



PROGETTI

ITALIAN COMPANY 

PROGETTI PLANT S.R.L.

SOCIETA' UNIPERSONALE

SOCIETA' BENEFIT

Address: Via Retrone n.16 – 36077 Altavilla Vicentina (VI)

Fully paid-up share capital 400 000 euros

Companies register of Vicenza n. 03389400247 – R.E.A. VI-321323

Tax code and VAT number 03303389400247

2024 Impact Report

LETTER TO STAKEHOLDERS

In recent years, we have witnessed an extraordinary and emergency-driven socio-economic context: the pandemic and its impact on work organization, the global surge in orders, rising energy prices, extended supply chain lead times, and the growing difficulty in finding qualified personnel. These phenomena have required us, both as individuals and as a collective, to develop a responsible mindset—reminding us that people are the true share capital, and that every action we make has an impact on the world that surrounds us.

In 2023, we solidified the awareness that we cannot refrain from contributing to the wellbeing of the broader community. As a result, we chose to formalize the sustainability path we have been pursuing in recent years by amending the company bylaws and transforming Progetti Plant into a “società benefit”. The goals enshrined in our bylaws, as well as the integration of sustainability objectives with financial and economic ones, reflect the importance we place on people, local communities, stakeholder trust, and technological innovation.

The Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda have highlighted significant and ambitious “common goals” that will guide the world in the years to come. These guidelines will be an integral part of the sustainable development we aim to implement—while also welcoming collaboration and input from stakeholders to identify coherent and impactful actions. We firmly believe that teamwork is the true and deeper meaning of corporate social responsibility.

With this first Impact Report, we aim not only to present the results achieved so far, but above all to outline the concrete goals we are committed to pursuing in the coming years—goals that will impact our products, health and safety, the environment, community support, training and professional development, employee engagement, and most importantly, employee wellbeing. What we demand of ourselves is no easy task, especially in sight of the challenging context we will face in the year ahead: ongoing conflicts in Europe and the Middle East, new sanctions against Russia, the economic decoupling between the U.S. and China, and the alarming rise in fatal workplace accidents in Italy all contribute to making both national and global markets difficult to navigate.

Nevertheless, we are certain that this is the direction we want to take—with competence, passion, respect, and a sense of duty—for ourselves, for our families, and for our communities.

SOCIETÀ BENEFIT

To provide a comprehensive representation of the concept of a "società benefit", we refer specifically to the description provided by Assobenefit on the informational website about società benefit curated by B Lab and Assobenefit: www.societabenefit.net/cosa-sono-le-societa-benefit/

DEFINITION

Società benefit voluntarily pursue, in the course of their business activities, one or more purposes of common benefit in addition to the goal of generating profit. "Common benefit" refers to the pursuit of one or more positive effects (which may also be achieved by reducing negative impacts) on people, communities, territories and the environment, cultural and social assets and activities, public and private entities, associations, and other stakeholders.

These goals must be pursued in a responsible, sustainable, and transparent way. The governance of a Benefit Corporation requires management to balance the interests of shareholders with those of the broader community.

By law, società benefit must appoint a member of management responsible for overseeing the company's impact, and they are required to report their activities in a transparent and thorough manner through an annual Impact Report. This report must describe the actions taken, as well as future plans and commitments.

PURPOSE, RESPONSABILITY AND TRANSPARENCY

A Società benefit (SB) is a traditional company with modified obligations that commit management and shareholders to higher standards of purpose, responsibility and transparency. Specifically:

- **Purpose:** Società benefit commit to creating a positive impact on society and the biosphere, that is, shared value, in addition to generating profit. Sustainability is an integral part of their business model, and Società benefit create conditions that foster social and environmental prosperity, both today and in the future.
- **Responsibility:** Società benefit are committed to considering the impact of the business on society and the environment in order to create sustainable value for all stakeholders in the long term.
- **Transparency:** Società benefit are required to annually report and disclose, according to third-party standards, the results they have achieved, their progress, and their future commitments towards achieving social and environmental impact, both to shareholders and to the general public.

ENTERPRISES FOR THE “COMMON BENEFIT”

A SB must be used to achieve a Common Benefit, as well as to generate profit. In Italy, it is required to specify a particular Common Benefit in the corporate bylaws, not just a generic one. The Common Benefit is legally defined as a positive material impact on society and the environment. Common Benefit refers to the pursuit of one or more positive effects (which can also be achieved by reducing negative impacts) on people, communities, territories, the environment, cultural and social assets and activities, public and private entities, associations, and other stakeholders.

WHO WE ARE

Progetti Plant is an engineering company specialized in technological systems within the civil and industrial sectors, including mechanical and electrical systems. The technical staff consists of engineers and specialists who have refined their expertise through years of design and installation experience, collaborating with companies and technical firms in the sector, both in Italy and internationally. Our areas of focus include the following sectors:

Ceramic: Design and implementation of systems for the drying of ceramic and brick products.

Medical: Engineering and implementation of systems for healthcare facilities, particularly in Nuclear Medicine, as well as the distribution of high-tech medical products (molecular laboratory kits and medical equipment).

Energy: Engineering and implementation of photovoltaic and thermal systems.

VISION AND MISSION

Vision: Progetti Plant strongly believes that the right balance between humans and the environment enhances the quality of life, ensuring a better world for future generations

Mission: Progetti Plant works to create increasingly efficient services that protect the environment and improve the quality of life, making the systems designed and implemented safer and more reliable.

