



Sustainability report

2024

 ZAMPERLA®

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1. Methodology note

Purpose and characteristics of the document

1.1

The strategic sustainability plan is a programmatic document: a tool for formalising and sharing, both internally and externally, the vision and the strategic objectives of an organisation on sustainability topics.

In the case of Z-ESG Journey, publication of the strategic plan is accompanied by the first reporting activity related to sustainability qualitative and quantitative data, with a predominantly didactic and informative nature.

The document is voluntary and has not been subjected to validation by a certified body. The contents were fully reviewed and validated by the Zamperla sustainability committee on 19/09/2025.

Standards adopted

1.2

The chapters related to planning and to qualitative and quantitative data reporting have been drafted according to the option “with reference” to the ESRS European standards, in order to inform in an objective, transparent and comparable manner regarding its contribution to sustainable development. The information contained herein reflects the analytical perspective adopted by ESRS, i.e., double materiality.

Working group involved

1.3

The drafting process – carried out with the support of external consultants – directly involved Zamperla’s sustainability committee, with the support of other corporate figures and functions for analysing, identifying and evaluating impacts, risks and opportunities, and for collecting, systematising and processing data and informative or commentary texts.

The information was obtained from corporate systems already in use for company accounting and management (starting from the ISO 9001-45001 systems); where necessary, the collection systems were implemented to meet ESRS requirements.

- 1.1 Purpose and characteristics of the document
- 1.2 Standards adopted
- 1.3 Working group involved
- 1.4 Reporting period adopted
- 1.5 Company establishments involved

Reporting period adopted 1.4

The information contained in the document is to be considered final and refers to the financial year January 1st – December 31st, 2024. With particular reference to economic and financial information, this was sourced from the 2024 national Financial Statements as at 31/12/2024 and from meetings with the area managers.

Where possible or relevant, data are submitted in comparative form, with the performances from previous years, to allow an evaluation of the performance trend over time.

Company establishments involved 1.5

The reporting perimeter comprises:

Antonio Zamperla S.p.A.
Headquarters
Via Monte Grappa 15/17
36077 Altavilla Vicentina (VI)

Antonio Zamperla S.p.A.
Operational establishment
Via Meucci 22
36040 Brendola (VI)

Antonio Zamperla S.p.A.
Operational establishment
Via Volta 9
36057 Arcugnano (VI)

These entities are indicated as a whole in the document, without distinction, with the terms “Zamperla”; “company” and “organisation”, with the exception of the data submitted in paragraph 1.3, in which the Mission and the Values of the entire Group are provided.



2. Zamperla

- 2.1 Company profile
- 2.2 History
- 2.3 Corporate mission and conduct
- 2.4 Products and markets
- 2.5 Economic results
- 2.6 Value chain and processes



Company profile

2.1

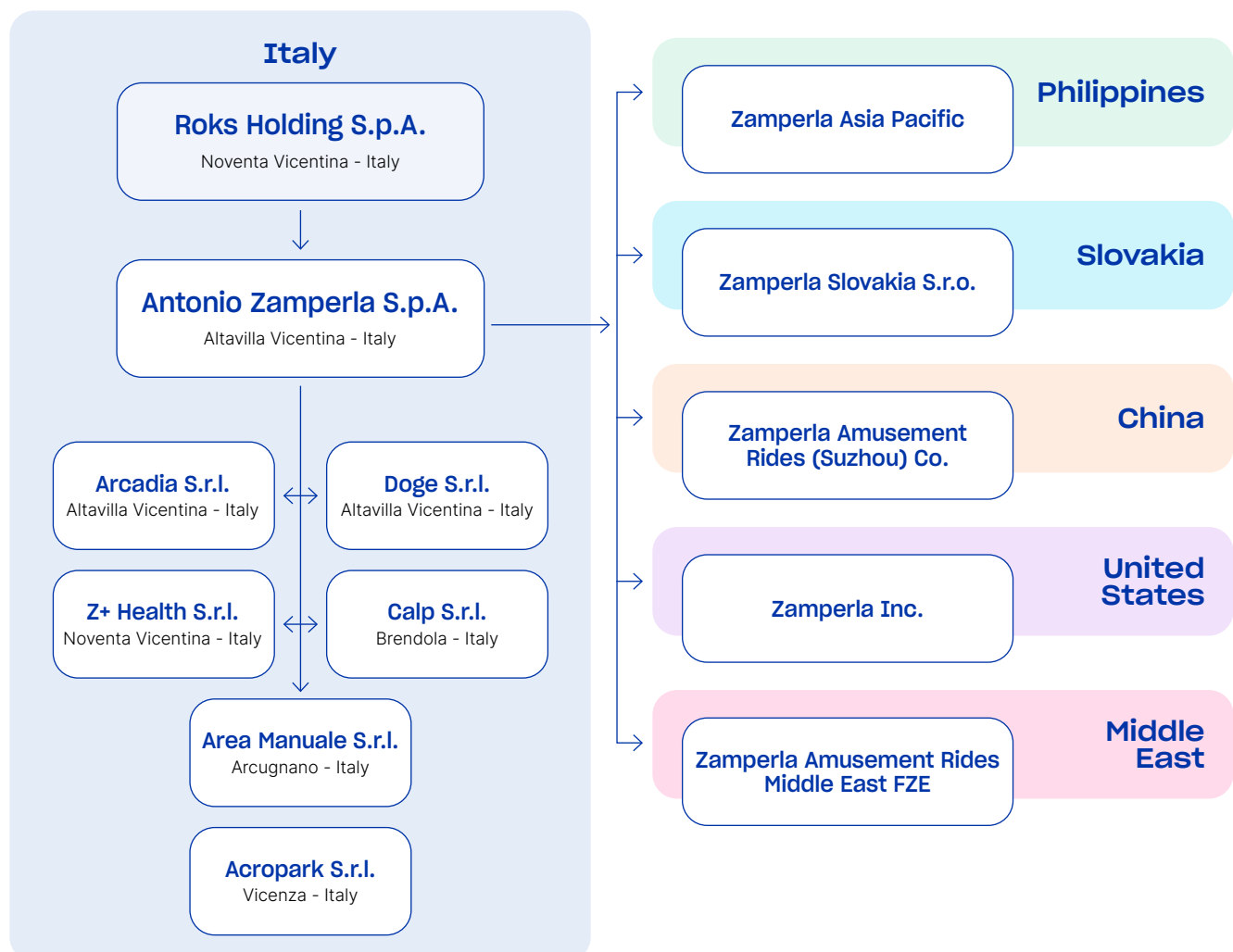
Zamperla is an Italian company known worldwide for the design and construction of attractions for amusement parks and entertainment sites.

It was founded in 1966 and since then has been taking its rides to every corner of the planet, collaborating with companies such as Disney, Universal and Six Flags Entertainment Corporation. Since the beginning, it has combined creativity, innovation and attention to quality, with the objective of offering unique and engaging experiences for all ages.

Part of Roks Holding, a family holding company, Antonio Zamperla S.p.A. is the parent company of a group of companies present in Italy and abroad. This allows Zamperla to follow each step of the project together with its customers: from the initial idea to customised design, from production to installation to maintenance and, in some cases, it is even involved in the operational management of parks.

With 60 years of history behind it, Zamperla is synonymous with reliability, engineering excellence and imagination. Its attractions can be found in over 100 countries and bring millions of smiles every year. The company is structured into several specialised business units and can rely on offices, production facilities and service centres in North America, Europe, Asia and the Middle East.

This combination of family vision, international outlook and passion makes Zamperla a reference point for the industry and a trustworthy partner for those designing and building amusement parks.



History

2.2



Zamperla's history dates back to the second half of the nineteenth century, when the great-great grandfather of the current CEO, Angelo Zamperla, was involved in the circus world. The family's link to entertainment continued in the early 20th century with the management of one of the first Italian travelling cinemas, taking films to Italy's squares and towns.

