



ESA



Report by  
iRaise srl

ESA S.p.A.

# SUSTAINABILITY REPORT

## 2024

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Mind  
over  
Innovation.

ESA S.p.A.

## **SUSTAINABILITY REPORT**

# **2024**

Report by

**RAISE**

**ESA S.p.A. | Headquarters**  
Mariano Comense  
Italy

On the threshold of ESA's fiftieth anniversary, I am really happy to share our first Sustainability Report. An important milestone as a result of the commitment to developing a business model that, increasingly, aims to merge innovation and sustainability.

As we prepare to celebrate such a significant anniversary, the publication of this document represents for us more than just a simple balance sheet: it is an opportunity to share with all our stakeholders who we are and what matters to us, our values, the goals already achieved and those yet to be conquered, the impacts of our actions, and the goals on which we are working to always do better.

I founded ESA at the age of 21, together with three friends who joined me for this adventure. Since then, the world has changed, but ESA's spirit remains the same, with that momentum that leads us to look with enthusiasm and courage at the challenges of every day, always setting new goals for sustainable, shared and innovative growth.

Sustainability is part of our DNA: from exploring new technological frontiers, to caring for the quality and safety of our products, to the creation of a global supply chain based on trust and collaboration, to the development of our human resources - the most valuable capital for us - to the support of social inclusion projects and the new generations, up to the continuous commitment to reducing our environmental footprint and that of our customers.

All this would not have been possible without the contribution of extraordinary people: willing and brilliant collaborators, who help us grow the company, and those encounters that really change lives. To all of them goes my heartfelt and special thanks.

I wish you a good reading, reflecting on the path taken and with your gaze already turned towards the next goals. **The beat goes on:** we will continue to grow, innovate and improve our commitment to sustainability, generating value for people and the world around us.

**Mario Colombo**  
Chairman





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## Company Profile

01

## Company Profile



ESA is an international company that since 1975 has been designing and developing industrial automation solutions capable of combining technology and sustainability.

## HIGHLIGHTS



**4** offices  
operational in Italy



### Industrial innovation for almost 50 years

Integrated hardware and software solutions for automation, robotics, motion control, energy management and process digitisation.



Consistent growth

Between 2020 and 2024



**4** foreign branches  
and distributors  
worldwide



### Certified quality

Among the first Italian companies in the sector to have obtained the **ISO 9001 certification**



**+130** employees  
in the world

An international team united  
by a shared culture of research  
and innovation.



### Technological innovation

Constant research to anticipate the needs of the industry and accompany the transition to more sustainable, safe and efficient production models.



Consistent growth

Between 2020 and 2024



+32.8%  
of the value of  
production



+10.8%  
of the average  
company  
workforce



+43.7%  
of the investment  
for personnel

# 1.1

## OUR IDENTITY

### Industrial Innovation Experts

ESA is an international company that since 1975 has been designing and developing industrial automation solutions capable of combining technology and sustainability.

Our DNA is based on a balance between **solid roots**, linked to a work culture made of dedication, curiosity and craftsmanship and **a vision projected towards the future**, oriented towards innovation, digitisation and security.

Our **Vision** is to accompany companies in the next industrial revolution, creating a sustainable, inclusive and safe environment.

Our **Mission** is to develop innovative automation solutions that reduce environmental impact and promote safety at work.



## Our values

### Continuous innovation

Research is the driving force of our growth. We do not just follow trends, we anticipate them with accessible and constantly evolving technologies.

### Customer focus

Each product is born from listening carefully to the customer and their needs. We offer customised solutions, direct advice and constant support, with the aim of making our clients' work easier and more efficient.

### Environmental sustainability

Our solutions contribute to the energy transition and promote production processes with a lower environmental impact. For us, innovation is also synonymous with reductions in consumption, emissions and waste.

### Security

From the protection of digital data to the protection of operators, security is the fil rouge that guides every phase of the design and production of our products.

### Flexibility

We learn quickly and ready to change course. Our open mindset allows us to adapt to global contexts, keeping a proactive and forward-looking eye.

### Roots and future

Our family origins have taught us dedication and responsibility. Today, we combine them with modern management, which values people, promotes continuous training and welcomes new cultural and professional influences.

### Innovation with style

We believe that design also plays a strategic role. The elegance and ergonomics of our products are an integral part of their technical quality and contribute to making our brand unique.



## Our culture

At ESA, work is not merely production, but an existential dimension: study, research, discussion and continuous learning are part of our way of being.

We interpret every challenge as an opportunity for growth, every mistake as a possibility for improvement, every result as a shared asset generated by the talent of the entire team.

It is this culture that guides us in our daily commitment: to offer not simple products, but **solutions that generate real value for people, for businesses and for the future of the planet.**

## 1.2 OUR HISTORY

# Nearly 50 years, with the same approach as always

Our company was born from the **vision of those who know how to look beyond**.

We took our first steps in the 1970s, in a period of strong technological change, with the desire to innovate and create solutions that supported and anticipated the needs of the industry.

From the installation of antenna systems, in an era marked by the rise of private TVs and the advent of the first colour television broadcasts, to the subsequent entry into the industrial world, with the design and production of equipment for the automation of machines and production systems, as well as testing systems for the first analogue dashboards for cars, to the development of complex electronic systems, from international expansion to the most recent acquisitions in the field of industrial automation and robotics, our biography tells of a continuous commitment to offering cutting-edge technologies that combine reliability, innovation and sustainability.

Our history is not only the chronicle of dates and achievements, but the testimony of how **passion, competence and research** have transformed a small business into a global reference point for industrial automation.



**1975**

Our story begins: **Mario Colombo**, together with three other young partners, transforms a shared vision into a company. **What is now ESA S.p.A was born**.



**1977 – 1980**

**Launch of the first integrated solutions of electrical and electronic systems** for the management and control of industrial plants in different sectors: from woodworking machinery, to plants for the production of household appliances, such as refrigerators and washing machines, to the development of systems for the control of plants for steel processing and the forging and moulding sectors.



**1985**

Thanks to the experience gained in the different sectors, **the importance of increasingly automating industrial plants emerges**, controlling every stage of processing. This requirement gave rise to the idea of designing and producing **the first human-machine interface (HMI: Human Machine Interface)**, **made in Italy** that allows direct communication between operator and machine, allowing efficient control, monitor and manage complex processes.



**1991**

**ESA creates the universal human-machine interface**, multi-protocol and therefore able to dialogue with the PLCs made by the world's leading manufacturers: an innovation in the field of HMI, which **consolidates the company among the pioneers of industrial automation**.



**1994**

Obtaining of **ISO 9001 certification**.



**1995**

Start of **investments in the industrial PC market**, expanding the range of solutions for efficiency, reliability and integration of production processes.



**1996**

Establishment of **ESA Europa S.L.U.**, Castelldefels (Barcelona), Spain.



**1998**

Establishment of **ESA Elettronica GmbH**, Rödermark (Frankfurt), Germany.

**2000**  
Establishment of **ESA Software & Automation India Pvt. Ltd.**, Bangalore, India.

**2003**  
Establishment of **ESA Technology Inc.**, Santa Rosa (CA), USA.

**2006**  
Establishment of **ESA Electronic Technology (Shanghai) Co. Ltd.**, China.

**2011**  
Establishment of **ESA Elektronik Technology Ticaret Ltd.** Şirketi, Istanbul, Turkey.

**2012**  
Establishment of **ESA Energy S.r.l.**, Rovereto (TN). Company specialised in the design and production of equipment for energy monitoring.

**2015**  
Acquisition of **Elcon Group**, entry into the CNC and Motion Control sector.

**2016**  
Acquisition of **Selema S.r.l.**, active in the design and production of Servo Drive and Brushless Motors, strengthening the mechatronic offer.

**2020**  
Acquisition of **QDesign S.r.l.**, a leader in the development of advanced robotic solutions. The **ESA Robotics** division was established, focused on the production and marketing of automated robotic cells.

**2023**  
Implementation of the **Organisational Management and Control Model** pursuant to Legislative Decree 231/2001, in order to prevent crimes committed in the interest or for the benefit of the company.

**2024**  
Implementation of the **Occupational Health and Safety Management System (OHSMS)** in accordance with Legislative Decree 81/2008, according to the application of the UNI INAIL 2001 Guidelines, in order to guarantee the protection of the health and safety of workers.



## 1.3

# OUR BUSINESS MODEL

People, skills and technology at the service of industry

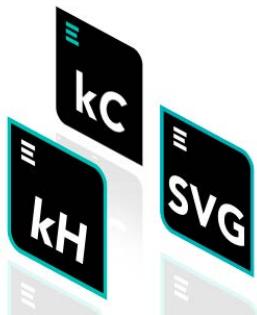
Our business model is based on a combination of **technological innovation, customer proximity and international presence**.

Thanks to an organisation structured around **4 operational sites in Italy** (Mariano Comense, Bentivoglio, Pontedera and Vicopisano), over **130 employees worldwide** and a network of **foreign branches and distributors**, ESA is able to guarantee a global service, but always attentive to local needs.

Since 1994, ESA has been one of the first Italian companies in the electronics sector to obtain the **ISO 9001 certification**. Today, the compliance of our Quality Management System with the **ISO 9001:2015** standard confirms the strength of our approach: customer focus, process efficiency, and continuous performance improvement.

These principles translate into a **comprehensive and diverse products**, ranging from software to hardware:





## Software

**Kreo HMI:**  
Editor for Supervision Projects

**Kreo Connect:**  
IoT platform with integrated remote access for plant support



## Interfaces and Control Stations

**ERGO:**  
All-in-one machine control station

**LUMIA:**  
Modular solution for Edge/Web HMI, IPC and  
**Monitor:**  
PANEL | VESA | arm | HAND HELD | BOX



## Motion Control

**Servo Drive:**  
range of compact and flexible drives (single-axis, integrated, for traction and pumps)

**Motors:**  
brushless, asynchronous and direct current servomotors for various industrial applications



## Energy Management

**EW800 Meter:**  
multifunction meter for energy monitoring

**EW900 Data Manager:**  
centralised management of consumption and electrical parameters

## I/O and Connectivity

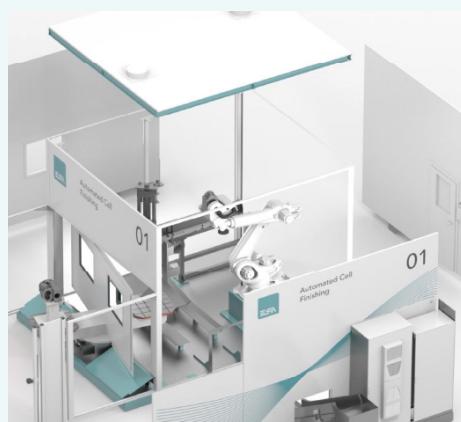
**Compact Remote I/O:**  
high connectivity remote modules for distributed control

**Embedded I/O:**  
modular solutions that are simple to install



## Control Devices

**Push Buttons PBOX:**  
buttons and anti-vandal selectors, modular and easily integrated into electrical panels



## Robotics and Advanced Solutions

**Automated Robotic Cells:**  
Foundry | 4D Milling

# 1.4

## ECONOMIC PROFILE AND VALUE CREATION

### Global challenges and resilience

From the point of view of economic-financial performance, 2024 was a year marked by **complex geopolitical and economic dynamics** that characterised the global context. These scenarios have in fact contributed to generating high uncertainty and instability, with significant repercussions also on our reference market, leading to a general trend of decrease in investments in production plants and machinery.

However, despite a decrease in sales and services revenues of 9.4% in 2024 compared to 2023, ESA reconfirms its **hold**, in the face of an average higher drop in turnover for companies in the sector.

Among other factors, our economic and financial sustainability can also be linked to our decision to gradually **diversify our outlet markets over time**, enhancing product value. Not surprisingly, innovation and flexibility are two of the key values that distinguish our company, allowing us to anticipate scenarios and ensure the lasting growth of the company.

Looking at a broader timeframe (2020-2024), we register a **growth dynamic** both in terms of turnover and in terms of organisational dimensions. The last four years saw an **increase in the value of production of 32.8% and an increase in the average company workforce of ESA S.p.A.<sup>[1]</sup> of 10.8%**, with a relative increase in **investment for personnel of 43.7%**. These latest data, in particular, show how ESA continues to attribute a central value to investment in research and innovation and the growth of human resources.



<sup>[1]</sup>This data refers to the Italian offices of ESA S.p.A. and does not include Esa Energy.



ESA S.p.A.'s financial statement items	2020	2024
Production value	€12,101,528	€16,076,740
Production costs	€11,137,844	€14,909,192
Personnel costs (included in production costs)	€3,438,751	€4,942,958
Shareholders' equity	€10,361,347	€10,451,816
Cash flow	€408,921	€594,334
Commercial credit <sup>2</sup> line	€650,000	€1,100,000

<sup>2</sup>Source: CRIBIS

02

- 2.1 Methodology
- 2.2 Stakeholder mapping
- 2.3 Material issues
- 2.4 IRO analysis and double materiality assessment

## Methodological Note

## 2.1 METHODOLOGY

This document represents our **first Sustainability Report**, which reports on our activities carried out between 1 January and 31 December 2024, highlighting the impacts generated in relation to ESG issues. Where deemed useful, data referring to the 2021–2024 period were also included to provide an analysis that takes into account the performance of our company in the recent past, also allowing a reading with a forward-looking perspective.