THE VALUES THAT GUIDE PROGETTI PLANT



PASSION



RESPECT



SENS OF DUTY

CORPORATE SOCIAL RESPONSIBILITY AT PROGETTI PLANT

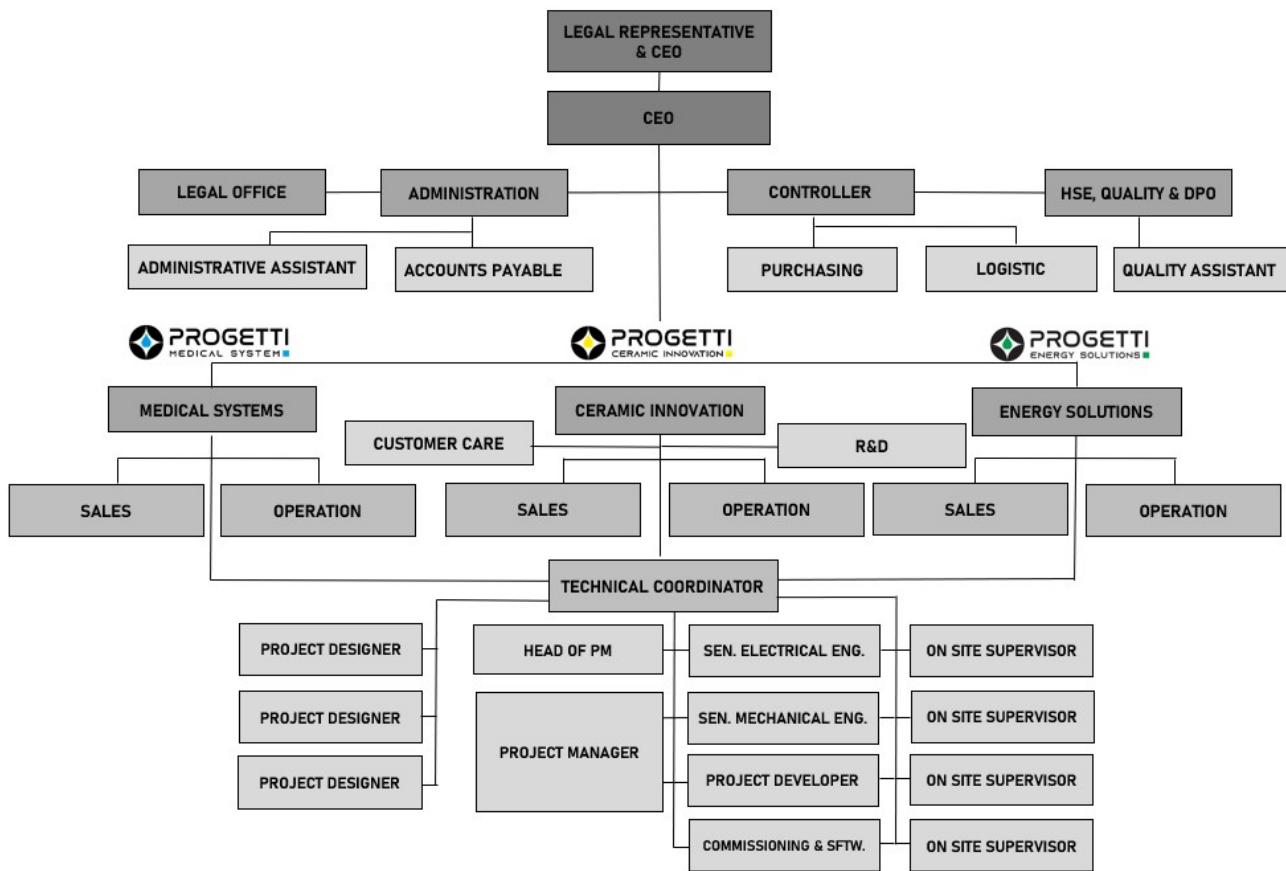
Corporate Social Responsibility (CSR) has always represented, for PROGETTI PLANT, a voluntary commitment to integrating social and environmental aspects into its daily activities related to the production of valves and actuators. Since its founding, the company has believed that an organization's overall performance and the effectiveness of its actions are closely linked to the wellbeing of the social context in which it operates and to the environmental impact it generates. For these reasons, CSR is fully integrated into the company's business operations and governance structure.

Sustainability has always accompanied the company's journey, shaping its business practices and creating value for its stakeholders. PROGETTI PLANT aims to progressively integrate sustainability into the daily operations of all business activities, in order to ensure coherent performance aligned with the most virtuous and advanced companies in the field of Corporate Social Responsibility.

THE SUSTAINABLE BUSINESS MODEL AND RELATED UN SDGs - 2030 AGENDA

The diagram below summarizes Progetti Plant's business model choices, based on the Business Model Canvas framework, enhanced with sustainability aspects and aligned with the specific goals of the United Nations 2030 Agenda that Progetti Plant has chosen to support.

GOVERNANCE OF PROGETTI PLANT SB ORGANIZATIONAL CHART



THE SUSTAINABLE BUSINESS MODEL AND RELATED SDGs OF THE 2030 agenda

The diagram presented in the following sections summarizes the business model choices of Progetti Plant SB, based on the Business Model Canvas framework, enriched with sustainability aspects and the specific United Nations 2030 Agenda goals that Progetti Plant has identified and chosen to support.

The Management oversees and coordinates all projects and initiatives related to sustainability, relying on its Quality Management System, the Environmental and Safety Management Systems currently being implemented, and the active support of all employees.

The main responsibilities of Management in guiding the responsible and sustainable growth of Progetti Plant Società Benefit are:

- Commitment to the common benefit
- Transparency: sustainability reporting
- Community: Progetti Plant aims to support the regions and local communities where the company operates

- Institutional engagement: managing institutional relations and representing Progetti Plant in various national and international industry associations
- Impact assessment: evaluating the environmental and social impact of the organization
- Value chain: managing company departments and supplier/customer relationships with a focus on sustainability issues
- Sustainable innovation: designing, managing, and monitoring sustainability projects funded by the company

COMMON BENEFIT OBJECTIVES

At the European and global levels, two key milestones lie ahead:

- 2030, the target year for achieving the United Nations Sustainable Development Goals (SDGs);
- 2050, the year in which Europe aims to become the first carbon-neutral continent.

To contribute to these goals while ensuring the company's long-term competitiveness and responsible growth, Progetti Plant has decided to accelerate its transition towards a more sustainable economy, guided by a regenerative and sustainable growth model that informs all its actions and activities.

This strategy shifts towards an economy centered on well-being—not only corporate but also environmental and social—served as the foundation for Progetti Plant's transformation into a Società Benefit.

In this spirit of shared wellbeing, Progetti Plant adopted the legal model of a Società Benefit to incorporate into its corporate purpose not only profit objectives but also the pursuit of a positive impact on society and the environment.

On October 31, 2023, Progetti Plant formally amended its corporate bylaws before Notary Dr. De Negri, adopting the legal framework of a Società Benefit as defined by Italian Law No. 208 of December 28, 2015, paragraphs 376 to 384. From that date, the company officially became a Società Benefit.