The turning point arrived in 1963, when Antonio Zamperla – grandfather of the current CEO – founded the company and started to build rides for amusement parks. He was one of the first to recognise the potential of taking attractions designed for adults and adapting them for children, launch-

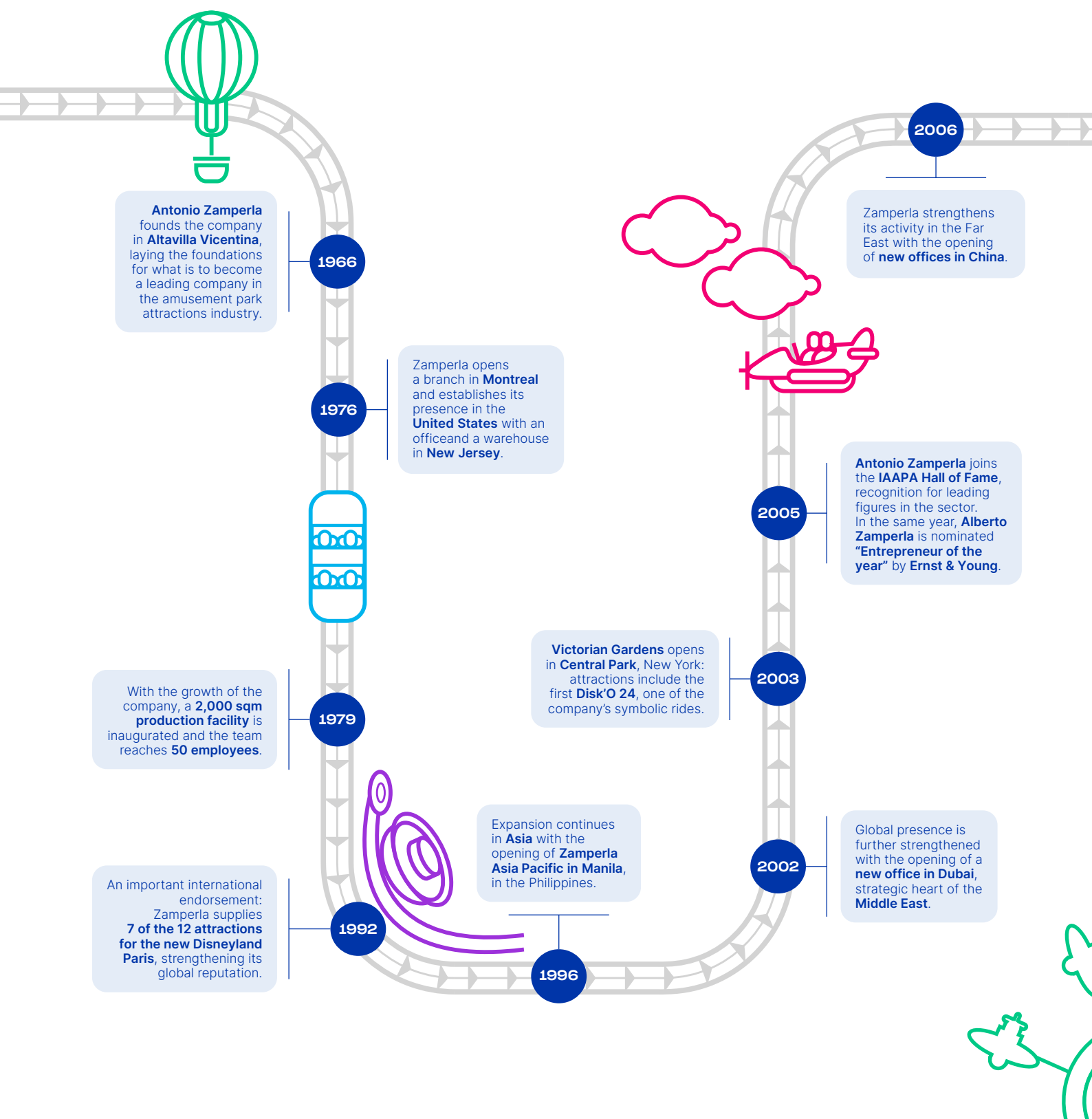
ing a new market segment in the amusement ride industry. Ever since it took its first steps, Zamperla has shown a natural vocation for internationalisation. However, it was when Alberto Zamperla joined the company in 1972 that this direction gained strength. With an open vision focused on global markets. Alberto started to deal with sales in Europe, going on to launch an ambitious expansion process towards North America.

The decisive step came in 1976, when the first office was opened in the United States, initially in Montreal and then in New Jersey: this was the establishment of Zamperla Inc., a fundamental operational base for overseas development.



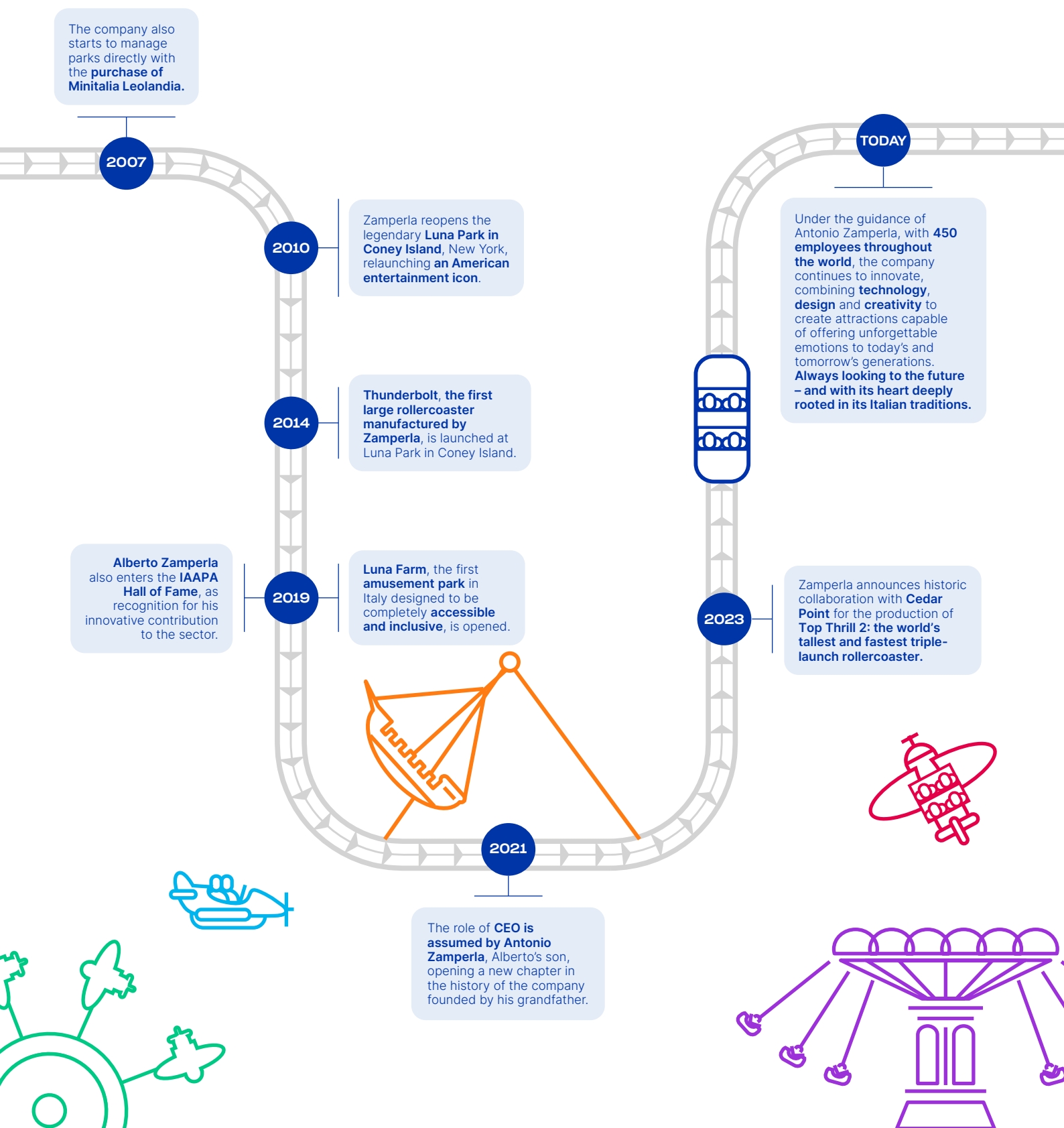
In the same year, the company's organisation also evolved, converting from sole proprietorship to limited liability company (S.r.l.), and subsequently to joint stock company (S.p.A.) in 1988. This step marked the start of a structured international growth that led to Zamperla becoming one of the leading players in the industry at global level.

Subsequently, Zamperla opened commercial branches and production facilities in Asia (Philippines, China), Eastern Europe (Belarus, Slovakia, Russia) and the Middle East (Dubai), consolidating a global widespread presence.



A key element of this growth was the company's ability to establish strategic collaborations with the leading players in the entertainment sector: these included partnerships with global icons such as Disney and Universal, which contributed to strengthening Zamperla's reputation in the world, making it a benchmark for quality, reliability and innovation.

Today Zamperla is not just a manufacturer of amusement rides, but a complete partner, capable of planning and producing turnkey amusement parks. Always looking to the future, the company continues to invest in technology, sustainability and design, maintaining a strong bond with its origins and with its commitment to excellence.



Corporate mission and conduct

2.3

The Mission of the Zamperla Group is to bring happiness to people throughout the world, offering emotions and entertainment experiences to be shared in “special places” and that will create lasting memories.

