



SUSTAINABILITY REPORT 2024

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Letter to stakeholders

Prima Sole Components S.p.A.'s eighth Sustainability Report takes place within a complex macroeconomic and geopolitical context, marked by significant transformations in its core markets.

The automotive sector, which has always been strategic for our group, continues to experience a transition phase, strongly influenced by the reconversion processes associated with the ecological transition. This transformation entails a progressive redefinition of competitive balances, with a growing presence of Asian players, destined to play an increasingly central role in the global value chain.

The international landscape remains marked by ongoing geopolitical instability. The conflict between Russia and Ukraine, which has now reached its third year, has been joined by a new front of tension in the Middle East with the resurgence of the Israeli-Palestinian conflict. These events have continued to generate uncertainty in the markets, contributing to the volatility of raw material prices, particularly energy prices, which have recently reached historic highs. Although relative stabilization has occurred in 2024, raw material costs remain higher than pre-crisis levels.

In this scenario, the need for renewal and modernization of production processes is intensifying, both to meet the challenges of decarbonization—in line with the objectives set at the European level by the 2030 Green Deal—and to integrate emerging technologies such as artificial intelligence into organizational and industrial models.

In this context our group has launched a structured process to measure the carbon footprint associated with its production processes, aimed at defining a credible decarbonization plan consistent with its greenhouse gas emission reduction targets (GHG). This plan will also be designed to support our customers' sustainability strategies, thus contributing to the overall reduction of their carbon footprint along the entire value chain.

At the same time, have also started a study and experimentation phase aimed at understanding how AI can be applied to optimize production performance, improve the quality of our products, and make organizational management more efficient.

In this context, continuous training represents a strategic pillar for supporting technological and production evolution. Investing in our people's skills means ensuring adaptability to change, enhancing human capital, and building a resilient organization capable of successfully addressing current and future challenges.

In a global landscape marked by deep technological, environmental, and geopolitical changes, we renew our commitment to integrating sustainability into every aspect of our operations. We will continue to invest in innovation, training, and environmental responsibility, strengthening a solid growth path shared with all our stakeholders.


TP.S.C.

PRIMA SOLE COMPONENTS S.p.A.

| Name of the Plants | Acronym |
|-------------------------------|---------|
| □ PRIMA SOLE COMPONENTS | PSC |
| ■ PRIMA COMPONENTS ITALIA | PCIT |
| □ PRIMA AUTOMOTIVE | PRAU |
| ■ PRIMA COMPONENTS ANAGNI | PCAN |
| □ PRIMA COMPONENTS FERENTINO | PCFE |
| ■ PRIMA COMPONENTS GRICIGNANO | PCGA |
| □ PRIMA COMPONENTS PALIANO | PCPA |
| ■ PRIMA EASTERN | PREA |
| □ SOLE COMPONENTS | SOCO |
| ■ SOLE ODERZO | SOOD |
| □ SOLE SUZZARA | SOSU |
| ■ SOLE PONTEDERA | SOPO |
| □ SOLE SCANZOROSCIATE | SOSC |
| ■ SOLE HOERGERTSHAUSEN | SOHO |

| Name of the Plants | Acronym |
|---------------------------------------------------------------|---------------|
| □ SOLE WOERTH | SOWO |
| ■ PRIMA COMPONENTS EUROPE | PCEU |
| □ PRIMA POPRAD | PRPO |
| ■ PRIMA SOSNOWIEC COMPLEX PLASTIC SYSTEMS | PSCPS |
| □ PRIMA SOSNOWIEC ADVANCED PLASTIC TECHNOLOGIES | PSAPT |
| ■ PSC DO BRASIL | PSCBR |
| □ PSMM PERNAMBUCO | PSMMP |
| ■ PRIMA SOLE COMPONENTES AUTOMOTIVOS São José dos Pinhais | PSCA SJP |
| □ PRIMA SOLE COMPONENTES AUTOMOTIVOS Pindamonhangaba Ba I | PSCA PINDA I |
| ■ PRIMA SOLE COMPONENTES AUTOMOTIVOS Pindamonhangaba Ba II | PSCA PINDA II |
| □ PRIMA SOLE COMPONENTS ACADEMY & RESEARCH | PSC AC |

Plants and their organizations in BU, with their acronyms



Quality and competitiveness,
but with **respect** for **people**
and the **environment:**
this is what we work
for every day, by
dedicating all our energy.



chapter

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1.1

Identity, vision, mission and values

Identity and vision

Prima Sole Components (PSC- Stock Company) is a Group operating since 1973 in the field of automotive plastic components, motor vehicles and household appliances. It designs, manufactures and sells innovative and sustainable products, whose goal is to live up to its customers' expectations on a regular basis. An ambitious goal, pursued thanks to a long-term and flexible partnership, where competitiveness, quality and service achieve high standards, alongside staff work daily operating with motivation and efficiency, as well as constant research of innovative and integrated solutions.

PSC Group wants to become a global player in the Automotive & Tractor department, while continuing to oversee the supplies on the regional markets for the Appliances, Motorbike & Electric fields; it also aims to confirm itself as a reliable and efficient supplier for its customers in Europe, Brazil, the United States and the Far East.

PSC Group believes that also in the near future, market competition will be based on three fundamental variables:

- **Competitiveness;**
- **Innovation;**
- **Globalization;**

During 2024, the development of the PSC Academy & Research continued: established in 2023 it's aim is to provide support to all PSC Group companies in the promotion, coordination, and implementation

of research and development projects in the fields of human resources, training, sustainable development, and the circular economy. Economic performance remains a key issue in becoming and remaining a partner of the most prestigious clients. For this reason, and to maintain a high level of competitiveness, in 2018 PSC introduced COBOTS: collaborative robots that embody Industry 4.0, useful in production processes, including assembly and polishing, where the human-machine interface is particularly valuable.

Mission

It is the Group's intention to consolidate the relationship of trust with all stakeholders and to pursue its objectives, by harmonizing the interests of each actor involved in compliance with the provisions of the law and the principles of impartiality, reliability, loyalty, fairness and transparency.

It is in this context that the objective of a shared prosperity is included, by extending the well-being generated through PSC activities to the territory.

The Group's mission is structured on three aspects that are inseparably linked to each other:

- **Economic.** The management of the Group is characterized by the creation of value for the shareholders, in compliance with stringent parameters of economic, financial, environmental and social sustainability
- **Production and market.** PSC designs, manufactures and markets advanced products from a technological point of view, capable of completely satisfying customer expectations.

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• **Social.** PSC Group is aware of the centrality of its social role. Attentive to the local, national and international community, it is committed to improving the quality of life of all stakeholders, with the utmost respect for the environment.

Values

The Group has identified some values that guide the effort of each worker, either when acting individually or when participating in collective initiatives:

- ▷ Always act with honesty and moral integrity
- ▷ Be critical of yourself and ask yourself how to improve yourself
- ▷ Be respectful of the organization, enhancing meritocracy
- ▷ Focus on growth and its long-term sustainability
- ▷ Pay attention to safety and the environment
- ▷ Be respectful towards customers

The annual publication of the Sustainability Report leads to the consolidation of such values and confirms the attention to the most up-to-date national and international regulations, already firmly at the basis of PSC’s work practices.

Among the values that guide the Group’s activities, two in particular play a prominent role: respect for the person and for the planet that hosts us. For this reason, the Code of Ethics - updated in 2020 and disseminated in 2021 in all the Group’s business units - makes explicit the support and respect for human rights, in accordance with the UN Universal Declaration. The organization and management model, in compliance with decree-law 231, was also the subject of an update process in 2020.

Furthermore, over the period 2021-2023 the D.Lgs 231/2001 criteria and obligations has been implemented in all Italian PSC sites, following a step-by-step approach, starting from the PCIT business unit and then following in the SOCO; at the same time, other audits were planned by the SB in the various areas of the organisation.

The Organisational Model and the Code of Ethics, together with the appointment of the Supervisory Board (SB), are also the tools by which we ensure the prevention and mitigation of possible conflicts of interest. In both documents, new contents were introduced, developed on the basis of the path taken by PSC towards greater sustainability of its activities

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1.2 History and partnerships

■ 1973

PRIMA S.p.A. starts furniture accessories production.

■ 1980-86

The production of foamed components for the automotive, aeronautic and railway sectors begins.

■ 1987

PRIMA S.p.A. becomes a FIAT supplier for plastic components designed for the outside of cars.

■ 1989

The first design and industrialization center of PRIMA S.p.A. and PRIMA I.VER, a company for painting plastic materials, was established

■ 1991

CABLINF PRIMA, is founded, active in the wiring market for Automotive.

■ 1993

PRIMA EASTERN was established in Torino of Sangro, meant to manufacture plastic products, mainly for the FVC SEVEL plant.

■ 1994

SAPCA company was established in Modugno.

■ 1996

PRIMA S.p.A. takes over from PIAGGIO in METALPLASTI COMPANY. In the same year, after TECNOPRODUCT acquisition, TECNOPRIMA. was established. With the sale of CABLING PRIMA and SAPCA, PRIMA S.p.A. comes out of the wiring sector.

■ 1999

PRIMA S.p.A. enters the field of appliances with the creation of the P.A.D. and the acquisition of ALMEC S.p.A., active in the automotive sector.

■ 2000

PRIMA S.p.A. opens its first factory abroad, PRIMA France sas.

■ 2001

The ERIPRESS companies of Cicerale and SHANDRANI ITALY are acquired with a new name (I.VER.PLAST).

■ 2003

PRIMA S.p.A. inaugurates two production sites abroad: PRIMA GERMANY GmbH and PRIMA POPRAD sro (Slovakia), first active in the household appliances sector as well as automotive afterwards.

■ 2006

PRIMA S.p.A. acquires COLLINS & AIKMAN ITALY and its four production plants.

■ 2007

With the sale of ALMEC S.p.A., PRIMA S.p.A. abandons the die-casting sector.

■ 2010

PRIMA S.p.A. acquires PLASTAL ITALIA, then SOLE S.p.A., and holdings in FINALLOY (companies (aluminum sector), OPTIMARES (aircraft seats).

■ 2014

The internal reorganization is completed with the integration of PRIMA S.p.A. and SOLE S.p.A. as operating structures PRIMA SOLE COMPONENTS S.p.A. was established.

■ 2015

PSMM Pernabuco, was established as a joint venture with MAGNETI MARELLI for the production of automotive plastic components based in Pernabuco (Brazil).

■ 2016

PSMM Campania A new plant was inaugurated in Gricignano d'Aversa, in partnership with MAGNETI MARELLI.

■ 2017

PSC, through TWICE PS, rents a company branch o SGI, a company with plants in Italy, Austria, England, Germany and Brazil, entering the thermosetting sector.

■ 2018

PSC acquires 99% ofPSMM Campania, in partnership with MAGNETI MARELLI.

■ 2019

PSC acquired the plant of Paliano by PCMA which assumed the name of Prima Components Paliano.

■ 2020

PSC acquires from PCMA the two Polish sites of Sosnowiec which take the name of Prima Sosnowiec Advanced Plastic Technologies (APT) and Prima Sosnowiec Complex Plastic Systems (CPS), and from the BATZ Group two Brazilian sites now identified as PSC Automotivos SJP e PINDA I.

■ 2021

PSC Automotivos acquired the PINDA II plant and started the necessary activities for its operation.

■ 2022

The activities near the Brazilian plant of PINDA II enter to full capacity.

■ 2023

The PSC Academy&Research, a no profit unit that develops projects for the industry, training and sustainable development, becomes operational.

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PSC is a member of two prestigious trade associations:

Confindustria, the main representative organization of Italian manufacturing companies, of which Maurizio Stirpe, PSC President, is national vice president with responsibility for Labor and Industrial Relations. PSC is actively involved in several projects of the association.

Assonime, the association of Italian joint-stock companies that analyzes and addresses the prospects, developments, and criticalities of the Italian economy.



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1.3

Structure and organization

Prima Sole Components is a single member stock company, 100% owned by BS Holding, whose administrative centre and registered office are located in Torrice, in the province of Frosinone.

The government structure provides for a three-year Board of Directors (BoD) of five members. The Chairman and the Chief Executive Officer have powers of ordinary and extraordinary administration with disjoint signature.

The definition of business strategies, including economic, environmental and social issues, is one of the BoD’s competences: by monthly monitoring, through the central and individual business unit committees, and without prejudice to the responsibilities delegated to the corporate officers, the President exercises control over all activities of the company, including those related to sustainable development.

Site managers are delegated by the directors of the individual companies to ensure compliance with mandatory environmental and social standards.

The enhancement and dissemination of sustainability skills within the Group is ensured by the training plans implemented by the PSC Academy.

The CEO annually reviews the Group’s Strategic Plan, which also contains the sustainability priorities. He also reviews the contents of the Sustainability Report prior to its publication, and validates the update of the material issues identified, which are listed in Chapter 2.

The President is also a major shareholder and holds no other corporate office; therefore, there are no potential conflicts of interest in the performance of his duties.

The members of the governing body are appointed according to strategic assessments and decisions made by the Chairman and the CEO, based on the specific skills of the candidates and their ability to manage business impacts, risks and opportunities. Instead, the performance of the BoD is assessed through the monthly reporting of profit and loss accounts. To date, there are no formal procedures for managing the remuneration of the highest governing body.

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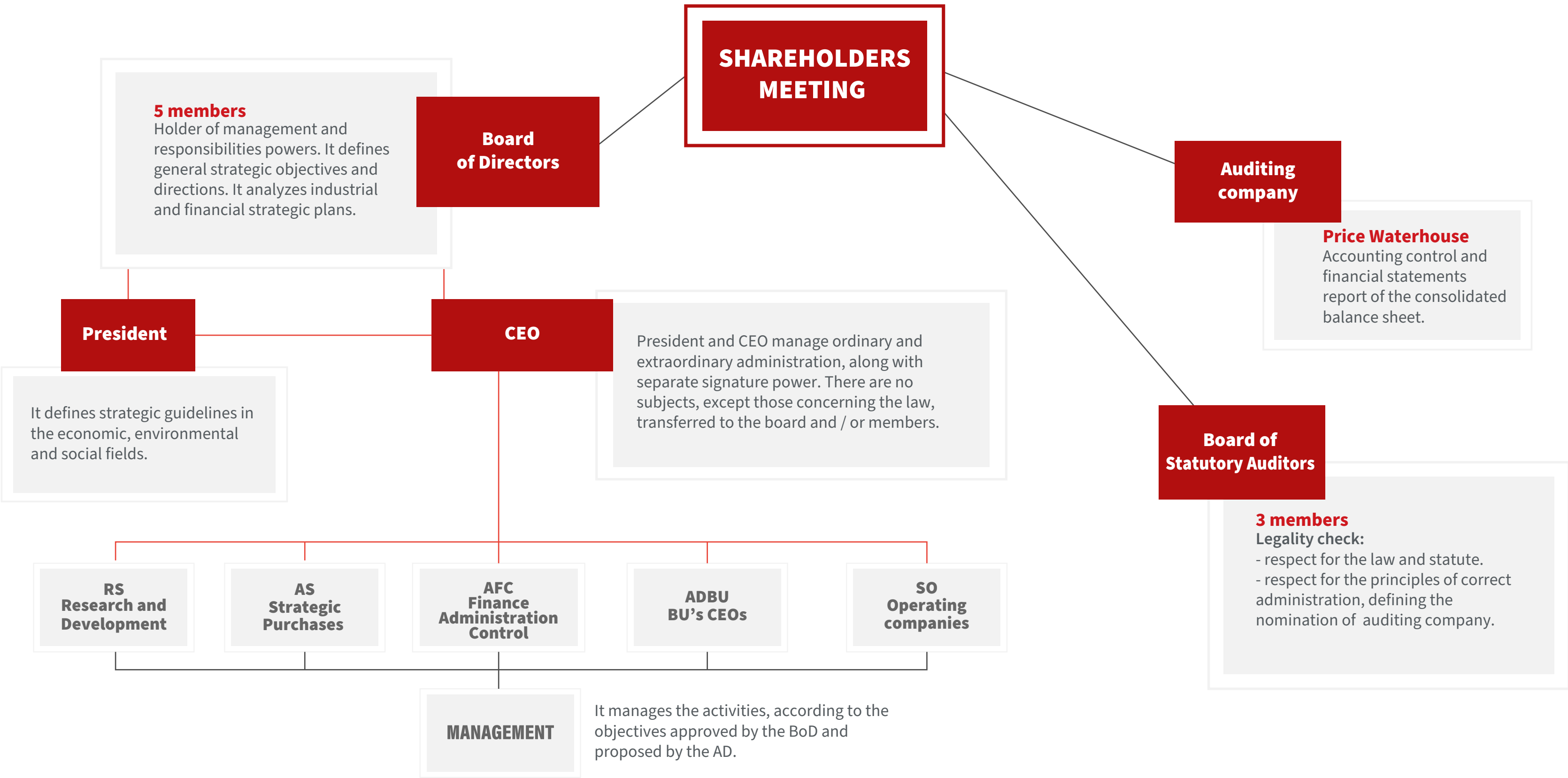
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The central and individual business unit committees develop action plans aimed at managing and resolving any critical issues encountered. The Supervisory Board also carries out control activities on the correct application of the 231 Organisational Model and communicates, during periodic audits, any critical issues found, also on the basis of the reports received. No critical issues were reported in the reporting year.

The companies covered by this Sustainability Report are reported in the

following diagram matching those that depend on PSC do Brazil, Sole Components, Prima Components Italia, Prima Components Europe (in 2020 called Prima East Europe Components) holding companies.

In 2023, the main change in the overall organization of the Group has been the rise of a new non-production site, the PSC Academy&Research. Based in Anagni, this new unit consist of one director and a single employee

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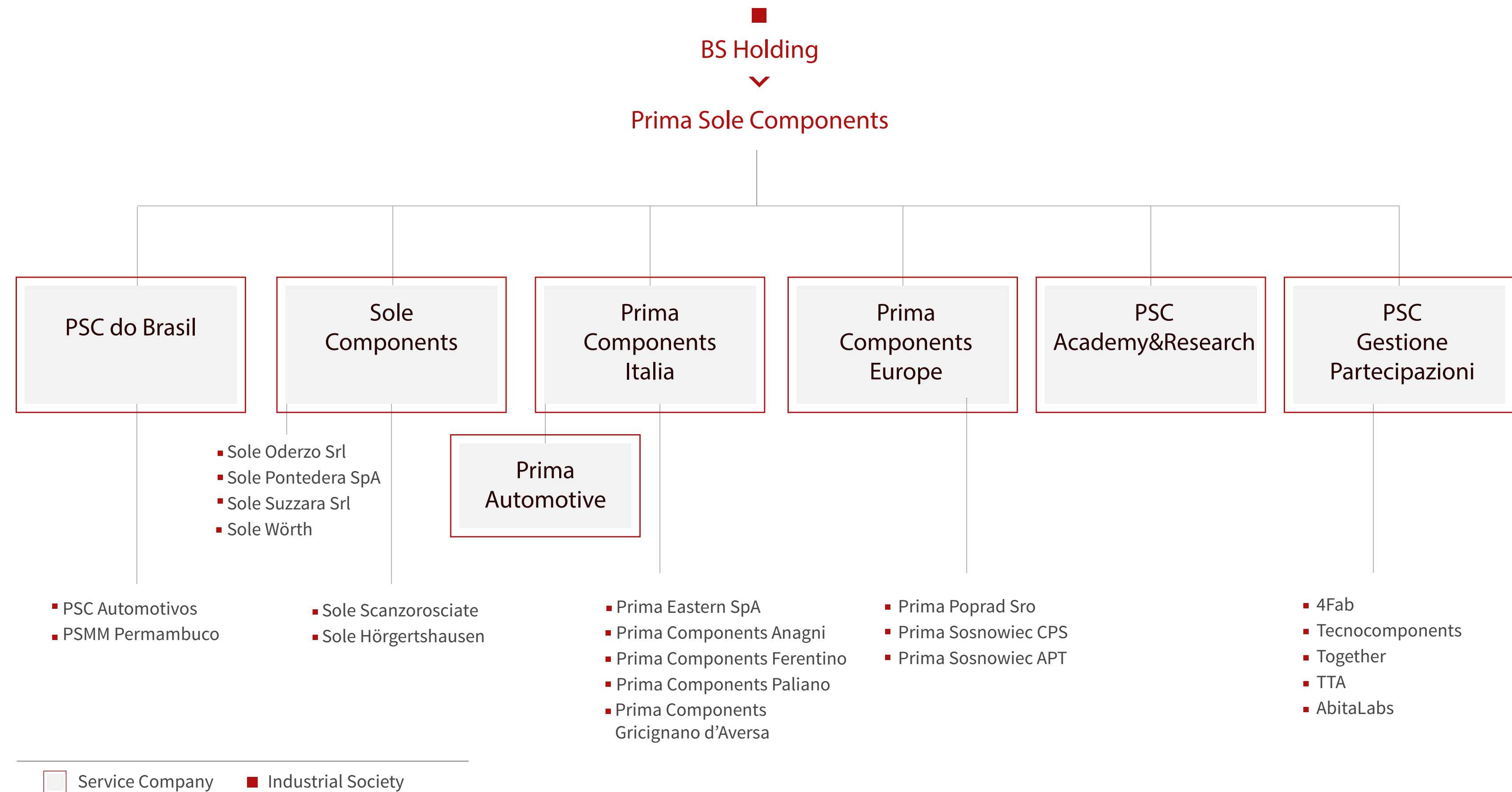
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PSC plants, object of this report are present in five countries: Italy, Germany, Slovak Republic, Poland, and Brazil.