Our Sustainability Report has been developed on **a voluntary basis**, with the aim of reporting on the main factors and dynamics that have driven ESA S.p.A.'s development and, viewing our company as part of a broader system, sharing with the community the impacts on people, the environment, and the economy generated directly or indirectly by our business activities. The process of drafting the Financial Statements has also become a real **tool for strategic management**, which, based on the evaluation of the results achieved and the analysis of emerging risks and opportunities, has enabled us to identify areas for improvement and define future sustainability priorities.

Despite the absence of a regulatory obligation, we have decided to draft the Financial Statements in accordance with the **European Sustainability Reporting Standards (ESRs)**, within the framework originally established by the Corporate Sustainability Reporting Directive (CSRD – EU Directive 2022/2464), transposed in Italy through Legislative Decree 125/24. To promote methodological transparency and readability of the Financial Statements, the ESRs content index (shown in the Appendix) has been created, which summarises all the thematic ESRs reported and their location within the document. We also considered it important to link the issues addressed to the **Sustainable Development Goals (SDGs) of the UN 2030 Agenda**, aligning with international standards that highlight our company's contribution to achieving global priorities in terms of sustainability.

The information contained in the Sustainability Report complies with the drafting principles provided for by European legislation, namely **relevance and double**

**materiality, IRO analysis**, completeness, accuracy and verifiability, clarity and comprehensibility, comparability, neutrality.

The Financial Statements was drafted by the consulting company iRaise srl, in close collaboration with ESA. It is also specified that this document is not subject to external review.

## 2.2 STAKEHOLDER MAPPING

A fundamental step in the definition of sustainability strategies concerned the identification and involvement of stakeholders, or the **key actors that populate the ecosystem in which our company operates**. In particular, an analysis was carried out relating to the subjects that influence or may influence, or conversely that are or could be influenced by the activity of ESA and its value chain, upstream and downstream.

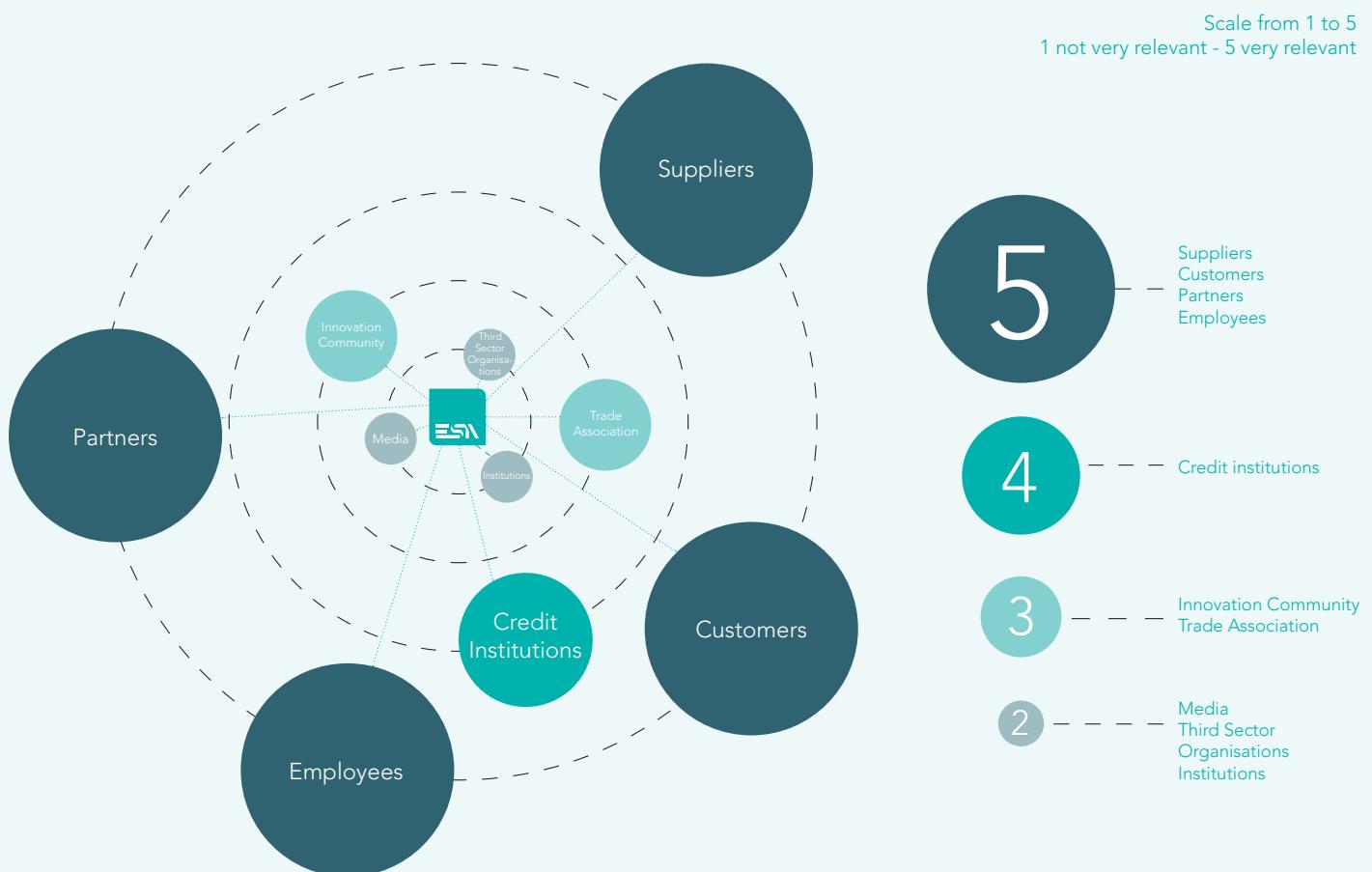
ESA's ability to generate value, from a sustainable perspective, is in fact closely connected to the identification of stakeholders who can, directly or indirectly, influence its creation and on whom, in the same way, may be impacted by ESA.

Stakeholder engagement has made it possible to

align our strategies with the interests of the various stakeholders, improving awareness about risk and opportunity management, and promoting greater **transparency and accountability**.

The process therefore included a first **mapping** phase aimed at identifying the most significant stakeholders, gathering their perspectives, and establishing shared priorities and strategies.

The outcome of this process is summarised in the table below, which highlights the different stakeholder categories mapped, assigning each a different priority class based on the degree of influence and/or dependence on the company and vice versa.



## 2.3 MATERIAL TOPICS

For the identification of the relevant issues for materiality analysis, a list has been structured starting from the **GRI Topic Standards**, refined and enriched in the light of the European Sustainability Reporting Standards (**ESRs**). The list has also been adapted to reflect the specificities of ESA.

The material topics were articulated starting from the sustainable development goals of the **UN 2030 Agenda**, starting from the areas of sustainability grouped as follows:

- + Governance
- + Corporate community
- + Local community
- + Environment

Following a listening process that included the completion of questionnaires and the administration of semi-structured interviews to 56 stakeholders, the following relevant issues were identified for each area:

Scope	Topic
Governance	Stakeholder Relations – Customers
	Business ethics and integrity
Corporate community	Teamwork and internal collaboration
	Occupational health and safety
Local community	Creating value for the local community
Environment	Waste and scrap recycling
	Energy – renewable sources

## 2.4

# IRO AND DOUBLE MATERIALITY ANALYSIS

With a view to **dual materiality**, the impacts generated by ESA's activities and relationships (**impact materiality**) were analysed and disclosed, assessing them according to the following dimensions: magnitude, scope and irreversibility, likelihood of occurrence.

At the same time, the effects, real or potential, that the identified issues may have on ESA's ability to create economic, social and environmental value, in the form of risks and/or opportunities (**financial materiality**) have

been considered and analysed in depth.

The process, which integrated the assessment of external impacts (inside-out perspective) with that of the effects on value creation (outside-in perspective), subsequently reviewed and validated through stakeholder engagement activities, led to the definition of the **double materiality matrix**.

### LEGEND:



### Time horizon scale

- Short = up to 1 year
- Medium = 1 to 5 years
- Long = over 5 years

### Materiality Scale

- 1-3 = Low impact
- 4-7 = Medium impact
- 8-10 = High impact

### Probability Scale:

- Actual = in progress
- Low = unlikely
- Medium = possible/unlikely
- High = likely

### IMPACT MATERIALITY

#### Material topic: relationship with stakeholders - customers

Scope: governance



**Material Topic: Business Ethics and Integrity**

Scope: governance

			
IRO (+/ -)	SDGs	IMPACTS	SCALE
+		ESA's choice to adopt the Organisational Management and Control Model pursuant to Legislative Decree 231/2001 promotes compliance with the law, through an organic system of procedures and control.	Temporal 
IRO (+/ -)	SDGs	IMPACTS	Materiality 
+		The formulation of the Company Code of Ethics has a decisive impact on the promotion of ethical and transparent standards of conduct at all levels of the organisation, both internally and externally.	Probability 

**Material topic: teamwork and internal collaboration**

Scope: social

			
IRO (+/ -)	SDGs	IMPACTS	SCALE
+	 	The provision of an articulated set of corporate welfare initiatives in addition to those provided for by law increases the well-being of employees, improves the corporate climate and promotes the retention of talent.	Temporal 
IRO (+/ -)	SDGs	IMPACTS	Materiality 
-	 	The absence of an organic, codified and participatory welfare plan risks undermining the effectiveness of the measures implemented.	Probability 
IRO (+/ -)	SDGs	IMPACTS	SCALE
+	 	The processes of job inclusion of people with disabilities and support for employees with fragile family members actively contribute to the promotion of real paths of integration and enhancement of differences within the company team.	Temporal 
IRO (+/ -)	SDGs	IMPACTS	Materiality 
+	 		Probability 

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## Material topic: teamwork and internal collaboration

Scope: social

IRO (+/-)	SDGs	IMPACTS	SCALE
-	Goal 5	The lack of specific strategies for the promotion of gender equality risks reducing the effectiveness of the initiatives implemented by the company on the subject, especially in a sector such as industrial automation characterised by female underrepresentation.	 <b>Temporal</b>  <b>Materiality</b>  <b>Probability</b> 

## Material topic: occupational health and safety

Scope: governance and social

IRO (+/-)	SDGs	IMPACTS	SCALE
+		The Occupational Health and Safety Management System (OHSMS) is a tool adopted voluntarily but which has a tangible impact in actively supporting the prevention of occupational accidents and diseases and promoting the continuous improvement of the practices adopted in this regard.	 <b>Temporal</b>  <b>Materiality</b>  <b>Probability</b> 
+		Attention to health goes beyond the application of legislation and includes fundamental voluntary initiatives for the protection of life, such as the installation of an AED inside the headquarters. In addition, the adoption of a proactive approach to health (by joining the WHP network of the Lombardy Region) generates an impact with respect to the promotion of healthy lifestyles and the fight against chronic diseases.	 <b>Temporal</b>  <b>Materiality</b>  <b>Probability</b> 
-		The lack of uniformity in the offer of awareness-raising and health promotion initiatives between the different national offices results in a lower impact.	 <b>Temporal</b>  <b>Materiality</b>  <b>Probability</b> 

**Material topic: value creation for the local community**

Scope: social

			<b>IMPACTS</b>		<b>SCALE</b>
IRO (+/ -)	SDGs		The creation of long-term partnerships with Third Sector organisations contributes to supporting the development of the local community from a social point of view and with a view to promoting health and social inclusion.	<b>Temporal</b>	
+	 <b>3 SALUTE E BENESSERE</b>	 <b>10 RIDURRE LE DISUCCIONANZE</b>		<b>Materiality</b>	
				<b>Probability</b>	
IRO (+/ -)	SDGs		<b>IMPACTS</b>		<b>SCALE</b>
+	 <b>4 ISTRUZIONE DI QUALITÀ</b>	 <b>8 LAVORO DIGNITOSO E CRESCITA ECONOMICA</b>	The collaboration with the school world and the promotion of opportunities for school-work alternation (PCTO) shows a concrete commitment to work integration and professional and human growth of the new generations.	<b>Temporal</b>	
				<b>Materiality</b>	
				<b>Probability</b>	

**Material topic: waste and scrap recycling**

Scope: environment

			<b>IMPACTS</b>		<b>SCALE</b>
IRO (+/ -)	SDGs		The adoption of the Internal Waste Monitoring Register ensures accurate control of the quantity and type of waste produced and promotes transparency.	<b>Temporal</b>	
+	 <b>12 CONSUMO E PRODUZIONE RESPONSABILI</b>			<b>Materiality</b>	
				<b>Probability</b>	
IRO (+/ -)	SDGs		<b>IMPACTS</b>		<b>SCALE</b>
-	 <b>12 CONSUMO E PRODUZIONE RESPONSABILI</b>		The lack of awareness and training initiatives dedicated to this issue for employees can negatively affect the proper recycling and disposal of municipal waste.	<b>Temporal</b>	
				<b>Materiality</b>	
				<b>Probability</b>	
IRO (+/ -)	SDGs		<b>IMPACTS</b>		<b>SCALE</b>
+	 <b>12 CONSUMO E PRODUZIONE RESPONSABILI</b>		Compliance the ERC standard promotes consistent, aware and responsible management practices.	<b>Temporal</b>	
				<b>Materiality</b>	
				<b>Probability</b>	