Zamperla's mission is implemented through some fundamental values:

Passion for innovation.

For us at Zamperla, innovating is not merely a strategic choice: it is part of who we are. Each day we put energy and creativity into providing new attractions, services and solutions, making the amusement experience increasingly inclusive, safe and amazing. Innovation starts by listening to customers, partners and people who experience our attractions. It is only by knowing their desires and needs that we can create something that exceeds these.

For us, innovation also means thinking of new ways of working together: more agile, more open, more collaborative – both in our internal teams and in relationships with those who work with us.

In Zamperla everyone is asked to put forward ideas, test solutions, contribute to change, because we know that each voice can make a difference.

This is the reason we promote continuous learning: not only as professional growth, but as a lever to improve ourselves, our work and, with it, the life of people.

Family and community.

Zamperla is a family in the true sense of the word. Three generations have passed the banner of commitment, passion and respect for people. This family spirit is part of our DNA: it can be sensed in relationships between colleagues and with customers and suppliers. Before being professionals, we are people united by common goals and solid values.

We want each person, whether within or from outside the company, to feel part of a community: welcomed, listened to, valued. For us, success is not just a question of numbers, but also of human relationships. We build an environment in which people work together with respect, in which everybody can express their ideas freely and in which constructive dialogue is a source of continuous growth.

Diversity and inclusion.

We believe in the beauty of differences. Whether cultural, personal or professional, for us they represent an asset. In Zamperla we are committed each day to promoting an environment in which everyone feels free to be themselves and has the same opportunities for growth and development.

Working throughout the world, we have learned to keep an open mind, adapting our experience to local cultures and sensitivities. And wherever we take our attractions, we bring our desire to create experiences that are accessible to all.

We pay particular attention to the needs of people with motor, sensory and intellectual disabilities: for us, designing attractions and spaces that are truly inclusive is a responsibility and something to be proud of. We want everyone, without exception, to be able to enjoy having fun in a complete, safe and autonomous way. Because we believe that fun, laughter, play, wonder and amazement are the rights that belong to everyone.



 Focus

Accessibility and inclusion: a design and cultural paradigm



Zamperla: beyond standards for an experience shared by all.

Zamperla stands out for its constant commitment to authentic and inclusive accessibility. The company adopts an approach that stretches far beyond the regulatory standards, including the Americans with Disabilities Act (ADA), which has always been considered one of the most complete guidelines on accessibility at international level. The guiding principle is simple but revolutionary: guaranteeing the right to have fun also for those with different needs, through a design approach that values human diversity.

Since 2012, with the project “A ride for everybody”, Zamperla has been promoting the creation of universal guidelines in collaboration with physicians, technicians and people with different skills and expertise. This multi-disciplinary approach aims to improve accessibility, raise safety levels and reduce risks for all visitors, offering gratifying and autonomous experiences regardless of physical, sensorial or cognitive conditions.

From design to experience: integrated accessibility in each step.

The journey starts from the design: each new attraction is designed including alternative measures and evaluating its suitability based on different individual abilities. Designers are called upon to integrate into the concept solutions that allow safe and dignified access. In parallel, park managers are supported in the creation of environments that can be used by all, through personnel training, updating emergency procedures and disseminating clear information on the accessibility characteristics of each attraction.

This integrated approach promotes a new culture of inclusion, in which accessibility is not an extra, but a fundamental principle of fun. A tangible example is Luna Farm in Bologna, the largest indoor park in Italy, designed by Zamperla as a permanent workshop for research and sharing best practices. A replicable model that confirms the company's role as global protagonist in redefining leisure time in universal terms.



Professionalism and reliability.

For us at Zamperla, being professional first and foremost means being worthy of the trust our customers put in us each day. We are aware that working in the world of amusement rides brings great responsibilities, and that is why we are committed to working with seriousness, competence and precision.

We tackle all projects with the passion and skill of an expert team, formed of talented and capable people, selected from the best in the field. Our attractions are the result of painstaking work: they comply with all national and international safety regulations, and are designed to last through time, integrating state-of-the-art technologies and materials.

Sustainability and efficiency go hand in hand in our way of working. We always seek solutions that combine safety, energy saving and reduction of inefficiencies, because we believe that the future of amusement must also be responsible. We actively collaborate with bodies and institutions both in Italy and abroad to identify and help to spread the best practices in the industry and continue to offer products that are worthy of the expectations of those who choose Zamperla each day.

Respect and loyalty.

The way we work is based on simple but fundamental values: respect, willingness to cooperate, transparency and mutual trust. We believe in an environment in which people can collaborate, share ideas and tackle challenges together, with an open and constructive attitude. We have the same attitude in our relations with customers, partners and all those with whom we work each day. Listening carefully to their needs is the starting point of each project. Safety, quality and reliability are our touchstones.

We also care about people's health and the well-being of the environment. For this reason, we are committed to reducing the impact of our activities: we strive to decrease our emissions, we choose low impact materials, we optimise processes to reduce energy consumption, we eliminate inefficiencies and manage waste as responsibly as possible. This approach derives from a profound belief: a company can make a difference, if it chooses each day to act with respect for those it works with, for its customers and for the planet.

These values have been formalised and translated into **commitments towards Zamperla's stakeholders** in the Code of Ethics, which supports and gives substance to the corporate mission and which now has an additional field of application in the sustainability plan.

Focus

Ethics and transparency

Antonio Zamperla S.p.A. has chosen to strengthen its governance by adopting the **Organisation, Management and Control Model** established by Italian **Legislative Decree 231/2001**, an essential tool for preventing and reducing the risk of administrative responsibility for any offences committed in its name. The model defines roles, responsibilities and internal procedures aimed at identifying and managing risks, introducing structured controls that consolidate the culture of legality and corporate ethics. Thanks to this approach, the company systematically monitors areas at risk, guarantees the traceability of decision-making processes and promotes maximum transparency towards stakeholders and institutions.

Hence, the implementation of Model 231 strengthens the tangible commitment towards ethical company practices and proves the organisation's clear position in favour of transparency and responsibility. An important part of this commitment is the provision of channels dedicated to **Whistleblowing**, namely instruments that allow anonymous reporting to the Supervisory Body. In fact, it is in the interest of Antonio Zamperla S.p.A. to learn of any breach-

es that might occur within its organisation in order to take suitable remedial action. To this end, it invites all its members to freely discuss any critical issues they should come across during their work activities, notifying any violations or risks of violation of national or European legislative provisions that harm public interest or the integrity of Antonio Zamperla S.p.A., with the assurance that the whistleblower shall remain anonymous and shall not be subjected to retaliation.

Furthermore, Antonio Zamperla S.p.A. continues to guarantee the **protection of personal data**, in full compliance with EU Regulation no. 679/2016 (GDPR). All processing takes place in accordance with the principles of responsibility and transparency, protecting the right to informational self-determination of all those who, for any reason (employees, suppliers, customers, etc.) provide their personal information for any purpose.

ESRS 2 - SBM 1

Products and markets

2.4

Zamperla designs, manufactures and sells **three main product categories** throughout the world: **Flat Rides**, **Roller Coasters** and **Water Rides**. Within each category, the attractions may be divided according to the level of intensity of the experience they offer, and the level of emotion and adrenalin they generate.

Accordingly, each ride can be classified as follows:

- **Thrill**, for those seeking strong emotions;
- **Family**, designed to satisfy a broad and diverse public;
- **Family/Kiddie**, specifically designed for small children and families.

This dual classification – type of attraction and level of intensity – allows Zamperla to offer targeted solutions for parks of any size and type, meeting the needs of a heterogenous and international public. The markets in which the company operates are **Europe, Eastern Europe, APAC, China & South Korea, India & Africa, Middle East, North America, Latin America**; the company caters to large international groups as well as nearby parks.

All products offered by Zamperla are the result of a structured process that involves continuous **cooperation and discussion between the company and its customers**, a collaboration that is ongoing throughout the whole of the creative process, from designing the ride, stage in



which the concept comes to life and is adapted to the customer's specific demands, to technical development and production, during which each detail is engineered, manufactured, tested and inspected in accordance with the agreed times and standards, to installation on site with technical assistance, final test and inspection and training operators for correct ordinary management of the machine.

Attention to its customers does not end in this stage, but continues through **after-sales service**: in fact, after assembly has terminated, Zamperla continues to follow and provide the customer with frequent support with on-site and remote technical assistance, structured maintenance programmes and spare parts, continuous refresher courses for park personnel and customer satisfaction actions aimed at meeting new commercial needs, transforming **the business relationship into a virtuous cycle of continuous improvement and building customer loyalty**. Zamperla considers after-sales assistance as a strategic element for the success of its customers and for this reason is committed to continuously strengthening this function, with the aim of offering increasingly efficient, prompt and complete support.