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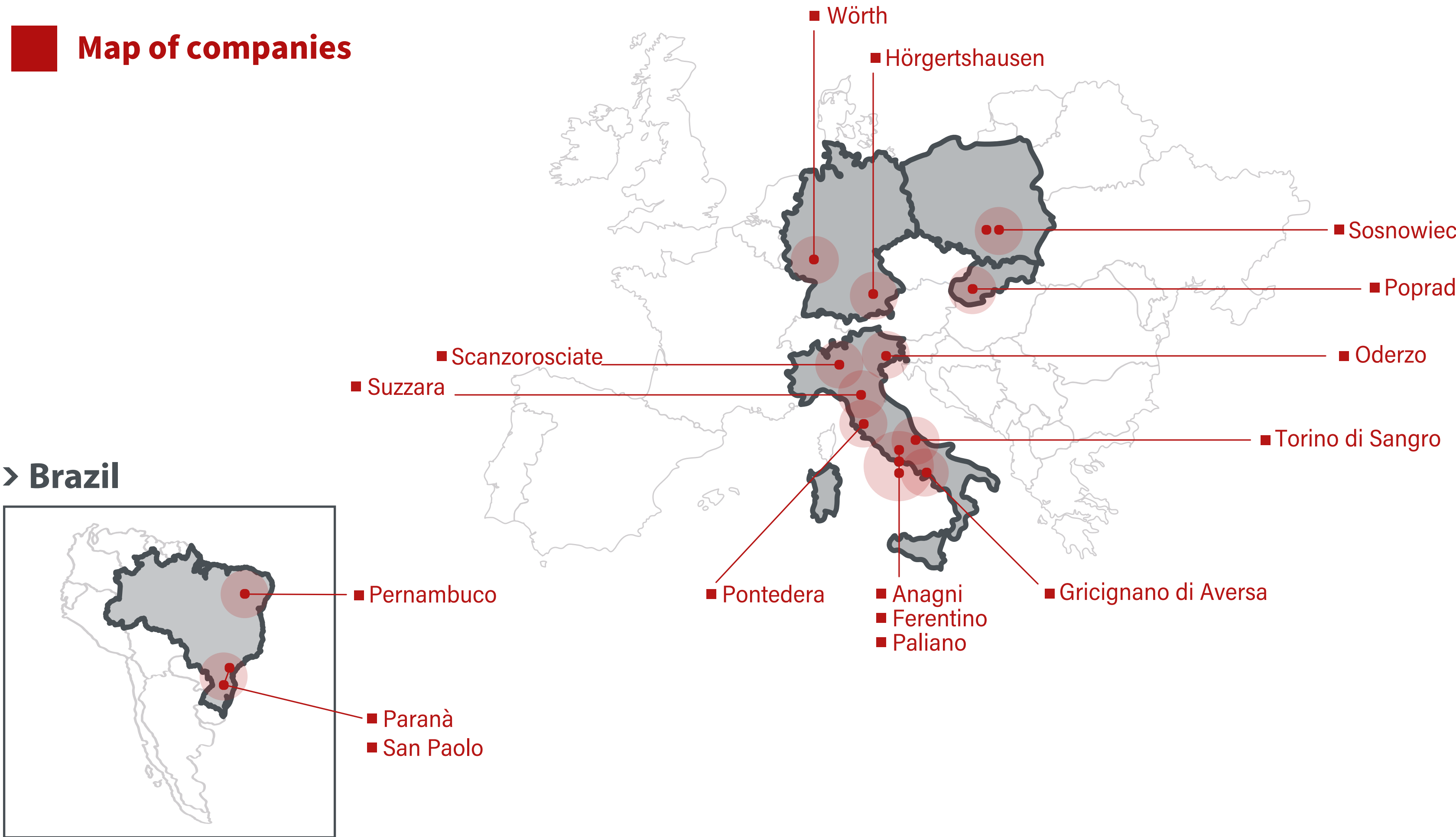
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Map of companies



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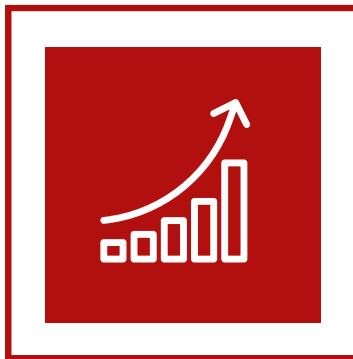
The size of the organization in the last three years has followed the trend described below.



4.052
Employees



118.406.628
Components sold



€ 674.047.313
Net turnover

| | 2024 | 2023 | 2022 |
|---------------------------|---------------|---------------|---------------|
| Total number of employees | 4.052 | 4.233 | 4.026 |
| Components sold | 118.406.628 | 165.031.451 | 121.638.648 |
| Net turnover | € 674.047.313 | € 856.987.659 | € 831.226.924 |

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Products and markets

Manufacturing processes concerning PSC are numerous and include many different tipologies. Such processes, divided into five categories, are listed below:

| ■ Injection Moulding | ■ Special Finishing | ■ Other Technologies |
|------------------------------------------------|------------------------------------------------------------------------|------------------------------------------|
| Traditional injection moulding | Traditional Chrome Plating | Automatic gluing |
| Bi-injection | Colored chrome | US welding, Hp, Vibration |
| Gas-injection | Selective chrome | Thermoforming |
| Multi-material 2K and 3K injection | Paint on chrome | PU Sphuell sealing |
| Injection with fabric | In mold laser etching | Complex automatic assembly |
| Insert Moulding Decoration | Carbon fiber | Foam for shock absorber |
| In-mould metal bonding | Tampography | Optical fiber/led lighting |
| ■ Technologies for Thermosettings resins | PVD technology covering | ■ Technologies for Thermoplastics Resins |
| SMC (Sheet Moulding Compound) | Decorated Aluminum | Glass fiber reinforced thermoplastic |
| Forged Carbon Fiber | Painting/finishing | Long fiber thermoplastic |
| BMC (Bulk Moulding Compound) | Robotized Painting Lines from 1 layer to body color, water and solvent | Low weight reinforced thermoplastic |
| Heat and Cool Tech (electromagnetic induction) | Cubik Evo | |

The products are:

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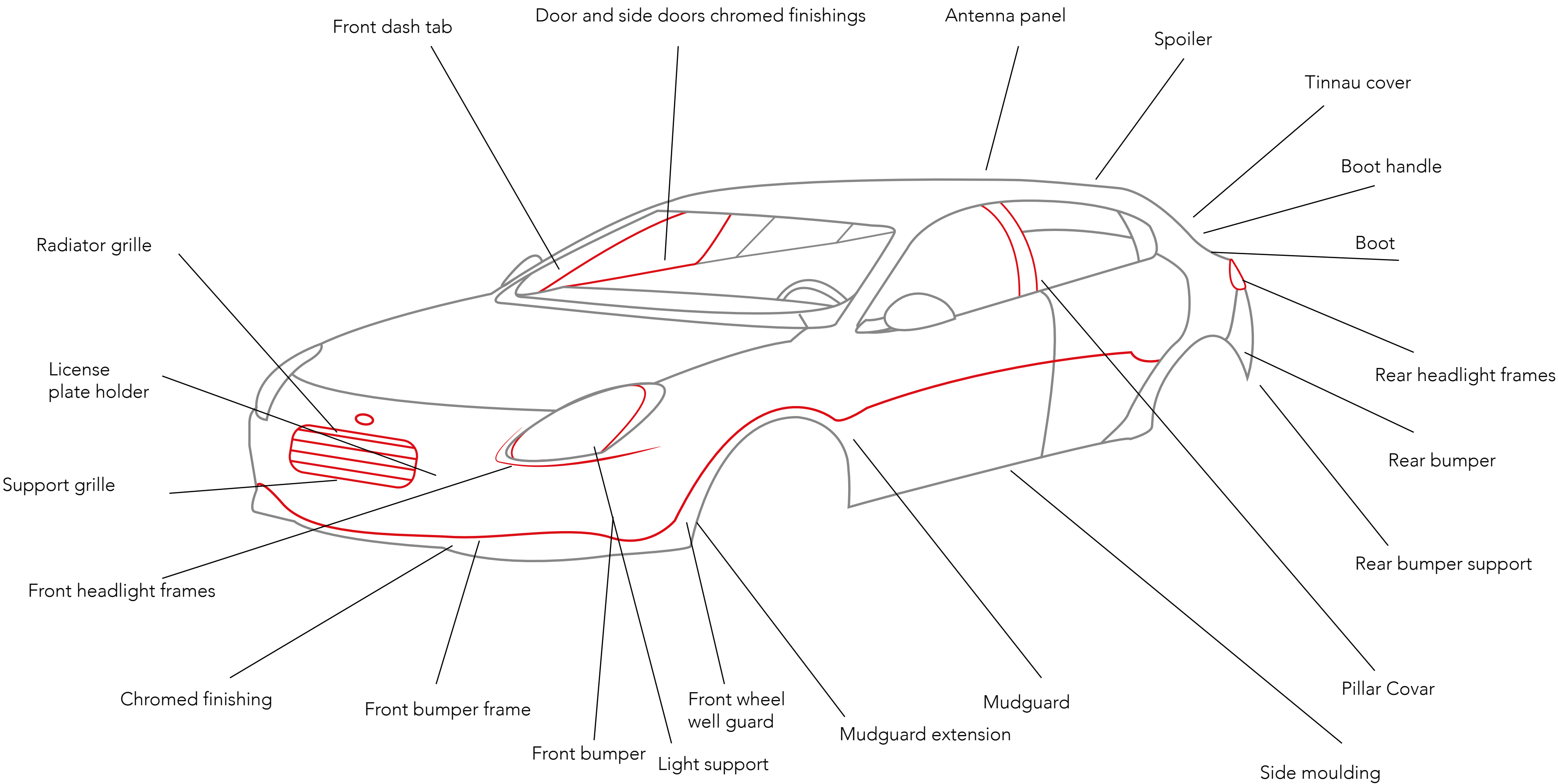
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Car exterior



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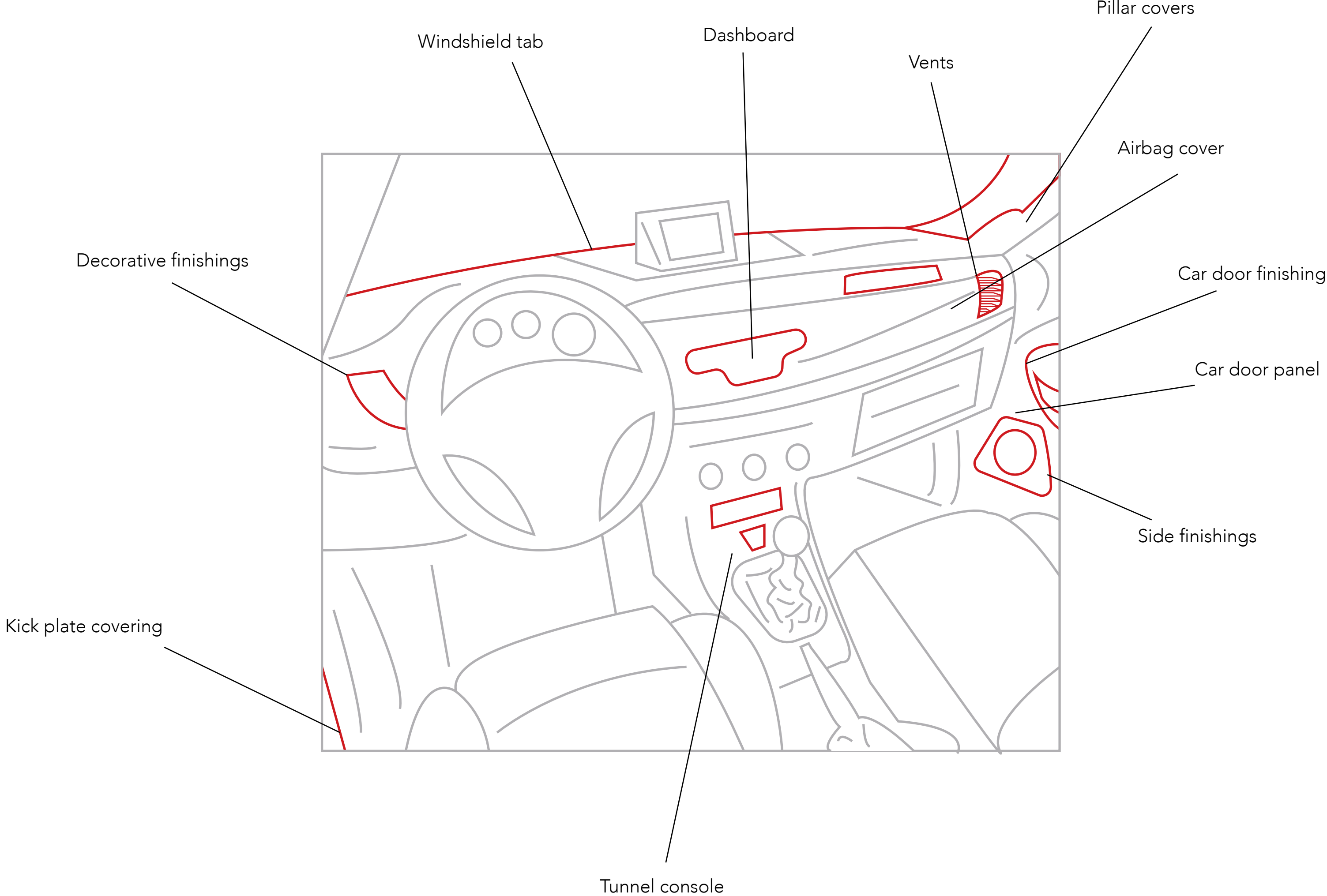
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Car interior



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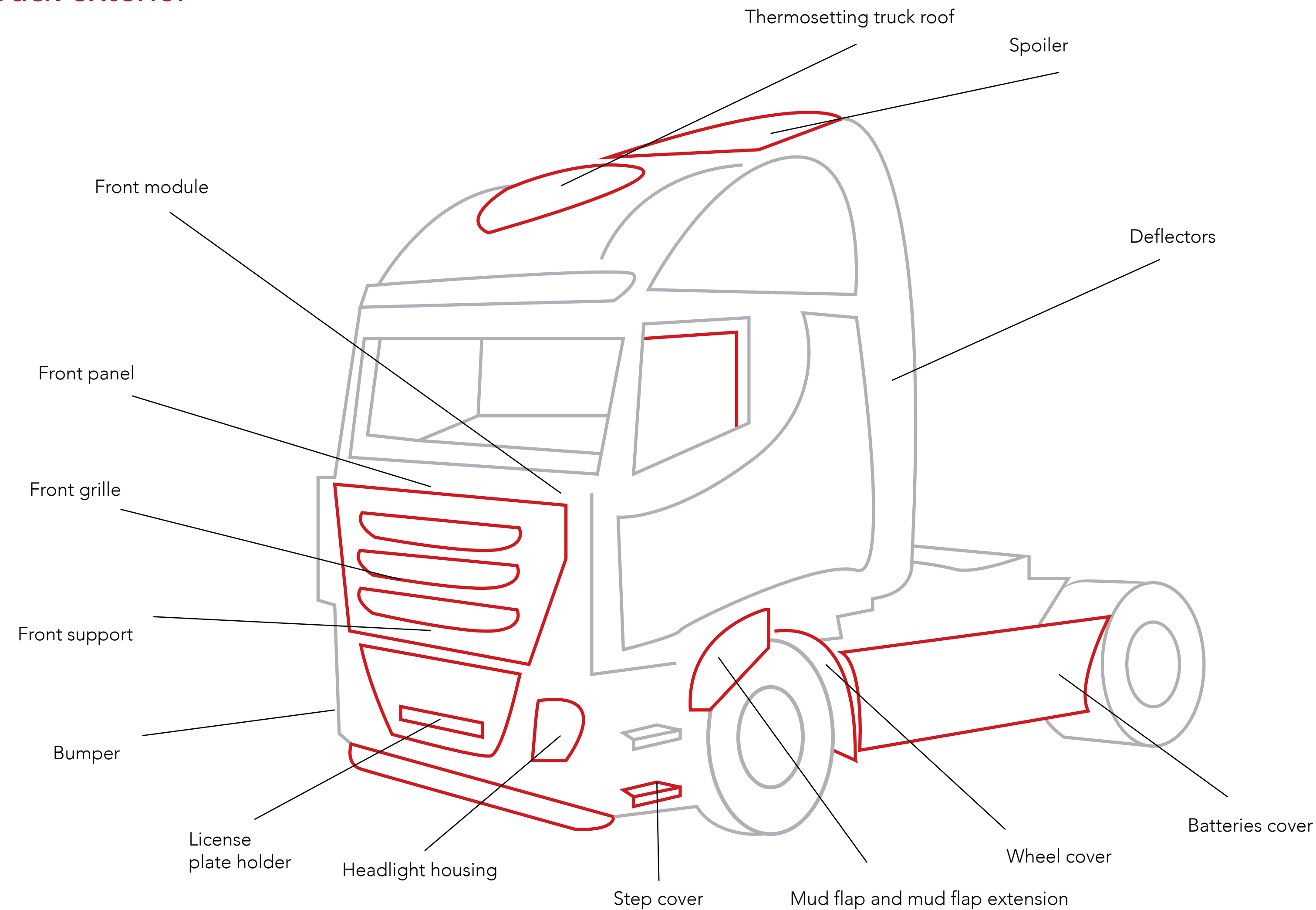
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Truck exterior



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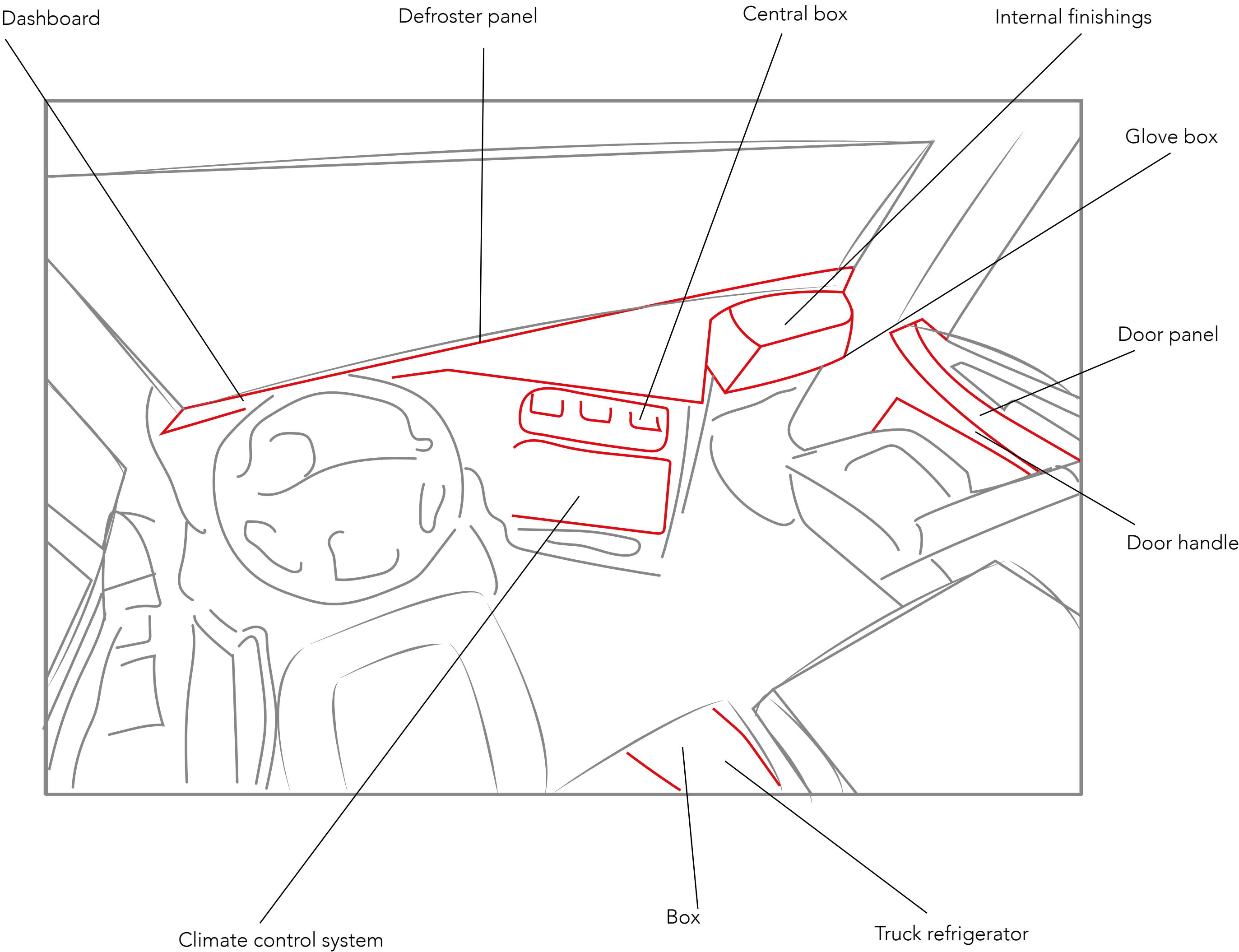
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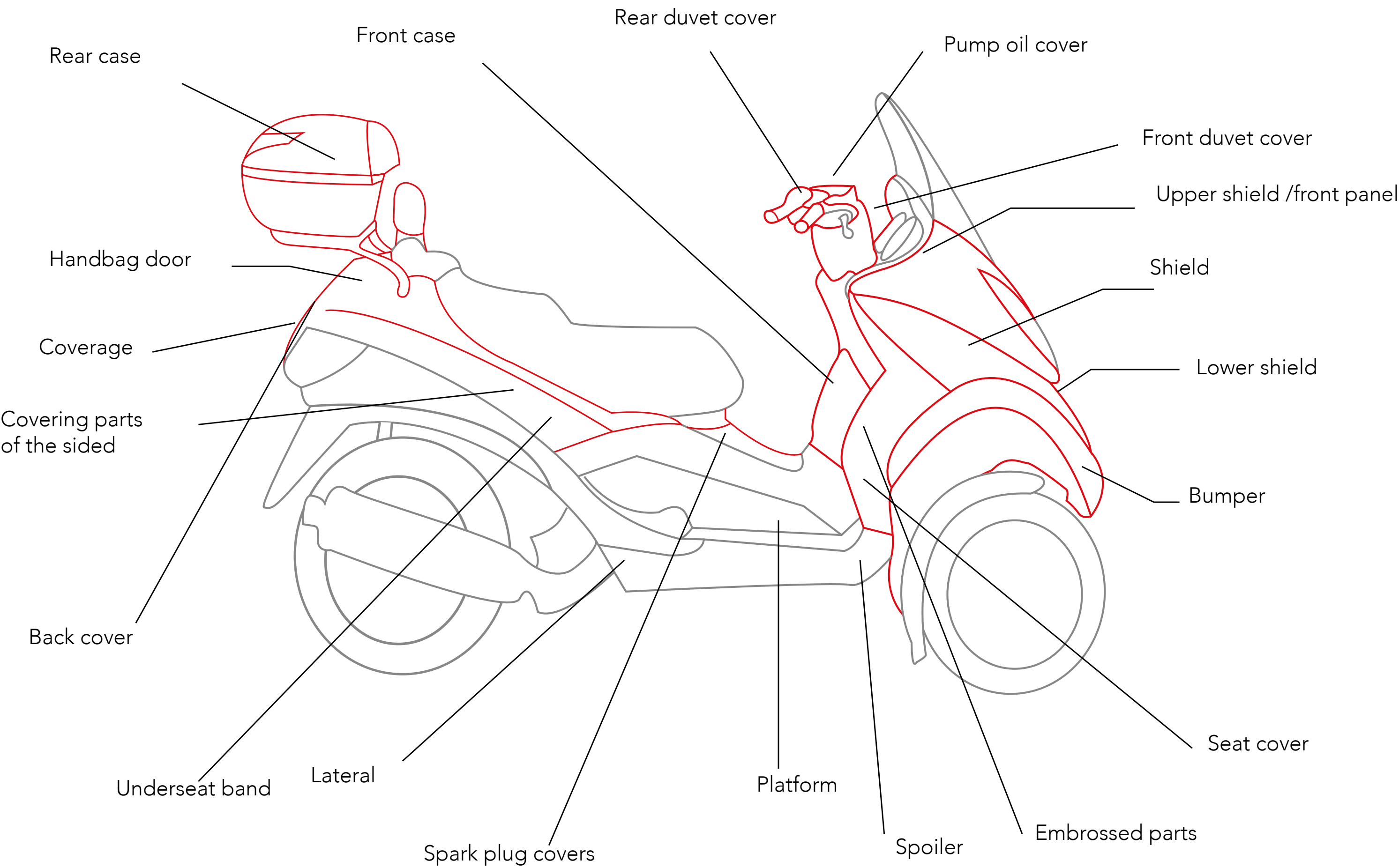
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Motorbike