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## Material topic: energy - renewable sources

Scope: environment

			
IRO (+/-)	SDGs	IMPACTS	SCALE
+		<p>The installation of photovoltaic panels inside the headquarters allows clean energy to be generated both to meet part of the internal needs and to be fed into the national grid, thus reducing the company's environmental footprint.</p>	<p><b>Temporal</b> </p> <p><b>Materiality</b> </p> <p><b>Probability</b> </p>
IRO (+/-)	SDGs	IMPACTS	SCALE
+		<p>The energy efficiency works carried out in the various local units have made the structures less energy-intensive, more efficient and sustainable.</p>	<p><b>Temporal</b> </p> <p><b>Materiality</b> </p> <p><b>Probability</b> </p>

## FINANCIAL MATERIALITY

## Material topic: AI

Scope: governance

			
IRO (+/-)	SDGs	OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL	SCALE
+	 	<p>The integration of AI within business processes generates efficiency, greater innovation and competitiveness, faster responses to an evolving market, contributing to the economic and financial sustainability of the company.</p>	<p><b>Temporal</b> </p> <p><b>Materiality</b> </p> <p><b>Probability</b> </p>

			
IRO (+/-)	SDGs	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b>  In the absence of a targeted strategy, which includes training and monitoring, AI risks being a tool that is not fully managed by the company, not delivering its competitive advantage.	<b>SCALE</b>  <b>Temporal</b>   <b>Materiality</b>   <b>Probability</b> 
IRO (+/-)	SDGs	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b>  The still unclear regulations on data processing may result in the transfer of sensitive information, undermining ESA's competitive advantage.	<b>SCALE</b>  <b>Temporal</b>   <b>Materiality</b>   <b>Probability</b> 

#### Material topic: Material procurement

Scope: governance

			
IRO (+/-)	SDGs	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b>  The intensification of unfavourable geopolitical dynamics in the Far East and Middle Eastern areas entails a risk linked to rigidity and delays in the supply of components and the need to increase logistics costs related to supply. This also involves critical issues in the management of orders and in the relationship with customers.	<b>SCALE</b>  <b>Temporal</b>   <b>Materiality</b>   <b>Probability</b> 

#### Material topic: Import-export bureaucracy

Scope: governance

			
IRO (+/-)	SDGs	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b>  EU Sustainability regulations can make trade flows from the East less fluid due to bureaucratic burdens that are difficult to manage, with the risk of making relationships with suppliers more burdensome in terms of expenses.	<b>SCALE</b>  <b>Temporal</b>   <b>Materiality</b>   <b>Probability</b> 
IRO (+/-)	SDGs	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b>  The company structure that allows it to meet the required obligations can result in a competitive advantage for ESA compared to less structured companies.	<b>SCALE</b>  <b>Temporal</b>   <b>Materiality</b>   <b>Probability</b> 

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- High = likely

## Material topic: personnel attraction and retention

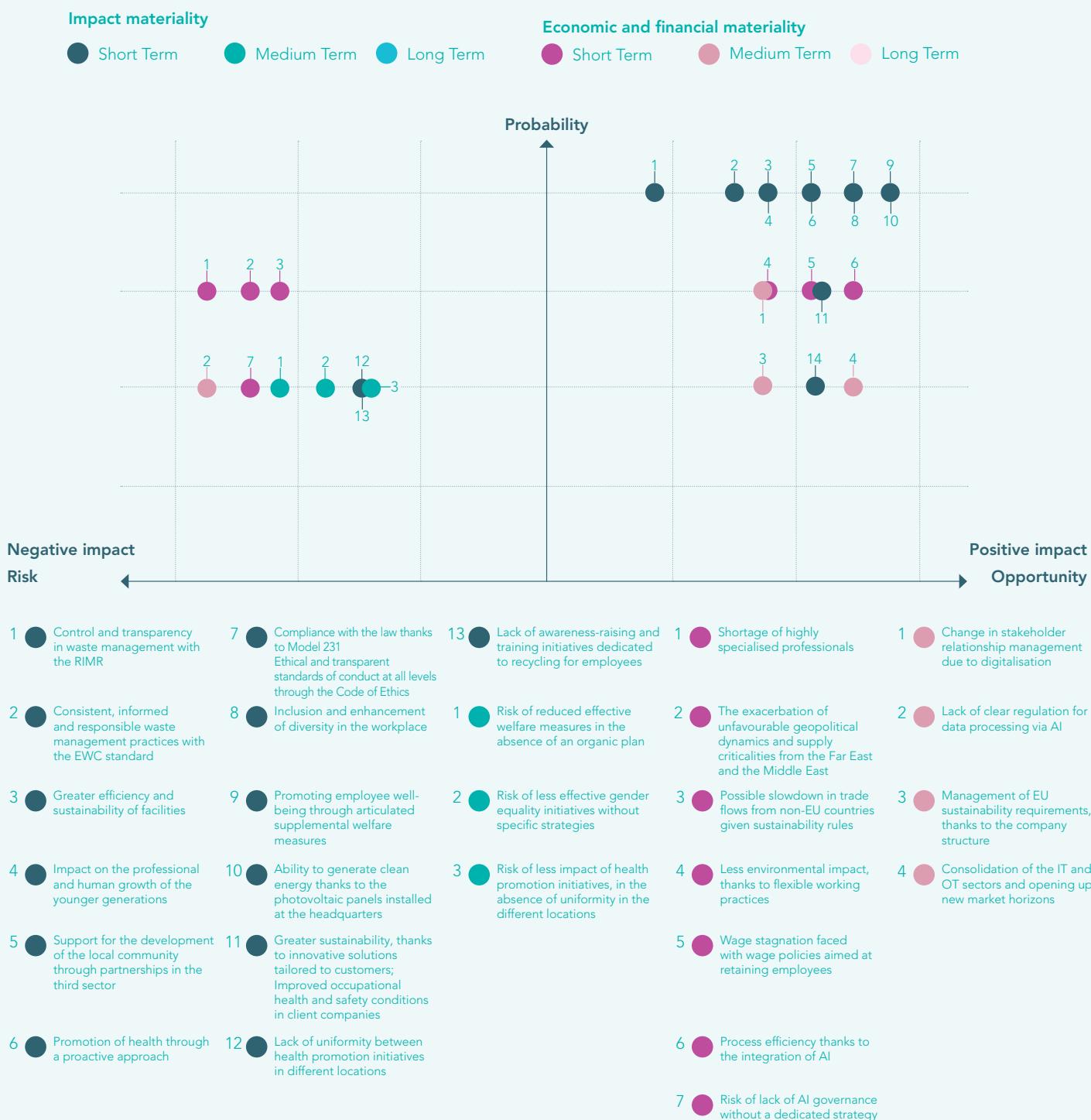
Scope: social

			<b>IRO (+/-)</b>	<b>SDGs</b>	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b> to overcome the stagnation of salaries, the company has adopted salary policies to promote the loyalty and retention of employees.		<b>SCALE</b>
			<b>IRO (+/-)</b>	<b>SDGs</b>	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b> There is a shortage of professional profiles due to the need for highly specialised professionals.		<b>SCALE</b>
			<b>IRO (+/-)</b>	<b>SDGs</b>	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b> There is a shortage of professional profiles due to the need for highly specialised professionals.		<b>SCALE</b>

## Material Topic: digitalisation

Scope: governance and environment

			<b>IRO (+/-)</b>	<b>SDGs</b>	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b> Digitalisation is changing the way we manage our relationship with customers and suppliers, making it necessary to develop new models of interaction in terms of technology, including at commercial level.		<b>SCALE</b>
			<b>IRO (+/-)</b>	<b>SDGs</b>	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b> Containment of environmental impact, thanks to the introduction and promotion of flexible working practices (such as smart working and full remote).		<b>SCALE</b>
			<b>IRO (+/-)</b>	<b>SDGs</b>	<b>OPPORTUNITIES AND RISKS ECONOMIC-FINANCIAL</b> Containment of environmental impact, thanks to the introduction and promotion of flexible working practices (such as smart working and full remote).		<b>SCALE</b>



03

- 3.1 Governance structure
- 3.2 Ethics, integrity and transparency
- 3.3 Responsible supply chain management
- 3.4 Customer and Partner Management
- 3.5 Cybersecurity and data protection

## Governance and Accountability

# HIGHLIGHTS



## Sustainable and transparent governance

Ethical, responsible and compliant management: Model 231 and the Code of Ethics guide every decision.



## Maximum commercial reliability

Obtaining the Cribis Prime Company, the highest level of commercial solidity according to the Cribis Rating.



## Global supply chain consisting of more than 650 suppliers

An international network built on trust, collaboration and a shared pursuit of qualitative excellence.



## Association partnerships and industry networks

A leading role in promoting innovation and sustainable growth.



## 550 + customers worldwide

A constant commitment to customer care and satisfaction.



## 3.1 GOVERNANCE STRUCTURE

### A solid guide to innovation

The body that chairs the management of ESA is the **Board of Directors**, composed of the current Chairman Mario Colombo, the CEO and Employer Andrea Colombo, the CEO Cesare Colombo and the Directors Giuseppina Pagliari and Fabio Cianchetta.

The BoD defines the strategic direction, examines and approves the operational guidelines, decides on investment policies and strategies related to economic, social and environmental sustainability.

Our structure is divided into the **4 operating units** that make up the **ESA Group**:

- + Mariano Comense (CO) - headquarters
- + Bentivoglio (BO)
- + Pontedera (PI)
- + Vicopisano (PI)

#### Age composition of the Board of Directors

Men	4	Women	1
Under 50	2	Under 50	0
Over 50	2	Over 50	1

Each local unit reports directly to the Chairman and the Employer, thus ensuring a good **level of centralisation and a clear attribution of responsibilities**.

The Supervisory Body (**ODV**) has independent powers of control and initiative to oversee the effectiveness and compliance with the Organisation, Management and Control Model.

**The Prevention/Protection Service and Quality Assurance** are directly responsible respectively for workplace safety and the maintenance of high quality standards. The company adopts a fully managerial structure, with a direction entrusted to the President and two CEOs, who have supervision respectively on the areas of Human Resources, Administration, Procurement, Logistics and Production and the other on Marketing, Research and Development and Commercial

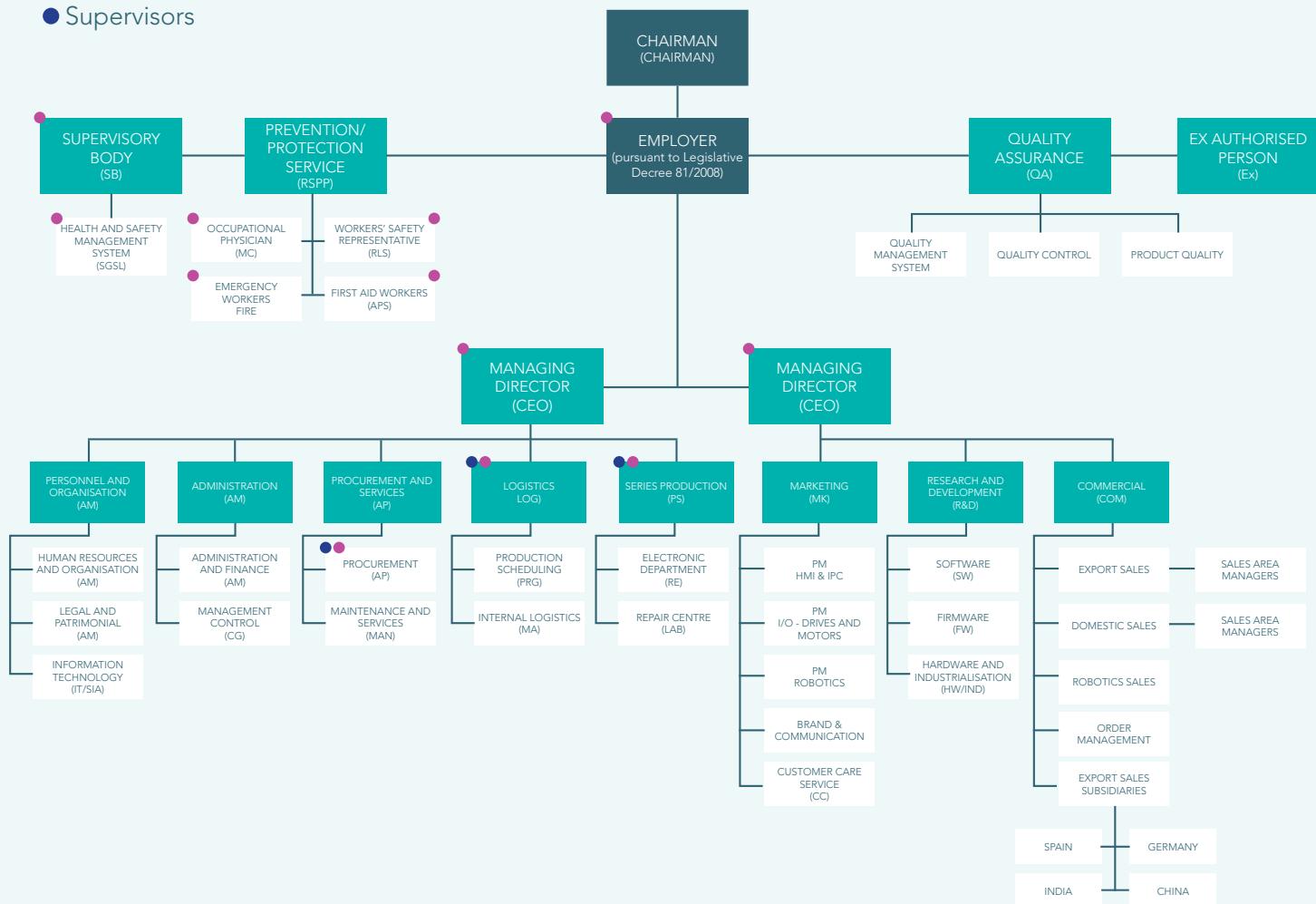
Departments. Each of these business areas is coordinated by a Department Manager who directs and manages their own area and reports to the competent CEO by function.