Economic results

2.5

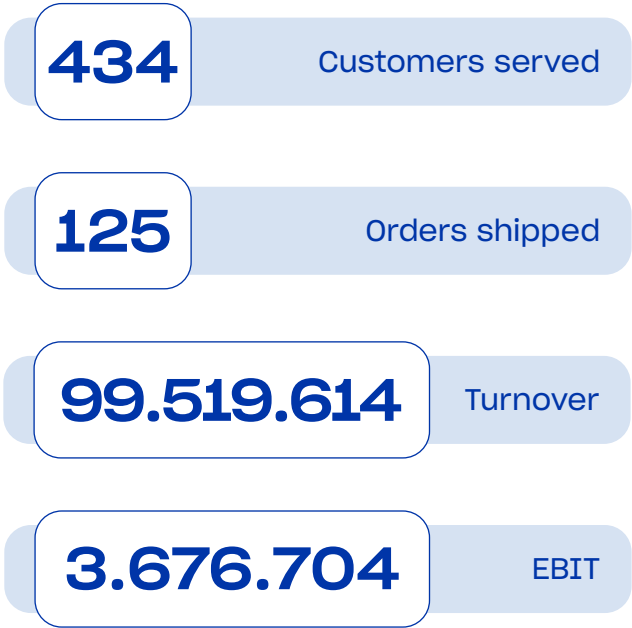
The financial year 2024 was characterised by a complex macroeconomic context, marked by persistent geopolitical tensions, instability in energy markets and a generalised slowing of global growth. The repercussions of these factors were also felt by Italy’s economy, which showed signs of resilience but with heterogeneous dynamics between sectors and territories.

International scenario.

At global level, economic growth remained moderate and uneven. Advanced economies, driven by the United States, recorded a limited expansion, while a slight slowdown was observed in emerging countries. Inflation continued to drop in the main economies, allowing an initial easing of monetary policies by the ECB and the Federal Reserve in the second half of the year.

However, the start of 2025 saw an increase in uncertainty linked to US trading policies, with the introduction of new tariffs that generated volatility in the financial markets and preoccupations regarding a possible deterioration in international relationships.

2023



2024



ESRS 2 - SBM 1

Value chain and processes

2.6

To understanding fully how Zamperla works and where it can generate a positive impact we must look at the whole **value chain**: the complete journey taken by each of our rides, from raw materials to “end of life”.

Eight fundamental blocks, which together form and describe the corporate system, were identified.

Everything starts from the **raw materials**. To design, build and operate a product, and to carry out day-to-day activities in the office, different kinds of materials and resources are required. These include both the **main raw materials**, such as steel, fibreglass, paints and plastic, and more complex **technical components**, such as motors and electronic elements. Added to these are materials for general use – paper, toner, water – and the energy resources essential for operation of the offices, production and testing facilities, such as diesel oil, gas and electricity.

Behind each attraction is the work of numerous professionals and companies that provide skills, services and materials: **the suppliers**. The supply chain includes manufacturers of raw materials and semi-finished products (metalwork, bodywork, electronic components), but also artisans, consultants, transporters, companies specialised in technologies, waste management and many other fields.

This is followed by **“Inbound Logistics”**, which comprise all activities linked to the handling and reception of raw materials, semi-finished products and components from suppliers to company establishments. Hence, logistics include all types of transport used (road, rail, air and sea) and the materials used for packaging (paper, cardboard, plastic, etc.). The topic of personnel mobility, for example for commuting between home and work, is also included in this step.

The term **“Operations”** describes the heart of the company's activities: all those required for the sale, production and assembly of a product, from design to test and inspection, and all topics strictly linked to these operations. These refer to the management of warehouses, structural facilities, machinery and equipment, to specific processes such as fibreglass modelling and component painting, but also to quality and process safety management. Following the work flow, the first step is the commercial agreement with the customer, followed by the cost estimate; the third step relates to development of the product from engineering and creative design perspectives; once the project has been fine-tuned, in steps 4 and 5 the purchase and quality control departments come into play, and only at this point does actual production (step 6) commence, followed by internal test and inspection (step 7).

The term **“Supporting processes”** covers all those activities that do not represent the company's core business and are not visible, but which guarantee correct operation. These

include aspects of personnel management (recruitment/ onboarding processes and practices, employee well-being and safety, business trips and technical assignments, services for workers, etc.), marketing, IT (including cybersecurity and privacy), legal control, management control, accounting and finance activities, aspects linked to general services. These functions, even if not directly linked to production, are indispensable to accompany each project.

The term **“Distribution”** includes all those activities linked to outbound logistics and to delivery of the finished products to customers. It comprises the management of transport throughout the world, by different means (air, sea, road and rail), the various packaging materials used (paper, cardboard, plastics, metals), customer relations and product installation.

Topics linked to operation and management of the product once delivered, installed and set at work at the customer's premises are summed up with the term **“Product use”**. This includes monitoring consumptions, e.g. electricity, and aspects linked to maintenance of the machines and supply of spare parts (Customer Service). Wear (product deterioration) and consumption of materials (use of oils, etc.) are also considered. A key element is represented by the experience of final users, which includes fundamental aspects such as the safety, accessibility and quality of the user experience. These aspects continue to be a primary responsibility even after delivery of the product, confirming the company's constant commitment towards a safe and inclusive user experience.

Finally, the term **“Product end of life”** is meant as the management of the product at the end of its life cycle. A ride can last many years, but there always comes a time in which it must be redesigned, renovated or put out of service. Aspects considered mainly relate to duration/durability of the product and to the strategies for its disposal, re-use or recycling of the single components/materials.



3. Our sustainability journey

3.1 Context of reference

3.2 Our stakeholders

3.3 Double materiality analysis

In 2024 Zamperla embarked on a structured journey for the management of environmental, social and governance topics, in conformity with the CSRD and with ESRS.

To date, the company has implemented policies dedicated to sustainability, in line with its values.

Currently, these initiatives will be consolidated into a long-term strategic plan. The process has already commenced in the Italian establishments, with the objective of extending it progressively to all Group companies.

The activities and the data collected in Z-ESG Journey thus refer to the first year in which the internal committee and the administrative, management and control bodies have systemically addressed the sustainability topics relevant for the company.

The Sustainability Committee (for the committee's composition and responsibilities see "The sustainability governance system") started the various activities for formalisation and implementation of the sustainability journey

in November 2024 and concluded the related evaluations in March 2025, aided by a team of technical consultants. The results of this work, submitted in this chapter, form the base on which the three-yearly strategic planning of the company interventions in the various ESG contexts was built; a base that will be further refined during 2025 to consolidate corporate strategies on sustainability and improve integration of the related principles in the decision-making and operating processes.

Context of reference

3.1

Analysis of the context, performed both at industry level and within the organisation, is a decisive step when laying the foundations for working on sustainability topics and on strategic planning.

The study of the various macroeconomic aspects and of factors linked to sustainability that involve the sector and the markets in which the company operates allow the immediate identification of some important macro-areas to be included in the strategic evaluations.

The amusement park market is experiencing a significant transformation guided by economic factors, technological innovations and continually evolving social dynamics. Among the most significant changes **digitalisation** stands out, mainly reflected in the growing use of complex and advanced technologies such as augmented reality (AR), virtual reality (VR) and robotics. The objective of these solutions is to offer **visitors increasingly engaging and interactive experiences**, often through elements of gamification. The result is **an augmented capacity for personalisation of the experience**, greater involvement of the public and, at the same time, the opportunity to collect precious data for continuous product optimisation. The demand by final users for customised experiences is in fact redefining the themed entertainment sector, in line with a broader trend that spans the entire service sector.

Alongside evolution of the demand by the end user, it is important not to neglect the needs of park managers and owners, who represent Zamperla's direct customers.

In fact, in a competitive and technologically advanced context, these players are demanding increasingly integrated solutions to optimise the operational management of the park, **such as maintenance support**, also through computerised systems for attraction management that allow preventive maintenance planning, real-time monitoring of the condition of the equipment and a drastic decrease in downtime, **efficiency in technical management of the attractions** and the **rapid supply of spare parts**.

Added to all these aspects is the growing social interest towards topics linked to **sustainability** that is also involving amusement parks; together with the main players in the sector, they are already integrating sustainability into their business strategies. Hence, the amusement sector is experiencing a period of transition, more or less rapid, towards the adoption of more responsible conducts in relation to the environment and to people. To sum up, the main areas of intervention and the trends linked to sustainability in amusement parks can be grouped into six macro-areas.

IoT and digitalisation.