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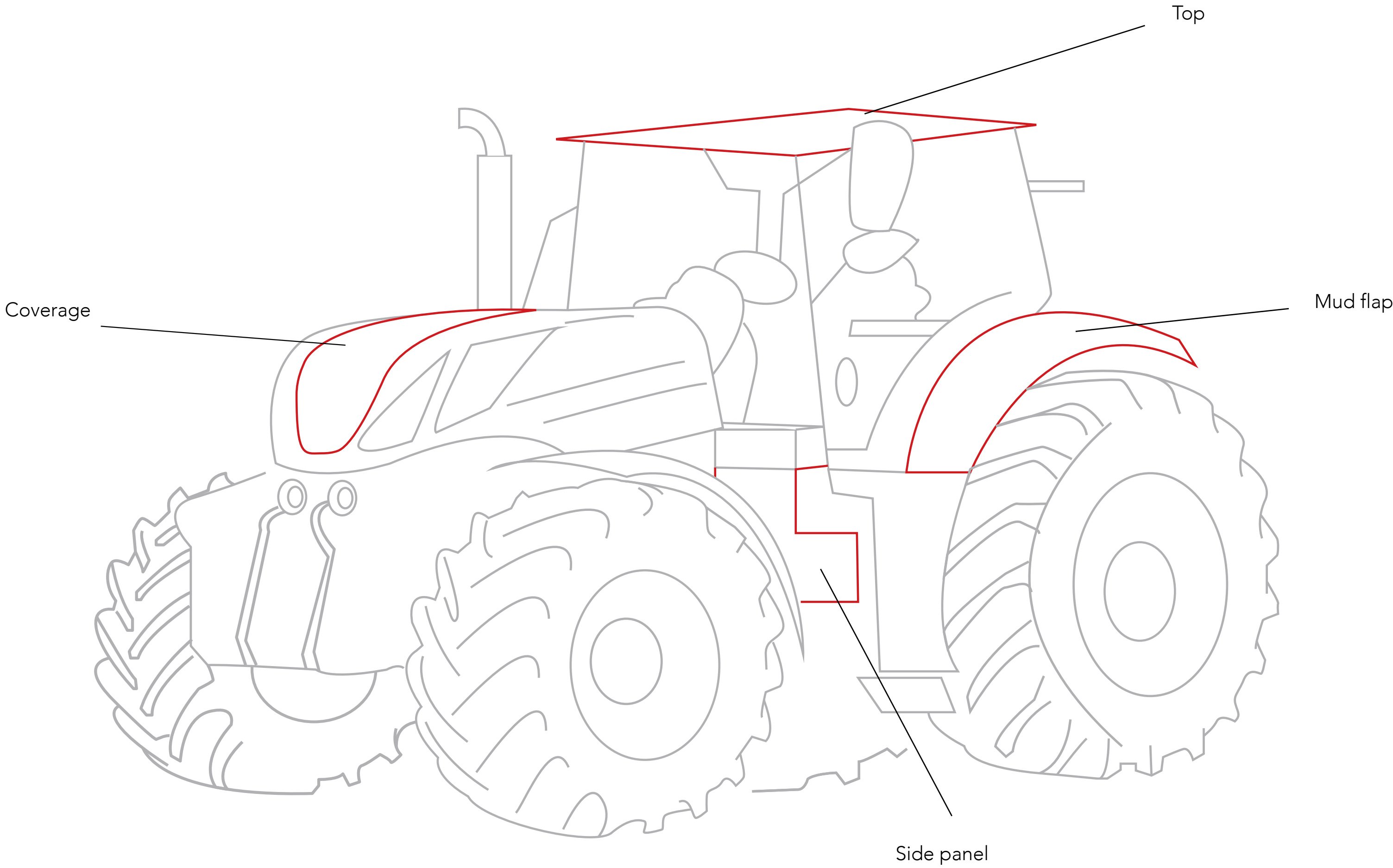
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Tractors



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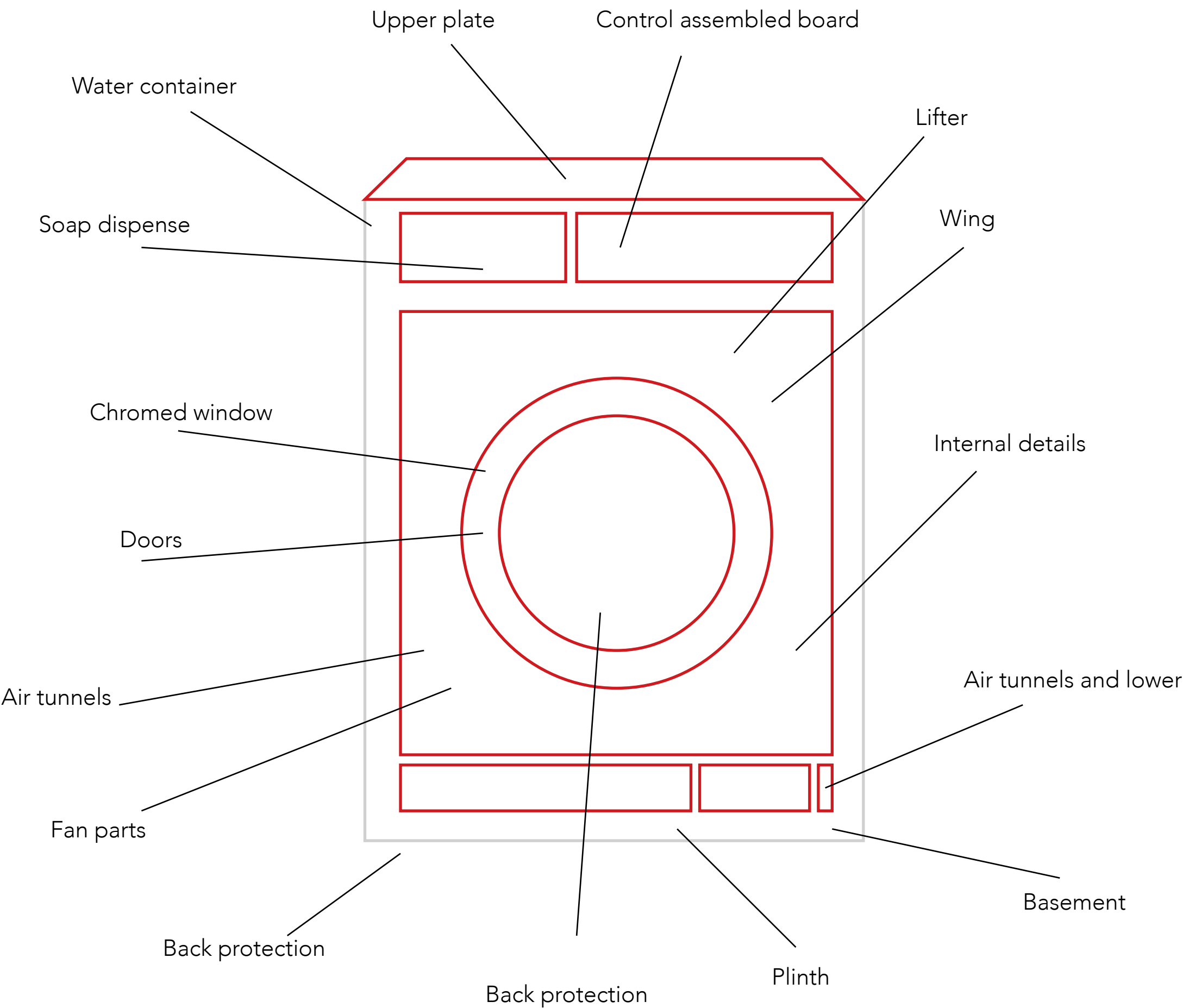
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Household appliances



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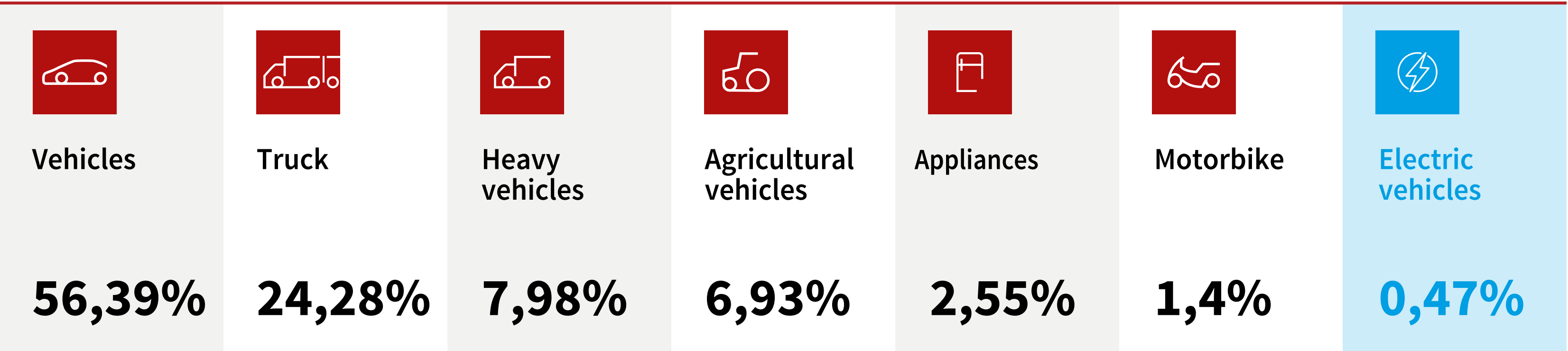
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The products of the Group are also addressed - in different amounts - to many other fields, as shown in the following picture.

Sectors



PSC products are present on the Italian, European and world market, intended for the main OEMs motor vehicle manufacturers: Stellantis, CNH, Volkswagen, Volvo, Fiasa, Daimler and BMW. In its own market penetration policies, PSC is developing partnerships with the main OEMs also through the production site localization of its customers’ plants.

The distribution of customers, in terms of turnover, is listed in the following graph.

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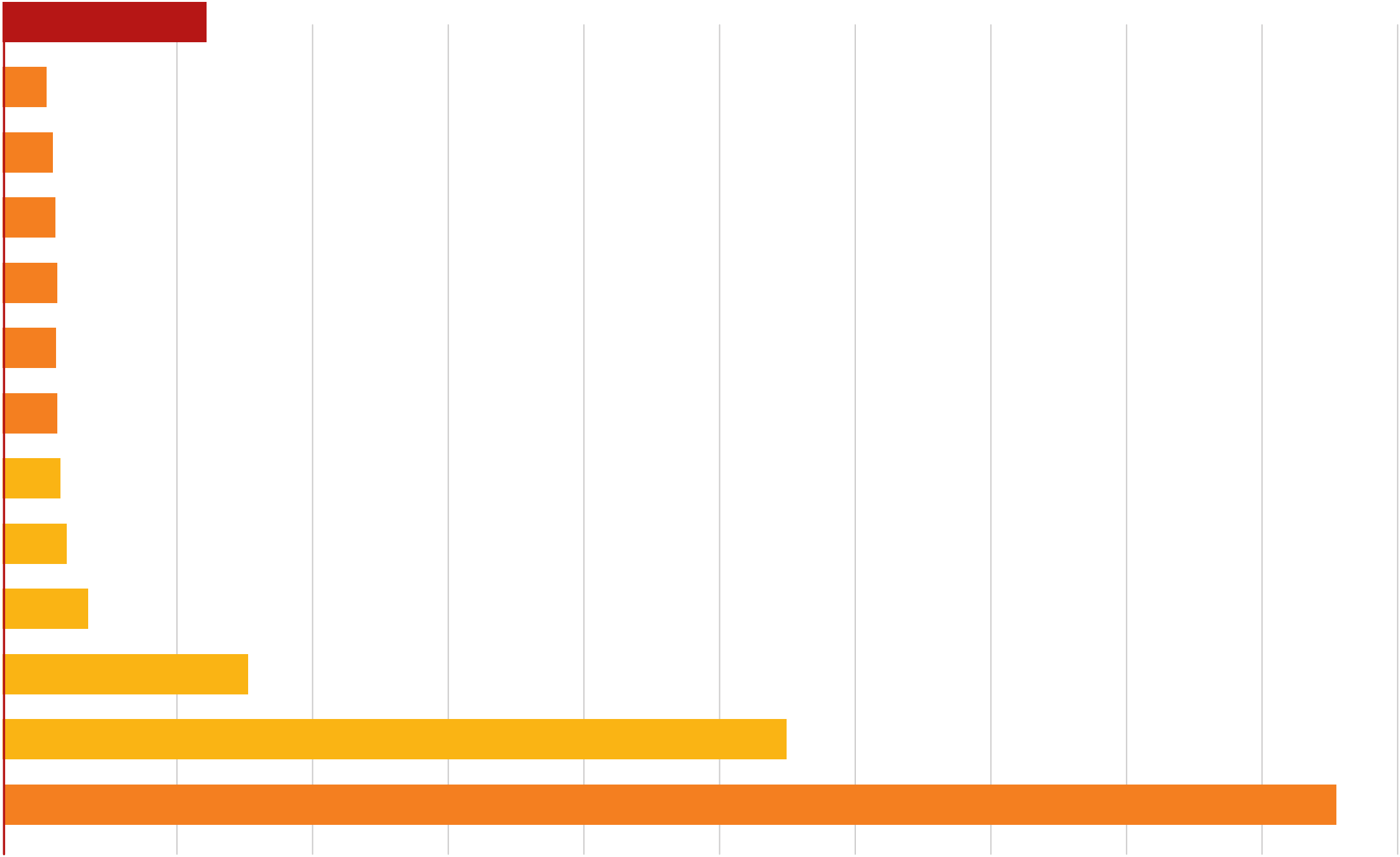
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Customers

- OTHER
- CLAAS
- BMW
- PLOMN
- FLEX
- PLAST
- VOLVO
- MAN
- PIAGGIO
- BEKO
- VW
- CHN-IVECO
- STELLANTIS



The geographical distribution of turnover from the sale of products and services in the last three years is as follows.

| Market presence | 2024 | 2023 | 2022 |
|-----------------|--------|--------|--------|
| Italy | 46,90% | 42,30% | 41,70% |
| Europe | 43,95% | 46,20% | 45,20% |
| World | 9,16% | 11,50% | 13,10% |

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In 2024, PSC’s customer distribution showed a significant evolution, reflecting both market dynamics and the Group’s strategic decisions.

Also due to the decline in business volume, Italy’s share of revenue increased from 42.3% to 46.9%. This demonstrates the level of integration with major Italian OEMs, particularly Stellantis and CNH, which have confirmed PSC as a strategic partner.

At the same time, the European share decreased from 46.2% to 43.95%. Europe remains PSC’s main international customer base, with key customers such as Volkswagen, Volvo, Daimler, and BMW. However, slowing demand in some automotive segments, combined with growing competitive pressure from Asian manufacturers, has led to a slight contraction in supplies.

The reduction in the non-European component is even more evident, being from 11.5% to 9.16%. This decline is linked both to the downsizing of operations in Brazil and Eastern Europe (following the transfer of some sites to CPM Holding at the end of 2023) and also to the slowdown in orders from OEMs located in areas characterized by greater geopolitical and currency volatility.

Overall, 2024 marks a consolidation of the strategy of focusing on the domestic and European markets, where PSC can count on consolidated relationships, geographic proximity, and greater control. The decision to concentrate resources on these markets appears consistent with the need to address the technological and environmental transition of the automotive sector and to continuously serve the most important customers, thus strengthening the resilience and sustainability of the business model.



AREA MODELLO



Macan

INCOLLAGGIO SPN
PORSCHE
MACAN



Materiality and methodology

chapter 2

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- 2-3 Stakeholder engagement
- 2-4 Independent external check



2.1 Principles of report writing

With the annual drafting of this report, PSC communicates to its stakeholders the policies, commitments and strategies it applies in the field of sustainability. This document, annually updated, was prepared following the latest version of the Sustainability Reporting Standards published by the Global Reporting Initiative (GRI).

The principles followed to ensure the quality of the information and its correct presentation are:

- **Accuracy**
- **Balance**
- **Clarity**
- **Comparability**
- **Completeness**
- **Sustainability context**
- **Timeliness**
- **Verifiability**

The Sustainability Report, which refers to the calendar year 2024 and updates the data published in previous report (July 2024), includes all companies of Prima Sole Components (stock company) Group, except for PSC Gestione Partecipazioni, since this latter is excluded from the consolidated financial statements.

The body of the text contains all the data related to the Group and to the three-year reporting period 2022, 2023 and 2024, in order to allow performance trends monitoring.

Appendix 1 shows data of individual plants, reported in 2024.

2.2 2.2. Analysis of materiality

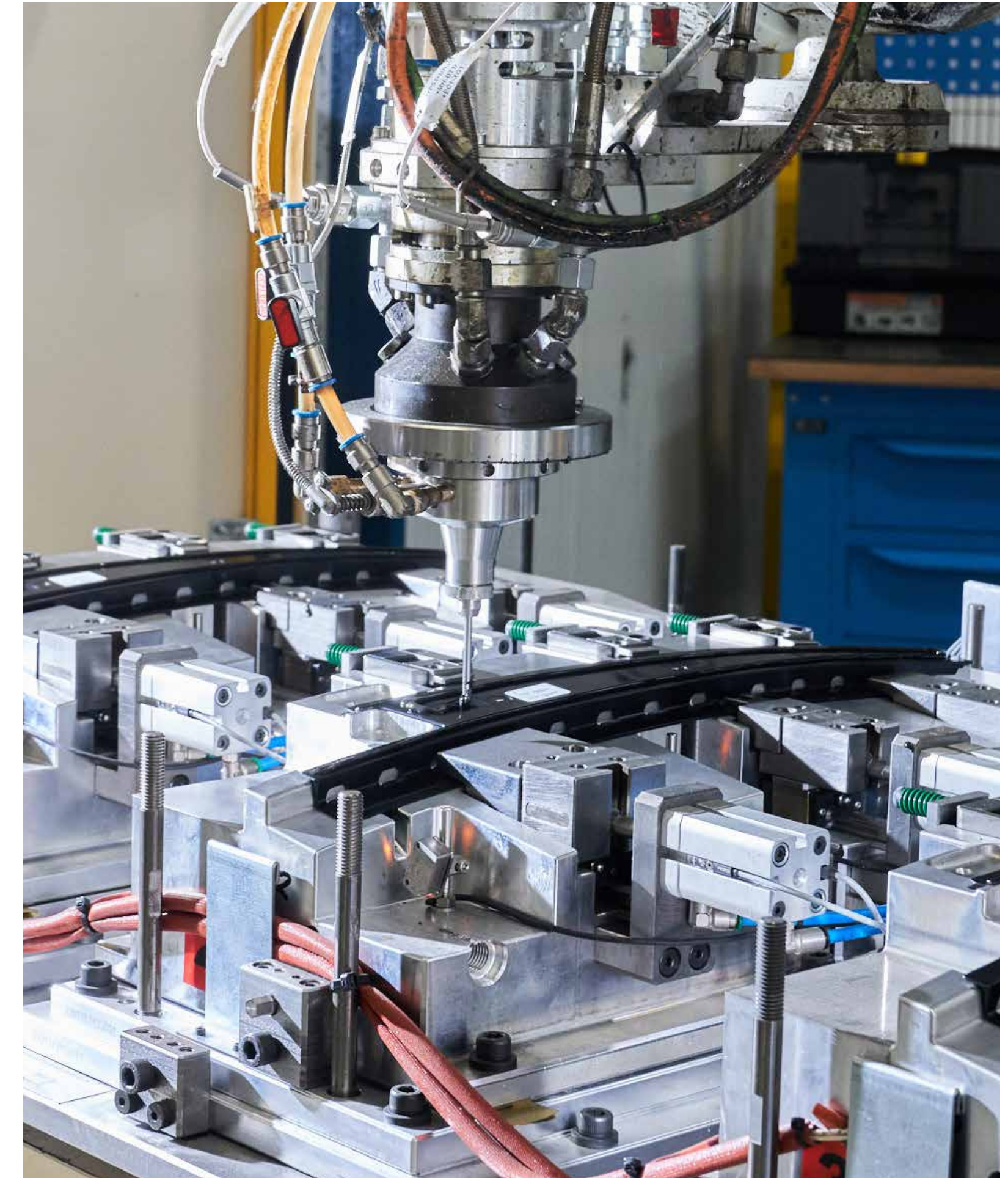
The analysis of materiality is the main reference established by the GRI standards for drawing up the Sustainability Reports. Materiality refers to the threshold when issues become important enough to be reported, since they influence the organization and its stakeholders in decision making, along with actions and performance.

In order to arrive at the identification of the material topics, it is essential to initially study one's own reality, the context in which it operates and the competition it faces, and identify the priority sustainability issues.

This activity has been carried out for the first time in 2018 and it is updated periodically. In order to be in compliance with last updated standards of reporting, in the 2023 Report (the current one) any impacts that the organization produces towards the outside have been identified and assessed, and on the basis of the results of this assessment there have been identified the following material themes for three areas of sustainability: Economic, Social and Environmental (ESG).

The process has been re-evaluated and validated before issuing the present report.


Below, you can see the list of material topics (ordered by ESG field) and their relevant description.