The individual local units are then divided into **specific functions**, consistent with their respective product vocation and with the operational peculiarities of the reference territory.

Below is the organisational chart of the headquarters of Mariano Comense, on the model of which the other operating units are also divided.

● Safety figures

● Supervisors



## 3.2

# ETHICS, INTEGRITY AND TRANSPARENCY

## Model 231 and Code of Ethics

**Solid and responsible governance** is an essential pillar to build the sustainability of the company in the long term.

With this awareness, over the last few years our company has maintained its commitment to transparent management capable of ensuring compliance with current regulations and fundamental principles of professional ethics.

The choice to provide ESA with an **Organisational Management and Control Model** pursuant to Legislative Decree 231/2001 is consistent with this vision. Developed following the guidelines of Confindustria and taking into account the specificities of the production and organisational structure of our company, the Organisational and Management Model is a fundamental tool to **prevent the risk of committing crimes**, identifying for this purpose **an organic and structured system of procedures and control activities**.

The Model applies to corporate bodies, employees, consultants, partners and, more generally, to all stakeholders who are acting on behalf of or in the interest of ESA. It is aimed, in particular, at those involved in carrying out activities considered most at risk, as emerged from a specifically conducted risk assessment action.

In addition, in line with the regulatory evolution regarding **Whistleblowing**, our company has strengthened the procedures to protect the person reporting a crime or a violation of the Model. Specifically, in addition to the possibility of paper communication (in a closed envelope) or by email address dedicated to the SB, anyone interested can access a specific online platform that guarantees the full confidentiality of the report.

Our company has also adopted a **Code of Ethics** as an **integral part of the Organisational Management and Control Model**, in order to give shape and substance to our commitment to ensuring **the integrity and transparency of all business processes**.

We believe, in fact, that the **ability to build relationships based on trust with our stakeholders** - shareholders, employees, customers, suppliers, financial institutions, trade unions, competitors and local communities - is a **factor of absolute centrality for the future development of ESA** and we recognise in **reputation** an element of great value.

In this sense, our Code of Ethics identifies the **general principles**, that is, the values that guide our activity, and the **criteria of conduct** to which the representatives of our company, internal and external collaborators, partners and, in general, all those who work on behalf of ESA are required to adhere.



As with the Organisational Management and Control Model, the Code of Ethics contains an indication of the mechanisms necessary to implement, monitor and disseminate compliance with the principles and lines of conduct, encouraging a process of continuous improvement.

To ensure the dissemination and effective implementation of both documents, we have prepared and implemented suitable communication activities and a specific training plan, differentiated according to the roles involved.

## 3.3

# RESPONSIBLE MANAGEMENT OF THE SUPPLY CHAIN

## Glocal roundtrip

We consider our suppliers as strategic allies and an integral part of our business success.

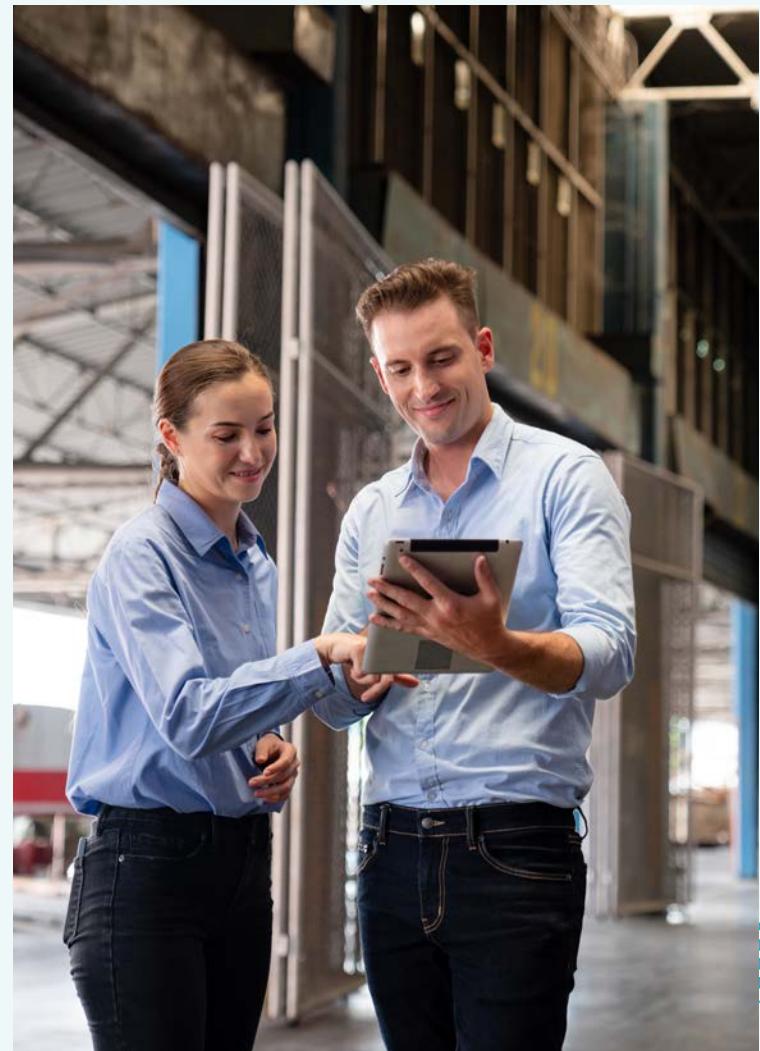
Our commitment is aimed at building **long-term relationships** based on **collaboration, trust** and the creation of **shared value throughout the supply chain**. We promote a constant dialogue with our business partners to promote the **continuous improvement** of quality, innovation and sustainability of the products offered.

The selection of suppliers takes place on the basis of specific criteria that guarantee equity and responsibility:

- + promotion of **equal opportunities, loyalty and impartiality** towards all suppliers;
- + evaluation on the basis of **objective and documentable criteria**, minimising the margin of arbitrariness;
- + search for the best **balance between quality and price**;
- + commitment to reducing **environmental impact, defects and waste**;
- + **sustainability and organisational and financial solidity**, with particular attention to the availability of means, production capacities, know-how and quality management systems;
- + compliance with the principles of **good contractual faith**, transparent communication and **correct execution** of mutual obligations;
- + the **monitoring of mutual satisfaction**, through specific evaluation activities provided for by the **ISO 9001:2015** quality management system

In addition, to ensure **maximum transparency and efficiency of the purchasing process**, ESA is inspired by the following principles:

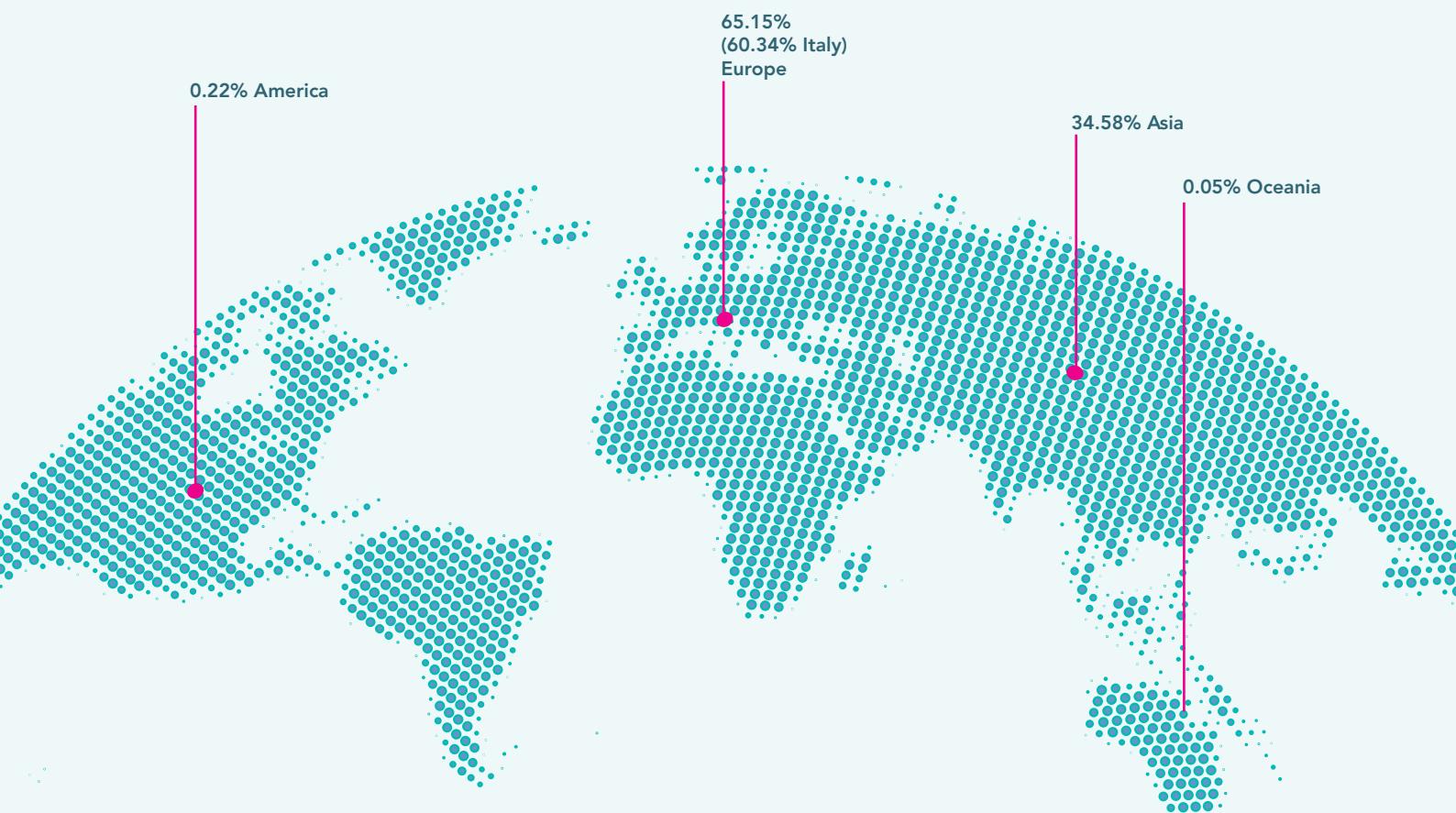
- + separation of roles between the unit requesting the supply and the unit entering into the contract;
- + reconstructability and traceability of the choices made;
- + retention of contractual documentation for a minimum of ten years, or longer if required by current legislation;



Our company has a **global supply chain**, which comprised **673 suppliers** in 2024, thus ensuring quality and targeted procurement based on specific expertise and specialisations. Most of the suppliers are located in Europe, in particular **60.34% of turnover is generated in Italy**, testifying to the strong link with the territory and the desire to enhance the local productive fabric, while promoting valuable relationships with **international partners**.

The geographical distribution of suppliers, the relative weight on turnover and the type of products and/or services are available in the following table:

Geographical area	% Turnover	Supply
America	0.22%	Software
Asia	34.58%	Electronic and mechanical material, semi-finished and finished products
Europe	65.15% (60.34% Italy)	Materials, Components and Semi-Finished Products Catering and hospitality, Technical services and maintenance Professional consultancy Software, IT and digital services Administrative services; training Production, logistics and packaging General and security services Trade and external relations
Oceania	0.05%	Software



In 2024 we also obtained the **Cribis Prime Company certification**, the recognition of **maximum commercial reliability** issued by Cribis-Dun&Bradstreet, a company within the Crif group specialising in business information. This recognition is based on the **Cribis Rating**, a dynamic and constantly updated indicator of the company's reliability

towards customers and suppliers. Among the parameters considered are: indices and balance sheet data, company seniority, payment experiences, conduct towards suppliers, presence of negative information.



**"We eat because we have customers"**: a simple, yet foundational principle, which guides our daily approach to the relationship, promoting timely after-sales service and specialised after-sales support.

## 3.4 CUSTOMER AND PARTNER MANAGEMENT

An approach oriented towards listening, quality and responsibility

We put the **customer at the centre of our sustainability strategy**, recognising that customer satisfaction is the essential prerequisite for the creation of shared and lasting value. Every decision, process and innovation is born from listening to customers' needs and from the desire to offer reliable, personalised and high-quality solutions.

**"We eat because we have customers"**: a simple but fundamental principle that guides our daily approach to the relationship, promoting a timely assistance service and specialised after-sales support.