Within its bylaws, Progetti Plant SB identified specific common benefit purposes to be pursued through its business operations.

Below are the specific objectives and the ways in which Progetti Plant intends to pursue them, with the aim of generating profitability, creating value, and promoting wellbeing for people, the community, and the region in which the company operates:



1. GOVERNANCE e PERSONNEL

- a) To generate sufficient profit from the company's core activities to sustain its commercial vitality, finance continuous improvement, distribute a portion of the annual profits to shareholders, and enable the launch of other activities aligned with the company's ultimate purpose.
- b) To promote a conscious approach to doing business by developing ideas, projects, and activities aimed at fostering growth for the benefit of employees, collaborators, and clients—through the design of products that actively contribute to emissions reduction, energy recovery, and the provision of zero-impact technological alternatives.
- c) To implement opportunities for employee engagement in the monitoring and achievement of corporate goals, with a view to continuous improvement..
- d) To consider employee needs and take all reasonable measures to address them.
- e) To make the work environment more sustainable by adopting sustainability policies, starting with reducing the use of the planet's resources through circular economy practices, reducing plastic usage, using recycled paper, conserving water, energy, and natural gas.
- f) To implement a management system aligned with the company's administrative liability obligations, in accordance with Legislative Decree 231/2001.
- g) To foster a workplace culture that values people and promotes their well being, with the aim of developing their potential and increasing satisfaction by creating conditions conducive to inclusivity, flexibility, and high-quality work. This includes supporting work-life balance and ensuring welfare systems (e.g., part-time and full-time work requests, gender equality certification, pay equity, benefits for external collaborators).
- h) To offer opportunities for personal growth and professional development to employees, including through the organization of free training courses beyond those legally required by regulatory provisions.
- i) To place special emphasis on enabling individuals within the organization to meet their fundamental human needs—rest, health, self-care, understanding, identity, participation, affection, creativity, freedom—as a foundation for happiness and personal wellbeing.



2. ENVIRONMENT

- a) In line with the principles outlined above, to promote and spread a culture of sustainability and green economy—particularly through reducing plastic use and saving energy and water within the company—while fostering education toward responsible and virtuous consumption.

- b) To maintain a continuous commitment to innovation aimed at making business processes more sustainable, by developing technological solutions and services that are safe, high-quality, and, wherever possible, designed to achieve a better environmental impact



3. STAKEHOLDER

- a) Progetti Plant believes that the future of its organization is closely tied to achieving the highest level of customer satisfaction, by fostering active listening and attention to relationships with both external and internal customers, improving the quality of services delivered, enhancing service standards, and educating clients based on sustainability principles through transparent communication.
- b) To conduct quantitative and qualitative surveys, behavioral observations, market research, opinion polls, and any other activity useful for increasing the understanding of social dynamics, decision-making processes, and interactions between workers/stakeholders and the context in which they operate.
- c) To actively and synergistically collaborate with non-profit organizations, foundations, and similar entities whose mission aligns with that of the company, contributing to the promotion of sustainability culture and awareness—including its social dimensions.
- d) To commit to transparent and educational communication with stakeholders, aiming to foster a culture of sustainability capable of positively influencing individual choices.
- e) To actively participate in charitable initiatives promoted by its Industry Association.
- f) To strive to be the best possible client for its suppliers by building transparent, constructive, and ethical relationships—based on mutual interdependence—focused on technical and organizational development, identifying paths towards sustainable growth with shared objectives, and combining values, ideas, and expertise in pursuit of meaningful and rewarding collaboration.

IMPACT MEASUREMENT

To ensure greater objectivity and credibility in measuring impact, Progetti Plant SB, in compliance with current regulations, adopted the Theory of Change (ToC) starting in January 2024 to assess the impact generated by the common benefits delivered to beneficiaries.

For this reason, at the same time as the approval of the company budget, Progetti Plant defines the common benefit objectives to be achieved during the year. The Theory of Change, as a tool for measuring and evaluating impact, is recognized by Italian Law No. 208 of December 28, 2015, paragraphs 376 to 384 (2016 Stability Law).

The Theory of Change

The Theory of Change is a strategic and conceptual approach used across various sectors and contexts—including the non-profit sector, international development, policy planning, and, in this case, in evaluating the impact generated by the common benefit objectives of Società Benefit.

It is a methodology that helps to understand how and why a specific change occurs within a particular context. The Theory of Change provides both a visual and narrative roadmap that explains the sequence of events or activities presumed to lead to a desired impact.

The main components of the Theory of Change include:

- **Definition** of the change to be generated: A clear and shared definition of the desired goal or effect to be achieved.
- **Inputs**: Resources, activities, and interventions needed to realize the vision of change.
- **Activities**: Concrete actions and measures implemented based on the inputs.
- **Outputs**: Immediate products, services, or results generated from the activities.
- **Outcomes**: Direct, measurable changes resulting from the outputs.
- **Impact**: Broader, long-term changes stemming from the outcomes.

The Theory of Change provides a logical framework that supports reflection and planning of the actions required to achieve the desired change. It facilitates understanding of cause-effect relationships and helps define success indicators and evaluation metrics.

This tool is effectively used by SB, non-profit organizations, and development projects to improve the design, implementation, and assessment of initiatives.

OUR KEY STAKEHOLDER

Progetti Plant considers Stakeholder Analysis a vital tool for periodically focusing its strategy during the definition of common benefits and related impact objectives, as well as for fine-tuning that strategy during the implementation of activities aimed at achieving those objectives.

As part of its corporate practice, Progetti Plant first asks: who are its most relevant stakeholders, and what are the key topics shaping its relationships with them?

Our stakeholders are **individuals** and organizations that represent the core of our business strategy. Among our **clients** — although we do not apply any formal selection methodology — we can count some of the leading multinational companies in the industry, thanks to our specialized expertise and the high technological level of our services and products.

Employees and **collaborators** are our most valuable resource, as they represent a unique know-how that distinguishes Progetti Plant from other competitors. Completing the organizational ecosystem of Progetti Plant are our **suppliers**, with whom we have built long-standing and mutually beneficial partnerships; **credit institutions**; **public entities**; **supervisory bodies**; and last but not least—**our families** and the **broader community**.