> 2 Materiality and methodology

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- 2.2 Analysis of materiality
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- OBJECTIVES
- MANAGEMENT OF MATERIAL TOPICS
- APPENDIX
- GRI content index

| ■ Macro-theme | ■ Material themes | ■ Theme definition |
|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  Economic and Governance Field | Risk management | Operate according to risks and opportunities in the economic, social and environmental field, for PSC operability and image. |
| | Research, development and technological innovation | Research and technological innovation as strategic factors to increase our products competitiveness, in line with a sustainable development and mobility |
| | Relationships with customers <i>(business partner)</i> | Relate to our customers, in the role of main business partners, acknowledging value to cooperation, synergies and social responsible behavior, in order to achieve higher levels of knowledge and greater quality and to build a lasting relationship with mutual satisfaction. |
| | <i>Compliance</i> | Guarantee compliance with mandatory or voluntary regulations through the employees endorsement and thanks to appropriate organizational and management models, as well as to achieve performance and sustainable targets, which can be assessed and certified |
| | Responsible management of the supply chain | Involvement of the supply chain by sharing the principles, policies and tools for the sustainability and social responsibility. |

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Social Field

| ■ Macro-theme | ■ Material themes | ■ Theme definition |
|---------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Local communities | Attention and comparison with the local community expectations, through an open, transparent and constructive dialogue. |
| | Well-being of employees | Consider employees as a fundamental element of the company's value, and guarantee their well-being through some training appropriate for the development of individual skills, an organization and environment that will foster our commitment for quality along with personal and professional satisfaction chievement. |
| | Health and safety at work | Guarantee processes safety and workers' health protection throughout all procurement and production stages. |
| | Equal opportunities and diversity | Enhance personal and cultural diversities of partners, suppliers and customers, avoiding discrimination and facilitating aggregation. |

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| ■ Macro-theme | ■ Material themes | ■ Theme definition |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  Environmental Field | Energy consumption | Responsible use of energy resources achieved, when possible, by technologies and energy saving activities along with renewable resources option. |
| | Emissions in the atmosphere | Carry out operations, by taking the opportunities to prevent and mitigate emissions in the atmosphere, by protecting air quality and contrasting climate change. |
| | Waste management | Apply, when possible, the most effective practices for reduction, through prevention, and waste recycling. |
| | Water resource protection | Responsible use of water thanks to technologies and policy aimed at reducing its quality, when taking it, and preserving the original quality. |

1 About us

➤ 2 Materiality and methodology

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The identified impacts are reported in the Material Topics Management section on page 100.


The GRI disclosures reported in this document have been selected on the basis of the most relevant impacts identified during the materiality analysis.



2.3 2.3. Stakeholder engagement assessment

Although the definition of material issues has been revised, in line with the updated GRI standards, to focus on impact, the engagement of relevant stakeholders continues to be part of the process of identifying and assessing corporate priorities. This took shape through stakeholder engagement, a two-stage process:

- Identification of different categories of stakeholders. This phase was carried out following the AA1000 Stakeholder Engagement standard (AA1000SES) 2015 and led to the identification of the categories in the following table, each accompanied by its description.

| ■ Stakeholder  | ■ Definition |
|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Worker | Employees working for or on behalf of PSC, including its representatives (e.g. trade unions) |
| Supplier | Provider of products or services to PSC |
| Customer | Customers of PSC products |
| Investor | Who holds shares within PSC |
| Society and local communities | The social context in which PSC sites are located. It can influence its activities |
| Institutions | The set of institutions that can influence the PSC activities (e.g. Region, Province or Municipality in which PSC sites are located) |
| NGO and Associations | Non-profit associations and private organizations operating in areas that influence PSC activities (e.g. environmental associations or sector associations) |
| Media and press | International, national and local media (e.g. television, press, radio and web) which PSC can use to communicate its initiatives |

- Definition of the methods for implementing engagement. In 2023, we opted for an indirect method of involving all stakeholders. The documentation useful for reconstructing the opinions and requests on the material topics has been selected and analysed.

Below it is shown the list of material topics ordered according to the priority assigned by the company management, together with the relevant score (as more or less interest) assigned by the stakeholders.

| ■ Material topic | ■ assessments Stakeholder |
|-------------------------------------------------|---------------------------|
| Waste management | ■ ■ |
| Energy consumption | ■ ■ ■ |
| Occupational Health and safety | ■ ■ |
| Research, development and innovation | ■ ■ ■ |
| Relationships with customers (business partner) | ■ |
| Well-being of employees | ■ ■ |
| Compliance | ■ ■ ■ |
| Risk management | ■ ■ ■ |
| Local communities | ■ |
| Responsible management of the supply chain | ■ ■ |
| Water resource protection | ■ ■ |
| Emissions in the atmosphere | ■ ■ |
| Equal opportunities and diversity | ■ |

Our group attaches importance to Waste Management and Energy Consumption, as demonstrated by the high scores obtained in our impact assessments. We are committed to reducing our environmental impact and optimizing the use of resources through sustainable practices.

Occupational Health & Safety are fundamental pillars for our activities, and we are committed to ensuring a safe working environment and minimizing risks for our employees.

We also recognize the importance of Research, Development and Innovation, aware that our sector is constantly evolving. Our leadership in the sector depends on our ability to invest in new ideas and technologies, developing efficient and low environmental impact solutions that respond to market needs.

Our leadership in the sector depends on our ability to invest in new ideas and technologies, developing efficient and low-environmental impact solutions that meet market needs.

We believe that it is essential to establish and maintain solid and long-lasting Relationships with customers and business partners, and that investing in the Well-being and development of employees is crucial to creating a positive and stimulating working environment.

We ensure Compliance with regulations and Manage risks to identify and mitigate potential threats and vulnerabilities, to ensure the continuity of operations and the safety of our activities. We actively collaborate with Local communities and promote Responsible supply chain management, ensuring that our partners and suppliers respect the same ethical and sustainable standards that we are committed to following.

We believe that the protection of Water resources, Atmospheric

emissions and Equal opportunities and diversity are relevant issues, and we are committed to managing these areas responsibly to promote environmental sustainability and social inclusion.

On their side, stakeholders confirm the importance of prudent management of Energy consumption, a topic that has taken on growing importance in recent years, also due to the persistence of international conflicts. Furthermore, they attribute great importance to the topic of Research, development and innovation, aware of the crucial role it plays in addressing emerging challenges and ensuring future company competitiveness.

There is also agreement in attributing medium importance to the themes of Employee well-being and Responsible management of the supply chain. This reflection of convergence reflects a common commitment to respecting the people involved both within business processes and along the entire value chain.

Eventually, stakeholders also agree in attributing less importance to the issue of equal opportunities and diversity, however highlighting the need for further reflection and action to guarantee a more robust commitment in this area.

2.4

Independent external check

This Sustainability Report was externally verified by Intertek Italia S.p.A., an independent body , as reported in the Assurance statement on page 114.

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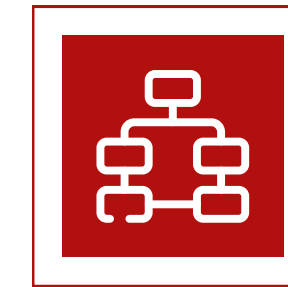


3.1 Risk management

The Group's vision, mission and medium- and long-term strategies are detailed in the business plan. Once the guidelines have been identified, the operational plans of the individual business units and the connected production sites are defined.

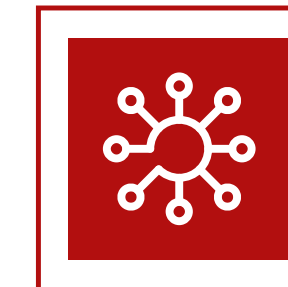
PSC management formalises functional analyses and assessments in the drafting of the operational plan with an interdisciplinary approach; For this reason, various business functions are involved in the process and external stakeholders of particular interest, including some customers and suppliers, are also taken into account.

The strategic guidelines of the business plan are:



Competitiveness:

the Group's ability to supply competitive products and to stay in the market, facing competition.



Technological innovation:

it concerns, among other things, products and processes, with the aim of raising their quality, performance and flexibility, as well as reducing costs.



Globalization:

distribution of production on a local and global scale, according to customer's needs.

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The business unit administrator identifies the activities consistent with PSC strategic guidelines by following the process described below:

- Analysis of PSC business plan: each business unit verifies the applicability of the strategic lines established at Group level to its own peculiarities.
- Identification of relevant factors thanks to the S.W.O.T. analysis (Strenghts, Weaknesses, Opportunities, Threats): a step that allows you to detail the strengths and weaknesses of the internal context, as well as external risks and opportunities. These elements are then related to stakeholders.
- Assessment of the significance of the factors identified: a risk factor is identified according to a matrix that evaluates the probability of occurrence and the impact that would have on market share, competitive advantage and reputation.
- Definition of the operational plan, by taking into account the risks involved, and in particular:
 - avoid the risk by deciding not to start or continue the activity that led to its appearance
 - take or increase risk to pursue an opportunity
 - remove the risk source
 - change the probability of the risk occurring
 - change the consequences
 - share the risk with a partner (also through contractual formulas for financial risk control).

The actions to cope with risks and exploit opportunities, with regard to sustainability, are the necessary inputs to carry out the operational plan in line with the company’s strategy.

The Group has also taken out policies with important companies in this department, in order to cover the main corporate risks related to industrial activities. This is a comprehensive insurance covering all material damage to buildings, plant, machinery and goods owned by the Group’s companies, whether they are present in PSC plants or as at third Parties.

Factors such as atmospheric events, criminal acts by third Parties, structural collapses, fluid leakage and mechanical failures may affect thresholds and specific allowances. Any economic losses resulting from business interruptions or factors such as those listed above are also covered by insurance. Finally, possible damages to third Parties resulting from claims covered by the policy (third Party claim and interruption or suspension of its activities) have been insured.

Group companies have taken out a policy consisting of three sections relating to indemnity obligations. In detail: third party liability, workers liability¹ and product liability. Each of these covers operates with limited ceilings and deductibles.

A careful and correct management of corporate risks has contributed to making PSC a Group that creates value and wealth, by spreading part of it to its stakeholders.

1 Technical term used in the insurance industry to refer to all employees of the company

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Economic value generated by PSC

| | 2024 | 2023 | 2022 |
|--------------------------------------|---------------|---------------|---------------|
| Revenues and other operating incomes | € 697.726.979 | € 909.862.160 | € 901.147.067 |

Economic value distributed by PSC

| | 2024 | 2023 | 2022 |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|
| Operating costs, remuneration of collaborators, remuneration of lenders, remuneration of the public administration and investments for the community | € 693.183.149 | € 886.023.472 | € 882.072.879 |

Economic value retained da PSC

| | 2024 | 2023 | 2022 |
|-------------------------------------------------------|---------------|--------------|--------------|
| Economic value generated - Economic value distributed | € 4.543.830 € | € 23.838.688 | € 19.074.188 |

The economic values (generated, distributed and retained) refer to the consolidated data of the companies included in the consolidated balance sheet of PSC.

The plants of Sole Hoergertshausen, Sole Wörth, Prima Sole Components Pinda I, Pinda II and Automotivos are not included in the reporting of economic values because, at the end of December 2023, they had been transferred to CPM Holding S.r.l., which belongs to Stirpe family itself.

Hence, this transfer excludes the above mentioned entities from PSC consolidated balance sheet, although they are within the family group.

The economic value generated was impacted by the reduction in business volumes due to the automotive sector crisis, with a decline of over 23%. Given the imperfect proportionality of the cost structure to business volumes, the economic value retained by PSC decreased—compared to 2023—more than proportionally to revenues.

Although in absolute terms the economic value distributed has undergone an inevitable decline compared to 2023, on relative terms the group’s economic contribution stands at a value that exceeds 99% of the economic value generated, highlighting how PSC’s activity is capable of spreading value among its stakeholders.

3.2 Research, development and technological innovation

PSC's five research and development (R&D) centres are located in Oderzo, Scanzorosciate, Turin and Ferentino; they employ a total of 67 employees and 14 program manager.

The PSC Academy & Research (a corporate vehicle specifically dedicated to developing innovation and sustainability projects through research and development management as well as professional training for our employees), goes on with its activities in 2024.

This confirms the strategic importance of continuous progress for the Group and for this reason it is reserved for significant investments, often in synergy with customers.

There is a Director in charge of this area who, in collaboration with the Program management coordinates three divisions:

- Foreign customers
- Italian customers
- Appliances

In order to identify and share best practices on this matter throughout the Group, PSC has equipped itself with a cutting-edge business intelligence platform.

R&D initiatives implemented by companies and business units are plenty and mixed practice.

During the 2023 and 2024 financial years, Sole Oderzo was also involved in R&D projects for which it benefited from the tax credit provided by Legislative Decree No. 145 of 2013. Specifically, the projects involved were:

- Study for the application of in-mold coating technology in our core products to evaluate cost-effective green solutions;
- Study to assess the technical and economic feasibility of using nitrogen gas as a carrier fluid in the coating of our core products;
- Development and application of new primer- and plasma-free polypropylene materials for bioadhesive applications.

A key role has also been played by the new PSC Academy & Research unit, which, since its very first months of operation, has conducted scouting, analysis, and design and partner research activities for various financial instruments applicable to the automotive sector. Activities for the 2024 financial year can be summarized as follows:

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| | |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GreenSetAut project: | initiative focused on the development of eco-friendly composite materials for the automotive sector. This project is eligible for funding under the MiCS Circular Economy Spoke 4 call for proposals of the National Recovery and Resilience Plan (PNRR). |
| OMICRON project: | project for the development of an eco-friendly pallet as a sustainable, cost-effective, and highly efficient solution for logistics and goods management. This project is eligible for funding under the Horizon Europe 2021-2027 program. |
| SVIAR Project: | an initiative aimed at developing advanced technologies in the field of artificial intelligence and data science, funded through the iNEST Innovation Ecosystems Spoke 3 Call for Proposals of the National Recovery and Resilience Plan (PNRR). |
| Ginko Project: | Industrial processes, with a particular focus on the development of new 3D-3K in-mold painting systems. "Green Process for InMold3D3K Operation" is supported by PNRR funds, FISA 2024 call for proposals from the Ministry of Education, Universities and Research (MIUR) DD no. 1075 of July 18, 2024. |
| Tax Credit on Packaging Expenses: | MASE Decree (Ministry of the Environment and Energy Security) of April 2, 2024. |
| Production Investments: | Specific investments in production processes, with a particular focus on the production of moldings and trims, eligible for financing through the ZES UNICA Tax Credit (Legislative Decree 124/2023 - SOUTH Decree). In collaboration with Zeta Consulting srl. |

The PSC Academy & Research's work has also enabled the Group to identify new investment opportunities, such as the National Military Research Plan (PNRM 2024) (with a view to future and broader collaborations on European projects under the EDF 2025 "European Defence Fund" program), as well as to propose international cooperation projects under the Erasmus+ Call Key Action 210 at the Istituto Tecnico Meccatronico del Lazio on the topic of Digital Skills Improvement.

The project proposals, primarily developed in partnership with other public and private entities, have enabled PSC A&R to strengthen a significant network of cooperative relationships with renowned universities and companies in Europe and Canada.

During 2024, many companies of the PSC Group requested and obtained financial assistance for a total of €19 281 947.

The Group has benefited from tax reliefs and tax credits for an overall amount of 18 225 444 euros, representing almost 94.5% of the total financial support received.

The company that has benefited the most from this form of financial assistance has been PSMM Pernambuco, with over 16.5 millions euros in tax reliefs and tax credits.

Prima Components Anagni and Prima Components Paliano received more than 50% of the Group's total subsidies, worth €13 850 and €13 500 respectively. Prima Eastern, with a total of €355 171, is the company that benefited most from investment grants, research and development grants, and other relevant grants. Prima Sosnowiec CPS alone received other government financial benefits totaling €454 601.

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| Total Financial Assistance Granted: details | | 2024 | | |
|------------------------------------------------------------------------------|--|--------------|--|--|
| Tax relief and tax credits | | 18.225.000 € | | |
| Subsidies | | 45.862 € | | |
| Financial assistance for : investment, R&D activities/studies, other similar | | 556.040 € | | |
| Financial incentives | | 454.601 € | | |
| Total: | | 19.281947 € | | |

| Total Financial Assistance Granted by year | | 2024 | 2023 | 2022 |
|--------------------------------------------|--|--------------|--------------|-------------|
| Total: | | € 19.281.947 | € 19.304.149 | € 7.736.658 |

3.3 Relations with business partners and quality of products

Solid: this is the adjective that best describes the relationships that PSC establishes with its customers. Indeed, it is no coincidence that several sites of the Group's production are located in the same areas that host commercial partners of reference for PSC: Sole Suzzara is located in an IVECO district, Sole Pontedera is located in a Piaggio district, and a 50% joint venture with Magneti Marelli involves the Brazilian plant in Pernambuco.

For PSC, satisfying a customer means mainly to provide quality products and services that meet or exceed expectations. The Group's plants are often renewed or, in any case, are subjected to constant maintenance; in addition to this, state-of-the-art control systems have been set up which contribute to the monitoring and repeatability of processes, and to the increase in the quality of products. Statistical studies on the main variables make it possible to monitor any situations that are out of control, as well as to intervene promptly in the event of a possible recovery.

Following the precautionary approach, PSC evaluates the impact of each new product during its development. Failure Mode and Effect Analysis (FMEA) allows you to evaluate defects or problems that impact on product elements relevant to the customer, such as functionality, aesthetics and assembly, thanks to an assessment of the risk priority index, on the basis of three levels: severity, probability and detectability. The same methodology allows us to quantify the impact of products on environmental and safety aspects.

The products arriving on the market are registered in the International Material Data System (IMDS), a constantly updated platform in which all the materials used for the manufacture of cars are collected, updated, analyzed and archived. Thanks to IMDS it is possible to fulfill the obligations imposed on car manufacturers and their suppliers, complying with standards, laws and regulations in force at national and international level.

All substances and mixtures used in production by the factories are accompanied by Safety Data Sheets (SDS) with information on physico-chemical, toxicological and environmental hazard properties, necessary for correct and safe handling.

Product safety and compliance with legal requirements are assessed in the FMEA by adopting the most stringent parameters. In the reporting period, no cases of non-compliance with regulations and / or voluntary codes were notified to PSC regarding the impact on the health and safety of its products and services.

PSC regularly monitors customer satisfaction with the supplied product. A process made agile also by online platforms, widespread in the automotive sector, in which reports of various types are reported in real time, including complaints and rejects, and on which assessments are carried out on a monthly basis that take into account the quality of products and services.

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Information about the correct approach to environmental and social sustainability of single plans is periodically provided to customers by means of self assessments (in forms of questionnaires), such as NQC Self-Assessment-Questionnaire (SAQ), CDP and Ecovadis, on which in 2023 we obtained a score of 56 out of 100.

Each production site manages any customer complaints at an operational level. The monitoring and timely review of the assessments received from customers, on the other hand, are the subject of the management committees of the business units and of the Group.

In the reporting year, no Group company was affected by legal actions in the areas of anti-competitive behavior, anti-trust and monopoly practice. Particular emphasis has been given to such aspects in the new code of ethics and conduct.

Partnership relationships with suppliers are also traditionally very strong. PSC’s strategic purchasing department signs framework agreements with large groups that produce, for example, raw materials and paints, and supports the growth of suppliers in the areas of its sites, supporting them with its own structure to achieve the highest environmental and safety standards.

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3.4

Compliances and certifications

Group companies strictly comply with the laws and regulations in force in the countries in which they operate. The managing directors of the business units are responsible for compliance with mandatory legislation also through their delegates (plant managers or external professionals) on all the specific issues concerned.

All the companies and production sites belonging to PCIT BU have implemented an organization and management model in accordance with Decree-Law 231/2001 aimed at preventing the commission of crimes that may involve the Company’s liability, including any risks related to corruption. In 2023, this model is therefore operational in 12 out of 18 companies.

The management and all staff received training in relation to the contents of the Organisational Model and audits in the various business areas (HSE, R&D, HR, AFC, purchasing, etc.) were organised by the Supervisory Body (SB).

In 2023 the SB found no violations of any obligation related to law 231/2001, including corruption cases: this is what emerged from audits conducted in the same year (on those sensitive activities subjected to the law) and from absence of any whistleblowing which any witness can report anonymously.

As can be seen from the following table, most of PSC plants are ISO 9001 and ISO 14001 certified, some ISO 45001. These certifications help to standardize company activities and thus ensure high performance, the achievement of predefined objectives and constant optimization, in compliance with the safety of workers and the environment.

Furthermore, almost all of our offices boast IATF 16949 certification, a quality management system for the automotive sector developed by the International Automotive Task Force (IATF).

The quality, environmental and safety policy guidelines approved at group level in January 2021 have also been confirmed for 2024.

| ■ Plants | ■ ISO 9001 | ■ ISO 14001 | ■ ISO 45001 | ■ ISO 16949 | ■ ISO 50001 |
|-----------------------------|------------|-------------|-------------|-------------|-------------|
| Prima Components Anagni | ■ | ■ | ■ | ■ | |
| Prima Components Ferentino | ■ | ■ | ■ | ■ | |
| Prima Components Gricignano | ■ | ■ | ■ | ■ | |
| Prima Components Paliano | ■ | ■ | ■ | ■ | |
| Prima Eastern | ■ | ■ | ■ | ■ | |
| Sole Oderzo | ■ | ■ | ■ | ■ | |
| Sole Suzzara | ■ | ■ | ■ | ■ | |
| Sole Pontedera | ■ | | | ■ | |
| Sole Scanzorosciate | ■ | | | | |
| Sole Horgertshausen | ■ | | | ■ | ■ |
| Sole Woerth | ■ | ■ | ■ | ■ | |
| Prima Poprad | ■ | ■ | ■ | ■ | |
| Prima Sosnowiec CPS | ■ | ■ | ■ | ■ | ■ |
| Prima Sosnowiec APT | ■ | ■ | ■ | | ■ |
| PSMM Pernambuco | ■ | ■ | ■ | ■ | |
| PSCA SJP | ■ | ■ | | ■ | |
| PSCA Pinda I | ■ | ■ | | ■ | |
| PSCA Pinda II | ■ | ■ | | ■ | |

In the reporting year, no remarkable cases of non-compliance with the environmental, economic and social regulations and standards were detected. The penalties exceeding 50.000 Euros are intended significant.