All this is embodied in a structured and transparent management of relationships. The **Customer Care** department represents the dedicated contact point for every need and through our **ISO 9001:2015** certified

management system, we periodically monitor service quality and customer satisfaction levels, ensuring continuous improvement of our processes and performance.

Our products comply with the most important **safety and quality declarations and certifications**, including:

+ **CE (Conformité Européenne)**: all our products comply with the essential health, safety and environmental requirements provided for by European Union regulations;

+ **UKCA (UK Conformity Assessed)**: all our products comply with the essential health, safety and environmental requirements of UK regulations;

- + **ATEX (ATmosphères EXplosives):** selected product lines are designed to ensure safety even in environments with explosive atmospheres, according to European legislation;
- + **IECEx (International Electrotechnical Commission System for Certification to Standards Relating to Equipment for Use in Explosive Atmospheres):** we have an IECEx Quality Management System for the manufacture of products designed to ensure safety even in environments with explosive atmospheres, in compliance with international regulatory standards;
- + **UL (Underwriters Laboratories):** specific product lines comply with the safety standards required by US legislation;
- + **DNV (Det Norske Veritas):** some of our products comply with safety, quality and reliability standards in the naval field;

Our portfolio has a strong **international dimension**, with **563 clients** located in different parts of the world.

In 2024, the majority of customers were concentrated in **Europe**, where we developed consolidated relationships in both the European Union and non-EU markets. Europe is our main reference market, accounting for **89.26%** of customer turnover, with presences in almost all countries on the continent, including Germany, France, Spain, the United Kingdom and Poland. The **Italian market**, in particular, represents **60.35%** of our industry, with widespread coverage throughout the country.

We are also active in **non-European markets**, with a significant presence in **Asia** (China, India, Japan, Malaysia, Thailand, Taiwan, Vietnam, United Arab Emirates, and Saudi Arabia) and in the Americas, both North (Canada, United States) and South (Brazil, Chile, Peru). Emerging markets, but with high growth potential, are those of **Africa** and **Oceania** (Australia).

#### **Collaborations and participation in industry networks**

We consider **institutional partnerships and collaborations** a strategic factor for sustainable growth and continuous innovation.

In fact, we are actively involved in **trade associations and working groups** that promote the development of the industrial and technological sector, the dissemination of good practices and the culture of sustainability.

In particular, we are part of:

- + **ANIE Automazione**, one of the 14 Associations of the ANIE Federazione (National Federation of Electrotechnical and Electronic Companies) which represents in the Italian confederation industry system the technological sectors that drive the fourth industrial revolution. Since the early 1990s, our company has been a member of ANIE Automazione and the Chairman of ESA, Mario Colombo, has been a member of the Executive Committee since its inception;
- + **Confindustria Como**, with which we have been associated since 2014, after having been registered with API Como (Associazione Piccole e Medie Industrie) since the early 1980s. Since 2020, CEO Andrea Colombo has been a member of the Board of the Metalworking and Plant Installations Group and of the General Council of Confindustria Como;

These commitments strengthen our company's role as **a proactive and responsible player** within the economic and social fabric, promoting the exchange of experiences and innovation, professional growth, as well as the dissemination of shared ethical, quality, and sustainability standards.

## 3.5 CYBERSECURITY AND DATA PROTECTION

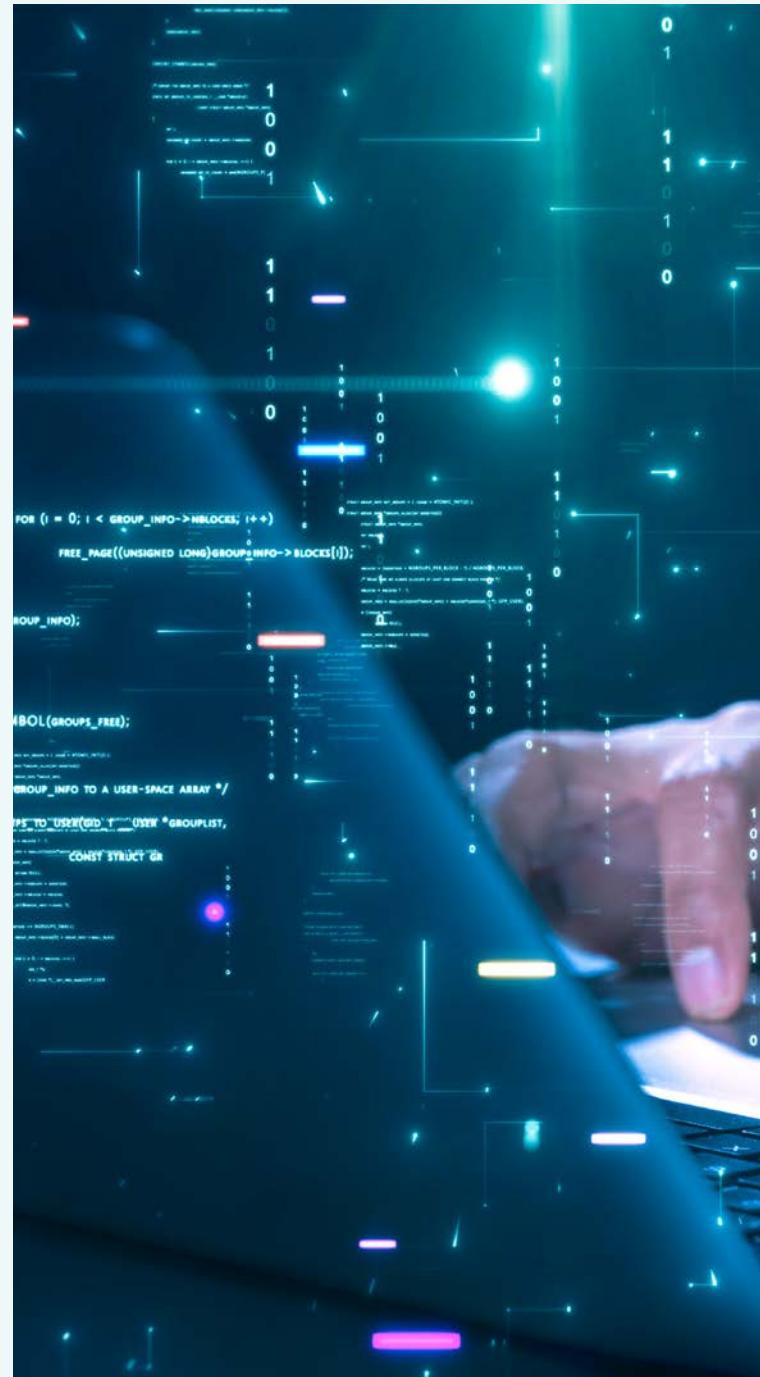
### Responsible management of data and information

**Confidentiality** is an essential principle in every relationship we build with people and companies.

For us, **ensuring the protection of all data** relating to our activities, our customers, partners, suppliers and collaborators **is, in fact, of the utmost importance**.

To this end, we apply and maintain specific policies and procedures constantly updated, in compliance with current legislation.

To protect the **privacy of our employees**, our company adopts standards that define the information required from our collaborators and the methods of storage, in compliance with national and supranational legal provisions (Italian Data Protection Code – Legislative Decree 196/2003 as amended and European Privacy Regulation no. 679/2016, General Data Protection Regulation) and, in any case, strictly excluding any investigation relating to ideas, preferences, personal tastes and private life.





In addition, aware of the growing intensification of digital threats in the global landscape, we have paid particular attention to this issue, **enhancing the security of our IT systems**, which aims at ESA's registration on the platform of the National Cybersecurity Agency, according to the provisions of the European directive NIS2; a result that we intend to achieve by 2025.

04

- 4.1 Workforce composition
- 4.2 Diversity, equal opportunities and inclusion
- 4.3 Organisational culture and corporate welfare
- 4.4 Training and skills development
- 4.5 Occupational health and safety

## Our People and Company Culture

# HIGHLIGHTS



## Continuous growth and innovation

Since 2011, growth of 55% in the company workforce is recorded, with 30% of the team engaged in R&D activities.



## Promoting employee health and wellbeing

Recognition as a Workplace that promotes health – WHP Lombardy network, in 2024 and offer of benefits reserved for employees, in addition to those provided for by the CCNL.



## Investment in the growth and enhancement of talents

From 2021 to 2024, more than 3,200 hours of training were dedicated to employees, of which 69% in the technical field to promote professional growth and skills development and the remaining 31% on occupational health and safety issues.



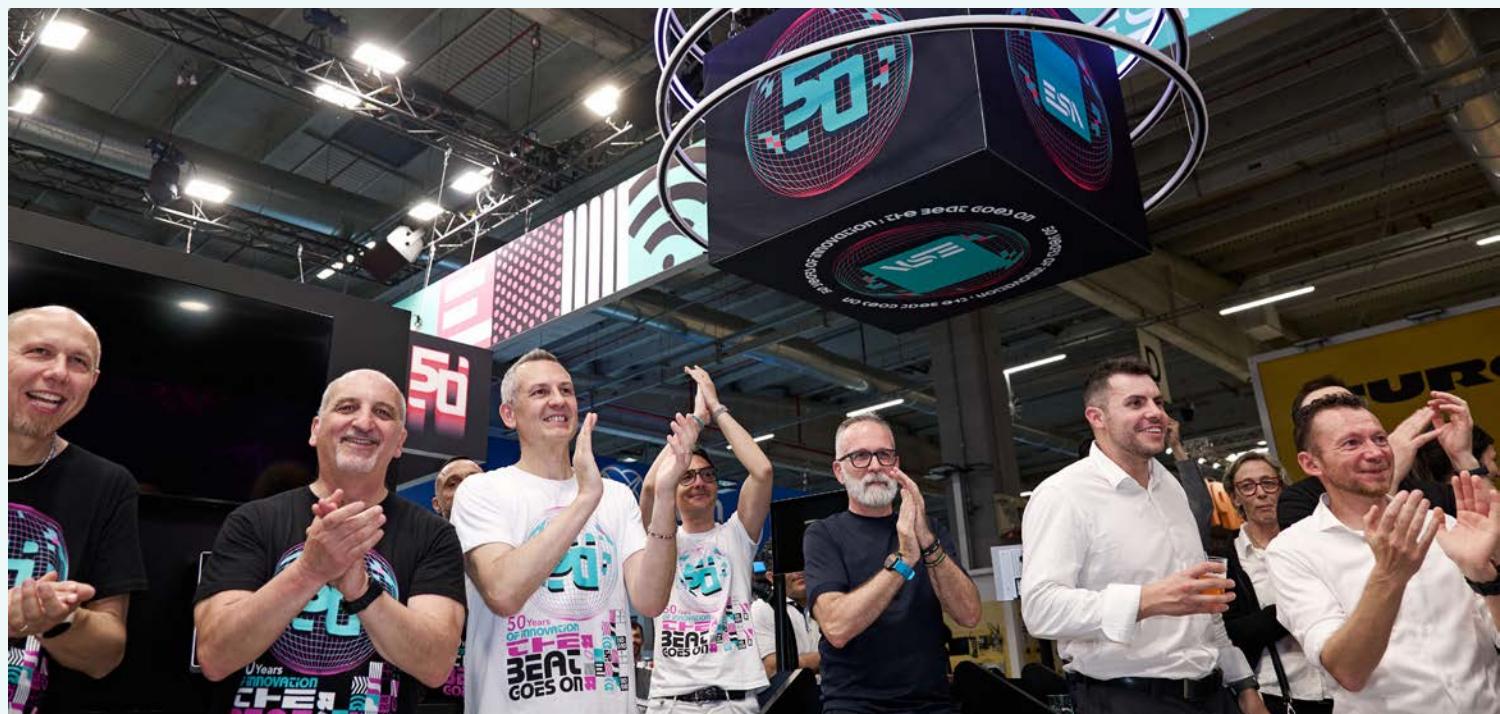
## Commitment to ensuring safe workplaces

Consolidation of the commitment to the health and safety of all workers, through the adoption and updating of an Occupational Safety Management System (OHSMS).



## Authentic and lasting inclusion

Our personnel, in compliance with current legislation, includes employees with certified disabilities, with an average of 15 years of service.



## 4.1 COMPOSITION OF THE WORKFORCE

### An expanding team

Our growth stems from a vision that focuses on **the creation and sharing of value** and a **constant investment in people**.

We are convinced that the future of ESA inherently depends on the ability to **involve, value and grow** those who are part of it: people are the beating heart of our company, the engine that fuels **innovation, development and sustainable success**.

Since 2011, our workforce has **grown by 55%**, the result of a development path supported by **strategic acquisitions** and a constant ability to expand and diversify our business **by attracting and developing talent**.

Today, the ESA Group employs around **130 people worldwide**. In Italy, there are **93 employees**, of whom **81.72% are men** and **18.28% are women**, with an **average age of 47 years**.

Most of our personnel on the national territory work **full-time (84.95%)**, while maintaining flexibility through part-time, a modality chosen mainly by female collaborators (64%).

Almost all of our employees in Italy (**over 95%**) are employed under **permanent contracts**, reflecting our belief that stability and continuity are essential factors for the growth of ESA and for our people. In addition, **25% of employees** have worked at ESA for over **20 years**, with a peak seniority of **39 years** and an average of **15 years**, showing our commitment to creating a workplace that values and retains talent. With reference to the year 2024, we recorded an overall turnover rate of 21%, with a compensation rate of 54%.

