee turnover	B8 – Workforce – General characteristics C5 – Additional (general) characteristics of the workforce
Employee demographics	2-7 Employees 2-8 Workers who are not employees	
Internal engagement	2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns	B10 – Workforce – Compensation, collective bargaining, and training C6 – Additional information on the workforce – Policies and processes on human rights C7 – Severe adverse human rights incidents
Diversity and inclusion	405-1 Diversity of governance bodies and employees	B8 – Workforce – General characteristics
Prevention and safety	403-1 Occupational health and safety management system 403-3 Occupational health services 403-4 Worker participation consultation and communication on occupational health and safety 403-5 Worker training on occupational health and safety 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	B9 – Workforce – Health and safety

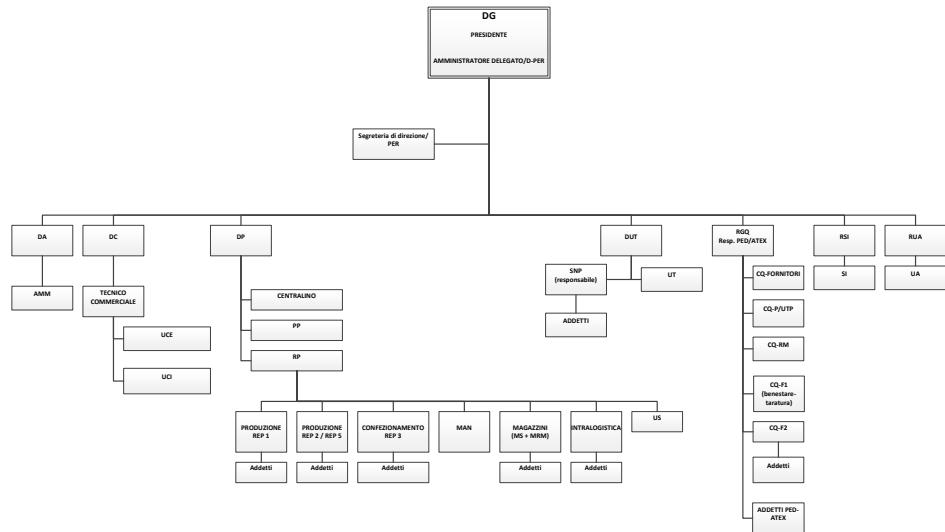


Community and local area	413-1 Operations with local community engagement, impact assessments, and development programs	B2 – Practices, policies, and future initiatives for the transition toward a more sustainable economy
6.4 Increase water-use efficiency across all sectors. 9.4 Upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes. 9.5 Enhance scientific research, promote the technological capabilities of industrial sectors, encourage innovation, and substantially increase the number of workers engaged in research and development. 12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse.		
Waste management and circular economy	306-2 Waste by type and disposal method 306-3 Waste generated 306-4 Waste diverted from disposal 306-5 Waste directed to disposal	B7 – Resource use, circular economy, and waste management
Research and innovation in internal processes		B2 – Practices, policies, and future initiatives for the transition toward a more sustainable economy
Scope 1 emissions calculation	305-1 Direct (Scope 1) GHG emissions	B3 – Energy and greenhouse gas emissions B4 – Air, water, and soil pollution B5 – Biodiversity C3 – Greenhouse gas reduction targets and climate transition
Scope 2 emissions calculation	305-2 Energy indirect (Scope 2) GHG emissions	
Scope 3 emissions calculation (partial)	305-3 Other indirect (Scope 3) GHG emissions	
Water resource management	303-3 Water withdrawal 303-4 Water discharge 303-5 Water consumption	B6 – Water

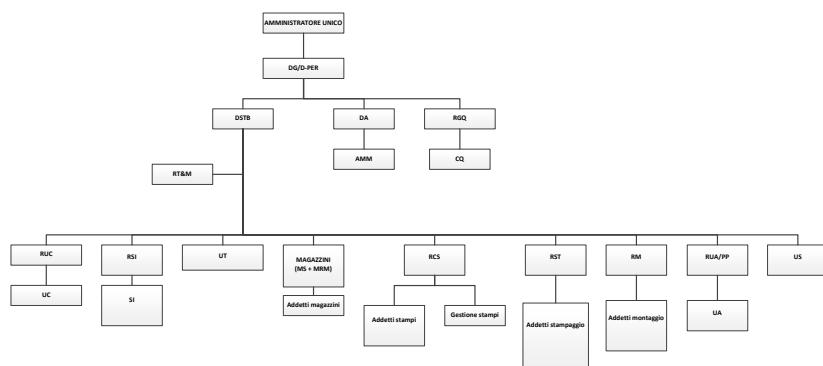


# CORPORATE STRUCTURE – 2024 ORGANIZATIONAL CHART

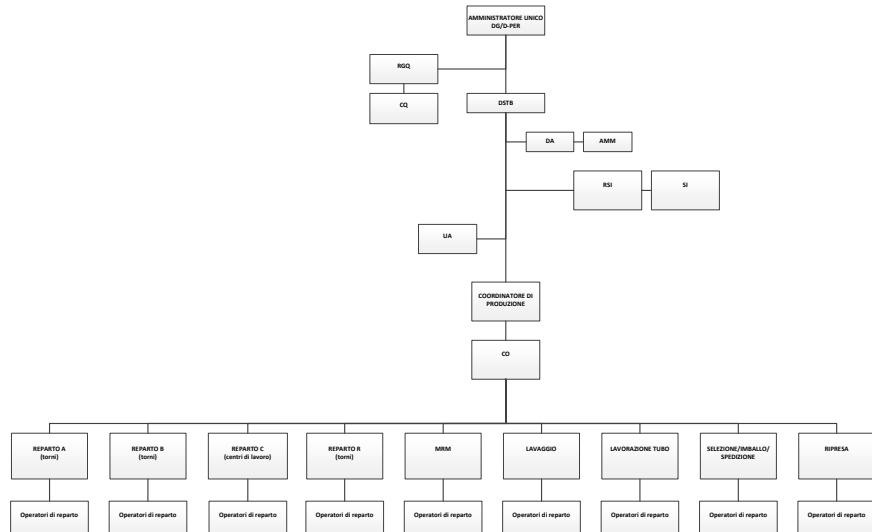
## ORGANIGRAMMA PA (RES)