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3.5 Responsible management of the supply chain

The strategic guidelines and general criteria related to the supply of materials and services are established by the CEO and the President of the Group. In this group, materials and services, which can have an impact on the quality of the finished product, are included. In general, materials are divided into four categories:

- raw materials including thermoplastic resins, paints, glues and two-component resins
- semi-finished products and components
- products from external processes, such as molding, painting, and assembly
- packaging

| Types of Suppliers | Total Suppliers | Italian Suppliers | Abroad Suppliers |
|---------------------------------------------------------------------------|-----------------|-------------------|------------------|
| Plastic raw materials | 128 | 55 | 73 |
| Paint raw materials | 30 | 17 | 13 |
| Purchase components an external manufacturing (painting-molding-assembly) | 752 | 387 | 365 |
| Packaging | 120 | 75 | 45 |
| Total | 1030 | 534 | 496 |

Some suppliers with the same name because they belong to the same multinational but different company names and different market (for example Europe vs Brazil) have been counted as single companies and not as a single supplier. This choice was made in consideration of the considerable differences in context, currency and strategies.

Strategic services include:

- selections
- rework and repairing
- tool calibration and laboratory tests
- sequencing

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The selection of suppliers is entrusted to the strategic purchasing department which, in order to prevent any risk in terms of supply, performs an initial assessment where the following aspects are analyzed:

- financial stability
- suitability of available resources, including people and infrastructure
- turnover in the automotive sector
- logistic process

In line with the principles of sustainability, preference is given to those suppliers who show a consistent approach to ethical standards. For this reason, the strategic purchasing management requires all suppliers to adopt a code of ethics governing matters such as respect for human rights and anti-corruption measures, as well as an ISO 9001 certified quality management system.

Moreover, the adoption of management systems for health and safety (ISO 45001) and environmental (ISO 14001) is a preferential feature in the selection of partners. In addition, all new suppliers (not imposed by customers) of outsourced processes (e.g. molding, assembly and painting) are selected by PSC taking into account also environmental criteria.

Suppliers are then required to demonstrate the implementation of those measures that can improve the quality of products and/or processes, the establishment of training courses for internal staff and the development of appropriate methods for managing their suppliers.

All companies that supply raw materials and components are required to enter the final information on their elementary composition directly on the IMDS. This will respect the European Directive on end-of-life vehicles (DIR 2000/53/EC) and its subsequent amendments.

If the customer has contractually defined a list of designated suppliers (the so-called “imposed suppliers”), the material or product to be used for the production is purchased from such entities. In any case, this category is also subject to monitoring, unless otherwise specified in a contractual agreement with the customer.

Finally, it should be noted that a business intelligence tool is active, adopted in 2017, which aims to promote maximum transparency and traceability of the purchase process.

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3.6 Relations with local communities

To PSC, building positive relationships with the communities of the territories where its factories are located is of fundamental importance. In order to promptly intercept the requests of the local community, specific initiatives are active, including that of the Brazilian plants, which have established a formal procedure to improve dialogue with the territory that hosts them and the management of complaints. Furthermore, the factories of the Brazilian business unit have an action plan on the subject, based on a mapping of the interested parties, which it is periodically monitored by management.

PSC is strongly committed to monitoring and managing the environmental impact of its operations. In this context, regular monitoring is carried out in all Italian and European plants to assess the noise level generated by production activities outside the company environment. This monitoring is aimed at verifying compliance with the limits set by the acoustic zoning and taking any corrective measures.

Prima Components Paliano plant has joined the Guaranteed Mobility project coordinated by the municipality of Paliano, with the aim of ensuring better mobility for the weakest in the community, disadvantaged people, the disabled and the elderly.

The Group's commitment to the communities that host its production sites also takes shape in other sectors. In particular, all the factories of the Sole business unit are engaged in local sponsorships in the fields of education, culture and sport. One example is Sole Suzzara, who has committed to sponsoring the local football team.

PSC's main shareholders are involved in "Frosinone Calcio" (Frosinone Football team)'s activities. Since October 2017, this football club has had a sports facility, named after the founder of the PSC group, Benito Stirpe, at its disposal, at the international avant-garde in terms of aesthetics and construction standards. The facility can accommodate 16,310 spectators and together with the Cittadella dello Sport, and future expansion projects for musical events, it is totally for the benefit of the community.

In 2019 the Foundation of Technical Institute Superior (Fondazione Istituto Tecnico Superiore Meccatronico) in Latium region was founded in Frosinone, of which PSC is one of the founding members. Such initiative was born from the need of some enterprises in the south region of this territory to strengthen technical-specialist training in the mechanical and mechatronic field and to develop skills strictly related to their professional research. The wealth of skills that in this way are formed on the territory represents an opportunity to develop the competitiveness of this specific area, which in the case of the "Frusinate" (province of Frosinone) has a strong manufacturing vocation; there is, therefore, a strong need for adequately trained human capital capable of responding to rapid technological and digital changes. In particular, the automotive, aerospace and electrical, as well as the field of electronic components, require increasingly qualified professionals with specific and advanced skills for the management and maintenance of complex and connected mechatronic systems.

ITS Meccatronico of Lazio Foundation aims to be close to technical-scientific school training, in order to integrate and improve technical-

practical preparation of newly graduates, both through further theoretical and technical insights, either by carrying out several hours of work placements, so as to acquire and/or improve practical skills.

The primary recipients of the Foundation’s activities are, therefore, young people, in the interest of their professional and occupational growth in the area. The training course - spanning two years in which 1800 hours of courses are planned, 700 of internship, and a final state examination - is articulated on two curricula designed in collaboration with the reference companies of the territory, in order to meet the actual employment needs in the manufacturing field.

Over the years, the ITS foundation has expanded with the participation of approximately 50 companies from Lazio (mainly Frosinone and Latina) and with 2 locations (Frosinone and Latina): for the two-year period 2023-2024, 50 students will graduate.

The activated courses in 2023 for the two-year period are

- Higher Technician for Automation and Mechatronic Systems: Specialist for the Digital Transition of the Chemical-Pharmaceutical Industry
- THigher Technician for the Innovation of Mechanical Processes and Products: Specialist for the Digital Transition of the Manufacturing Industry

The Foundation has also evaluated additional members in the province of Rome with the aim of opening an additional office for the biennium 24-25.

In 2023, the third cycle of the course for Higher Technician for the Innovation of Mechanical Processes and Products ended up with the state exam which awarded the relevant diploma to 25 students who were placed both in the companies that are part of the Foundation, than at other partner companies.





2024 Graduation Ceremony



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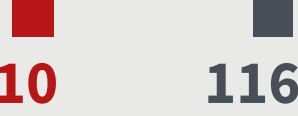





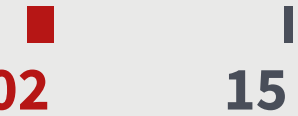










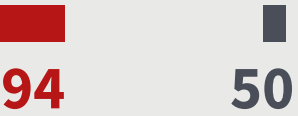




In PSC the contribution of every single human resource is crucial for business success. Creating and maintaining relations based on mutual loyalty and trust are therefore vital for this Group. This is why respect for workers’ rights and the enhancement of their contribution are fundamental in the management of employees and collaborators. Not only: for PSC it is equally fundamental to foster the development and professional growth of its resources.

As at 31 December 2023, the number of employees of the companies included in the reporting boundaries was 4233, marking an increase in staff of more than 200 employees compared to previous year, of which 134 are women. This is an important sign of the Group’s growth and development, which will allow us to achieve increasingly ambitious objectives and ensure better customer satisfaction.



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| Workers | 2024 | | 2023 | | 2022 | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------|-------------|
| Total N. of workers | 4.052 | | 4.233 | | 4.026 | |
| Tot. Women  | 1.173 | | 1.219 | | 1.085 | |
| Tot. Men  | 2.879 | | 3.014 | | 2.941 | |
| Contract Type | 2024 | | 2023 | | 2022 | |
| Permanent |  | 1.063 2.762 |  | 1.102 2.845 |  | 1.053 2.888 |
| Temporary |  | 110 116 |  | 117 169 |  | 32 53 |
| Full time |  | 1.081 2.854 |  | 1.110 3.001 |  | 986 2.924 |
| Part time |  | 102 15 |  | 109 13 |  | 100 16 |
| Legenda  Women  Man | | | | | | |
| Country | 2024 | | 2023 | | 2022 | |
| Italy |  | 1.850 4 |  | 1.969 8 |  | 2.006 34 |
| Europe |  | 986 173 |  | 1.051 180 |  | 965 49 |
| Rest of the World |  | 994 50 |  | 927 98 |  | 970 2 |
| Legend  Permanent cotract  Temporary contract | | | | | | |

4.2 Wellbeing of employees

4.2.1. Employment

PSC promotes and respects the physical and cultural integrity of people. For this reason, it mainly guarantees also working conditions that protect individual dignity. In addition, it designs safe working environments that carefully comply with safety standards, along with hygiene protection and health at work.

RECRUITMENT AND TERMINATION

In 2023, there was an overall increase in total turnover compared to the previous year, primarily due to an increase in terminations (+39%), while the number of new hires decreased by approximately 21%. The following tables provide a breakdown of these numbers for the last three years. The data is broken down by parameters such as age, gender, and nationality.

| | 2024 | | 2023 | | 2022 | |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Employee | 523 | | 663 | | 442 | |
| Employee by gender | 189 ♂ | 334 ♀ | 233 ♂ | 430 ♀ | 167 ♂ | 275 ♀ |
| < 30 years old | 192 | | 256 | | 187 | |
| 30 - 50 years old | 287 | | 331 | | 223 | |
| > 50 years old | 44 | | 76 | | 32 | |
| Country | Italia 41 Brasile 281 Polonia 110 Slovacchia 56 Ucraina 40 Francia 1 Germania 1 India 1 Marocco 1 USA 1 | Italia 77 Brasile 192 Polonia 189 Slovacchia 95 Romania 10 Marocco 4 Germania 5 Bulgaria 4 Senegal 7 Albania 2 | Macedonia 3 Bangladesh 14 India 1 Burkina Faso 1 Ghana 1 Kosovo 1 Gambia 3 Bosnia 2 Colombia 1 Croazia 2 | Serbia 2 Egitto 1 Eritrea 1 Ecuador 1 Spagna 9 Ucraina 32 Ungheria 1 Venezuela 1 Vietnam 1 | Italia 65 Brasile 232 Polonia 86 Slovacchia 25 Romania 11 Spagna 1 Germania 4 Bulgaria 1 | Senegal 3 Albania 2 Moldavia 1 Bangladesh 5 India 1 Burkina Faso 1 Ghana 1 Kosovo 1 |
| Hiring rate | 12,91% | | 15,66% | | 11,20% | |

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| | 2024 | | 2023 | | 2022 | |
|------------------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------|
| Terminations | 638 | | 456 | | 531 | |
| Terminations by gender | 203 ♂ | 435 ♀ | 126 ♂ | 330 ♀ | 161 ♂ | 371 ♀ |
| < 30 years old | 144 | | 137 | | 195 | |
| 30 - 50 years old | 358 | | 225 | | 251 | |
| > 50 years old | 136 | | 94 | | 86 | |
| Country | Italia 154 Romania 4 Polonia 63 Brasile 181 Slovacchia 110 Germania 2 Spagna 6 India 1 | Marocco 2 Albania 1 Macedonia 1 Turchia 1 Ucraina 8 Bangladesh 3 Colombia 1 Croazia 1 | Italia 118 Romania 5 Polonia 69 Brasile 189 Slovacchia 62 Germania 4 Spagna 2 | Russia 1 Serbia 1 Albania 1 Grecia 1 Turchia 1 Ucraina 1 Bangladesh 1 | Italia 106 Romania 5 Polonia 43 Brasile 333 Slovacchia 33 Germania 8 | Spagna 1 Venezuela 1 Argentina 1 Albania 1 |
| Negative turnover | 15,74% | | 10,77% | | 13,50% | |
| Overall turnover | 28,65% | | 26,44% | | 24,70% | |

BENEFIT

The organization’s collaborators, including part-time and temporary workers, can take advantage of the following benefits:

- Life insurance
- Healthcare

- Invalidity
- Parental leave
- Retirement provision

The details of benefits applied to specific categories of workers, in each PSC site, is shown in the appendix on page. 125.

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All employees in Italy have contracts that adhere to two types of CCNL:

- Rubber and Plastic
- Metalmeccanico

When necessary, each company may enter into second-level agreements that may concern, for example, performance bonuses, shift work, etc.

At present, there are no formal procedures in addition to what is already provided for in the relevant CCNL for determining remuneration, which is linked to the individual employment relationship and to bilateral agreements between the employer and the employee.



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4.2.2 Training and development²

It is also thanks to training and staff development that, year after year, PSC Group became increasingly competitive. A virtuous process not only for the company, but also for the human resources themselves who, thanks to the acquisition of new knowledge and skills, are more motivated and rewarded.

[404-1] In 2024, an average of 6.63 hours of training pro capite were provided.

Over the course of the year, Group employees attended various courses, based on a project fueled by constant dialogue: between the skills acquired and those needed for the company's development needs, as well as those strategic for customers.

| Average training hours | | 2024 | 2023 | 2022 |
|--------------------------|------------|--------------|-------------|-------------|
| Average total * | | 6,63 | 5,5 | 8,3 |
| Gender** | | 13,5 ♂ 6,4 ♀ | 4,7 ♂ 5,8 ♀ | 9,2 ♂ 8,0 ♀ |
| Category of employees*** | Executives | 11,3 | 14,5 | 12,1 |
| | Managers | 15,9 | 13,4 | 10,1 |
| | Employees | 13,5 | 11,0 | 10,1 |
| | Workers | 5,0 | 4,0 | 7,9 |

* Average hours of training per employee = total number of hours of training provided to employees/total number of employees

** Average hours of employee training by gender = Total number of hours of training provided to employees by gender/total number of employees by gender

*** Average hours of training per employee by category

² In order to facilitate comparability with other organizations, starting from the 2022 Report, the data by employee category has been organized differently, i.e. based on the contractual category. Therefore, for the data provided in this chapter and in chapter 4.4 (Equal opportunity and diversity), comparability with the 2021 Report data cannot be guaranteed.

- Specialist and managerial training

The company puts its employees - particularly those belonging to strategic categories - in a position to face their professional challenges with appropriate skills and tools.

- Language training

PSC has organised foreign language courses for its employees, in order to provide them with the language skills needed to cope with daily work activities.

- Specific training on occupational safety and environmental issues

In line with the provisions on health and safety at work, compulsory training courses have been organised for new employees. However, on this subject, other resources have followed updating courses.

The Group confirmed its believing on the strategic importance of human capital development by the decision to setting up PSC Academy Research, at the end of the year 2023. This new unit is dedicated, among other things, to the management and enhancement of the Group's training projects, with the aim of ensuring the sharing of know-how and best practices. In 2023, the Academy launched a plan to expand the training modules to a group of approximately 150 middle managers of the organization, which will be concluded on 2024. Through the Academy, the annual “socialization of the Prima Sole Components Group” program (aimed at top management) has been also updated, with the aim of strengthening Human Capital, reinforcing commitments, and sharing better knowledge and experiences.

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Since 2017, PSC has equipped itself with a computer system that, in addition to the ordinary administration of personnel, allows to manage human resources according to a very precise flow of activities. This begins with the identification of the skills required for the role, continues with a gap analysis to assess the deviation from the expected, and ends with the definition of a specific training plan.

Competence assessment is not carried out for all professional figures in the company, but is currently only a process for the resources to be developed.

In 2020, two Group procedures were implemented: Key Figures and Talent Management.

Key figures are those resources that are considered indispensable and difficult to replace for the Group (they may not even be function managers), while Talents are those resources, with relatively low seniority in the company, that have

potential for growth. In the PCIT BU, which is the first BU where the process is tested, 46 key figures and 6 talents were identified in 2021 and assessed in 2022. The assessment also covered soft skills and was carried out both through the use of a system called Personal Profile Analysis and directly by HR directors and managers, with the aim of developing ad hoc training plans. Subsequently, in 2023, a training plan (based on those skills identified as to be developed) has been defined and implemented, which

will last up to end of 2025, ending with a subsequent new verification of the acquired skills and/or enhanced. Also in 2023, same project started in the Sole Components BU with a similar path.

In Italy there is a compensation system - English term that indicates a set of elements, including salary, premiums and benefits – of staff providing, in addition to fixed remuneration, for the use of variable collective remuneration instruments (result premium).

Although a structured Management By Objectives (MBO) system is not defined, since 2018 a rewarding system has been defined for working groups that propose and implement improvement projects focused on specific issues.

A performance evaluation for career development is also planned in several foreign plants, which will involve about 90% of the Brazilian BU.

| Employees who received regular appraisals of their performance and career development in 2024 | | n. |
|-----------------------------------------------------------------------------------------------|-------|-------|
| Total Type | | 688 |
| Employee by gender | 204 ♂ | 480 ♀ |
| Executive | | 7 |
| Managers | | 10 |
| Employees | | 98 |
| Workers | | 573 |

■ Group performance monitoring KPIs: training hours

| Years | 2024 | 2023 | 2022 |
|------------------------------------|------|------|------|
| No. of training hours per employee | 6,6 | 5,5 | 8,3 |

Average training hours per employee have increased during 2024, relative to the previous year.

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4.3 Occupational Health and safety

PSC companies are committed to ensuring that their employees and contractors' employees comply with safety and health and hygiene standards at work.

In order to promote the awareness and participation of all employees, various initiatives are implemented to consolidate and disseminate the safety culture. Employees are protected by national agreements. This is valid also for plants abroad.

ASSESSMENT OF OCCUPATIONAL HEALTH AND SAFETY RISKS

The Group's Italian plants comply with Legislative Decree 81/08 through the definition of the Risk Assessment Document (DVR), which details and analyses both general and specific risks. In this respect, hierarchical principles for risk assessment and prevention shall be followed as shown below:

- Elimination of risk at source
- Replacement of what is dangerous with what is safer or less risky
- Development of large technical systems for risks protection
- Establishment of procedure and work instructions
- Spread of safety signs
- Use of Personal Protective Equipment (PPE)

The Employer, with the support of the Protection and Prevention Service Manager, the Competent Doctor, the Workers' Representative for Health,

Safety and the Environment (RLSSA), managers and supervisors, is responsible for the application of the DVR in the processes and activities of the production sites. The results of the DVR are the basis for analysis to define improvement activities, which are then included in the Company Improvement Plan and regularly implemented.

The workers of Italian plants, through consultation and active participation of all and through their RLSSA, involved in the verification and approval of the DVR, can report risk situations, and thus make a constructive contribution. Each worker is also free to refuse to carry out an activity deemed risky, in cases where it is not properly managed by the Prevention and Protection Service.

Similar risk assessment processes are implemented in foreign plants, which monitor them periodically.

The risks deriving from the interference of the activities are, where appropriate, managed in the Italian plants through the drafting of the Single Document for the Evaluation of Interfering Risks Also in PSMM Pernambuco plant there are procedures designed to assess the risks of interference; in particular, suppliers who carry out activities in PSC are required to assess the risk of these activities at the time of taking on the assignment and thereafter on a periodic basis.

At least the minimum number of RLSSAs in line with the provisions of Legislative Decree 81/08 are present in all plants of the Italian PSC companies. In 2024, the total number of Safety Representatives is 33.

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In foreign plants, the regulations in force in the specific country are applied.

In Sole Wörth plant, an external company provides to draft a report regarding daily activities on a monthly basis, in order to refer all this to the business management.

In Poprad plant, risk assessment is carried out by an external firm. Quality manager is responsible for the company and its external consultants. Likewise, factory workers who perceive risky situations shall inform their supervisors.

In the plants of Sosnowiec CPS and APT, ISO 45001 management system is active, covering all activities, workers, and workplaces. Workplace health and safety management is entrusted to an interdisciplinary group, which carries out a risk assessment, by giving priority to the identification and elimination of the most serious potential ones. The quality of this process shall be regularly checked during safety audits and daily by checking workstations. If the implemented measures give positive results, they shall be extended to other activities or departments, where possible.

Workers are encouraged to report problematic situations, in accordance with the principle of prevention, by using the appropriate safety cards (S-Tags) available in the workplace. One more time, the law protects the possibility of workers to refuse any work activity that puts their health or safety at risk.

For Sole Hörgertshausen plant, the risk assessment is carried out with the support of an external consultancy. In addition, meetings are held periodically with the RSPP in which all possible risk and danger situations are analyzed, and interventions are identified to minimize them. Employees may also communicate any security risk anonymously via a dedicated e-mail address.

RISK ASSESSMENT IN THE BUSINESS UNIT PSC DO BRAZIL

In PSC do Brazil plants, risk identification and risk assessment is elaborated and managed by the “health and safety” function with the participation of area employees and/or their representatives, and is set to identify all possible dangers associated with the activities of the company, evaluating them according to the parameters of Severity and Probability.

The risk assessment and prevention process follow the hierarchical principles adopted in the Italian plants. If during the assessment it appears that the measures taken are not adequate to classify the risk as “acceptable” or “moderate”, further action shall be taken to minimise the risk. The effectiveness of each action is checked from thirty to ninety days after the actual implementation, after which the risk is further assessed.

In the factory there are formal committees that deal with occupational safety and health and that represent the employees of the company, such as:

CIPA – Internal Commission on the prevention of accidents at work.

COERGO – Ergonomics Committee, which assesses the ergonomic improvement needs of the various sectors.

Workers can report risk situations by filling in a special form, analyzed by the security departments of each plant that, in collaboration with the area managers, implement the actions deemed appropriate.

Workers can also report risk situations to CIPA, which is made up of representatives from all areas of the company, which meets monthly with management and managers of the “health and safety” function. In both cases the workers do not risk any repercussions. Even in the PSMM and PSCA plants, workers can refuse an assignment that is perceived as risky, as required by national law.

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PSC Pernambuco has established a direct communication channel with the STELLANTIS group through which risk situations can be reported.

If a particular work activity is identified as hazardous to safety or health, the worker is trained to report it immediately and stop operations until the problem is resolved.

The company applies a formal procedure to prevent the occurrence or recurrence of situations of risk; this requires that the root causes, actions, and unsafe conditions that led to an accident are brought to light, and indicate and develop the countermeasures necessary to avoid similar events. Such countermeasures are monitored weekly by the “Safety” department, along with those responsible for their actions

PROMOTING HEALTH

In all the Italian PSC plants a Competent Doctor is appointed who carries out the provisions of Legislative Decree 81/08 and to whom all workers can contact according to the agreements in force. Each year this professional draws up the health surveillance plan in relation to the risks identified for each individual task, plans periodic and preventive medical examinations, carries out the on-site inspection in the workplace and participates in the periodic security meeting, as well as in the drafting of the DVR. Also in foreign plants is involved the figure of the competent doctor in the activities that aim to identify, evaluate and manage risks.

All PSC workers receive appropriate health and safety training in accordance with the legal provisions of the countries in which the establishments are located.