With regard to the composition of our workforce operating in Italy, the majority of employees play **office roles (62.37%)**, while about **30% of the total company workforce is engaged in research and development activities**, with particular reference to the software, firmware and hardware sectors. The level of education of our team is constantly growing: about **32%**

**of employees have a university or post-university education**, as a clear indication of the qualification and preparation of our workforce.

Finally, we are also committed to the sustainability of our trips: **8.6% of our employees use public transport, go to work on foot or by bicycle or work in full remote mode**, helping to reduce the environmental footprint linked to the commute.



### Age distribution of our corporate population

Generation	% employees
Boomers (1946-1964)	7.6%
Generation X (1965-1980)	63%
Generation Y (1981-1996)	21.7%
Generation Z (1997-2010)	7.6%

Distribution by type of contract of our company population

Contractual form	% of the workforce	Men	Women
Full time	84.95%	71	8
Part time	15.05%	5	9
Permanent	96.77%	75	15
Fixed-term	3.23%	1	2

### Distribution by qualification of our corporate population

Position	% of the workforce	Men	Women
Executives	5.38%	5	0
Middle Managers	13.98%	13	0
Employees	62.37%	43	15
Workers	18.28%	15	2

### Distribution by work areas of our company population

Work areas	Percentage
Administration	10%
Procurement and services	5%
Quality Assurance	1%
Sales	11%
Customer Care Service	11%
Information Communication Technology	3%
Logistics	8%
Marketing	5%
Series production	16%
Research and development	30%

### Education level of our corporate population

Educational qualification	% employees
Average Licence	2%
Professional qualification	4%
Professional diploma	1%
Secondary school diploma	59%
State Higher Technical Diploma	1%
Degree	4%
Master's Degree	25%
PhD	1%
University Master's Degree/Postgraduate Diploma	2%

## 4.2

# DIVERSITY, EQUAL OPPORTUNITIES AND INCLUSION

## Real integration, support for caregivers and gender equality

At ESA, we believe that diversity represents a fundamental value and a strategic lever for the growth and sustainability of our company. For us, promoting an inclusive environment means **recognising, giving value to and supporting** individual differences and promoting **equal opportunities**, creating the best conditions for each person to best express their potential, contributing to collective success.

Our **personnel** includes **employees with certified disabilities (L.68/99)**, **80% of whom are men and 20% women**, with an average age of **45 years**. Most of them work in the **production and logistics departments**, while 20% are employed in the **administration department**. Some of these employees with disabilities have been selected by **specialised recruitment companies**, which have supported us in matching specific business needs with people's skills. These colleagues have an average of **15 years of service**, a fact that testifies to the solidity of real and lasting integration **pathways**, built day by day through an approach focused on applying tools for inclusion, reintegration and support, as well as on personalisation, shared responsibility, dialogue and flexibility.

Another important aspect in terms of D&I (Diversity and Inclusion) concerns **care burdens: 8.6% of our employees** assist a family member with disabilities, in particular parents or children. ESA is committed to promoting a sustainable balance between private and professional life, including through organisational flexibility and internal awareness-raising tools.

Aware of the challenges that the **industrial automation sector** presents in terms of **gender equality**, ESA promotes initiatives to **raise awareness and enhance female talents**. Among these, an **episode of Meet ESA**, the corporate web series with which we recount events and moments that are significant to us, is dedicated to the **typical day of one of our collaborators**, Sales Area Manager, during an industry fair, aimed at telling the professional experience of women in technical contexts and inspiring new generations. In addition, participation in events such as the "**SHE SPS**" **round table** on female

employment in the ICT sector allows us to actively contribute to the debate on the **gender perspective** and to promote a fairer and more inclusive culture, including towards students and young professionals.



## 4.3 ORGANISATIONAL CULTURE AND CORPORATE WELFARE

### Employee well-being and support as a business value

In the path towards sustainable development, our company can only pay particular attention to the **health and cohesion of our employees**. In fact, **human capital** is an **irreplaceable asset** for our growth, since **people are the real driving force behind innovation**.

For us, **corporate welfare** is a real **strategic lever aimed at promoting the well-being of ESA's human resources**, even beyond company boundaries, motivating them and strengthening their bond with our organisation. Corporate welfare at ESA is therefore a tool with which we aim to **generate a positive impact on people**, understood not only as workers, but, even before that, as citizens. In this sense, it represents an important piece through which our **social responsibility strategy** takes concrete shape.

To give substance to our vision, we have put in place a diverse set of actions ranging from **economic incentives**, to measures aimed at supporting **work-life balance and promoting the health** of our employees.

In addition to the measures provided for by the CCNL, such as membership in the Mètasalute supplementary health care fund and the provision of welfare instruments worth €200 per person, our company has adopted a **proactive approach**, extending the benefits reserved for employees on its own initiative.

The welfare actions that we have put in place in particular concern:

- + **the integration of welfare tools** granted to each employee, for an additional value of €50 (starting from 2023);
- + **the payment of contributions to support parenthood** of an amount equivalent to €1000 per individual child (from January 2025);
- + **the promotion of internships in the company for the children of our employees**;

- + the possibility of **using the company car** also for personal needs, in accordance with the provisions of the Company Regulations;
- + **access to the company canteen at a low cost** for the worker, equal to €2, for our Bentivoglio branch;
- + the activation of a **tax assistance service** for the completion of Form 730, at our branch in Mariano Comense.



To support the "life-work" balance of our employees, we have also offered the possibility of managing work both in **smart working** and in **full remote mode**, depending on the nature of the role performed. Smart working has progressively expanded, reaching **5.4% of human resources** over the period 2020-2024. Full remote work, on the other hand, involved **6.5% of our employees**.

During 2024, we paid special attention to the issue of **health** by joining the "**WHP - Workplace Health Promotion**" network, promoted by Regione Lombardia in collaboration with ATS Insubria. Consistently with the provisions of the programme, we have activated a participatory process, aimed at **promoting healthy lifestyles and promoting the prevention of chronic diseases** within company spaces, achieving the recognition of **a workplace that promotes health**.

During 2024, the actions carried out covered the following thematic areas:

- + **Physical activity:** we have encouraged moving actively in the home-work journey, providing facilities to accommodate employees' bikes, and encouraged the use of stairs as an alternative to the elevator, through the creation of ad hoc communication materials;
- + **Food:** to encourage healthy habits, we have modernised the refectory in the Mariano Comense headquarters and guaranteed free drinking water in the relaxation areas in the various locations. We have also carried out awareness-raising initiatives regarding healthy eating behaviours, taking care of the development of special signs posted in the company canteens and refectory.

The initiatives also involved the holding of training meetings dedicated to the WHP programme.

An **important added value** also lies in the choice to **combine welfare with social responsibility**, thanks to the synergy with Penna Nera Cooperativa Sociale onlus, a non-profit organisation active in the territory where our headquarters is located.

The initiatives "**Lo Spuntino che...Fa Bene!**" and "**La Spesa che...Fa Bene!**" carried out together with Penna Nera, have thus allowed us to achieve a double result: to promote the well-being of employees and, at the same time, to generate a positive impact, supporting the inclusion of people with disabilities (for further information, see paragraph 6.1).



## 4.4

# TRAINING AND SKILLS DEVELOPMENT

## Growth and enhancement of talents

The **culture of continuous training** is a fundamental pillar in our strategy of sustainable growth, in the protection of the health and safety of workers and in the development of the technical and managerial skills necessary to face the challenges of the future with competence and always new tools.

The goal is to promote a safe, inclusive and continuously improving working environment, offering opportunities for professional growth and enhancing human resources as the main driver of **innovation and competitiveness**.

Since 2021, our commitment to training has grown significantly, reaching, in 2024, in Italian offices, to dedicate **more than 1,000 hours of training** for the benefit of **87 employees**, with a mix of technical courses (77%) and occupational health and safety (23%).

Year	Number Courses delivered	Training hours	Trained Employees	Technical courses	Occupational health and safety courses
2021	12	211	22	45%	55%
2022	27	732	49	82%	18%
2023	39	1,215	93	59%	41%
2024	46	1,058.50	87	77%	23%

**Always in a hurry?  
It'll be quicker if you  
take the stairs**



**STAIRS ARE GOOD  
FOR YOUR HEALTH**

WHP Programme – Workplace Health Promotion

In 2024, particular attention was paid to **occupational health and safety** issues, through a comprehensive training programme that not only included mandatory courses but also covered topics related to the personal health of our employees:

- + **Information on the Occupational Health and Safety Management System (OHSMS);**
- + **Training pursuant to Legislative Decree 81/2008** (general part, specification and updates);
- + **First aid courses, BLSD (Basic Life Support and Defibrillation), RLS, supervisor, firefighting and forklifts;**
- + **WHP Programme – Workplaces that Promote Health**, aimed at spreading healthy lifestyles and conscious behaviours;

These activities aim not only to comply with regulations, but also to spread a real **culture of prevention and well-being** (see paragraphs 4.3 Organisational culture and corporate welfare and 4.5 Occupational health and safety).

At the same time, we have invested significantly in **technical and specialist training**, with courses dedicated to the different company roles. Key initiatives include courses on:

- + **Safety of machines and systems** (CEI EN 60204-1, EN 13849, EU Regulation 2023/1230);
- + **Cybersecurity** (Sophos Cybersecurity DayLAB, Cybersecurity Days ISA/IEC-62443-4-2);
- + **Whistleblowing and Model 231/2001** for area managers and employees;
- + **Computer and digital training**, such as the Power Mill, React.js and Redux courses and The Complete Rust Programming Course;
- + **Internal Quality Control**

In addition, alongside more strictly technical issues, we have promoted moments of updating and growth through thematic webinars dedicated to **human resource management, organisational well-being and sustainability**, promoting the sharing of good practices, the acquisition of new skills and the active involvement of employees in a path of continuous and responsible growth.





At ESA, we believe that **guaranteeing the health and safety** of all our collaborators is the first fundamental requirement to promote the well-being of people and, consequently, promote the sustainable growth of society.

## 4.5 OCCUPATIONAL HEALTH AND SAFETY

### Responsibility and commitment to prevention and protection

In this context, we have decided to strengthen our commitment through the adoption of the **Occupational Health and Safety Management System (Sistema di Gestione Salute e Sicurezza sul Lavoro, SGSSL)**. The organisational model is based on the indications provided by the legislation (Legislative Decree 231 and UNI INAIL 2001 Guidelines) and taking into account the structural and organisational characteristics of our company, as well as the activity carried out.

The Model is part of the broader process of spreading a corporate culture based on **responsibility**, the centrality of the person, innovation and continuous improvement, as well as ethics and sustainability. In relation to the goals set, the system establishes our responsibility in relation to the full application of legislation on health and safety at

work, **in order to prevent accidents and occupational diseases in a logic of continuous improvement**.

In particular, the following priority areas have been identified:

- + Technical-structural standards
- + Criteria for risk assessment
- + Emergency management
- + Procurement
- + Training and information of workers
- + Health Surveillance

We are aware that effective management of the OHSMS requires the involvement, active participation, collaboration and commitment of all key stakeholders, starting with employees. In fact, the skills and experience of workers represent a fundamental resource for the implementation and dissemination of the policy. For this reason, various **engagement, training, consultation and participation initiatives** have been promoted, aimed at encouraging active contribution from all levels of the organisation, both internally and externally.

**A system of continuous control and supervision** of compliance with the SGSSL was also outlined, which includes:

- + Periodic audits;
- + Surveillance, monitoring and measurement of the effective and correct adoption of procedures and models;
- + Investigation of accidents and dangerous situations;
- + Identification of non-conformities and the structuring of corrective and preventive actions;

Thanks to the rigorous and methodical application of the **Occupational Health and Safety Management System** (and the constant implementation of the measures identified in the Risk Assessment Document (Documento di Valutazione dei Rischi, **DVR**), **no accidents at work were registered in 2024**. At the same time, all workers were subjected to **health surveillance** in accordance with the Health Plan, testifying to our constant attention to their physical and professional well-being.

A further pillar of ESA's culture in terms of health and safety at work concerns **training**, which in 2024 involved **58 employees**, present in Italy, for a total of **241 hours** of training activity. Alongside initiatives strictly related to regulatory compliance (Legislative Decree 81/2008) and the dissemination of the SGSSL, we have also promoted training activities related to the well-being of workers in a broad sense, as evidenced by the initiatives carried out under the **WHP Programme**, since we firmly believe in

the importance of building a culture of awareness and prevention.

Particular attention was also paid to training on **BLSD**

- **Basic Life Support and Defibrillation**, linked to the installation of an External Semi-Automatic Defibrillator (**AED**) at the Headquarters, accessible to both company and external personnel.



05

## Environmental Impact

- 5.1 Green innovation
- 5.2 Energy consumption and renewable sources
- 5.3 Responsible waste management

# HIGHLIGHTS



## Research and development for Energy Management

We have designed a product line to promote environmental sustainability through energy monitoring and efficiency.



## Responsible waste management

In 2024, we managed 13 tonnes of waste, mainly paper and cardboard packaging, tracked through an Internal Waste Monitoring Register. Through the adoption of the European ERC system, we ensure safe and transparent collection, disposal and recycling processes.