Technological innovation and digitalisation are key drivers, not only for consumer experience, but also in order to improve the sustainability of parks and attractions. In this sense, the use of intelligent digital systems to monitor consumptions, together with advanced technologies for the management of predictive maintenance, is becoming increasingly widespread.

These configurations allow optimisation of resource management and improvement of day-to-day operations, and together a reduction in emissions caused by internal activities and more efficient resource use. In this sense, both advanced sensor systems for continuous monitoring and the implementation of Internet of Things (IoT) systems that allow energy consumption to be automated based on use in the different areas of the park are applied. The main benefits include the use of predictive maintenance, made possible by the integration of digital technologies and real-time data collection. With this approach it is possible to take action on attractions or technical components based on their real state of use, improving safety levels and reducing costs, downtime and resource consumption.





Emissions.

The management of emissions in large amusement parks has become a strategic priority, in line with global sustainability objectives. This commitment is founded on an integrated approach that combines precise measurements, investments in green technologies and the active involvement of employees and visitors. These efforts not only aim to reduce the immediate environmental impact, but also contribute to creating a sustainability culture that can have a positive influence on the community and on the sector as a whole. The primary objective is to achieve carbon neutral parks through improving energy efficiency and switching to renewable energy, reducing the waste produced to almost zero and implementing reward programmes.

Renewable energy.

The subject of energy is closely linked to that of polluting emissions. The amusement park sector, from theme parks to water parks, consume a great deal of electricity. According to the International Energy Agency (IEA), in 2021 amusement parks throughout the world consumed around 27.4 billion kilowatts of electricity. This represents around 0.05% of global electricity consumption. The application of technologies that increase the efficiency of energy consumptions and above all the transition towards renewable energy are therefore important means within the decarbonisation strategies of the main players in the sector. Various groups are working to reduce their impact, primarily through the implementation of systems to recover energy from the rides and optimisation of support systems, such as lighting, heating and cooling, and investments in the construction of infrastructures for solar and geothermal energy.

Education.

Many theme parks are aiming not only to reduce their impact, but also to play an important role in environmental education and raising awareness of visitors and tourists. Interactive and immersive exhibitions, educational tours for families and more general awareness-raising activities seem to be useful tools to increase the mindfulness of current environmental challenges, and above all to encourage sustainable practices in the daily life of consumers. Some parks collaborate with non-governmental organisations and bodies engaged in sustainability projects specifically to provide visitors with information on how their actions can have a positive impact on the environment.

Green Design.

Green design and circular economy in amusement parks are an innovative approach aimed at reducing the environmental impact of recreational structures, promoting a responsible use of resources and a more efficient life cycle of the materials. Green design is aimed at designing spaces and infrastructures with a low environmental impact, through the use of recyclable environmentally friendly materials and the integration of natural elements, reducing energy and resource consumptions. In parallel, enhancing biodiversity through the introduction of native species and creating habitats for local wildlife adds value to the environment

and promotes raising public awareness. Instead, circular economy focuses on the principle of closing the life cycle of materials, minimising waste through re-use and recycling integrated into theme parks.

Social Design.

In addition to primarily environmental aspects, amusement parks are also addressing issues of social responsibility. This includes involving local communities and promoting social well-being through initiatives that support diversity, inclusion and respect for local cultures. In recent years there has been great attention in the whole of the industry with regard to challenges concerning accessibility and inclusion for all visitors. Parks are working increasingly towards providing a space that is suitable for all, including special attention to visitors with physical disabilities and those with vision or hearing problems, as well as those with neurodiversity. In general, amusement parks have reached good results in the field of social design; nonetheless, there is still a great deal of work to be done to offer truly inclusive experiences to all visitors. This does not just concern the structures, but also aspects such as personnel training, internal awareness and constant dialogue with the entire supply chain, to guarantee fully accessible and inclusive products and services.

In parallel with analyses of the external context and of the sector, **internal activities and perception on the various sustainability issues** were mapped. This internal analysis included an in-depth review of business processes, existing policies, strategic and operational plans and of the relevant documentation (certifications, management systems, informal evaluations of customers and suppliers). Particular importance was attributed to the **involvement of internal stakeholders** through an anonymous questionnaire directed at all personnel, structured according to the theoretical framework of the five sustainable business models prepared by the research team of Prof. Carlo Bagnoli (University of Ca' Foscari, Venice). In addition to this were **internal interviews** with the heads of the main corporate functions responsible for risk management and three thematic workshops with the Sustainability Committee, during which the elements emerging from these analyses were shared and validated. This made it possible to highlight the areas of evolution most consistent with the company's values, activities and strategy.

 Focus

Employee Engagement

A questionnaire to measure perceptions on sustainability

In October 2024 an anonymous questionnaire was sent to all Zamperla employees to obtain opinions and suggestions on various aspects of sustainability, from environmental and territorial initiatives to well-being within the company, and to draw up a list of priorities on which to take action.

Percentage of adhesion

over **77%**

290

sent

224

completed



Environmental issues.

The internal survey reveals a high level of awareness on the importance of environmental issues. As areas to be prioritised, employees mainly indicated waste management, increasing energy efficiency and improving logistics with a view to reducing emissions.

The request to integrate environmental criteria into the processes for the selection and evaluation of suppliers was particularly relevant, highlighting a push towards a more sustainable supply chain. Replies also indicated a widespread sensitivity towards a reducing inefficiencies, responsible use of materials and promoting eco-design, although awareness of environmental projects currently in progress remains an area to be strengthened through more widespread internal communication.

Social issues.

Employee well-being represented the top priority, exceeding environmental topics in relevance. In particular, employees deemed fundamental health and safety in the workplace, the quality of internal relationships, life-work balance and professional satisfaction. The results also revealed some priority areas to be addressed, such as the need to reinforce retention policies, extending reward and merit systems, strengthening training plans and developing skills. These were followed by the importance of diversity and inclusion, organisational flexibility and creating more accessible and comfortable working environments. The evidence gathered suggests a strong sense of belonging and motivation, to be further enhanced with structured and continuing actions.

ESRS 2 - SBM 2

Our stakeholders

3.2

Sustainable development takes on an increasingly central role within companies that, in order to manage their business with greater responsibility, need to establish channels for communication with their stakeholders through which to share values, principles and shared visions for improvement, and maintain these channels operational over time.

In order to structure a complete mapping of its stakeholders, the Sustainability Committee participated in a workshop facilitated by external consultants. The company mapped and assessed **its stakeholders** according to cri-

teria of importance and influence, where importance is meant as relevance in relation to operation of the business and influence is meant as the ability to influence the organisation and the decisions it requires to make.

The main stakeholders identified were sorted into the following groups and sub-groups:

Employees and collaborators

Management	Agency workers
Employees	Internists/PCTO
Collaborators and artisans	(Pathways for Transversal Skills and Orientation)

Other Group companies

Banks and financial bodies

Banks Investment funds Low interest financing (PA)

Customers

Large groups	PM India & Africa
PM APAC	PM South America
PM China-South Korea	PM Middle-East
PM CIS-Eastern Europe	PM North America
PM Europe	

Final users

Park visitors Enthusiastic user

Suppliers

Partners (strategic)	Metalwork and mechanical processing
Multinationals	Consultants
Services and utilities	

Internal bodies

Supervisory body Board of auditors External auditors

Public administration / Institutional bodies

INAIL/INPS, ARPAV, Spisal, INL, Inland Revenue, European Community	International Community Municipality, Province, Region, Superintendency
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Third party control bodies

Industry/product standards Certifying bodies

Schools and Universities

Employees' families

Pensioners

Ongoing dialogue with stakeholders, combined with a structured feedback collection process, forms an **essential element for developing a flexible and adaptive business strategy**, capable of integrating internal and external perspectives in the assessment of company performance and orientation in the medium-long term.

In this context, Zamperla has entered into advanced forms of collaboration with some Suppliers and **has transformed the conventional supply relationship into actual strategic partnerships**, directed at the joint development of research and innovation projects. Similarly, **continuous monitoring of levels of satisfaction, expectations and the needs of Customers and Employees** allows strengthening of relationships based on trust and acquisition of information useful for the improvement or creation of products, services and benefits.

To understand stakeholders' needs and opinions, the company organises meetings, interviews and surveys. Regular consultations on topics of safety, welfare and collective bargaining agreements are held with Employees and Control Bodies, and dedicated instruments and channels for reporting are always available (see **"Ethics, transparency and privacy protection"**); added to these, for 2024, is the anonymous questionnaire linked to sustainability (see **"Employee Engagement"**). Moreover, during the IAAPA Expo in Orlando, the first quantitative survey on quality, satisfaction and sustainability aimed at Customers was completed. The results of these activities have already contributed to defining marketing strategies and employer branding with greater precision, showing a clear hierarchy of priority topics for the well-being of employees and for building customer loyalty.