In some of the Group’s establishments, initiatives have been launched to promote the health of workers, including campaigns against smoking, healthy eating, the promotion of outdoor activities and flu vaccinations.

In addition, many establishments have formalized agreements with local sports facilities.

It is an example PSMM Pernambuco that, being located within Stellantis area, offers its employees, in addition to the medical service related to work, the possibility of professional medical visits (periodic or emergency) or different medical services, even if they are not related to work. This possibility is offered by direct access after programming via app. The health team at this facility also undertakes to conduct health campaigns on non-work-related topics through the involvement of external professionals at least six times a year.

HAZARDS AND ACCIDENTS

Shocks, cuts, investments and crushing: these are the main dangers identified by PC Anagni and PC Ferentino. In order to eliminate or minimize such hazards and risks, the establishments have undertaken the actions foreseen by the DVR improvement plan, formalising precise working procedures that also include the use of appropriate PPE and appropriate training and awareness-raising of staff on the subject.

The most risky activity identified by the sites of the Sole Components business unit and the Gricignano d’Aversa plant following its evaluation process is the circulation of forklifts. In order to minimise the risk, training, information and training were provided to sensitise the trolley drivers and both internal and external traffic was improved. For the Sole Hörgertshausen plant, the risk of hand cuts in the use of machinery has been identified as significant: in order to avoid this, specific training has been carried out and regular maintenance of the machinery is guaranteed, along with adequate lighting during the operation.

The risk assessment at the Prima Eastern plant revealed that there was a

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danger of falling inside the press during mould change. To eliminate this eventuality, the access platforms were anchored to the presses by means of bolts and special non-slip rubber mats were installed, as required by the DVR improvement plan.

For Prima Sosnowiec plants, on 2024 all the activities involving the use of extruders and those other related to fire risk have been reconfirmed as dangerous. Both technical and organizational measures have been implemented to reduce risks.

In the Brazilian factories, the main hazards identified are the cutting injuries that can occur during the finishing process and the risks of falling as a result of activities to set up new machinery, which are carried out at considerable heights. To reduce these risks, appropriate training courses for workers have been set up and they have also been equipped with Personal Protective Equipment.

In the Pernambuco plant, the risk of falling has been reduced to a minimum, thanks to the use of specific measures, such as the installation of “tension platforms” with a 45° inclination, the use of “fall arrest devices” and also the installation of a ladder to climb for having access to the machines’ electrical panels. However, there is still a risk present on large presses, which will be contained in the coming years through the installation of additional access stairs.

In order to enable accurate monitoring of workplace safety performance, starting in 2023, the following concepts have been introduced:

- Temporary injuries: those resulting in temporary disability and not causing permanent sequelae;
- Permanent injuries: those resulting in permanent sequelae or the injured person not returning to their pre-injury state of health within six months of the event;

- Fatal injuries: those resulting in the death of the injured person.

The following table compares the distribution of injuries that occurred in 2023 and 2024 in the Group’s companies.

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| Injuries | 2024 | | 2023 | |
|-------------------------------------|-----------|------------------------------------------------|-----------|------------------------------------------------|
| | Employees | Workers not employees (temporary contracts) | Employees | Workers not employees (temporary contracts) |
| Number of hours worked | 6.329.061 | 611.640 | 7.124.740 | 1.366.899 |
| Rate of recordable injuries* | 7,43 | 9,81 | 7 | 10 |
| Rate of high-consequence injuries** | 0,32 | - | - | - |
| Rate of fatalities*** | - | - | - | - |
| Number of recordable injuries | 47 | 6 | 51 | 13 |
| Number of high-consequence injuries | 2 | - | - | - |
| Number of fatalities | - | - | - | - |

* Rate of recordable injuries: Number of recordable injuries / Number of hours worked *1.000.000
** Rate of high-consequence injuries: Number of high-consequence injuries / Number of hours worked *1.000.000
*** Rate of fatalities: Number of fatalities / Number of hours worked *1.000.000

In all Group sites, events such as injuries, dressing and near-injuries are managed by providing an accurate assessment of possible causes, so to set up initiatives to be applied with the purpose of avoiding repetition.

The types of injuries recorded in 2023 in the Group were: trauma to the joints and from stumbling, cuts, bruises, crushing, burns, falls and accidents on the way home-to-work.

■ KPI of monitoring of Group Performance: injuries

| N° of injuries recordable/Mh | 2024 | 2023 | 2022 |
|------------------------------|------|------|------|
| n° of injuries/Mh | 7,9 | 7,5 | 10,2 |

After a reduction between 2021 and 2023, in 2024 the ratio between the number of injuries and hours worked remained essentially unchanged from the previous year, confirming the effectiveness of the Group’s

management policies in monitoring and managing this issue. The data includes both employees and temporary workers.

4.4







Equal opportunities and diversity

PSC is constantly committed to avoiding any form of discrimination based on age, sex, sexual orientation, health status, ethnicity, nationality, political opinions and religious beliefs. In the Group’s code of ethics, the importance of ethical and social responsibility is recognized in carrying out business activities. In this regard, PSC undertakes to respect the legitimate interests of its stakeholders.

The Group companies operate in terms of diversity. This is what customers expect and it is of vital importance for business success. It is only by valuing the specific characteristics of each and by committing to the protection of equal opportunities that PSC will be able to fully involve all human resources in its growth path. Although it should be pointed out that for some of the productive activities which characterize them

in the labor market there is a greater availability of male resources, PSC is committed to providing equal opportunities in all its recruitment and employment activities. An important innovation has been the decision, promoted by the PSC Academy & Research, to check the possibility of obtaining certification on gender equality for 2023 (UNI/PdR 125:2022). This represents a significant commitment that we intend to undertake as a Group with the ultimate aim of monitoring and reducing gender gaps and promoting equal opportunities within our organisation.

The following tables show details of human resources at the different company levels, separated by gender and age.

| Diversity in the governing body | 2024 | 2023 | 2022 |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Diversity by gender | 17%  83%  | 17%  83%  | 14%  86%  |
| < 30 years old | 0% | 0% | 0% |
| 30 - 50 years old | 83% | 83% | 86% |
| > 50 years old | 17% | 17% | 14% |
| Vulnerable groups* | 0% | 0% | 0% |
| Total | 6 | 6 | 7 |

















*Protected class and disabled people

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The following tables show the gender, age and role composition of the entire workforce for the two-year period 2022-2023⁴

Employee diversity Details over two-year period 2023-2024

| | Executives | | Managers | | Clerks | | Workers | |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Diversity by gender | 10%  87%  | 9%  91%  | 21%  79%  | 21%  79%  | 29%  72%  | 27%  73%  | 30%  71%  | 30%  70%  |
| < 30 year old | 0% | 0% | 1% | 0% | 11% | 14% | 14% | 15% |
| 30 - 50 year old | 29% | 39% | 64% | 64% | 57% | 59% | 53% | 53% |
| > 50 year old | 71% | 61% | 36% | 36% | 32% | 28% | 33% | 31% |
| Vulnerable groups* | 3% | 0% | 0% | 1% | 3% | 2% | 3% | 2% |
| Total | 31 | 33 | 121 | 136 | 614 | 688 | 3264 | 3376 |

* Protected class and disabled people



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The Environment

The changes affecting the climate and the environment cannot leave us indifferent and everyone belonging to our society is called to give a contribution, in order to counteract the negative effects. Being aware of this, in the interest of limiting the impact of its activities, PSC cares for it with the same passion we have for our products and with the same attention we have for our customers' requests. PSC is constantly committed to technological systems application and operations which, not only meet legal obligation and pollution reduction, but also aims at environmental efficiency improvement.

PSC protects its resources and works in compliance with all applicable regulations. The ISO 14001 certified PSC plants evaluate the environmental impacts of their work, implementing all the necessary activities to reduce them; this type of assessment also affects the design phase of each new product thanks to the FMEA method. Some plants (17%) have also achieved

ISO 50001 certification in order to start a systematic process of monitoring the energy consumption, with the aim of improving efficiency.

It is significant to point out that the Group is strengthening some of the company's instruments, including the prevention of accidents at work and occupational diseases, and the assessment of risks, which are not limited to existing ones, but they also include potential ones. These procedures, graphically represented in the following image, can also be extended to environmental assessments and operate in accordance with the precautionary principle. Also considering the risks for which it is not possible to carry out a scientific assessment.



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In addition to these analyses, there are also assessments of the potential impacts of components produced by PSC throughout the entire life cycle (Life Cycle Assessment, LCA): Sole Oderzo has developed an LCA study applied to one of its strategic products in 2022, and at Group level, the implementation of processes and tools is being evaluated to allow all plants to systematically calculate the environmental profile of their products. These analyses will help direct ecodesign activities and identify the steps and processes that generate the greatest impact on the environment and climate, to focus reduction initiatives where it is a priority.



5.2 Energy consumption

In the following table, it is possible to see the types of fuel used by the Group, along with the energy consumption.

| Energy Consumption within the Organization ³ | | Type | Units | 2024 | 2023 | 2022 |
|---------------------------------------------------------|----------------------------------------------------|--------------|--------|---------|---------|---------|
| input energy | No-renewable energy Consumption | Gas Naturale | GJ | 300.678 | 275.910 | 193.741 |
| | | Gasolio | GJ | 955 | 984 | 995 |
| | | GPL | GJ | 5.299 | 6.567 | 6.237 |
| | | Benzina | GJ | 6 | 0 | 30 |
| | Renewable source energy Consumption (photovoltaic) | | GJ | 6.393 | 6.902 | 6.986 |
| | Grid energy consupction | | GJ | 448.005 | 590.105 | 593.872 |
| Energy transformations by cogeneration | Self-production of electricity: | | GJ | 22.532 | 30.486 | 5.487 |
| | Consumed | GJ | 20.054 | 28.407 | 5.207 | |
| | sold | GJ | 2.478 | 2.080 | 280 | |
| Self-production of heat (share of steam consumed) | | | 6.760 | 4.356 | 4.444 | |
| Total energy Consumption | | | | 758.858 | 878.388 | 801.581 |

⁵ Standards, methodologies, hypotheses and / or tools calculation used

- For fuels, invoices
- For electricity: invoices
- for self-produced photovoltaics: meter reading

Some of the Group’s Italian plants self-produce energy from photovoltaic systems.

The Prima Components plants in Ferentino and Anagni and Prima Eastern have photovoltaic systems installed both on the roofs of the buildings and

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on the ground. These systems are managed by an external company that supplies part of the energy produced to the plants.

In 2023, energy consumption from photovoltaic sources was 2,468 GJ for the Prima Components Ferentino plant, 2,774 GJ for the Prima Components Anagni plant and 1660 GJ for the Prima Eastern plant.

Prima Components Paliano plant has a backup electricity generator, with a Customs Agency License, but without a meter. Sole Oderzo plant, through a cogeneration plant fed by natural gas, produced 12,669 GJ of electricity in 2023; Sole Scanzorosciate plant also has a cogeneration plant, which however is managed by an external company from which Scanzorosciate purchases the electricity produced.

The responsible and sustainable use of energy is a priority for PSC, both in terms of reducing consumption to cope with the depletion of non-renewable resources, and for aspects related to emissions resulting from the combustion of fossil fuels. It is for this reason that an Energy Manager was

appointed to the workforce to support the Group in the development of an energy efficiency plan, decarbonisation and reduction of emissions into the atmosphere. For this purpose, we have developed a decarbonization plan up to 2025 that will allow us to obtain an Organization Carbon Footprint certification as Scope 1, 2 and 3 for nine sites in Italy and seven others abroad.

At the same time, we will update the strategic plan to reduce direct and indirect greenhouse gas emissions on following sites: Prima Eastern, Sole Pontedera, Sole Oderzo, Prima Components Anagni and Prima Components Ferentino.

The implementation of energy efficiency initiatives adopted also thanks to the work carried out by the energy manager led to a reduction in energy consumption both in absolute terms and in comparison, to machine hours worked and value generated.

| | 2024 | 2023 | 2022 |
|-------------------------|-------|-------|-------|
| GJ/machine hours worked | 0,408 | 0,401 | 0,437 |

■ KPI for monitoring the Group’s performance: **energy consumption**⁴

Energy Consumption per Unit of Genarated Value



⁴ However, considering that energy consumption is not exactly proportional to volume of activities, the indicator assumes a higher value than in 2023 due to the reduction in turnover.

5.3 Emissions in the atmosphere

The following table summarises the use of fuels for systems and office heating, as well as emissions from refrigerant gas leaks used in refrigerators and air conditioners.

The Scope 2 reporting category includes greenhouse gas emissions resulting from the organization’s production and consumption of purchased energy. This category can be further subdivided into emissions from purchased electricity and those from energy sources other than electricity. The latter are not applicable to Prima Sole Components.

Indirect emissions from electricity consumption can be calculated using two distinct approaches:

- **Location-based approach:** reflects the average emission intensity of electricity networks at the locations where consumption occurs, using average network emission factors. These values are influenced by the specific energy mix of each country or region;

- **Market-based approach:** reflects the emissions associated with the contractual instruments chosen by companies for electricity procurement (e.g., green supply contracts).

Scope 2 emissions from electricity consumption have been calculated using the market-based approach. However, as recommended by the GHG Protocol standards, the results are reported in both approaches.

Beginning in 2024, Scope 2 emissions for European facilities have been calculated using a new market-based emission factor that reflects the **residual mix** of the national electricity grid, rather than the mix declared by the supplier

regardless of the sale or cancellation of Guarantees of Origin (GOs). Using the residual mix allows a more realistic and conservative representation of the carbon intensity of electricity in the absence of GOs. The European Residual Mixes 2024 of the Association of Issuing Bodies (AIB 2024) was chosen as the source of the “residual mix” emission factor for each country.

Compared to the calculation performed in 2022, this change improves the reliability and consistency of the data, in line with the GHG Protocol principle of continuous improvement in emissions reporting practices, particularly when contractual instruments such as GOs are not available.

Eventually, for the Brazilian plants, the emission factor provided by the International Energy Agency (IEA) was retained, in the absence of more specific emission sources.

For the first time, the report also includes data relating to the **Scope 3** emissions calculation exercise. As is known, indirect Scope 3 emissions, as defined by the GHG Protocol – Corporate Value Chain (Scope 3) Standard, include a variety of categories that extend the analysis of the climate footprint along the entire upstream and downstream value chain of the organization.

In line with the GHG Protocol, PSC applied the principles of completeness and relevance in its first Scope 3 emissions calculation exercise. To guide the selection of categories to include, a materiality assessment was conducted based on the main criteria defined by the GHG Protocol, including: the category’s potential emissions impact, the availability of primary and secondary data, and the degree of influence PSC can exert on reducing the related emissions.

The categories were then classified as:

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- Applicable⁵ – relevant to PSC’s activities or value chain;

• Not applicable⁶ – not relevant to PSC’s activities or value chain;
- Excluded⁷ – potentially relevant but not included due to immateriality or the current unavailability of adequate data.

| Emissions | | Units | 2024 | 2023 | 2022 |
|-----------|--------------------|-------|---------------------|--------|--------|
| Scope 1 | Still Combustion | tCO2e | 11.719 | 16.135 | 15.172 |
| | Vehicle Combustion | | 73 | 76 | 653 |
| | Refrigerant Gasses | | 425 | 1.482 | 1.523 |
| Total | | | 12.217 | 17.693 | 17.349 |
| Scope 2 | Market-Based | tCO2e | ⁸ 55.166 | 80.776 | 70.779 |
| | Location-based | | 38.654 | 46.873 | 47.921 |
| Scope 3 | Category 1 | tCO2e | 294.122 | | |
| | Category 2 | | 2.498 | | |
| | Category 3 | | 4.579 | | |
| | Category 4 | | 8.712 | | |
| | Category 5 | | 3.356 | | |
| Total | | | 313.268 | | |

Source of GWP factors for 2024

Scope 1 - fuels: CO2: processed by Ecoinvent 3.10 - Scope 1 - refrigerants: CO2: DEFRA, UK Government GHG Conversion Factors for Company Reporting, 2024 - Scope 2 - location-based emissions: AIB conversion factors. For Brazil, International Energy Agency (IEA location-based). - Scope 3 - emissions by business unit calculated with Simapro 9.6.0.1 Standards, methodologies, assumptions, and/or calculation tools used • For fuels, invoices • For refrigerants, the FGAS declaration pursuant to Article 16, paragraph 1 of Presidential Decree No. 43 of January 27, 2012, regarding the quantities of refrigerant added during repair activities

⁵ The methodological approach adopted by PSC is based on the first five categories, which are closely linked to operational and procurement activities and calculated by business unit:

- Cat. 1 – Purchased goods and services – includes all emissions generated from the production of goods and services acquired by the organization during the reporting period. These are the emissions embedded in materials, components, and purchased services, calculated based on the quantities procured and the corresponding emission factors.
- Cat. 2 – Capital goods (Capex) – refers to emissions resulting from the production of capital goods acquired, such as plants, machinery, and infrastructure. These emissions are generally estimated using approaches based on the monetary value of investments combined with average emission factors for each type of asset.
- Cat. 3 – Fuel- and energy-related activities (not included in Scope 1 or 2) – includes upstream emissions associated with the generation and supply of energy purchased by the organization and already accounted for in Scope 2. These include, for example, emissions from the extraction, processing, and transport of fuels, as well as grid losses.
- Cat. 4 – Upstream transportation and distribution – considers emissions generated by transportation activities carried out by third parties to deliver goods and raw materials to the organization. The calculation typically combines transported mass, distance travelled, and the emission factor of the transport mode, distinguishing between road, maritime, rail, and air transport.
- Cat. 5 – Waste generated in operations – covers emissions arising from the treatment and disposal of waste produced by the organization’s activities. Emissions are estimated based on the type of waste and the treatment applied (landfill, incineration, energy

recovery, or recycling), each characterized by specific emission factors.

⁶ Non-applicable categories:
Cat. 8 – Upstream leased assets Cat. 10 – Processing of sold products Cat. 11 – Use of sold products Cat. 13 – Downstream leased assets Cat. 14 – Franchises Cat. 15 – Investments in intangible assets

⁷ Categories excluded following the materiality assessment:

- Cat. 6 – Business travel: calculated but with an impact below 0.1% of Scope 3.
- Cat. 7 – Employee commuting: data still partial and not comparable across the organization, with an estimated impact of around 1% of Scope 3. PSC is committed to strengthening data collection processes for future inclusion.
- Cat. 9 – Downstream transportation and distribution: available data are not yet complete or harmonized due to different management systems across sites. PSC is committed to improving data collection for future inclusion.
- Cat. 12 – End-of-life treatment of sold products: impact considered immaterial, as the supplied parts (mainly plastics) have a marginal influence on the overall lifecycle of final vehicles. PSC is committed to completing the estimate once data on tonnes per part sold are available for all sites.

⁸ 53,999 t are related to electrical energy and 1,167 t to thermal energy.

In total, considering direct emissions under Scope 1, indirect market-based emissions under Scope 2 and indirect emissions calculated by Business Unit under Scope 3, in 2024 our activity generated 380,651 tCO2e.

In addition to this, our activity generates the emission of other pollutants into the air such as nitrogen oxides and fine dust. The table below shows the quantities emitted in 2024 expressed in tonnes.

| Significant emissions to air for each of the following compounds: | Units | 2024 | 2023 | 2022 |
|--------------------------------------------------------------------------|--------------|-------------|-------------|-------------|
| NOx | Tons | 8,234 | 4,985 | 4,016 |
| SOx | Tons | 0,034 | 0,169 | 0,134 |
| Particulate emissions (PM<2,5) | Tons | 4,094 | 7,748 | 6,403 |
| CO | Tons | 0,246 | 0,082 | 0,074 |
| VOC | Tons | 38,639 | 36,186 | 51,287 |

Source of the conversion and emission factors used to calculate energy consumption and emissions

- Ecoinvent 3.9.1 (Heat, central or small-scale, natural gas [Europe without Switzerland]| heat production, natural gas, at boiler fan burner low-NOx non-modulating <100kW | Cut-off, U)
- Gasoline, Diesel and LPG: Italian Data Banck for average emission factors on National Road Transportation: fetransp.isprambiente.it (update to 2021)

9 NOx, SOx, PM and CO data are calculated by applying emission factors. VOC data are analytical and derived from direct measurements.

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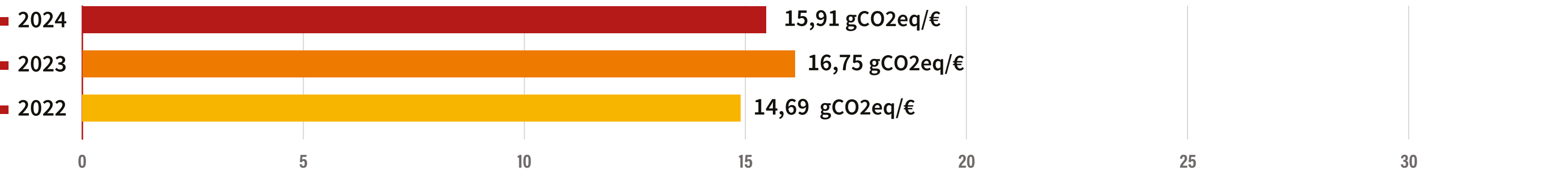
| Fuel | CO ₂ eq Kg/GJ | NOx g/GJ | SOx g/GJ | PM<2,5 g/GJ | CO g/GJ |
|-------------|--------------------------|----------|----------|-------------|---------|
| Natural Gas | 56,30 | 16,7 | 0,611 | 22,2 | 0,111 |
| Gasoline | 70,63 | 48,7 | 0,221 | 545 | 6,63 |
| Diesel | 74,83 | 210 | 0,325 | 23 | 11,2 |
| LPG | 63,98 | 25,4 | 0 | 243 | 6,17 |

Painting is the production process in which emissions of Volatile Organic Compounds (VOCs) are more consistent. These substances, contained in the flow coming out of the painting booths, are conveyed into afterburners, highly efficient equipment capable of reducing the volatile compounds content present as aerosols and/or gases from thousands of mg/Nm3

to just a few ppm. The VOC abatement process takes place by thermal oxidation (combustion) and the resulting heat is recovered either in the same painting plant - where it is used for the heating of drying furnaces and other purposes - or in other business areas.

■ KPI for monitoring the Group’s performance: **greenhouse gas emissions¹⁰**

**Direct greenhouse gas emissions
(Scope 1) per unit of generated value**



10 Assumptions: The KPI calculation used the economic value generated and the CO2e emissions generated by the companies included in the scope of PSC’s consolidated financial statements.