For each stakeholder group, a detailed analysis of their expectations and needs has been conducted, along with how Progetti Plant addresses them. This is outlined in the document titled "Context Analysis and Assessment of Risks and Expectations."

This activity is essential to identifying the company's common benefit objectives, as required by law, within the scope of its core business operations and in balance with the goal of fulfilling shareholders' expectations.

KEY TOPICS OF SHARED INTEREST WITH STAKEHOLDER

In identifying the relevant topics that define value-creation relationships between the company and its stakeholders, Progetti Plant believes that these **relationships** must be recognized in their specificity for each stakeholder category. After all, even if the same topics were relevant across all stakeholder groups, it would be difficult to assume a uniform level of importance for those topics across different categories—particularly when represented in a single materiality matrix.

With regard to environmental matters, Progetti Plant has chosen to engage with community representatives (committees) in areas where it operates construction sites, as well as to directly consult its own employees.

This is why Progetti Plant has chosen to evaluate and represent the material topics appropriately for each of its most significant stakeholder categories within individual materiality matrices. The assessment of topic relevance for each stakeholder group (which, in this context, includes a limited number of participants per group) was carried out in multiple stages through meetings, individual interviews, or group discussions.

In the listings that follow, the first value represents the level of interest expressed by the stakeholder group related to that matrix, while the second value reflects the level of importance assigned by Progetti Plant. These values together define the position of each topic within the respective materiality matrices.

A description of the sustainable business model adopted by Progetti Plant SB follows below.

THE SUSTAINABLE BUSINESS MODEL CANVAS










Adopting a Sustainable Business Model enables companies to integrate sustainability in a concrete way and generate positive impacts and value for the environment, society, and the people they interact with, while pursuing their market goals. Sustainability orientation is not only a significant opportunity for innovation, but also a necessity for long-term competitiveness.

Specifically, the Business Model Canvas is a visual framework where Progetti Plant has outlined the key elements of its business model. This framework illustrates the structure of the model across nine key areas: Key Partners, Key Activities, Key Resources, Value Propositions, Customer Relationships, Channels, Customer Segments, Cost Structure, Revenue Streams.

Why "sustainable"? A sustainable business model is one that creates value for all stakeholders, generating and distributing benefits across the entire value chain, without depleting the economic, human, or natural capital on which its long-term success depends.

The graphic representation follows below.

Il Business Model Canvas Sostenibile

Impatti Positivi		Impatti Negativi		
I più rilevanti effetti positivi derivanti dalle scelte di sostenibilità socio-ambientale che Progetti Plant può e ha esercitato sono indiretti e riguardano i suoi stakeholder, i clienti in particolare. Infatti, oltre a riguardarla in prima persona, gli impatti di sostenibilità positivi manifestano i loro effetti maggiori sulle imprese clienti che fruiscono dei suoi prodotti e delle sue attività, con particolare riferimento al risparmio energetico e pertanto inducendole a conformarsi agli standard di sostenibilità e a contribuire fattivamente ad alcuni dei target fra gli SDG dell'Agenda 2030 dell'ONU, quelli di sviluppo economico, ambientale e sociale, in particolare. Pur essendo tali indiretti effetti solo parzialmente quantificabili, abbiamo tuttavia valutato di esporre una nostra valutazione nell'apposita parte di questo documento		Pari impegno Progetti Plant ha messo nell'operare per limitare gli impatti negativi delle proprie attività, in quelle dei suoi fornitori e in quelle dei propri clienti nell'uso dei prodotti che sono stati loro forniti, con particolare riferimento al fatto che gli stessi, al termine del loro ciclo di vita, non sempre risultano riciclabili, se non in piccola parte.		
Partner Chiave	Attività Chiave	Proposta di Valore	Relazione con i Clienti	Segmenti di Clientela
La scelta dei nostri Partner è rigorosamente condotta in funzione di 3 parametri: a) la funzionalità alla nostra strategia del loro apporto di beni/servizi/risorse tangibili/intangibili; b) il valore di cui possono fruire dal nostro apporto; c) la sostenibilità del loro agire e/o la circolarità dei loro processi produttivi. Parametri individuati nella mappatura dei nostri e dei loro più rilevanti stakeholder. In particolare i partner chiave sono: Clienti acquisiti e fidelizzati nel tempo, tra i più prestigiosi rappresentanti del mercato di riferimento, a livello mondiale. A ciò si affianca l'eccellente competenza e professionalità delle risorse umane tecniche, sia interne che esterne all'azienda, supportate da strumenti tecnologici di alto livello.	Tre sono le aree strategiche d'affari nelle quali si esplica l'attività imprenditoriale di Progetti Plant: Ceramic, Medical & Energy. Tutte sono caratterizzate da fattori comuni, che contraddistinguono l'organizzazione degli altri competitor, quali: l'alto livello di competenza messa in campo delle risorse umane (sia interne che esterne); l'approccio nei confronti di Clienti e Fornitori basato sulla costruzione di partnership proattive, consolidate e solide, pertanto affidabili anche nei momenti di criticità; la creazione di prodotti/e servizi che rispecchino i nostri comuni valori in termini di rispetto e salvaguardia dell'ambiente e di sviluppo del benessere della comunità.	Proponiamo soluzioni e competenze alle imprese nostre clienti in termini di sostenibilità economica, sociale, ambientale. Riferite alle 3 aree strategiche d'affari, le nostre proposte di valore sono rispettivamente: altissima competenza, personalizzazioni specifiche allo scopo di creare la soluzione ideale per il cliente; la riduzione dei consumi. Proponiamo tutto questo per realizzare un'economia inclusiva e attenta all'interesse del valore che la nostra impresa e quelle dei nostri clienti possono generare, oltre al profitto.	Curiamo le relazioni con i nostri clienti per renderli consapevoli del valore di ciò che possono generare con i nostri prodotti e i nostri servizi e, parimenti, di quello che essi possono generare, a loro volta, per il loro stakeholder: clienti, collaboratori, comunità di appartenenza, ambiente. Portiamo, con questo, grande attenzione ad ognuno dei nostri clienti per le sue peculiarità e per i suoi bisogni e, insieme a loro, la portiamo al loro stakeholder.	Fra i clienti, pur non applicando alcuna metodologia di selezione, possiamo annoverare le maggiori imprese multinazionali presenti nel settore, grazie alle nostre conoscenze specifiche e all'altro livello tecnologici di servizi e prodotti. Questo grazie anche alle forti relazioni instaurate con i clienti, a volte anche ventennali. Di certo però possiamo affermare con assoluta certezza che saranno e sono nostri clienti le aziende, gli imprenditori, i manager, i professionisti sensibili ad una conduzione dell'impresa attenta agli aspetti economici, sociali ed ambientali. Clienti predisposti alla comprensione del valore della sostenibilità in tutti i suoi aspetti e ne perseguono l'attuazione attraverso la loro gestione dell'impresa.
Risorse Chiave		Canali		
Per una gestione sostenibile e profittevole dell'azienda le risorse chiave sono molteplici: culturali e tecnologiche. Esse consistono in particolare nell'elevato know di dipendenti e collaboratori e alle forti relazioni di partnership avviate con clienti e fornitori, spesso di durata ventennale.		A conferma di quanto affermato più volte, il nostro canale di vendita è basato sul rapporto diretto con il cliente e il potenziale cliente. Possedendo inoltre un elevato know how, Progetti Plant trova appetibile anche la partecipazione e gare di appalto nazionali ed internazionali.		
Struttura dei Costi		Flussi di Ricavi		
L'attività di Progetti Plant è orientata alla creazione di "valore", pertanto i costi che hanno maggiore impatto sull'organizzazione sono i costi del personale, della formazione / qualifica, delle certificazioni presso enti di certificazione accreditati.		I flussi di ricavi sono principalmente costituiti dalla vendita dei nostri servizi di progettazione e relative macchine e impianti creati. Il nostro cliente paga il valore della competenza messa in campo per la realizzazione di un prodotto che lo soddisfi in tutti gli aspetti di mercato e ambientali. Sono flussi di ricavi personalizzati e basati su di una attenta negoziazione che posso soddisfare tutti gli stakeholder coinvolti.		
Impatti ambientali		Impatti economici		Impatti sociali
  		 		   