ESRS 2 - IRO1-2 - DR IRO1

Double materiality analysis

3.3

Double materiality analysis represents an essential step in the sustainability strategic planning process: considering the evidence and results of previous analyses, it allows formalisation of the most significant ESG issues for the company. Not only do these aspects guide sustainability reporting, but they form a fundamental strategic reference for the definition of short-, medium- and long-term objectives and actions, thus contributing to the integration of sustainability into the company's business model.

Unlike the previous methods of carrying out simple impact materiality analysis, double materiality analysis, introduced with the CSRD (Corporate Sustainability Reporting Directive), establishes the adoption of an approach that integrates two interconnected perspectives: the company's impacts on the environment and on society and the risks and opportunities that these factors can generate on the company's economic performance.

During 2024, the company carried out its first **double materiality analysis**, structured in accordance with the methodologies of reference (including comparison with the thematic categories set down in the AR16 documentation), in order to ensure a systematic approach in line with the regulatory requirements of the CSRD and with ESRS standards.

The foundations for preparation were the two analyses indicated above, one focused on the current condition of the company in relation to sustainability topics (internal analysis) and the other focused on the current condition and on the development guidelines for the Amusement sector (external sector analysis). The latter was divided into four areas of investigation aimed on the one hand at highlighting the state of the art in general in relation to the amusement park sector and, on the other, more specifically, that of the company's customers, suppliers and competitors.

The **impact, risk and opportunity (IRS) identification process** followed a structured approach, divided into several phases. Firstly, detailed mapping of the Zamperla value chain was carried out (see Value Chain and Processes), useful to identify the main areas of impact and related criticalities along the entire life cycle of the products. This analysis enabled identification and classification of impacts, risks and opportunities, associated with the different company activities and operations, from procurement to distribution.

Once the various impacts, risks and opportunities had been recognised and formalised, they were assessed according to a structured approach. The reference framework adopted was **ESRS 1 - General Requirements**, which defines the essential criteria and principles for assessment of the sustainability issues that emerged. To quantify the overall weight of each impact, risk and opportunity identified in the analysis process in a structured manner, a **materiality indicator**, based on the specific assessment parameters, was

subsequently developed. This method allowed a **relative value to be attributed to each aspect that had emerged**, facilitating identification and definition of the priorities of the most relevant elements for the company, ensuring an assessment consistent with the standards of reference.

Inside-out



Impacts ↗

The «**inside-out**» (impact materiality) perspective establishes that the company focuses its attention on positive and negative, current and potential impacts on the stakeholders that its management of an ESG topic may create.

Outside-in



Risks ↙
Opportunities ↙

The «**outside-in**» (financial materiality) perspective puts the company in a position to consider the risks and opportunities deriving from the management of an ESG topic in relation to economic-financial performance.

Focus

Impacts (inside-out perspective)

The company must identify the relevant impacts, defining whether they are negative or positive, actual or potential, on people or on the environment in the short-, medium- and long-term.

Impacts are assessed through **four parameters**.

Scale

This indicates the level of relevance (for positive impacts) or severity (for negative impacts) of the impact considered.

 The assessment in this analysis for this parameter is selected from a **scale of 3 levels** (low, medium, high).

Irremediability

This indicates the extent to which it is/might be difficult to remedy the consequences of the impact considered (NB: this parameter is only used to assess negative impacts).

 The assessment in this analysis for this parameter is selected from a **scale of 3 levels** (low, medium, high).

Scope

This indicates how widespread a given impact is. In the case of environmental impact the geographical perimeter is generally considered, while for social or governance impact, the number of individuals affected by the impact is assessed.

 The assessment in this analysis for this parameter is selected from a **scale of 3 levels** (low, medium, high).

Likelihood

This indicates the likelihood of the actual occurrence of a potential impact (NB: this parameter is set by default to 100% in the case of actual impacts).

 The assessment in this analysis for this parameter is selected from a **scale of 3 levels** (low, medium, high).

Risks/Opportunities (outside-in perspective)

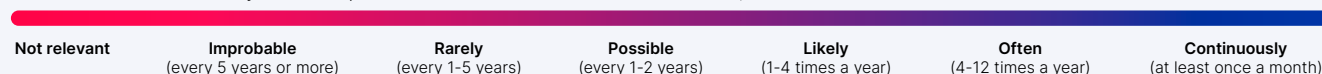
The company must identify the risks or opportunities that will have a relevant influence on its development, on its financial position, economic results and cash flows in the short-, medium- and long-term.

Risks/opportunities are assessed through **two parameters**.

Likelihood

This indicates the likelihood of a risk/opportunity actually occurring.

The assessment in this analysis for this parameter is selected from a **scale of 7 levels**, as follows:



Financial scope

This indicates an estimate of the resulting financial impact related to the occurrence of a risk/opportunity.

The assessment in this analysis for this parameter is selected from a **scale of 7 levels**, as follows:



Materiality indicators and threshold

After having quantified the individual criteria both for impacts and for risks/opportunities, it is possible to obtain the Materiality Indicator simply by multiplying the various parameters by one another:

Impacts (inside-out perspective)

$$\begin{aligned} &\text{Scale} \times \text{Scope} \times \\ &\text{Irremediability} \times \text{Likelihood} \\ &= \\ &\text{Materiality Indicator} \end{aligned}$$

The materiality indicator indicates the total weight of an impact. The **materiality threshold** selected for this analysis establishes that an impact is material when the **materiality indicator referring to that impact is greater than or equal to 1.5**. This value was obtained considering material an **actual impact with at least one average value from scale, scope and irremediability**.

Risks/Opportunities (inside-out perspective)

$$\begin{aligned} &\text{Likelihood} \times \text{Financial Scale} \\ &= \\ &\text{Materiality Indicator} \end{aligned}$$

The materiality indicator indicates the total financial weight of a risk/opportunity. The **materiality threshold** selected for this analysis establishes that a risk/opportunity becomes material when the **Materiality indicator referring to that risk of opportunity is greater than or equal to 20**. This value was obtained considering material a **risk/opportunity at least «Possible» with a «Medium» financial impact or at least «Likely» with a «Moderate» financial impact**.

It must be specified that as this is the first year of using this approach to reporting, the analysis conducted has a partial simplification in relation to the due diligence process required within the CSRD framework.

To date, the company has not yet conducted a detailed financial analysis aimed at the precise quantification of the potential effects deriving from climate risks on its assets or on its operating activities.



ESRS 2 - SBM3

All relevant impacts and risks/opportunities, as revealed by the materiality assessment and divided according to scope as established by ESRS standards, are set down below.

Material impacts

Description

Environment – ESRS E1

Energy from non-renewable sources

Actual Direct Negative Impact. Exploitation of fossil resources (non-renewable) to support the energy requirements of company manufacturing operations and offices.

GHG Scope 1 and 2 Emissions (energy consumption of establishments)

Actual Direct Negative Impact. Emissions due to energy consumption of establishments (offices and production facilities) and internal processes (production, administration, product test and inspection).

GHG Scope 1 Emissions (owned logistics)

Actual Direct Negative Impact. Emissions due to handling with internal transport means used for intra-company movement (between establishments and facilities) of goods and workers.

GHG Scope 3 Emissions (non-owned logistics)

Actual Indirect Negative Impact. Emissions due to transport linked to the entire supply chain; transport of semi-finished products and components coming from suppliers and delivery of products to customers.

GHG Scope 3 Emissions (waste)

Actual Direct Negative Impact. Creation and disposal and/or recovery of waste materials coming from the production cycle and from the internal processes of the company.

GHG Scope 3 Emissions (energy consumption of products in use)

Actual Indirect Negative Impact. Emissions deriving mainly from the electricity requirement of the attractions during their operation.

Reduction of GHG emissions

Actual Direct Positive Impact. Research activities and adoption of solutions aimed at reducing greenhouse gas emissions related to energy consumption, to production waste and to logistics. In this sense, the efforts of the company are directed at actions and initiatives for decarbonisation and the transition.

Environment – ESRS E5

Purchase of metal material (inflow)

Actual Indirect Negative Impact. Supply chain of steel and aluminium essential for constructing the load-bearing structures of the attractions.

Purchase of multi-materials, e.g. motors, systems (inflow)

Actual Indirect Negative Impact. Supply of electronic components, electric and hydraulic motors and control systems required for operation of the attractions and for exploitation of the raw materials essential for the construction of these components.

Purchase of fibreglass (inflow)

Actual Indirect Negative Impact. Procurement of fibreglass for the construction of the majority of the bodies and aesthetic parts of the attractions.

Plastic and wooden packaging (inflow)

Actual Indirect Negative Impact. Inflow of plastic and wooden packaging (and related use of resources) deriving from the arrival of raw materials and components from suppliers and the resulting creation of waste linked to packaging.