## ORGANIGRAMMA CT



## ORGANIGRAMMA MEC TO



# WASTE (TONS)

WASTE GENERATED IN MEC TO – EWC	IDENTIFICATION	2024
120101	urnings and shavings of ferrous metals (iron)	21,22
120101	Turnings and shavings of ferrous metals (steel)	108,89
120103	Turnings, filings, and dust of non-ferrous metals (brass)	371,74
120103	Turnings, filings, and dust of non-ferrous metals (aluminum)	7,47
120199	Waste not otherwise specified (iron)	3,086
120199	Waste not otherwise specified (steel)	12,575
120199	Waste not otherwise specified (brass)	35,509
120107*	Mineral oils for machinery, not containing halogens (except emulsions and solutions)	0,22
120109*	Mineral oils for machinery, not containing halogens	32,855
130802*	Other emulsions	1,33
140602*	Other halogenated solvents and solvent mixtures	0,51
150110*	Absorbents, filter materials, rags, and protective clothing contaminated by such substances	0,488
150111*	Metal packaging containing hazardous porous solid matrices (e.g., asbestos)	0,005
150202*	Absorbents, filter materials (including oil filters not otherwise specified), rags, and protective clothing contaminated by such substances	0,436
161002*	Aqueous waste solutions other than those mentioned in entry 16 10 01	10,805



# WASTE (TONS)

WASTE GENERATED IN MEC TO – EWC	IDENTIFICATION	2024
70213	Plastic waste	4,553
120101	Turnings and shavings of ferrous metals	0,4
150203	Absorbents, filter materials, rags, and protective clothing other than those mentioned in entry 15 02 02	0,042
160214	Discarded equipment other than that mentioned in entries 16 02 09 to 16 02 13	0,195
170401	Copper, bronze, brass	0,22
170405	Iron scrap	0,35
120109*	Emulsions and solutions for machinery, not containing halogens	1,9
130110*	Non-chlorinated mineral oils for hydraulic circuits	0,606
150110*	Packaging containing residues of or contaminated by hazardous substances	0,133
150202*	Absorbents, filter materials (including oil filters not otherwise specified), rags, and protective clothing contaminated by hazardous substances	0,08
160305*	Organic waste containing hazardous substances	0,309



# WASTE (TONS)

WASTE GENERATED IN MEC TO – EWC	IDENTIFICATION	2024
120199	Waste not otherwise specified (iron)	2,183
120199	Waste not otherwise specified (non-magnetic stainless steel)	0,585
120199	Waste not otherwise specified (brass)	2,925
120199	Waste not otherwise specified (aluminum)	0,165
150106	Mixed-material packaging	1,4
160214	Discarded equipment other than that mentioned in entries 16 02 09 to 16 02 13	0,604
160216	Components removed from discarded equipment, other than those mentioned in entry 16 02 15	15,47
161002	Aqueous waste solutions other than those mentioned in entry 16 10 01	24,855
080409*	Waste adhesives and sealants containing organic solvents or other hazardous substances	0,01
130110*	Non-chlorinated mineral oils for hydraulic circuits	0,241
150110*	Packaging containing residues of or contaminated by hazardous substances	0,087
150111*	Metal packaging containing hazardous porous solid matrices (e.g., asbestos), including empty pressure containers	0,009
150202*	Absorbents, filter materials (including oil filters not otherwise specified), rags, and protective clothing contaminated by hazardous substances	0,023
160211*	Discarded equipment containing chlorofluorocarbons (CFCs), HCFCs, or HFCs	0,435
160213*	Discarded equipment containing hazardous components other than those mentioned in entries 16 02 09 to 16 02 12	0,376
161001*	Aqueous waste solutions containing hazardous substances	0,268
200121*	Fluorescent tubes and other waste containing mercury	0,026



## OUR CERTIFICATIONS



ATEX Directive 2014/34/EU, type certification for hydrokinetic rotating nozzles



# 2024 SUSTAINABILITY REPORT

The reporting boundary for the 2024 Sustainability Report covers the period from January 1 to December 31 (annual reporting cycle) for the P.A. Group companies: P.A. S.p.A., Chierici Tito S.r.l. and MEC TO S.r.l.

The information refers to activities carried out at the offices and facilities located in Rubiera (RE) and Bagno di Reggio Emilia (RE), with some key data also relating to activities conducted abroad and within the local territory. We are committed to providing comprehensive reporting that will also include our U.S. branch in the future, in line with applicable standards and upcoming sustainability reporting regulations.

## DRAFTING

This Sustainability Report was prepared by the P.A. Group with the involvement of numerous company representatives, both for data collection and for the development of checklist descriptions. Special thanks go to all the people who contributed to the production of this report.

The reporting process was overseen by the Chief Executive Officer, the Executive Assistant and H.R., the Head of the Prevention and Protection Service (RSPP), and the Head of Administration, with the support of Prosperah LTD.

The P.A. Group's Sustainability Report also improves thanks to the contribution of its readers, who may request clarifications or send suggestions to:

[info@pa-etyl.it](mailto:info@pa-etyl.it)

The sustainability reporting period corresponds to the same timeframe covered by the Annual Financial Statements.

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 ATECO Code: 28.14