7.3.a, 12.4, 13.b		8.2; 8.3; 8.4		4.1; 4.3; 4.4; 4.5; 4.7 5.5; 5.c 16.6; 16.7; 16.8 17.14; 17.16

MATERIALITY ANALYSIS AND MATRIX

The materiality analysis is the process used to identify the most relevant topics that are of shared interest to both the company and its stakeholders—topics that either have an impact on the business or are affected by it. The term "materiality" highlights the importance, tangibility, and measurability of all the elements that demonstrate a company's commitment to sustainability and that can be effectively communicated.

This process involves research and evaluation aimed at identifying a series of key questions that define the operational and ethical direction of the company and its stakeholders.

To conduct an effective materiality analysis, Progetti Plant actively engaged stakeholders who influence and/or are influenced by the organization's activities. These include: management, financial communities, employees, suppliers, clients, trade associations, public administrations, regulatory bodies, media, local communities, and the general population.

Materiality analysis strengthens accountability and responsible management of various forms of capital—financial, manufactured, intellectual, human, social, relational, and natural—by promoting a deeper understanding of their interdependence.

The graphic representation of this analysis is created using the materiality matrix, a valuable tool that lends concreteness and measurability to all of Progetti Plant's sustainability initiatives—economic, environmental, and social. This visual matrix clearly expresses the relative importance of each material topic, both for the company and for each stakeholder group. It helps identify key challenges and strategic objectives within internal management and the external environment, whether local or global.

In summary, the materiality analysis and matrix are essential tools for effective corporate reporting, as they help identify the most relevant sustainability topics and demonstrate the company's ethical and responsible commitment.

The relevant topics identified are listed and graphically represented below.

Matrice di Materialità

Matrice di Materialità

[illegible]

Progetti Plant

1. Coinvolgimento su valori e finalità (5/6)
2. Condivisione degli obiettivi di sostenibilità (5/6)
3. Effettivo trasferimento di valore e convenienze (6/6)
4. Supporto all'avvio e assistenza tecnica (5/5)
5. Fidelizzazione (5/5)

1. Valori e finalità (6/6)
2. Condivisione e pratica degli obiettivi di sostenibilità (5/6)
3. Coinvolgimento nelle attività della società (5/5)
4. Sostenibilità economica del business (5/5)
5. Incremento della disponibilità di mezzi finanziari (4/5)

Matrice di Materialità

Matrice di Materialità

[illegible]

Progetti Plant

1. Coinvolgimento su valori e finalità (5/6)
2. Condivisione e pratica degli obiettivi di sostenibilità (4/6)
3. Mantenimento degli impegni assunti (4/5)
4. Propensione alla partnership (5/6)
5. Condivisione degli obiettivi di economia circolare (5/6)

1. Coinvolgimento su valori e finalità (5/6)
2. Condivisione e pratica degli obiettivi di sostenibilità (4/6)
3. Mantenimento degli impegni assunti (4/5)
4. Propensione alla partnership (5/6)
5. Condivisione degli obiettivi di economia circolare (5/6)

Temi rilevanti per Dipendenti e Collaboratori

Matrice di Materialità

Stakeholder Clienti						

Progetti Plant

1. Coinvolgimento su valori e finalità (5/6)
2. Condivisione e pratica degli obiettivi di sostenibilità (5/6)
3. Miglioramento del clima e benessere aziendale (6/5)
4. Parità di genere (6/6)
5. Fidelizzazione (4/6)

1. Coinvolgimento su valori e finalità (4/6)
2. Condivisione degli obiettivi di sostenibilità (5/6)
3. Miglioramento del clima e benessere aziendale (6/5)
4. Parità di genere (6/6)
5. Fidelizzazione (4/6)