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5.4 Waste management

The potential and actual significant impacts resulting from the waste from the Group’s plants are mainly related to thermoplastic moulding and, where present, painting activities. The first, in particular, produces oily emulsions that in case of accidental dispersion could be toxic to water and soil. The painting activities produce sludge that is destined for disposal or incineration. Any hazardous waste (such as material contaminated with lubricating oils) is safely stored in dedicated warehouses. The production process also results in packaging waste, waste and production waste, mostly recyclable.

The end of life of the product is regulated by Directive 2000/53/EC, which requires manufacturers of vehicles and equipment to ensure the reuse and/or recovery of at least 95% of the weight of the vehicle. The need to comply with the legislation has led over time manufacturers to reorganize the production processes and materials used. The impact of PSC products in the end-of-life phase is therefore limited as almost all of them are reused or recovered.

In order to reduce waste production and thus prevent the related impacts, there are two preferred measures: the use of waste for recovery rather than disposal and the use of reusable packaging made of recyclable materials, through the selection of appropriate suppliers. In most factories, for example, waste is reused and reused in the production process.

In the Brazilian plants of PSCA and PSMM there is a constant monitoring,

aimed at identifying the main sources of waste generation and the measures necessary for their reduction. The monitoring indicators are checked monthly in relation to the annual targets: if deviations from the targets are found, corrective measures are activated in a timely manner. Moreover, no waste produced by these plants is disposed of in landfills.

The waste produced in PSC plants is managed by third parties, acting in line with contractual and legal obligations. In PSMM Pernambuco disposal is instead managed by JEEP thanks to the involvement of a specialized subject. The third party companies entrusted with the collection and disposal service are all authorized to manage the waste according to the national laws in force; also the authorizations of the transporters and the recipients are periodically checked by the subjects in charge within the individual plants, both Italian and foreign.

Waste data are collected by filling in the loading and unloading registers, forms and the Single Model Environmental Declaration (MUD). The data are catalogued by CER code (or other waste code in non-European countries), detailing the type, characteristics, hazard classes and destination of waste; they are then recorded in special electronic databases to monitor the trend. In some plants, including all PCIT sites and the three in Brazil, monthly KPIs are set.

The following tables show the quantity, characterisation and destination of PSC waste over the last three years period.

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| Type of waste | Waste type of treatment | Unit | 2024 | 2023 | 2022 |
|-----------------------|--------------------------------------|------|--------|--------|--------|
| Hazardous | Other disposal operations | t | 99 | 127 | - |
| | Other disposal options | t | 254 | 698 | 438 |
| | Landfillingwaste disposal | t | 417 | 866 | 1.187 |
| | Inceneration with energetic recovery | t | 145 | 23 | 158 |
| | Inceneration without energy recovery | t | 74 | 1 | - |
| | Preparation for re-use | t | 901 | 1.417 | 2.481 |
| | Riciclyng | t | 168 | 389 | 268 |
| Total hazardous | | | 2.058 | 3.521 | 4.532 |
| Non Hazardous | Other disposal operations | t | 1.662 | 1.937 | 11 |
| | Other recovery options | t | 476 | 504 | 332 |
| | Landfill waste disposal | t | 719 | 973 | 975 |
| | Inceneration with energetic recovery | t | 373 | 348 | 399 |
| | Inceneration without energy recovery | t | - | - | - |
| | Preparation for re-use | t | 4.299 | 5.830 | 6.000 |
| | Riciclying | t | 2.835 | 3.853 | 2.150 |
| | Chemical-physical treatment | t | - | - | 46 |
| Total non - hazardous | | | 10.364 | 13.445 | 9.913 |
| Total | | | 12.421 | 16.966 | 14.445 |

The increase in waste generated, which affected the three-year period 2021-2023, has ceased. In 2024 it decreased dramatically (-26.8%) due to the aforementioned reduction in activity volumes, linked to the downturn in the automotive sector; this phenomenon particularly affected hazardous waste.

The European Directives (and their transposition at national level) propose a legal framework for the control, generation and disposal of waste, recovery and recycling, and set a number of targets to be achieved and strategies to achieve this:

- principle of prevention;
- hierarchical principle of waste;
- “polluter pays” principle;
- green economy.

In accordance with the waste hierarchy principle, management must **respect an order of priority:**

1. prevention;
2. preparation for re-use;
3. recycling;
4. other recovery, for example energy recovery;
5. disposal

In this context, the 5R approach is applied in the plants of the Prima Components Italia and PSC do Brasil business units.

The concept behind the tool is based on the following assumptions:

- waste does not go to landfill

- going to the top of the pyramid improves waste management;
- minimise the amount of waste produced
- the pyramid should flatten to the advantage of the inverted base with the improvement of waste management

Therefore, practical calls for action leading to better waste management are described as follows and are related to the different Rs

- **Refuse/Reject:** avoid producing waste thanks to a proactive approach;
- **Reduce:** if the first recommendation is not applicable, then the amount of waste produced and the environmental impact of the waste matrix must be reduced;
- **Reuse:** each material must be reused as many times as possible before being thrown away;
- **Recycle:** all waste that can be recycled to produce new raw material must be recovered;
- **Retrieve:** some waste can be exploited to produce energy, e.g. through a waste-to-energy plant.



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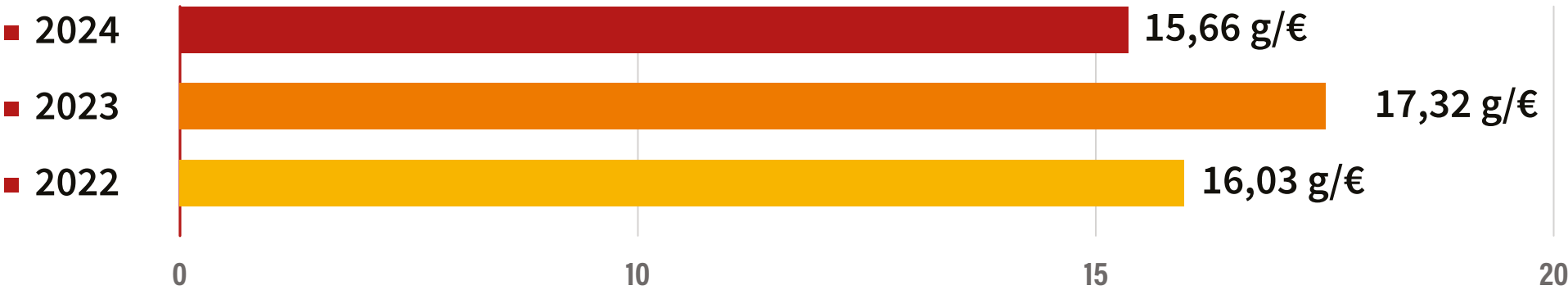
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| | 2024 | 2023 | 2022 |
|-------------------|-------|-------|-------|
| g/€ grams / euros | 15,66 | 17,23 | 16,03 |

■ KPI for monitoring the Group’s performance: greenhouse gas emissions: **Waste generated**¹¹

Waste generated per Unit of Generated Value



¹¹ The KPI calculation used the economic value generated and waste production of the companies included in the scope of PSC's consolidated financial statements.

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5.5 Water resource protection

The impact of PSC production sites on water resources is not very significant and none of the plants are located in areas with high water stress.

As for the plants of Prima Components Italia, in particular, it is divided into three categories:

- 1) industrial water collection and purification tanks (if the painting process is present, for the moulding phase the water is conveyed in a closed circuit);
- 2) civil discharges;
- 3) meteoric waters.

The water is mainly used for cooling the presses and, where present, for the water curtains of the painting systems, for hygienic and cleaning purposes in the common areas, and as a fire reserve.

In the plants of Prima Sosnowiec APT and in all PCITA sites water consumption and drainage in sewers are monitored through KPI; in Prima Poprad instead there is an emergency plan for the management of water resources issues.

In the Brazilian plants water is taken from the aqueduct and the municipal manager also monitors the withdrawals with a meter at the entrance of the sites. For PSMM Pernambuco, the management and monitoring of water withdrawals is carried out by Jeep.

Annual monitoring of the water resource and its impacts is foreseen in all PSC plants. Many sites in the group aim to reduce the impact on the

resource through several initiatives, including the assessment of the state of integrity of water systems to avoid losses.

All volumes taken and discharged, as described in the tables below, refer to fresh water.

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| Withdrawals ¹² | Unit | 2024 | 2023 | 2022 |
|--------------------------------------------------------------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Total volume of water withdrawn | ML | 539 | 532 | 408 |
| Municipal water supplies or other public or private water services | ML | 97 | 76 | 64 |
| Underground water | ML | 442 | 456 | 344 |
| Standard, methodologies and used hypotheses | | <div><div>■</div>Prima Eastern: meter readings and estimates.</div> <div><div>■</div>PC Gricignano d'Aversa and BU BR: meter readings.</div> <div><div>■</div>Sole Suzzara, Pontedera and Scanzorosciate: Invoice + meter reading.</div> <div><div>■</div>Oderzo: meter reading and periodic water analysis.</div> <div><div>■</div>Sole Horgertshausen: invoices.</div> | <div><div>■</div>Prima Eastern: meter readings and estimates.</div> <div><div>■</div>PC Gricignano d'Aversa, Anagni, Ferentino e la BU PSCBR: meter readings.</div> <div><div>■</div>Sole Suzzara, Pontedera e Scanzorosciate: Invoice + meter reading.</div> <div><div>■</div>Oderzo: meter reading and periodic water analysis.</div> <div><div>■</div>Sole Horgertshausen and Poprad and Sosnowiec Plants: invoices.</div> | <div><div>■</div>Prima Eastern: meter reading (matching with invoices).</div> <div><div>■</div>PC Gricignano d'Aversa, Anagni, Ferentino, Paliano e la BU PSCBR: Meter readings.</div> <div><div>■</div>Sole Suzzara, Pontedera e Scanzorosciate: Invoices.</div> <div><div>■</div>Oderzo: meter reading and periodic water analysis.</div> <div><div>■</div>Sole Horgertshausen and Poprad and Sosnowiec Plants: invoices.</div> |

12 Data do not take into account the water withdrawals and discharges from the Sole Woerth plant as the water resource is managed externally and no information could be found on this

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| Discharges | Unit | 2024 | 2023 | 2022 |
|------------------------------------------------------------------------------------------------------------------------|------|------|------|------|
| Total water volume withdrawn planned and not planned | ML | 243 | 249 | 194 |
| Water discharged into natural water body | ML | 99 | 118 | 82 |
| Water discharged into sewer | ML | 114 | 98 | 78 |
| Water discharged into imhoff pool or biological tank/Sealed tank with periodic sampling (disposal as waste CER 200304) | ML | 6 | 7 | 11 |
| Treatment and use in the JEEP/ETE process | ML | 25 | 26 | 23 |

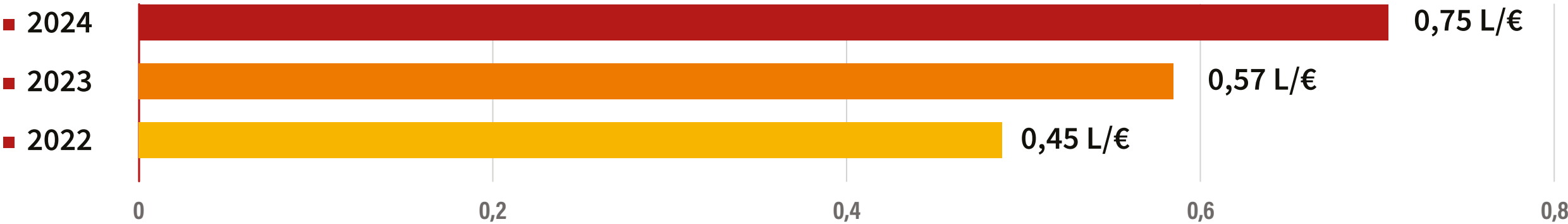
The volumes of water discharged into the sewers are obtained from the meter reading, while those managed as waste CER 200304 are taken from the unique models of environmental declaration (MUD).

For all Italian plants the emission limits in water are defined on the basis of Legislative Decree 152/06, Table 3, Annex 5. For the plants in Brazil, however, they are fixed by reference to CONAMA Resolution number 430/201.

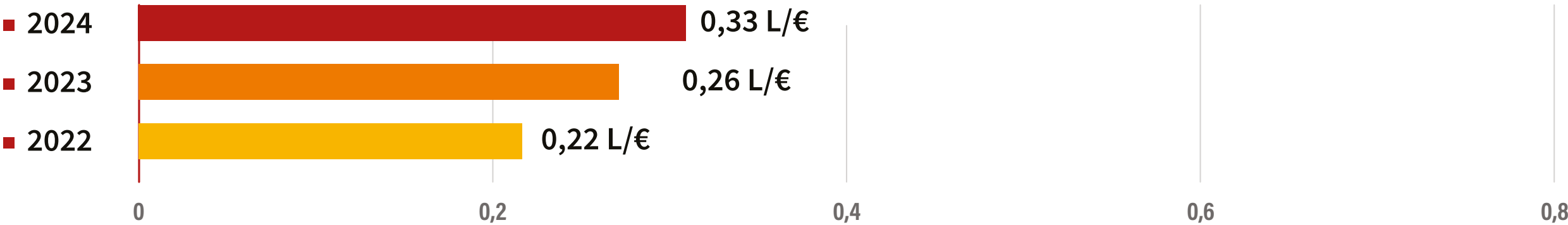
Other emission limits for the protection of water quality are dictated by the Integrated Environmental Authorization (AIA) for Sole Oderzo and Sole Pontedera and by the Single Environmental Authorization (AUA) for Prima Components Anagni, Prima Components Paliano and Prima Components Gricignano d’Aversa.

■ KPI for monitoring the group’s performance: **withdrawals and discharges of water**¹³

**Volume of water withdrawn
per unit of generated value**



**Volume of water discharges
per unit of generated value**



The volumes of water withdrawn and discharged in 2024 remained essentially stable compared to the previous year. However, considering that water withdrawal and discharge are not directly proportional to business volume, the indicator is higher than in 2023 due to the reduction in turnover.

¹³ The KPI calculation used the economic value generated, the water withdrawals and discharges of the companies included in the scope of the PSC consolidated balance sheet.

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- Starting in 2024, Scope 2 emissions for European plants have been calculated using a new market-based emission factor that reflects the residual mix of the national electricity grid, rather than the mix declared by the supplier regardless of the sale or cancellation of Guarantees of Origin (GOs). Using the residual mix allows for a more realistic and conservative representation of the carbon intensity of electricity in the absence of Guarantees of Origin. The European Residual Mixes 2024 of the Association of Issuing Bodies (AIB 2024) has been chosen as the source of the “residual mix” emission factor for each country. Compared to the calculation performed in 2022, this change improves the reliability and consistency of the data, in line with the GHG Protocol principle of continuous improvement in emissions reporting practices, particularly when contractual instruments such as GOs are not available. Finally, for the Brazilian plants, the emission factor provided by the International Energy Agency (IEA) was maintained, in the absence of more specific emission sources.
- The emissions under Scope 1 and Scope 2 relating to the 2022 and 2023 financial years have therefore been adjusted to take into account the adjustments referred to in the previous point.





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| ■ Macrotheme | ■ Long-term Objective | ■ Target for 2024 | ■ Status at 2024 | ■ Target for 2025 |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Generated Value | To create value for all stakeholders by designing, producing and marketing innovative and technologically advanced products, in compliance with regulations, by actively collaborating with all players in the supply chain. | <ul style="list-style-type: none">Bring all Group sites to be certified to the ISO 14001 standard.Bring at least 30% of all Group sites to be certified ISO 45001.The new integrated Quality, Environment and Safety Policies will be communicated to all Stakeholders. | <ul style="list-style-type: none">Target in progress: approximately 83% of the Group's plants are certified for the 14001 standard.Target achieved: 67% of the Group's plants are certified for the ISO 45001.Target achieved: since 2022, on the company website, a reference to the Integrated Quality, Environment and Safety Policies has been included in the 'PSC Policies' section. | <ul style="list-style-type: none">Bring all Group sites to be certified to the ISO 14001 standard.Bring at least 80% of all Group sites to be certified ISO 45001.Bring at least 20% of all Group sites to be certified ISO 50001. |
| Workers | Ensuring wellbeing in the workplace for all employees without discrimination, providing training and resources to ensure professional development and appropriate working conditions. | <ul style="list-style-type: none">Zeroing the number of accidents at all sitesEstablish specific sustainability training for all new hiresCarry out specific sustainability training for all employees.The Academy project will be rescheduled by June 2021 to start again in September 2021 with face-to-face meetingsCreation of a single organisational structure for personnel assessment PSC Italy for the B.U. PCIT and Sole. Harmonisation of processes and tools used for training management, appraisal processes, job descriptions and skills is planned for 2021, with full implementation by 2022. Everything will be managed with HR management software | <ul style="list-style-type: none">Target in prgress: in 2023, 51 minor incidents occurred among employees at all sites, and 13 has been the number of incidents among temporary workers. The average number of recordable accidents decreases from 8.5 to 7.5 expressed as total injuries per total mega worked hours. No permanent or fatal injuries have been recorded in 2023.Target not achieved: Due to changes in the corporate plan, the webinar had not been arranged.Target not achieved: no specific training course has been carried out due to different company's needs.Target achieved: the Academy project reprised during 2021. With the launch of PSC Academy&Research, the top management "socialization" program, focused on training enhancement, has been also reconfirmed for 2023; at the same time, the number of participants (middle managers) increased and so the program will be extended to all 2024.Goal to be achieved soon: the harmonization of processes and tools for staff evaluation is being reorganized. | <ul style="list-style-type: none">Zeroing the number of accidents at all sitesDefine specific training for all new hires on sustainability.Extend the involvement of middle management in the training integration program (so-called "socialization") up to 2024.Verify the requirements for obtaining the gender equality certification (Uni Pdr 125:2022) for all Italian sites.Finalization of the target of the harmonization of all processes. |
| Natural resources and environment | Developing innovative solutions to improve the quality of life and the environment, protecting natural resources, reducing waste produced and emissions into the atmosphere and pursuing sustainable production processes. | <ul style="list-style-type: none">Monitor and reduce energy consumption.Reduce direct CO2 emissions into the atmosphere (Scope 1).Reduce the amount of waste.Increase the percentage of recovered wastes compared to disposed ones. | <ul style="list-style-type: none">Target achieved: The Group's total energy consumption per machine hours worked gradually decreased over the three-year period, achieving a total variation of 25%.Target to be refined: Over the three-year period, Scope 1 emissions remained substantially unchanged.Target to be refined: Over the three-year period, the total quantity of produce wastes increased by 5.8%, also as a result of the production increase.Target not achieved: Compared to 2021, in 2023 the amount of recovered wastes decreased by 5.6%. | <ul style="list-style-type: none">Monitor and reduce energy consumption.Reduce direct CO2 emissions (Scope 1) per unit of generated compared to 2021.Reduce Scope 1 and 2 emissions by 5% by 2024, in line with the objectives set in the Group's decarbonization plan.Reduce the amount of produced wastes per unit of value generated by production.Increase the percentage of waste recovered compared to waste disposed of. |





MANAGEMENT OF MATERIAL TOPICS



Management of material topics

The material topics for PSC have been aggregated into three macro-themes that share the management approach.

| ■ Macro-themes | ■ Material topics for PSC |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Generated Value | Risks Management Research, development & technological innovation Customer relations (business partners) Compliance Responsible supply chain management Relations with Local Communities |
| Workers | Wellbeing of Employees Occupational Health and Safety Equal opportunities and diversity |
| Natural Resources & Environment | Energy Consumption Emissions in the Atmosphere Waste Management Water Resources Protection |

Processes common to all macro-themes

MOTIVATIONS AND BOUNDARIES

The material topics were identified by applying the principles for defining the contents of the Report and through the stakeholder engagement and materiality analysis processes described in detail in the second chapter of the Sustainability Report, “Materiality and methodology”.

For each material topic of PSC, the perimeter within which the potential impact may fall has been identified:

- 1. Within company boundaries: in this case the impact primarily influences internal stakeholders
- 2. Outside the company boundaries: in this case it is mainly external stakeholders who are affected by the impact
- 3. Inside and outside the company boundaries: the impact concerns all stakeholders.

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In the management of material issues, PSC considers both the possible impact it can cause directly and the impact that may indirectly derive from its work.

MANAGEMENT TOOLS

POLICIES AND COMMITMENTS

The Group is managed in the logic of recognizing the social role that the company has within the community, through the implementation of innovative solutions to improve the quality of life and the environment.

PSC has developed a common policy with regard to quality, environment and safety throughout the Group, in line with the international standards ISO 9001, ISO 14001, ISO45001.

In the quality, environment and health and safety at work policy, it is stated that:

«The future of Prima Sole Components depends on the ability to establish and maintain stable and satisfactory relationships with customers.

The satisfaction of customer needs and the acquisition of new market areas are achieved through continuous improvement of the quality of products, services and cost-effectiveness.

Prima Sole Components, in carrying out its activities, considers human health, environmental protection and safety at work an indispensable duty, a continuous commitment and a constant component of its mission.»

Also in the 2023-2024 Prima Sole Components Business Plan, the holding company defines the vision, mission and medium and long-term strategies.

The operational plans of the business units and the sites connected to them are then developed along these lines. In the Business Plan, the strategic guidelines are: competitiveness, technological innovation and globalization. At the level of the business unit and, in cascade, for each production site, the activities are defined in line with the strategic guidelines of PSC according to the following logical process: analysis of the business plan, S.W.O.T. analysis for the determination of strengths and weaknesses, as well as opportunities and risks, risk assessment and definition of the operating plan.

- The Business Plan covers the corporate network of all PSC Group sites.
- The last revision date of the Business Plan dates back to 2023.

Following the reorganisation of the Group in recent years, the organisation and management model, in accordance with Decree-Law 231, was subject to an updating process in 2020 and in 2023 this model was implemented in all the Italian Business Units of the Group. New content has been introduced, developed on the basis of the path taken by PSC towards greater sustainability of its activities.

With the publication of its sustainability report, PSC intends to demonstrate its willingness and commitment to embark on a new path towards sustainability in the economic, social and environmental spheres. This will and commitment originates from the company management, and is transmitted in all plants and at all company levels.

The commitment to respect the legitimate interests of its stakeholders and the community in which all PSC plants are located is enshrined in the Group's Code of Ethics.

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OBJECTIVES AND TARGETS

The objectives and targets that PSC sets itself on its path to sustainability are found in this Report and cover all PSC sites. The objectives are of an improving nature with respect to national regulations and will be monitored annually. Other more specific objectives are identified in the improvement plans for each company site, which are drawn up in accordance with quality, environmental and safety regulations.