## 99 MW of clean energy for a green future

Thanks to our solar panels installed at our headquarters, in 2024 we used 56.5 MW and 42.5 MW were shared with the national grid.

Since 2010, we have been investing in energy efficiency solutions in all our branches.



# 5.1

## GREEN INNOVATION

### Energy management and Smart Factory

The integration of **technology and sustainability** is today an essential condition for business competitiveness. At ESA, we believe that **innovation can and should be at the service of sustainable transition**, promoting business models and automation solutions capable of reducing the ecological footprint of production processes, with a view to Green Economy.

Our vision looks to the **Smart Factory**, where machines and systems communicate in real time to ensure control, flexibility and continuous optimisation. A transformation that requires a gradual path, made up of technological innovation and strategy, which paves the way for a future in which sustainability and industrial progress advance together.

In this scenario, **energy efficiency becomes a strategic objective**: cutting consumption and optimising resources means not only reducing environmental impact, but also increasing the competitiveness and resilience of companies. Energy saving, emission reduction and smart use of resources are the pillars of sustainable production, in line with the **2030 Agenda Sustainable Development Goals**: clean and accessible energy, more sustainable cities, responsible consumption patterns and concrete actions against climate change.

With a particular focus on IoT, Smart Data, AI and Machine Learning technologies, we have developed solutions to optimise production processes and promote resource savings. Our **Energy Management** line includes, in fact, a range of devices designed to limit consumption, reduce waste and polluting emissions, as well as use renewable energies more effectively.

The line includes both hardware and software components, such as **Energyaware**, an integrated remote monitoring and control system for smart meter networks and other devices. According to the principles of IoT, our **EW800 Distributed Meter (DEM)** collects consumption data which is then transmitted and stored through the **ESA Data Manager**. Our devices are therefore designed to perform a continuous diagnosis of the energy consumption (and beyond) of the production

plant to ensure its long-term sustainability. In addition, they allow to verify the correct operation of the system, identifying any peaks in consumption or waste.

This is what we dedicate our research and the commitment of our experts to: not only creating cutting-edge technologies, but also making them accessible, intuitive and above all sustainable.



## 5.2 ENERGY CONSUMPTION AND RENEWABLE SOURCES

### The transition to greater energy efficiency

In 2024, we focused our environmental monitoring on all our Italian operating units, with particular reference to **Scope 1** and **Scope 2** as outlined under the Greenhouse Gas Protocol (GHG Protocol), the international reference standard for the accounting and reporting of greenhouse gas emissions.

During the year, a **system for detecting energy and gas consumption** was set up, developed through the analysis of internal documentation.

Although it is still partial, this tool has allowed for the first time to **systematically quantify some of the direct and indirect environmental impacts** associated with company activities. This has reinforced our awareness and confirmed the need to **progressively expand the**

**scope of analysis** to provide over time an increasingly complete and representative picture of the environmental repercussions generated, up to and including Scope 3 (indirect emissions along the value chain).

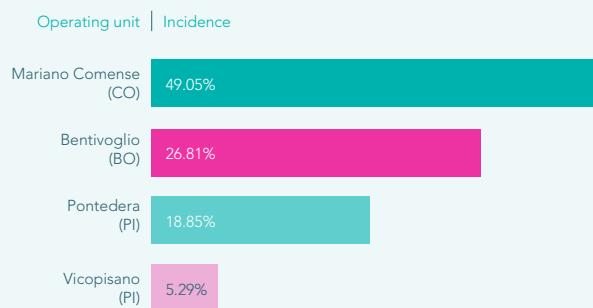
#### Scope 1: Direct emissions

These are **emissions generated directly** from sources owned or controlled by ESA; in particular, the analysis focused on the **gas used for heating the premises** and for **production processes**.

In 2024, a total consumption **of 24,839 Sm3 of gas** was detected, with the following monthly distribution:



## Incidence of gas consumption per operating unit



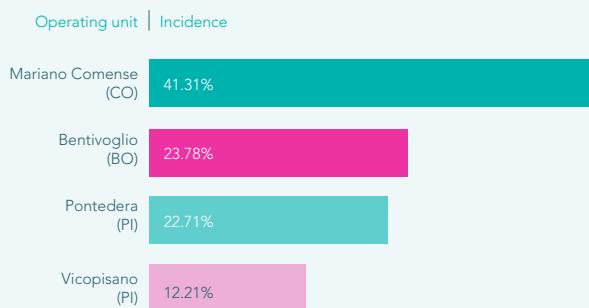
## Scope 2: Indirect emissions

The analysis of **Scope 2** emissions concerned the **electricity** purchased and consumed by ESA within company sites and during production processes.

In 2024, the total consumption was **195,768 kWh**, as shown in the following table:



## Incidence of energy consumption per operating unit



## Renewable sources and energy efficiency

In 2024, supplies of **up to 64.32% of energy came from renewable sources**, in line with the commitment towards a **progressive decarbonisation** of our supply. The energy mix of the electricity supply was calculated on the basis of the data published by the Energy Services Managers (GSEs) pertaining to the individual local units.

At the same time, thanks to the installation of **solar panels** at the headquarters of Mariano Comense, the company has actively contributed to the production of clean energy, with a **total production of 99 MW**, of which **56.5 MW self-consumed internally** and **42.5 MW fed into the national grid**.

The effort to **reduce our ecological footprint** has also been carried out in the promotion of a comprehensive **energy efficiency programme**, which started in 2010 with the aim of reducing consumption and emissions.

At the Mariano Comense headquarters we have carried out several significant interventions:

- + In **2023, the photovoltaic system** for the production of energy from solar sources and a new, more efficient **thermal power plant**;
- + Between **2018 and 2020**, the entire lighting was replaced with **LED lamps**, generating significant energy savings;
- + Already since 2017 we have implemented a system for the **continuous detection and monitoring of consumption**, which today represents a fundamental tool for analysing and optimising energy performance;

+ In 2010, the **roof was insulated**, which made it possible to improve thermal insulation, reducing heat loss in winter and limiting heat in summer;

The other operating units have also been the subject of targeted actions: at the Pontedera (PI) site, a **roof insulation** intervention was carried out in 2016, while at the Bentivoglio (BO) site, **anti-solar radiation protective films** were applied on the most exposed windows to reduce energy demand for cooling.

These interventions have helped to make our **offices less energy-intensive, more efficient and sustainable**, making our commitment to responsible management of energy resources a reality.

## 5.3 RESPONSIBLE WASTE MANAGEMENT

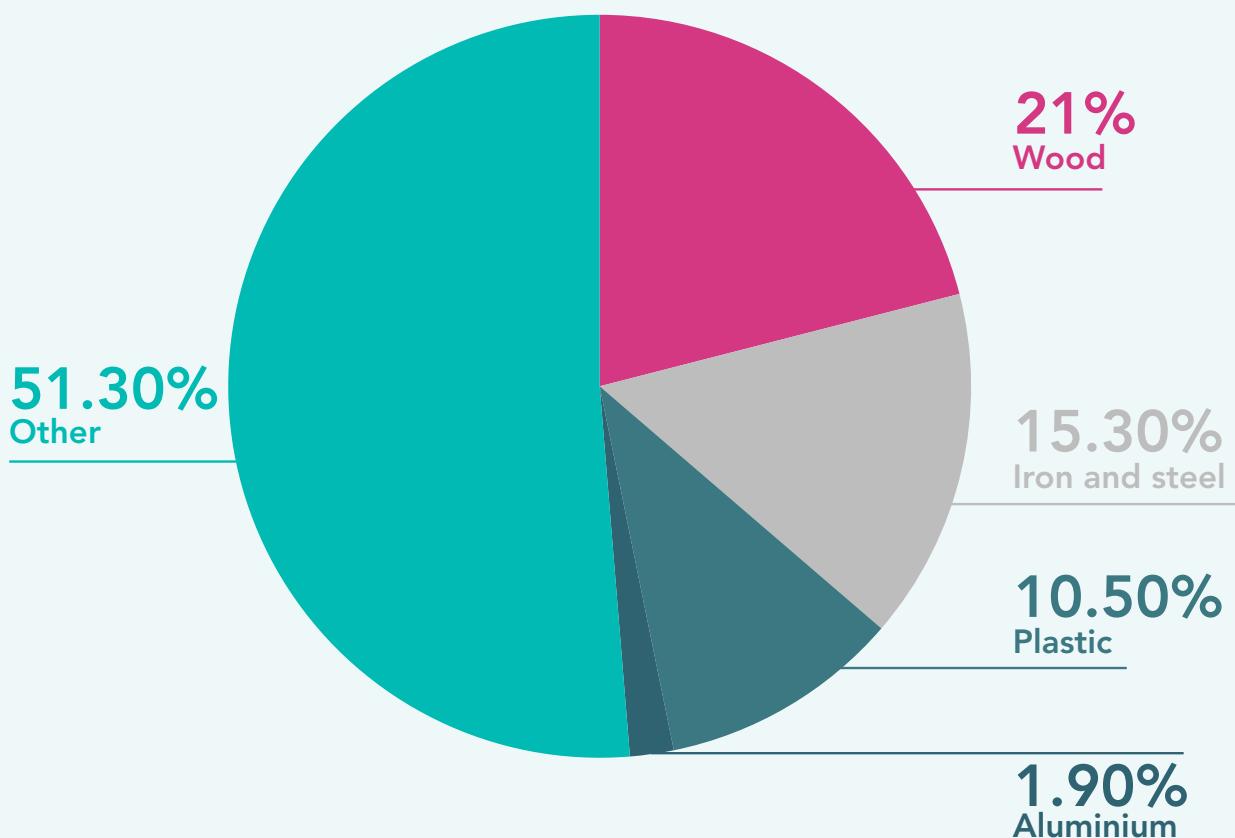
### Tracking, monitoring and safe disposal

As an integral part of our company's environmental impact reduction strategy, we implement **efficient and responsible management of corporate waste** in full compliance with current regulations.

Alongside municipal waste, special waste takes on importance, i.e. those related to industrial processes, whose collection, transport and disposal is entrusted to specialised companies. To ensure optimal management of waste materials deriving from our activities, we compile and regularly update the **Internal Waste Monitoring Register**.

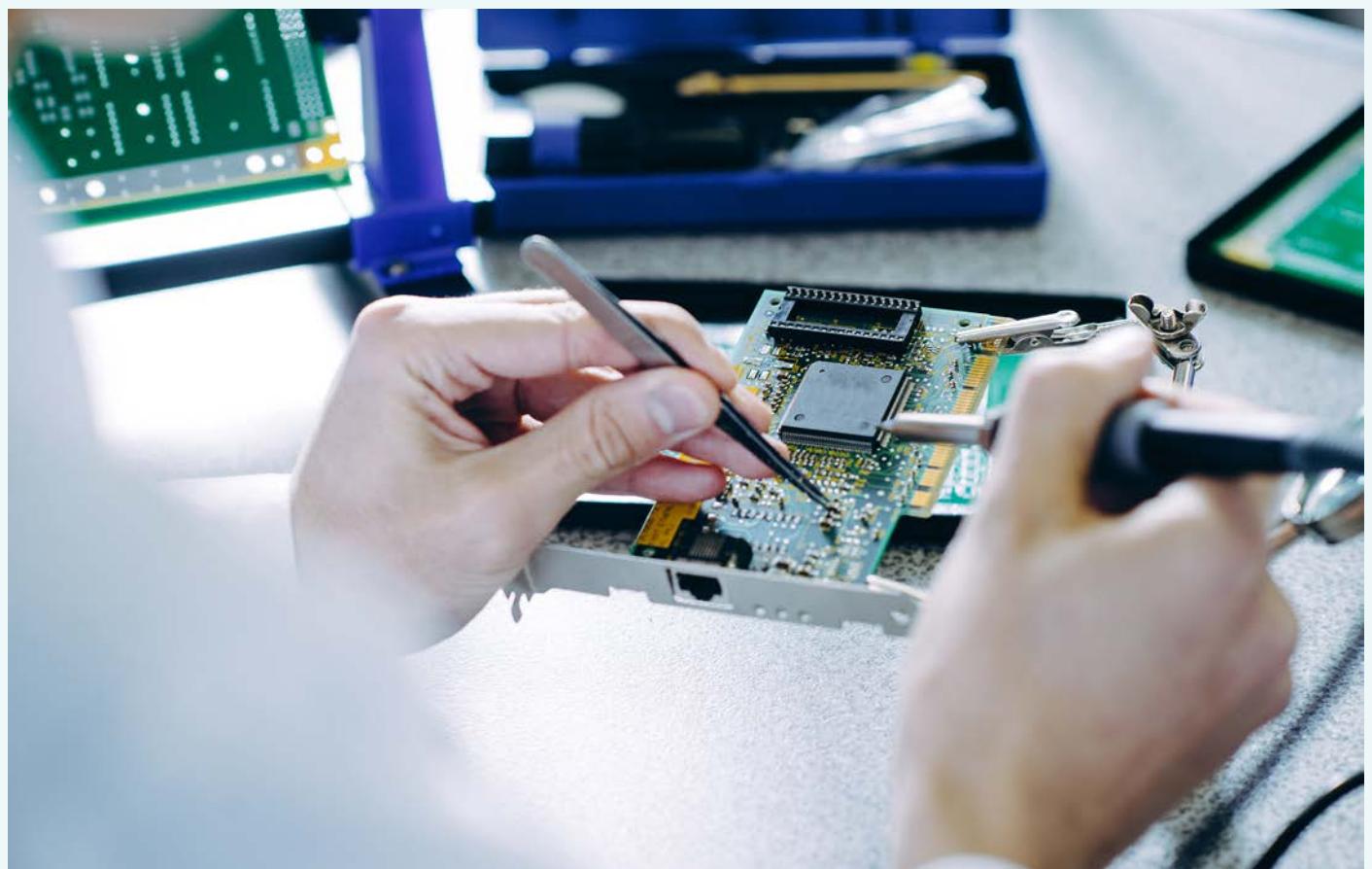
It is an essential tool as it allows us to **track in a timely manner the quantities and types of waste generated**, ensuring accurate control and facilitating transparency and reporting processes.