Temi rilevanti per l'Ambiente

Matrice di Materialità

Stakeholder Dipendenti e Collaboratori						

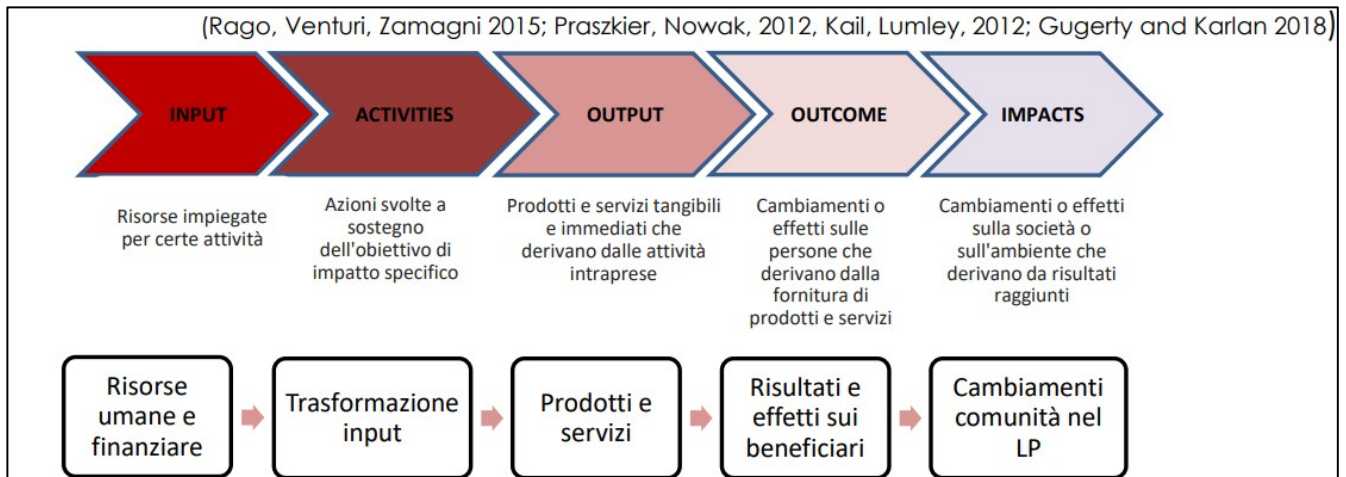
Progetti Plant

- Efficienza dei prodotti aziendali per riduzione dei consumi energetici (6/6)
- Utilizzo responsabile delle risorse (6/6)
- Campagne di sensibilizzazione ambientale (5/6)

1. Efficienza dei prodotti aziendali per la riduzione dei consumi energetici (6/6)
2. Utilizzo responsabile delle risorse (6/6)
3. Campagne di sensibilizzazione miranti alla riduzione dei rifiuti, al corretto recupero e reimpiego o

TARGET, RESULTS AND OBJECTIVES FOR THE COMMON BENEFIT

In this Impact Assessment Document regarding common benefits, the Theory of Change (ToC) methodology has been applied, as previously mentioned, using the following structure—the Impact Value Chain—which is internationally recognized and illustrated below in graphic form.



The Theory of Change was developed through a participatory workshop, led by an experienced facilitator, during which members of the organization defined the impact plan by starting from the final goal and mapping out the necessary preconditions to achieve it.

THE PURSUED IMPACT (2023-2025)

Progetti Plant aims, for the three-year period indicated above, to measure the medium- to long-term change generated for the beneficiaries of the common benefits and within their context, through the implementation of specific projects dedicated to those common benefits.

THE SELECTED COMMON BENEFITS

In 2023, out of the seventeen common benefit goals defined in its bylaws, Progetti Plant focused its activities on the following three areas:

1. Governance and Personnel,
2. Environment
3. Other Stakeholders

selecting nine specific common benefit objectives to pursue.

Since the objectives initially set for 2024 were not fully achieved, Progetti Plant intends to re-propose or revise these goals during the course of 2025 in order to successfully meet them.

THE ASSUMPTIONS

These define the necessary and sufficient preconditions that allow for the proposed change objectives to be considered achievable. Progetti Plant believes it can accomplish the set goals for the 9 selected common benefits by actively involving all staff and external collaborators.

1 Governance and Personnel

For years, Progetti Plant has implemented **policies aimed at developing a culture of sustainability** in both environmental and social domains, generating competitive advantages. These advantages — now particularly relevant with the generalized application of the CSRD (Corporate Sustainability Reporting Directive) — give the company a significant experience and reputational edge, while many competitors are only now beginning to address these issues. With regard to Personnel (employees and collaborators), in addition to fostering a culture of sustainability, Progetti Plant has established organizational and safety conditions that go well beyond legal requirements, and has prioritized employee well-being—an intentional effort also aimed at attracting future high-level partnerships and collaborations

2 Environment

Progetti Plant has committed to reducing the energy consumption of its machines—not only out of ethical concern for lowering greenhouse gas emissions but also because it represents a core competitive factor of its value proposition. Achieving this goal leads to long-term operational cost savings for clients. Training Progetti Plant staff in the design and production of systems with this critical added value creates and actively supports a circular economy, enabling both the company and its clients to reduce dependency on the Planet's resources.

3 Other Stakeholder

Respecting the expectations of all stakeholders and focusing on shared interests has not prevented Progetti Plant from paying particular attention to certain groups—especially clients and suppliers, but also the communities it interacts with, either directly or through its clients, as well as its business community, particularly its industry association.

OUTPUT

The tables below highlight, in addition to the KPIs defined for each individual benefit, the outcomes achieved as a result of the activities carried out in 2024.



GOVERNANCE e PERSONALE

KPI

Unità di misura

Risultati anno 2024

a) To promote a conscious approach to conducting business activities by developing ideas, projects, and initiatives aimed at fostering and supporting growth for the benefit of employees, collaborators, and customers. This is achieved through the design of products that actively contribute to reducing environmental emissions, enabling energy recovery, and offering zero-impact technological alternatives

Under development

Nm

Nm

b) Implement opportunities for employee engagement related to the monitoring and achievement of corporate objectives, aimed at continuous improvement

ISO Certification 45001

Work progress%

10%

c) Establish a management system concerning the company's administrative liability, in accordance with Legislative Decree 231/2001.

SG Implementation D.Lgs 231/2001

Work progress%

5%

d) Create a work environment focused on the enhancement and well-being of individuals, with the aim of developing their potential and increasing satisfaction, while fostering conditions conducive to inclusiveness, flexibility, and work quality. Support the balance between work and personal life, and ensure the availability of welfare systems. Take into account employee needs and implement all necessary means to meet them, as far as possible.