RESOURCES

The responsibility for deploying human and financial resources lies with the business unit administrator who, together with the plant manager, draws up an investment plan approved at holding company level.

COMPLAINT MECHANISMS

In the PSC sites certified ISO 9001, ISO 14001 and ISO 45001 there are complaints collection systems provided by the management systems.

In 2024, PSC updated its Whistleblowing Regulations and launched an IT platform that allows users to submit reports of known wrongdoing securely and confidentially, in compliance with current legislation.

Stakeholders may make inquiries and complaints at the contact point indicated in this report.

SPECIFIC ACTIONS

PSC publishes the Sustainability Report in accordance with the main international reference standard for sustainability reporting, the GRI-Standards. PSC is also committed to keeping up to date and applied the quality, environment and safety policies that are a reference for all the

group's plants, to pursue continuous improvement in all areas.

MANAGEMENT ASSESSMENT

To monitor the effective adequacy of the management of material issues, the results of the first and third party audits carried out on the management systems will be used. In addition, the information of the GRI Standards reported in this Report, in the previous and subsequent reports, will be used as management assessments. To monitor some of the significant aspects more effectively, PSC has developed Key Performance Indicators (KPIs) that allow the performance of these aspects over the years at Group level to be assessed.

RESPONSIBILITY

The commitment to take a more sustainable approach unites both the Chairman and the CEO and involves all business units, individual plants and all company functions and employees. Responsibility for implementing policies, delivering commitments and achieving objectives lies with the directors of each business unit and the directors of individual production units. The achievement of the specific objectives, identified in the improvement plans, is delegated to those responsible for the implementation of the specific planned activities.

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MOTIVATIONS AND BOUNDARIES

| ■ Material topic | ■ Motivations and boundaries | ■ Impacts | ■ Material topics from GRI Standard | ■ Disclosures |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Risk Management | To act considering economic, social and environmental risks and opportunities for PSC's operations and image. Any related impacts could have an effect both within and outside the Group. | <ul style="list-style-type: none">• Loss of market positioning due to inadequate risk and opportunity assessment.• Consolidation of reputation and trust relationship towards the company. | GRI 201: Economic performance 2016 | 201-1 Direct economic value generated and distributed |
| Research, development and technological innovation | Research and technological innovation such as strategic elements to increase the competitiveness of its products, in line with sustainable development and mobility. Any related impacts could have an effect both inside and outside the Group. | <ul style="list-style-type: none">• Increased competitiveness of the company.• Consolidation of reputation and trust towards the company.• Contribution to the transition to a low-carbon emission economy through the development of sustainable and innovative services/products. | GRI 201: Economic performance 2016 GRI 206: | 201-4 Financial assistance received from government |
| Customer relations (business partners) | To relate to customers as key business partners, recognising the value of cooperation, synergies and socially responsible behaviour, in order to jointly achieve higher levels of knowledge and higher quality and to establish a lasting and mutually satisfying relationship. Any related impacts could have an effect both within and outside the Group. | <ul style="list-style-type: none">• Loss of customers or strategic partners.• Increased business resilience.• Consolidation of reputation and trust towards the company. | GRI 206: Anti-competitive Behavior 2016 GRI 416: Customer health and safety 2016 | 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services |
| Compliance | To ensure compliance with mandatory or voluntary standards through empowerment of its employees and through appropriate organisation and management models, and to achieve measurable and certifiable performance and sustainability targets. Any related impacts could affect both within and outside the Group | <ul style="list-style-type: none">• Penalties for non-compliance with applicable socio-economic and environmental legislation.• Contribution to the development of a more ethical society.• Consolidation of reputation and trust towards the company. | GRI 205: Anti-Corruption 2016 GRI 403: Occupational Health and Safety 2018 | 205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken 403-1 Occupational health and safety management system |
| Responsible supply chain management | The involvement of the supply chain by sharing principles, policies and tools for sustainability and social responsibility. Any related impacts could have an effect both within and outside the Group. | <ul style="list-style-type: none">• Consolidation of reputation and trust in the company.• Indirect environmental damages not yet estimated.• Indirect social damages not yet estimated. | GRI 308: Supplier Environmental Assessment 2016 GRI 414: Social supplier assessments | 308-1 New suppliers that were screened-using environmental criteria 414-1 New suppliers that were screened using social criteria |
| Local communities | Attention and confrontation with the expectations of the local community, through an open, transparent and constructive dialogue. Any related impacts could have an effect outside the Group | <ul style="list-style-type: none">• Contribution to the economic and social development of the territory.• Conflicts with the local community due to negative perception of the productive activity carried out. | GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs |

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MANAGEMENT TOOLS

POLICIES AND COMMITMENTS

The following commitments are central to the quality, environment and occupational health and safety policy, the principles of which are to be found at all Group sites:

- **To integrate economic objectives with stakeholder concerns and satisfaction of applicable requirements**
- **To improve processes and products and system performance in general by implementing specific projects to increase performance in each area, thinking about the impact the product can have throughout its life cycle**
- **To maintain constant compliance with current legislation, respecting the health and safety of workers and environmental protection.**
- **To Promote sustainable behaviour in the entire production and supply chain**

The guiding principles in relations with suppliers, the community and customers, to ensure the development of a responsible supply chain, high levels of customer satisfaction and open dialogue with communities, are honesty, fairness, transparency and impartiality. These principles have always animated PSC, are presented in the recently updated Code of Ethics and will be formalised with the implementation throughout the Group of the organisational model consistent with Legislative Decree 231/2001, at present, adopted by over 67% of our companies. PSC's desire to carry out its activities in an ethical manner, respecting its guiding principles in its relations with stakeholders, is stated in the Code of Ethics.

OBJECTIVES AND TARGETS

The objectives and targets assumed for the material topics of this macro-theme are developed as described in the section 'Processes common to all macro-themes'.

RESOURCES

The personnel and financial resources for the management of this macro-issue are allocated in an articulated manner by the entire management of the Group with coordination and control actions exercised by the chairman and managing director of PSC.

COMPLAINT MECHANISMS

The mechanisms by which it is possible to make any complaints related to this macro-theme are developed following what is described in the section "Processes common to all macro-themes".

SPECIFIC ACTIONS

Periodically, the CEO of PSC and the directors of the business unit and subsequently the Board of Directors evaluate the economic performance of the individual business units and PSC and analyze any risks and opportunities.

MANAGEMENT ASSESSMENT

The evaluation mechanisms on the management of material topics related to the macro-theme "Value generated" are developed following what is described in the section "Processes common to all macro-themes".

RESPONSIBILITY

Responsibilities for the management of material issues related to the macro-theme "Value generated" are assigned as described in the section "Processes common to all macro-themes".

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MOTIVATIONS AND BOUNDARIES

| ■ Material topic | ■ Motivations and boundaries | ■ Impacts | ■ Material topics from GRI Standard | ■ Disclosures |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wellbeing of employees | <p>To consider our employees a fundamental element of the company value and ensure their wellbeing through a proper training for the development of individual skills, an organization and an environment which foster the commitment to quality and the achievement of personal and professional satisfaction.</p> <p>Any related impacts may have an effect within the Group.</p> | <ul style="list-style-type: none">• Loss of manpower and productivity due to unsatisfactory and/or overly stressful working conditions.• Inability to attract talent due to unsatisfactory and/or overly stressful working conditions.• Human and professional growth of collaborators. | <p>GRI 401: Employment 2016</p> <p>GRI 404: Training and education 2016</p> | <p>401-1 New employee hires and employee Turnover</p> <p>401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees</p> <p>404-1 Average hours of training per year per employee</p> <p>404-3 Percentage of employees receiving regular performance and career development reviews</p> |
| Health and safety at work | <p>To ensure process safety and protecting the health of workers at all stages of supply and production.</p> <p>Any related impacts may have an effect within the Group.</p> | <ul style="list-style-type: none">• Diffusion of a work culture that guarantees high standards of health and safety for workers.• Damage to workers due to accidents or occupational diseases.• Deterioration of the reputation and relationship of trust towards the company. | <p>GRI 403: Occupational Health and Safety 2018</p> | <p>403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment and accident investigation</p> <p>403-3 Occupational health services</p> <p>403-4 Worker participation, consultation, and communication on occupational health and safety</p> <p>403-5 Worker training on occupational health and safety</p> <p>403-6 Promotion of worker health</p> <p>403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p> <p>403-9 Work-related injuries</p> |
| Equal opportunities and diversity | <p>Enhancing the personal and cultural diversity of employees, suppliers and customers, avoiding unjustified discrimination and promoting inclusion.</p> <p>Any related impacts may have an effect within the Group.</p> | <ul style="list-style-type: none">• Inadequate selection of personnel due to cultural prejudices related to gender or other personal orientations of workers.• Contribution to the development of a more ethical society. | <p>GRI 405: Diversity and Equal Opportunity 2016</p> | <p>405-1 Diversity of governance bodies and employees</p> |

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MANAGEMENT TOOLS

POLICIES AND COMMITMENTS

The principles set out in PSC’s quality, environment and safety policies are of reference for all the Group’s sites and are in line with the strategic guidelines of the Business Plan.

In the quality, environment and occupational health and safety policy, the central commitments include:

- Promoting any initiative to reduce to zero, in every activity, the occurrence of accidents that can compromise the safety of employees and neighboring communities also through consultation and active participation of all workers
- Promoting the active involvement of all staff in the process of continuous improvement, through consultation and active participation of all those who can make a constructive and innovative contribution.

PSC’s commitment to enhancing human resources, to guarantee their rights and to promote their development and personal growth is stated in the Group’s Code of Ethics.

OBJECTIVES AND TARGETS

The objectives and targets taken for the material themes of this macrotheme are developed following what is described in the section “Processes common to all macrothemes”.

RESOURCES

Staff and economic resources for the management of workers are allocated to the individual business units through the definition and approval of the annual budget.

COMPLAINT MECHANISMS

The mechanisms by which it is possible to make any complaints related to this macrotheme are developed following what is described in the section “Processes common to all macrothemes”.

SPECIFIC ACTIONS

Prima Sole Components ensures the control, monitoring and possibly the mitigation of negative impacts on the health and safety of workers according to the reference legislation. Internal and external audits and periodic reviews shall also be carried out in establishments that have implemented a management system.

The human resources of the individual business units, in collaboration with the directors of the production units, manage vocational training programs and personnel for employees, new employees and in administration at the production sites. These programs are developed according to business needs. The priorities for the individual worker are identified by the HR managers and management according to the job needs.

At sites where a management system is active at least once a year, a review is carried out involving the directors of the business units, the directors of the production units and the heads of the various business functions. Following the review, the results of the audits, the non-conformities, the corrective actions implemented, the objectives and the indicators, improvements can be implemented.

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EVALUATION OF THE MANAGEMENT

The evaluation mechanisms on the management of material topics related to the macro-theme “Workers” are developed following what is described in the section “Processes common to all macrothemes”.

RESPONSIBILITY

The responsibilities for the management of material topics related to the macro-theme “Workers” are assigned following what is described in the section “Processes common to all macrothemes”.

Individual managers of business units, as employers of staff, have responsibility for health and safety.

In each production unit, the directors have legal power of attorney on issues related to the environment and safety and have a wide delegation regarding the management of these aspects. Each Group company has an RSPP that handles safety issues and workers elect one or more RLS (or RLSSA in companies with rubber and plastic contracts).



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Natural Resources and Environment

MOTIVATIONS AND BOUNDARIES

| ■ Material topic | ■ Motivations and boundaries | ■ Impacts | ■ Material topics from GRI Standard | ■ Disclosures |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy consumption | <p>The responsible use of energy resources achieved, when possible, with energy saving technologies and practices and the choice of renewable resources.</p> <p>Any related impacts could have an effect both inside and outside the Group</p> | <ul style="list-style-type: none">• Consumption of non-renewable energy resources.• Increased costs for energy purchase | GRI 302: Energy 2016 | <p>302-1 Energy consumption within the organization</p> <p>302-3 Energy intensity</p> |
| Emissions in the atmosphere | <p>Conduct its activities by seizing opportunities to prevent and mitigate emissions into the atmosphere, protecting air quality and combating climate change.</p> <p>Any related impacts could have an effect both inside and outside the Group</p> | <ul style="list-style-type: none">• Direct contribution to climate change by greenhouse gas emissions during the production process.• Indirect contribution to climate change by greenhouse gas emissions upstream and downstream of the production process. | GRI 305: Emissions 2016 | <p>305-1 Direct (Scope 1) GHG emissions</p> <p>305-2 Energy indirect (Scope 2) GHG emissions</p> <p>305-3 Indirect GHG emissions from downstream and upstream value chains (Scope 3)</p> <p>305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions</p> |
| Waste management | <p>The application, where possible, of best practices of reduction, through prevention, and recycling of waste.</p> <p>Any related impacts could have an effect both inside and outside the Group</p> | <ul style="list-style-type: none">• Contribution to the environmental impact of end-of-life waste disposal. | GRI 306: Waste 2020 | <p>306-1 Waste generation and significant waste-related impacts</p> <p>306-2 Management of significant waste-related impacts</p> <p>306-3 Waste generated</p> <p>306-4 Waste diverted from disposal</p> <p>306-5 Waste directed to disposal</p> |
| Water resources protection | <p>The responsible use of water due to technologies and practices aimed at reducing the amount taken and maintaining the original quality. Any related impacts could have an effect both inside and outside the Group</p> | <ul style="list-style-type: none">• Water quality degradation.• Depletion of water resources. | GRI 303: Water and Effluents 2018 | <p>303-1 Interactions with water as a shared resource</p> <p>303-2 Management of water discharge-related impacts</p> <p>303-3 Water withdrawal</p> <p>303-4 Water discharge</p> |

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MANAGEMENT TOOLS

POLICIES AND COMMITMENTS

Among the central themes for the SGP, declared in the policy of quality, environment and health and safety at work, is the commitment to “protect and enhance the environment and take all necessary measures to prevent pollution”

OBJECTIVES AND TARGETS

The objectives and targets taken for the material themes of this macrotheme are developed following what is described in the section “Processes common to all macrothemes”.

RESOURCES

The administrator of the business unit is responsible for allocating human and financial resources, according to the instructions of the plant manager who draws up an investment plan.

COMPLAINT MECHANISMS

The mechanisms by which it is possible to make any complaints related to this macrotheme are developed following what is described in the section “Processes common to all macrothemes”.

SPECIFIC ACTIONS

Most of the plants have adopted an environmental management system certified in accordance with ISO 14001 which, thanks to an audit process and periodic reviews, provides for control, monitoring and, where appropriate, mitigation of negative impacts on the environment.

The Group adopts tools to evaluate and quantify energy and environmental loads and the potential impacts of products and processes through:

- External analysis laboratories for the assessment of the main environmental impacts (emissions, discharges, noise, waste), dedicated internal resources and external consultancy for the energy assessment of individual sites
- Involvement of all professional skills necessary for the development, management and control of activities
- Adoption and maintenance of an environmental management system.

EVALUATION OF THE MANAGEMENT

The evaluation mechanisms on the management of material issues related to the macro-theme “Natural resources and environment” are developed following what is described in the section “Processes common to all macrothemes”.

RESPONSIBILITY

Responsibility for the management of natural resources and environment issues is also entrusted to the business unit administrators.

As part of the management system, the issue is addressed by entrusting management responsibility to the site manager who is accompanied by a manager of the management system and an operational structure.



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Environmental data



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OBIETTIVI

GESTIONE DEI TEMI MATERIALI

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| | | | | | |
|---------------------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------|------------------------------------------------------------------|
| GRI content index | | Prima Sole Components has reported the information in this GRI content index for the period 01/01/2024 - 31/12/2024 in accordance to the GRI Standards | | | |
| GRI 1 used | | GRI 1: Foundation 2021 | | | |
| GRI Sector Standard | | Not applicabile | | | |
| ■ Topic Standard GRI | ■ Disclosure | ■ Page | ■ Omission | | |
| | | | Omitted requirement | Reason | Explanation |
| General Information | | | | | |
| General Disclosures | | | | | |
| GRI 2: General Disclosures 2021 | 2-1 Organisation details | 1.1 | Yes | Information unavailable/incomplete | It was not possible to find harmonised data for all group plants |
| | | 1.3 | | | |
| | 2-2 Entities included in the organization’s sustainability reporting | 1.3 | | | |
| | 2-3 Reporting period, frequency and contact point | 2.1 last page | | | |
| | 2-4 Restatements of information | Adjustments | | | |
| | 2-5 External Assurance | 2.4 Assurance letter | | | |
| | 2-6 Activities, value chain and other business relationships | 1.3 | | | |
| | | 1.4 | | | |
| | | 3.5 | | | |
| | 2-7 Employees | 1.3 | | | |
| | 2-8 Workers who are not employees | 4.1 | | | |
| | 2-9 Governance structure and composition | 4.1 | | | |
| | 2-10 Nomination and selection of the highest governance body | 1.3 | | | |
| | 2-11 Chair of the highest governance body | 1.3 | | | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 1.3 | | | |
| | 2-13 Delegation of responsibility for managing impacts | 1.3 | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | 1.3 | | | |
| | 2-15 Conflicts of interest | 1.1 | | | |
| | 2-16 Communication of critical concerns | 1.3 | | | |
| | 2-17 Collective knowledge of the highest governance body | 1.3 | | | |
| | 2-18 Evaluation of the performance of the highest governance body | 1.3 | | | |
| | 2-19 Remuneration policies | 1.3 | | | |
| | 2-20 Process to determine remuneration | 1.3 | | | |
| | | 4.2.1 | | | |
| | 2-21 Annual total compensation ratio | - | | | |
| | 2-22 Statement on sustainable development strategy | Stakeholders letter | | | |
| | 2-23 Policy commitments | 1.1 | | | |
| | 2-24 Embedding policy commitments | 1.3 | | | |
| | 2-25 Processes to remediate negative impacts | 3.1 | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 1.3 | | | |
| 3.4 | | | | | |
| 2-27 Compliance with laws and regulations | 5.4 | | | | |
| 2-28 Membership Associations | 1.2 | | | | |
| 2-29 Approach to the stakeholder engagement | 2.3 | | | | |
| 2-30 Collective bargaining agreements | 4.2.1 | | | | |

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APPENDICE

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|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------|--------|-------------|
| | | | Omitted requirement | Reason | Explanation |
| Material Topics | | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics 3-2 List of material topics 3-3 Management of material topics | 2.2 2.2 Management of material topics | | | |
| Risk Management | | | | | |
| GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed | 3.1 | | | |
| Research, development and innovation | | | | | |
| GRI 201: Performance economiche 2016 | 201-4 Financial assistance received from government | 3.2 | | | |
| Customer relations (business partner) | | | | | |
| GRI 206: Anti-competitive Behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 3.3 | | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | 3.3 | | | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | 3.3 | | | |
| Compliance | | | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | 3.4 | | | |
| | 205-2 Communication and training about anti-corruption policies and procedures | 3.4 | | | |
| | 205-3 Confirmed incidents of corruption and actions taken | 3.4 | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 3.4 | | | |
| Responsible management of the supply chain | | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | 3.5 | | | |
| GRI 414: Supplier Social Assessment | 414-1 New suppliers that were screened using social criteria | 3.5 | | | |
| Local communities | | | | | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | 3.6 | | | |
| Well-being of employees | | | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | 4.2.1 | | | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employee | 4.2.1 | | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | 4.2.2 | | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | 4.2.2 | | | |

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|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------|---------------------|--------|-------------|
| | | | Omitted requirement | Reason | Explanation |
| Occupational Health and Safety | | | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | 3.4 | | | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 4.3 | | | |
| | 403-3 Occupational health services | 4.3 | | | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | 4.3 | | | |
| | 403-5 Worker training on occupational health and safety | 4.3 | | | |
| | 403-6 Promotion of worker health | 67 | | | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 4.3 | | | |
| | 403-9 Work-related injuries | 4.3 | | | |
| Diversity and Equal Opportunity | | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | 4.4 | | | |
| Energy consumption | | | | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 5.2 | | | |
| | 302-3 Energy intensity | 5.2 | | | |
| Emissions into the atmosphere | | | | | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 5.3 | | | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | 5.3 | | | |
| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 5.3 | | | |
| Waste management | | | | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | 5.4 | | | |
| | 306-2 Management of significant waste-related impacts | 5.4 | | | |
| | 306-3 Waste generated | 5.4 | | | |
| | 306-4 Waste diverted from disposal | 5.4 | | | |
| | 306-5 Waste directed to disposal | 5.4 | | | |
| Protection of water resources | | | | | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | 5.5 | | | |
| | 303-2 Management of water discharge-related impacts | 5.5 | | | |
| | 303-3 Water withdrawal | 5.5 | | | |
| | 303-4 Water discharge | 5.5 | | | |

SOLE ODERZO PLANT





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Torino, September 12th, 2025

To the Board of Directors of
P.S.C. - Prima Sole Components S.p.A.
and to all interested parties

ASSURANCE STATEMENT

Intertek Italia S.p.A. (Intertek) was mandated by P.S.C. - Prima Sole Components S.p.A. (P.S.C.) to carry out an independent assessment of the Sustainability Report for the year 2024, in order to verify the correct application of **GRI Standards 2021**, including the relevance and reliability of its contents with respect to stakeholders' expectations.

Intertek has not played any direct or indirect role in the preparation of the document, whose contents are the sole responsibility of P.S.C.

Intertek declares its independence and absence of conflicts of interest with regard to P.S.C. and its stakeholders.

The assessment was accomplished considering in particular the international standard ISAE 3000 (Revised), in "limited assurance" mode.

Our task involved:

- a completeness and consistency analysis of the Sustainability Report under assessment with respect to the standards adopted by P.S.C.;
- the investigation of qualitative and quantitative aspects deemed to be significant for stakeholders;
- the interview on a sample basis of P.S.C. staff and interested parties' representatives.

CONCLUSION

Based on the above activities and selected sample, no contrary evidence arose to let us conclude that:

- the Sustainability Report of P.S.C. - Prima Sole Components S.p.A. for the year 2024 has been prepared in **accordance with GRI Standards 2021**;
- the data and information included in the Report are consistent with the assessed documents.

We therefore believe that the Sustainability Report of P.S.C. - Prima Sole Components S.p.A. for the year 2024 contains an adequate representation of impacts, strategies and sustainability performances of the company, with respect to GRI reporting principles and stakeholders' expectations.

Best regards.

Alessandro Ferracino
Regional Director ECA Business Assurance
(excl. UK and Iberia)

Marco Zomer
Project Leader

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SUSTAINABILITY REPORT 2024

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