Plastic, wooden and metal packaging (outflow)

Actual Direct Negative Impact. Use of plastic and wooden packaging and metal structures for distribution of the finished products (outbound logistics) and resulting creation of waste linked to packaging.

Finished product (metals, plastics, electrical components) (outflow)

Actual Indirect Negative Impact. Implications linked to the disposal and/or recycling of components at the end of the useful life of products and attractions, either by parks or by the owners of these attractions, with potential violations or misconduct.

Packaging waste

Actual Direct Negative Impact. Plastic and wooden waste mainly deriving from inbound and intra-company logistic operations.

Product end of life

Potential Indirect Negative Impact. Strategies for the sustainable disposal, durability and re-use of attractions in parks, aimed at reducing the demand for new products in favour of maintenance, replacement and other solutions aligned with the company's growth strategy.

Material risks/opportunities	Description
Environment – ESRS E1	
Energy self-generation / supply from renewable / certified sources	Opportunity. The transition to renewable energy sources represents an opportunity from a viewpoint of economy, environmental protection and use of decarbonised resources.
Innovation and patents (Scope 3 en. consumption products in use)	Opportunity. The redesign of products according to principles of eco-design and circular economy brings possible advantages to the company's customers in terms of reducing their energy consumptions, and to the company in terms of increasing its industrial property.
Optimisation of logistics and business trips	Opportunity. Rationalisation of logistic processes and of business trips or technical assignments leads to improved management of movements, eliminating waste and inefficiencies.
Environment – ESRS E5	
Increase in transport and raw material costs/tariffs (metals)	Risk. The use of trade defence measures that consider a continuously evolving global geopolitical and macroeconomic scenario must be the preferred approach.
Reliance on strategic suppliers (metals)	Risk. The generational transition in some suppliers can be a risk element for the company as there is no guarantee of company continuity.
Scarcity of raw materials and resources (electronic)	Risk. Risk deriving from limited availability at global level of materials, natural resources and strategic metals essential for producing electronic components and sub-components, such as semiconductors, resulting in possible price increases of these essential elements.
Increase in transport and raw material costs/tariffs (multi-materials)	Risk. Risk deriving from the imposition of tariffs as a result of geopolitical developments, in particular in relation to multi-material components essential for operation of the company's products.
Reliance on strategic suppliers (fibreglass)	Risk. Currently, fibreglass is the only material capable of best meeting design and customers' needs. Therefore, an aspect to be monitored and managed regards the company's general reliance on this specific material and on its suppliers.
Supply of recovered/recycled materials (packaging)	Opportunity. Possibility of entering into partnerships/agreements with suppliers and customers with a view to reducing purchases and volumes of packaging materials through re-use and dynamics of reverse logistics of packaging.
Increasing process efficiency (waste from packaging)	Opportunity. Application of initiatives aimed at increasing the efficiency of use and re-use of packaging allows an indirect reduction in waste disposal deriving from logistic activities.
Digitalisation	Opportunity. Reduction in periodic paper consumption through digitalisation, with implications linked to improving efficiency also in the management and retrieval of information.
Design and predictive maintenance, service and revamping	Opportunity. Creation of new business lines linked to improving the durability of products, reducing maintenance operations and improving their performance in terms of consumptions.



Material impacts	Description
Social – ESRS S1	
Employee health and safety in the workplace	Potential Direct Negative Impact. Potential serious impacts on the health and safety of employees within the company perimeter mainly concern accidents due to the handling of goods/products or, more generally, operations in the production departments (there are no relevant industrial diseases).
Employee health and safety outside the workplace	Potential Direct and Indirect Negative Impact. Potential serious impacts on the health and safety of employees outside the company perimeter (business trips and technical assignments, etc.) are divided into two main types: accidents/injuries linked to assembly and/or maintenance activities and accidents/ accidental injuries.
Life-work balance	Actual Direct Positive Impact. The company actively promotes a healthy balance between professional and private life, monitoring and ensuring that workloads, hours and responsibilities are perceived by employees as adequate and sustainable, through policies of flexible hours and continuous feedback through satisfaction questionnaires.
Employee well-being	Potential Direct Positive Impact. Implementation of policies, initiatives and services aimed at creating a healthy and positive working environment, that promotes the well-being of employees in all its dimensions: economic, physical, psychological and relational. It is currently considered an area with potential impact, as susceptible to continuous improvement, although the company has already launched some initiatives in this regard.
Training and development of skills	Potential Direct Positive Impact. Definition of training paths and strengthening of growth paths with a view to developing personal and professional skills.
Diversity & inclusion	Potential Direct Positive Impact. Implementation of initiatives for inclusion at work and policies aimed at enhancing diversity and equal rights and opportunities for employees.
Social – ESRS S2	
Health and safety of workers in the value chain	Potential Indirect Negative Impact. Risk of accidents and injuries along the value chain, with particular attention to direct relationships with supplier and customers, especially in outdoor activities for assembly and maintenance of attractions.
Social – ESRS S3	
Development of local skills	Actual Direct Positive Impact. Sharing and spreading knowledge and skills that takes place through research and development activities, collaborations with schools and universities, internal training (e.g., on topics such as privacy), and awareness-raising activities that have indirect effects on the territory in which the company operates.
Social – ESRS S4	
Product safety during use	Actual Direct Positive Impact. Attention during design and construction of the attractions to the safety of final users and the company's active contribution in delineating the policies, regulations and guidelines on product safety for the whole industry.
Product accessibility during use	Actual Direct Positive Impact. Development of products accessible to people with motor disabilities and research into increasingly inclusive design solutions.

Material risks/opportunities	Description
Social – ESRS S1	
Employee dissatisfaction (life-work balance)	Risk. Refers to the possible loss of productivity and/or increase in the turnover rate due to employee dissatisfaction, in this case linked to a lack of balance between private and working life.
Lack of professionals	Risk. Difficulty in finding the professionals required for company operation on the job market.
Employee dissatisfaction (well-being)	Risk. Possible loss of productivity and/or increase in the turnover rate due to employee dissatisfaction, in this case linked to a deterioration of the perceived well-being in the company from a physical, economic, psychological and relational viewpoint.
Workplace improvement (adequate spaces, comfort and accessibility)	Opportunity. Redesigning spaces both to increase efficiency and to make them more welcoming and accessible, with benefits for actual and potential employees, visitors and customers.
Training plans for employees (Academy)	Opportunity. Structuring of training plans directed at cultivating the talents present and increasing company innovation and competitiveness, as well as increasing levels of employee satisfaction and motivation.
Employee dissatisfaction (life-work balance)	Risk. Possible loss of productivity and/or increase in the turnover rate due to employee dissatisfaction, linked to a lack of balance between private and working life.
Social – ESRS S3	
Employer branding and partnership	Opportunity. Promotion of initiatives linked to the territory, both with associations and charities, and with schools, institutes and universities, with a view to increasing knowledge sharing, extending the visibility of its commitment to social topics and supporting the orientation of students towards the world of work.
Dialogue with the territory	Opportunity. Reinforcing and strengthening relations with the various local bodies and associations, primarily for the purpose of promoting awareness-raising initiatives, spreading knowledge of diversity and encouraging a culture of respect and integration.
Social – ESRS S4	
Competitive advantage (accessibility)	Opportunity. Differentiation of the offer and creation of possible competitive advantage.



Material impacts	Description
Governance – ESRS G1	
Supply chain selection	Potential Direct Positive Impact. Application of ESG selection criteria in relations with suppliers and implementation of a monitoring and assessment system of sustainable performance along the supply chain.
Data protection and privacy	Potential Direct Negative Impact. Possible episodes of personal data violations and cyberattacks weighing on the production processes and on operation of the attractions.
Corruption and money laundering	Potential Direct Negative Impact. Possible episodes of corruption and money laundering with possible significant impacts on corporate ethics, transparency and legal compliance.
Material risks/opportunities	Description
Governance – ESRS G1	
Cyberattacks and privacy violations	Risk. Possible compromise of sensitive data security and of employee and partner privacy and consequent reputational damage, legal sanctions and operating costs caused by interruptions of activities. In the specific case, possible cyberattacks on attraction software, with a potential risk for product safety, must also be considered.

Some topics that emerged as impacts, risks and opportunities **are already managed by the company** – such as ethical management of the undertaking through the adoption of the Code of Ethics and the Organisation Model in compliance with Italian Legislative Decree no. 231/2001, management of the health and safety of workers (which exceeds the obligations established the current regulations) and of final users (which not only follows industry standards, but is also actively dedicated to updating them).