N° conversion of part-time to full-time employees

% ratio


0/23 equal to 0%

N° conversion from full time to part time

Number of hours

23/0 equal to 0%

	e) Offer opportunities for personal growth and professional qualification to employees, including through the organization of free training courses in addition to those already mandatory by law. Encourage the participation of administrators in training programs that enhance the professional development of collaborators.	Partecipation	% ratio	Partecipation of 2 people in meetings
	f) To support the ability of individuals within the organization to meet their fundamental human needs: rest, health, self-care, understanding, identity, participation, affection, creativity, and freedom, as a foundation for happiness and well-being	Expectation survey	Survey participation report	Under development

	ENVIRONMENT	KPI	Unit of measurement	2024 results
	A Disseminate and promote the culture of sustainability and the green economy, particularly in the reduction of plastic and the saving of energy and water within the company, while valuing education for conscious and virtuous consumption	Purchase of paper cups and wooden coffee machine spoons	number	1.500



OTHER STAKEHOLDER

KPI

**Unit of
measurement**

**2024
results**

A Pursue maximum customer satisfaction by developing listening skills and focusing on relationships with both external and internal customers, improving the quality of the services provided, the level of service delivery, and educating customers according to sustainability criteria through transparent communication.

customer
satisfaction
assessmen

% of overall satisfaction
level

88%

B Implement effective and synergistic collaboration activities with non-profit organizations, foundations, and similar entities whose goals align with and complement those of the company, in order to contribute to the dissemination of sustainability culture and knowledge, including its social aspects.

Solidarity
panettone
Christmas 2024

n.

35

Food Drive

food kg

30 kg

ACTIVITIES

The individual activities carried out to achieve the 9 objectives for 2024 are described below.



GOVERNANCE AND PERSONNEL

A Implement opportunities for employee involvement related to the monitoring and achievement of company objectives aimed at continuous improvement.

B During 2024, the ISO 45001 project was assessed and partially developed with reference to the following aspects:



- Verification of legal compliance
- Structuring the document management system;

C Implement a management system concerning the company's administrative liability, in accordance with Legislative Decree 231/2001

During 2024, the management participated in training sessions on Legislative Decree 231/2001, during which they understood the importance of implementing a management system in accordance with this decree.

D Create a work environment focused on the enhancement and well-being of individuals, with the aim of developing their potential and increasing satisfaction, creating conditions conducive to inclusivity, flexibility, and work quality, supporting the balance between work and personal life, and ensuring welfare systems or tools. Consider employee requests and implement all necessary means to meet them, as far as possible.

During 2024, Progetti Plant communicated to all staff the possibility of modifying their employment contract from part-time to full-time and vice versa, although no one expressed this need.

For the employees, fuel vouchers with Eni and shopping vouchers with the Unicomm chain were purchased.

E Place particular emphasis on supporting the ability of individuals within the organization to meet their fundamental human needs: rest, health, self-care, understanding, identity, participation, affection, creativity, and freedom, as a foundation for happiness and well-being.

During 2024, Progetti Plant continued with Focus Groups with a panel of employees and external collaborators, contributing, together with management, to defining the approach to sustainability that Progetti Plant has long pursued.

Additionally, during 2024, periodic meetings of the Prevention and Protection Service were held, with the participation of RLS (Workers' Safety Representatives). These meetings enabled the planning of activities.



ENVIRONMENT

Disseminate and promote the culture of sustainability and the green economy, particularly in the reduction of plastic and the saving of energy and water within the company, while valuing education for conscious and virtuous consumption.

In 2024, Progetti Plant implemented a plan for "good practices, such as:

- Reducing paper usage: printing documents only when absolutely necessary, reusing recycled paper internally, and printing exclusively for internal use and for writing notes and memos.
- Managing a waste separation system in all offices and common areas.
- Replacing plastic cups with paper cups.
- Containing energy consumption through virtuous behaviors such as turning off electrical equipment and meeting room lights when not in use.



STAKEHOLDER

A Pursue maximum customer satisfaction by developing listening skills and focusing on relationships with both external and internal customers, improving the quality of services provided, the level of service delivery, and educating the customer according to sustainability criteria through transparent communication. Conduct quantitative and qualitative surveys, behavioral observations, market research, opinion polls, and anything else useful for increasing knowledge of social, decision-making, and interaction phenomena between workers/stakeholders and the context in which they operate and function.

In 2024, in accordance with the company's Quality Policy, a customer satisfaction survey was conducted, considered a crucial factor for the company's success. Customer satisfaction is vital for a company's success, not only to evaluate the degree of satisfaction with Progetti Plant's products and services, the improvement of the brand, and reputation aspects, but also to gather useful information for identifying areas of organizational and strategic improvement

B Implement effective and synergistic collaboration activities with non-profit organizations, foundations, and similar entities whose goals align and complement those of the company, in order to contribute to the dissemination of sustainability culture and knowledge, including its social aspects.

For 2024, the management decided to carry out a food drive at the company headquarters, inviting all employees, collaborators, suppliers, and stakeholders to donate food for the less fortunate, with the aim of promoting solidarity, sharing, and mutual assistance. The collection was delivered to the local Caritas office.

The company also participated in a campaign to purchase panettone cakes to donate to its staff, titled: "A Solidarity Christmas – Bambini Cardiopatici nel Mondo Foundation."

RESOURCES

The resources introduced (planned and employed) to carry out the activities were numerous, in terms of human, economic, and infrastructural resources, and are accounted for within the company's financial management.


PERSPECTIVE FOR 2025


The common good objectives that Progetti Plant has decided to pursue in 2025 are described in the tables below.