According to the Register, during 2024, within the headquarters we managed a total of **13.1 tonnes of waste**, composed as follows:



With the aim of facilitating the identification, safe disposal and recycling of our waste, we guarantee the affixing of separate collection codes to paper and plastic packaging (PAP20 and LDPE4); we also adopt the **CER** (European Waste Code) system, used across the European Union to promote uniform, conscious, and responsible management practices.

Following the entry into force of the RENTRI (National Electronic Register on Waste Traceability), as a significant meeting point between the ecological and digital transition, as ESA we have started the procedures to complete the registration of our company, within the established deadlines.



06

## Community and Territory

- 6.1 Supported social projects
- 6.2 Support for the training of young generations

# HIGHLIGHTS



## Partnership and engagement for health and community

We collaborate with the Penna Nera Social Cooperative supporting the social inclusion of people with disabilities and generating an alliance that benefits the community and our employees. Since 2019 we have also offered our support to AISIM.



## Growing together with young people

From 2018 to 2024, we welcomed students for a total of 960 hours within the "Percorsi per le Competenze Trasversali e l'Orientamento" (PCTO) (Pathways for Transversal Competences and Orientation). One of them is now part of our corporate team.



# 6.1

## SUPPORTED SOCIAL PROJECTS

### Partnerships for Community Development

Aware that the sustainable growth of our company cannot be separated from the broader system of which we are a part, **we place great value to the social projects** we support, as they allow us to **generate a positive impact in favour of social development and community cohesion**.

For us, social responsibility is not limited to an occasional contribution, but is embodied in a strategy aimed at building real **alliances with third sector organisations; an opportunity for shared growth and mutual enrichment**.

In this logic, we have chosen to support **Penna Nera Società Cooperativa Sociale ONLUS** which has been active since 1987 in the Mariano Comense area, promoting the inclusion of those who are more fragile, through the management of services oriented to the needs of people with disabilities. Together we have developed a collaboration designed to **combine support for the activities of the Cooperative with initiatives aimed at actively involving our employees, consolidating an inclusive corporate culture oriented towards social responsibility**.

During 2024, the partnership took shape on several occasions, such as:

- + **"Lo Spuntino che...Fa Bene!" ("A snack...that's good for you!")**: with the collaboration of people with disabilities from the CSE (Centro Socio Educativo) of Penna Nera, a selection of healthy and locally sourced food products were delivered to employees directly at our headquarters, made available by the local farm "La Collina". In this way, we have created opportunities for meeting and sharing between our employees and people with disabilities who have had the opportunity to experiment in an inclusive context, enhancing their skills and abilities. We also shared this positive experience in the second [episode of Meet ESA](#);
- + **"La Spesa che...Fa Bene!" ("Shopping...that's good for you!")**: a "time saving" service dedicated to our employees was introduced, offering the

possibility of ordering and receiving groceries directly at the company, thanks to the involvement of Penna Nera users. The goal was to promote a better balance between work, family commitments and free time, simplifying the daily management of people who work for ESA. To facilitate the organisation of orders, we also leveraged our digital skills, developing a dedicated website that allows requests to be sent automatically;

- + **solidarity gifts**: at Christmas, we turned to Penna Nera, giving employees presents made by people with disabilities.





These actions have allowed us to generate cross-cutting benefits, both internal and external to the company. In fact, ESA has made a **concrete contribution to building a more inclusive society**, while promoting **employee satisfaction and well-being at the same time**. Our commitment has also been formalised through **the Community Agreement**, an instrument developed by Confindustria Como with the aim of sanctioning the partnership between profit and non-profit in favour of the common good.

Alongside the fight against inequalities, we are committed to the theme of promoting health and well-being for all citizens, with particular attention to those who are in a more fragile condition due to chronic diseases. For this reason, since 2019 we have been guaranteeing continuous support to **AISM, the Italian Multiple Sclerosis Association**, which represents a real point of reference at a national as well as local level, carrying out research and offering fundamental support for the quality of life of people affected by multiple sclerosis.



## 6.2

# SUPPORTING THE EDUCATION AND TRAINING OF YOUNG GENERATIONS

Synergies with the education and training sector to cultivate the talents of tomorrow



At ESA we strongly believe in the **potential of the new generations** and in the value of a **solid connection with educational institutions**, capable of creating increasing opportunities for social and professional integration for young people. Educational institutions represent **strategic allies** for us: together we can build a constant dialogue between the worlds of education and business, a synergy that is an integral part of the **social and economic sustainability** on our territory.

For this reason, we have decided to open our doors to students on school-work alternating programmes (**PCTO**), offering them **a context in which to experiment**, deal with the world of work and develop technical and transversal skills.

Through these initiatives, we can enhance our proximity contribution to reducing **the risk of youth unemployment** and combating the **NEETs** (Not in Education, Employment or Training) phenomenon, generating shared value between business, school, young people and the community.

For us, hosting young people in training is also a **great opportunity for mutual growth**. The discussion with students allows us to get in touch with **new ideas, energies and perspectives** that enrich our corporate culture and stimulate improvement processes.

We have stable collaborations with several **schools in the area** (including IIS Jean Monnet of Mariano Comense, Salesiani Don Bosco of Sesto San Giovanni, IIS Leonardo da Vinci of Carate Brianza and ITC Gino Zappa of Saronno) that promote training courses in the mechanical, mechatronic, robotic, computer, electronic and electrotechnical fields.

From 2018 to 2024, we hosted a total of **960 hours of school-work alternating programmes**, with personalised courses that allowed students to live **a concrete and formative experience**, while contributing to **corporate innovation**. To recognise and give value to the contribution and commitment of students, we have always provided for a **voluntary**

**reimbursement of expenses**, also acknowledging, from an economic point of view, the time, dedication and contribution generated in favour of company activities. In addition, we pay particular attention to promoting these opportunities among the **sons and daughters of our employees**, with a view to corporate welfare and support for the families that make up our team.

A concrete sign of the generative value of this synergy with the education and training sector is represented by the **hiring** of one of the students involved in the courses, who today is an integral part of our company structure.



07

Next steps

The IRO and double materiality analysis represented a fundamental step to acquire strategic information useful for risk management, the identification of opportunities and the emergence of the impacts generated by our activities from an environmental, social and governance point of view. This process has also allowed us to better understand how these factors can influence our overall performance and ESA's ability to always chart new sustainability pathways.

Starting from this analytical framework, we have therefore defined and planned our sustainability goals, ensuring their alignment with the **Sustainable Development Goals** of the United Nations 2030 Agenda.

Topic	Goals	SDGs
Relationship with stakeholders - customers	Diversify target markets, with particular attention to sectors that require high technology and performance.	 8 LAVORO DIGNITOSO E CRESCITA ECONOMICA
	Strengthen the dialogue and involvement of customers through marketing initiatives, free training and collaborations, enhancing their industry knowledge for the development and design of new products.	 12 CONSUMO E PRODUZIONE RESPONSABILI
Teamwork and internal collaboration	Encourage the direct participation of employees in the development of an organic and long-term welfare plan.	 3 SALUTE E BENESSERE  8 LAVORO DIGNITOSO E CRESCITA ECONOMICA
Occupational health and safety	Extend health promotion activities to Italian company offices, in addition to headquarters.	 3 SALUTE E BENESSERE  10 RIDURRE LE DISUGUAGLIANZE
Waste and scrap recycling	Promotion of awareness-raising and training initiatives dedicated to employees on the issue of recycling waste and scrap, welcoming and enhancing any proposals for improvement from a bottom-up perspective.	 12 CONSUMO E PRODUZIONE RESPONSABILI
	Strengthen the responsible management of waste by digitising its traceability through registration in the RENTRI system, promoted by the Ministry of Environment and Energy Security.	 12 CONSUMO E PRODUZIONE RESPONSABILI
AI	Definition and implementation of an organic strategy relating to the training and monitoring of the application of artificial intelligence within business processes, including the protection of company sensitive data.	 8 LAVORO DIGNITOSO E CRESCITA ECONOMICA  9 IMPRESA, INNOVAZIONE E INFRASTRUTTURE
Supply Chain	Strengthening supply chain management through supply chain mapping for ESG risk assessment and creation of traceability systems.	 8 LAVORO DIGNITOSO E CRESCITA ECONOMICA
Personnel attraction and retention	Definition of an employer branding strategy and strengthening of collaboration with school and training institutions in order to enhance the attractiveness of the sector and the recruitment of specialised professionals.	 8 LAVORO DIGNITOSO E CRESCITA ECONOMICA
Environmental impact	Progressive extension of the scope of analysis to more comprehensively include the environmental repercussions generated, with particular reference to Scope 1, Scope 2 and Scope 3.	 7 ENERGIA PULITA E ACCESSIBILE  13 LOTTA CONTRA I CAMBIAMENTI CLIMATICI



# 8.1

## LIST OF MATERIAL TOPICS

Area	Topic
<b>GOVERNANCE</b>	<ol style="list-style-type: none"> <li>1. Integration of social, environmental and governance goals into business decisions</li> <li>2. Business ethics and integrity</li> <li>3. Generation of economic value             <ol style="list-style-type: none"> <li>3a. Economic value towards employees</li> <li>3b. Economic value towards suppliers</li> <li>3c. Economic value towards investors</li> <li>3d. Economic value towards the local community</li> </ol> </li> <li>4. Supply chain sustainability             <ol style="list-style-type: none"> <li>4a. Supply chain environmental sustainability</li> <li>4b. Supply chain economic sustainability</li> <li>4b. Supply chain social sustainability</li> </ol> </li> <li>5. Cybersecurity &amp; privacy             <ol style="list-style-type: none"> <li>5a. Cybersecurity &amp; customer privacy</li> <li>5b. Cybersecurity &amp; supplier privacy</li> <li>5c. Cybersecurity &amp; worker privacy</li> <li>5d. Cybersecurity &amp; privacy in business processes</li> </ol> </li> <li>6. Product quality             <ol style="list-style-type: none"> <li>6a. Product quality in response to customer requests</li> <li>6b. Product quality - search for innovative solutions</li> </ol> </li> <li>7. Relationships with stakeholders             <ol style="list-style-type: none"> <li>7a. Valuable relationships with customers</li> <li>7b. Valuable relationships with suppliers</li> <li>7c. Valuable relationships with the local community</li> </ol> </li> </ol>
<b>CORPORATE COMMUNITY</b>	<ol style="list-style-type: none"> <li>8. Occupational health and safety</li> <li>9. Training and growth opportunities             <ol style="list-style-type: none"> <li>9a. Training and growth opportunities for vulnerable workers</li> </ol> </li> </ol>

Area	Topic
	10. Diversity, inclusion and well-being in the company
<b>LOCAL COMMUNITY</b>	11. Work-life balance
	12. Teamwork and internal collaboration
	13. Creating value for the local community
	14. Nonprofit engagement
<b>ENVIRONMENT</b>	15. Sustainability of materials
	15a. Sustainability of materials - production cycle
	15b. Sustainability of materials - recycling
	16. Energy
	16a. Energy - consumption reduction
	16b. Energy - renewable sources
	17. Waste disposal
	18. Waste and scrap recycling
	19. Water consumption

# 8.1

## ESRS INDEX

### Declaration of use:

ESA S.p.A. has submitted a report inspired by the European Sustainability Reporting Standards for the period from 1 January 2024 to 31 December 2024.

Section	Disclosure	Location	Reporting methods
ESRS E1	Climate change	Share 5, par. 5.2	Partial
ESRS E2	Pollution		Not reported. Reason for omission: not applicable to the company's activities
ESRS E3	Water and marine resources		Not reported. Reason for omission: not applicable to the company's activities
ESRS E4	Biodiversity and ecosystems		Not reported. Reason for omission: not applicable to the company's activities
ESRS E5	Circular economy	Share 5, par. 5.3	Partial
ESRS S1	Own workforce	Share 4, par. 4.1, 4.2, 4.3, 4.4, 4.5	Total
ESRS S2	Workers in the value chain		Not reported Reason for omission: there are currently no mechanisms for involving workers in the value chain aimed at guiding company strategy
ESRS S3	Affected communities	Share 6, par. 6.1, 6.2	Partial
ESRS S4	Consumers and end-users	Chapter 3, par. 3.4	Partial
ESRS G1	Business conduct	Chap. 3, par. 3.1, 3.2, 3.3, 3.4, 3.5	Total



ESA S.p.A.

**SUSTAINABILITY  
REPORT  
2024**

Report by  
**RAISE**

[www.esa-automation.com](http://www.esa-automation.com)



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