GOVERNANCE e PERSONNEL	KPI	2024 results	2025 goals
A Promote a conscious way of conducting business activities through the development of ideas, projects, and initiatives aimed at fostering and supporting growth, for the benefit of employees, collaborators, and customers. This is achieved through the design of products that actively contribute to the reduction of environmental emissions, energy recovery, and the provision of zero-impact technological alternatives	Under development	Nm	Nm
B Implement opportunities for employee involvement related to the monitoring and achievement of corporate objectives, aimed at continuous improvement	ISO 45001 Certification	10%	10%
C Establish a management system concerning the company's administrative liability, in accordance with Legislative Decree 231/2001.	SG D.Lgs 231/2001 Implementation	5%	5%
D Create a work environment focused on the enhancement and well-being of individuals, with the aim of developing their potential and increasing their satisfaction, by fostering conditions conducive to inclusiveness, flexibility, and work quality. This includes supporting the balance between personal and professional life and ensuring access to welfare systems. Employee requests are to be considered and all necessary means should be implemented to meet them, where possible..	From part time to full time employees	0/23 equal to 0%	0/23 equal to 0%
	From full time to part time employees	23/0 equal to 0%	23/0 equal to 0%

	E Offer opportunities for personal growth and professional development to employees, including through the organization of free training courses that go beyond those legally required. Encourage the participation of company executives in training programs that enhance the professional development of their teams.	Partecipation	Partecipation of 2 people in a meeting	Partecipation of 2 people in a meeting
	F To support the ability of individuals within the organization to meet their fundamental human needs—rest, health, self-care, understanding, identity, participation, affection, creativity, and freedom—as a foundation for happiness and well-being	Expectation survey	Under development	Under development

	ENVIRONMENT	KPI	2024 results	2025 objectives
	Promote and spread the culture of sustainability and the green economy, particularly through the reduction of plastic use and the saving of energy and water within the company, while encouraging education toward conscious and responsible consumption.	Mater-B CUP purchase	n. 1.500 (paper)	n. 1.500 (paper)

	OTHER STAKEHOLDER	KPI	2024 results	Objectives
	<p>A Pursue maximum customer satisfaction by developing listening skills and paying close attention to relationships with both external and internal customers, improving the quality of services provided, the overall level of service delivery, and educating customers according to sustainability principles through transparent communication.</p>	Customer satisfaction assessment	88%	90%
	<p>B Implement effective and synergistic collaboration with non-profit organizations, foundations, and similar entities whose missions are aligned and coherent with that of the Company, in order to contribute to the dissemination of sustainability culture and knowledge, including its social dimensions.</p>	<p>Christmas solidarity Panettone</p> <p>Food drive</p>	<p>n.35</p> <p>30 kg</p>	<p>n. 50</p> <p>35 kg</p>

ACTIVITIES

The individual activities carried out to achieve the 2024 objectives are described below.



GOVERNANCE AND PERSONNEL

A Implement opportunities for employee involvement related to the monitoring and achievement of company goals, aimed at continuous improvement.

Progetti Plant intends to pursue ISO 45001 certification by the end of 2025 through:

- The development of a management system in accordance with ISO 45001, including procedures and a manual;
- Employee training.

In addition, training programs will be activated to support employees in the implementation of the new organizational model.

B Implement a management system concerning the company's administrative liability, in accordance with Legislative Decree 231/2001.

Progetti Plant aims to establish a management system in compliance with Legislative Decree 231/2001.

C Create a work environment focused on enhancing the value and well-being of people, with the goal of developing their potential and increasing their satisfaction by fostering conditions that promote inclusiveness, flexibility, and quality of work. This also includes supporting work-life balance and ensuring the availability of welfare systems.

Objectives will be defined based on the needs of the moment.

D Offer opportunities for personal growth and professional development to employees, including through the organization of free training courses in addition to those already required by law.

Progetti Plant, with the aim of ensuring the well-being and growth of its collaborators, intends to strengthen training activities and, in addition to what has already been implemented through its Quality Management System, develop a monitoring system for the delivery of internal training. The objective is to create a systematic process for mapping training needs

E Place particular emphasis on supporting the ability of individuals within the organization to meet their fundamental human needs—rest, health, self-care, understanding, identity, participation, affection, creativity, and freedom—as a foundation for happiness and well-being.

Progetti Plant intends to continue organizing regular meetings with all employees to share, train, and foster a culture of sustainability. Specifically, the company confirms its commitment to organizing additional Focus Groups, involving at least 60% of the company's workforce. These meetings aim to identify concrete actions to be implemented during the year and to monitor the progress of defined objectives. For 2025, Progetti Plant is committed to further encouraging participation and engagement across the organization. The goal is to plan and conduct at least three meetings per year with the Workers' Safety Representatives (RLS) and Management, as well as to schedule training activities for newly appointed supervisors.



ENVIRONMENT

Promote and spread the culture of sustainability and the green economy, particularly by reducing plastic use and saving energy and water within the company, while promoting education for conscious and responsible consumption. Progetti Plant has set the goal of sourcing Mater-Bi cups and eco-friendly cleaning products.



STAKEHOLDER

A Pursuing maximum customer satisfaction by fostering attentive listening and focusing on relationships with both external and internal clients, improving the quality of services provided, the overall service performance, and educating customers according to sustainability principles through transparent communication. Conduct quantitative and qualitative surveys, behavioral observations, market research, opinion polls, and any other activities useful for increasing knowledge of social, decision-making, and interaction dynamics among workers/stakeholders and the environment in which they operate.

Progetti Plant intends to implement a reporting system that includes key topics such as:

- Health and Safety
- Quality
- Environment and Sustainability

We renew our commitment for 2025 to introduce an anonymous reporting system that ensures privacy, with the aim of engaging all employees and raising awareness about the use of a new

listening channel. This tool will help collect needs, concerns, and suggestions for improving working conditions. Progetti Plant Sb is committed to evaluating 100% of the reports, providing feedback, and communicating any resulting actions to employees.

B Engage in effective and synergistic collaboration with non-profit organizations, foundations, and similar entities whose mission is aligned with that of the company, to help disseminate a culture and understanding of sustainability, including its social dimensions.

Ongoing activities are confirmed for 2025:

- Collaboration with Fondazione Frigiola
- Food drive initiative

Supplementary objectives for 2025:

Progetti Plant plans to continue its charitable activities, including:

- Ongoing donations to supported organizations
- Active dialogue with partners to co-develop joint projects
- Evaluation of the impact and benefits of these initiatives
- Involving the entire organization in this collective purpose

For 2025, Progetti Plant aims to identify a new charitable project to support, with the help of stakeholder insights and suggestions.

CONCLUSIONS

Progetti Plant firmly believes that the path undertaken in 2023 and followed to date represents the "roadmap" that will guide its future actions and growth.

Despite the awareness that the goals set are not easy to achieve, Progetti Plant intends to evolve into an inclusive and sustainable company model.

Progetti Plant confirms its commitment to achieving all the objectives set for 2025, aimed at generating Common Benefit.

CEO

Marco Lora