Therefore, far from deeming compliance with the law sufficient in itself, **Zamperla's commitment is an integral part of the company value proposition to its stakeholders, as a strategic element to be managed, monitored and increased.**



4. Strategic Sustainability Plan

- 
- 4.1 Sustainability governance system
 - 4.2 Planning process
 - 4.3 Structure of the plan and the projects



ESRS 2-GOV1

Sustainability governance system

4.1

The double materiality analysis reveals the importance of sustainability in the company planning process.

Antonio Zamperla S.p.A., guided by Antonio Zamperla in his capacity of CEO and Managing Director, Alessandro Zamperla in his capacity of Board Director (both born into the profession) and Antonio Cecchetto, in his role as Chief Financial Officer, make it an integral part of the company strategy, promoting a balance between economic, social and environmental objectives and protecting the interests of shareholders and of other stakeholders, such as employees, customers, local communities and the environment.

Within the scope of the company's activity, the administrative, management and control bodies carry out a crucial role in ensuring correct operation of the undertaking, directing strategies and operations towards achieving the predetermined goals. These bodies are responsible for supervising and managing company activities, ensuring compliance with current legislation and the adoption of good company governance practices, and have all powers of ordinary and extraordinary administration, excluding those expressly reserved by law for the shareholders' meeting.

The managing directors can carry out all the acts of ordinary and extraordinary administration indicated in the power of attorney granted by the Board of Directors, which delegates the management of issues relating to sustainability to the **Sustainability Committee established on 11 September 2024** formed by a **Steering Committee**, composed of the Chief Financial Officer, Chief Operation Officer and HR Director, and an **Operating Committee**, composed of the Legal Manager, HSE Manager-RSPP and HR Dept.

The Steering Committee oversees the various areas of the company affected by sustainability issues relating to Governance, Safety and Environment, and Human Resources, areas which are managed by other managers who report to the Steering Committee, namely the Operating Committee.

The Sustainability Committee proposes an action plan functional to the improvement of sustainability topics and, after approval, defines the single operating projects, attributes the related coordinators and periodically discusses the results, progress and any changes or integrations.

Planning process

4.2

The strategic plan was defined based on the results of the double material analysis, thanks to which it was possible to identify the sustainability vision and goals. The environment, people and territory were the macro-areas that shaped the areas of intervention of the plan, and for which the Sustainability Committee outlined visions and objectives.

These objectives were organised **according to a system of objective priorities**, determined by the **overall weight of the impacts, risks and opportunities (IRO)** associated with each of them. With this approach was aimed at measuring the actual strategic relevance of each objective along the company value chain, in this way giving even more solidity and consistency to the plan.

Glossary

Vision expresses the medium-long term goal: it indicates the scope at which all the efforts of the organisation must be aimed and directed.

The strategic objectives break down the vision into more precise and targeted goals, achievable in the short- or medium-term.

Materiality Objectives and Rankings	Impact Score	R/O Score	Total
Optimising logistic processes	37,2	101	138,2
Reducing the waste produced (processes and establishments)	18,7	73	91,7
Selecting and evaluating suppliers according to ESG criteria	20,4	69	89,4
Adding circularity criteria to design	25,2	59	84,2
Fostering a culture of health and safety	18	65	83
Structuring and implementing training plans	7,2	72	79,2
Improving and renewing workplaces and spaces	11,7	64	75,7
Promoting diversity awareness (accessibility and research)	12,6	38	50,6
Structuring a welfare plan and income support measures	9	40	49
Structuring a performance management system and implementing widespread leadership dynamics	9	40	49
Supporting social groups with special needs	3,6	44	47,6
Reducing energy consumptions (processes and establishments)	13,2	34	47,2
Increasing the renewable energy quota (also self-generated)	13,2	34	47,2
Involving customers in the sustainable co-design of products	9	38	47
Increasing initiatives of orientation towards the new generations	4	42	46
Strengthening relations and activities with schools and universities	4	42	46
Cooperating with and involving suppliers in sustainability topics	20,4	20	40,4
Implementing a predictive maintenance service	4	35	39
Implementing initiatives for the physical well-being of employees	11,7	24	35,7
Implementing initiatives for the psychological well-being of employees	9	24	33
Expanding internal communication and engagement activities	9	24	33
Reducing product energy consumptions	4	27	31
Structuring programmes to improve private life-work balance	9	20	29
Increasing brand reputation in the territory	4	20	24
Launching awareness-raising actions (interculturalism)	3,6	16	19,6

Key  Environment  People  Supply chain and territory

The «Impact Score» is the sum of the value of all the impacts connected to an objective, assessed based on level of likelihood, scope, scale and irremediability of an impact (NB: the value of a single impact is between 0.1 and 27).

The «R/O Score» is the sum of the value of all the risks/opportunities, assessed based on level of likelihood and financial scope (NB: the value of a single impact varies from 1 to 49).

After identifying the priority objectives officially validated by the management, the Committee went on to formalise them in **concrete strategic and planning initiatives** aimed at

monitoring, managing and continuously improving the main sustainability topics. This formed the basis for development of the **Strategic Sustainability Plan 2025-2027**.

Structure of the plan and the projects

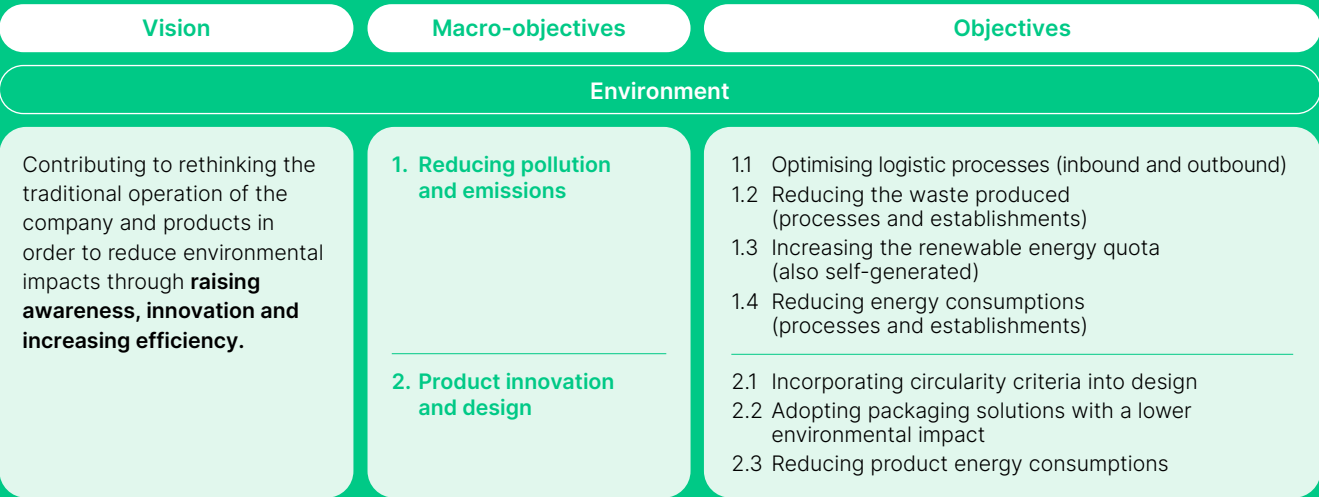
4.3

The entire strategic plan is based on the cross-cutting principle of Ethics and Transparency, that already inspires and guides company conduct and contributes to reinforcing credibility (see “2.3 Corporate mission and conduct”).

Vision	Macro-objectives	Objectives
Environment		
Contributing to rethinking the traditional operation of the company and products in order to reduce environmental impacts through raising awareness, innovation and increasing efficiency .	1. Reducing pollution and emissions 2. Product innovation and design	1.1 Optimising logistic processes (inbound and outbound) 1.2 Reducing the waste produced (processes and establishments) 1.3 Increasing the renewable energy quota (also self-generated) 1.4 Reducing energy consumptions (processes and establishments) 2.1 Incorporating circularity criteria into design 2.2 Adopting packaging solutions with a lower environmental impact 2.3 Reducing product energy consumptions
People		
Becoming a point of reference in the enhancement of people and their well-being through an organisational structure based on balance, growth and inclusion .	3. Employee well-being 4. Growth and involvement of human resources	3.1 Fostering a culture of health and safety 3.2 Improving and renewing workplaces and spaces 3.3 Structuring a welfare plan and income support measures 3.4 Implementing initiatives for the physical well-being of employees 3.5 Implementing initiatives for the psychological well-being of employees 3.6 Structuring programmes for improving private life-work balance 4.1 Structuring and implementing training plans 4.2 Developing a performance management system and implementing widespread leadership dynamics 4.3 Expanding internal communication and engagement activities 4.4 Launching awareness-raising actions
Supply chain and territory		
Creating an ecosystem that promotes collaborations and knowledge sharing , implementing a dialogue centred on sustainable innovation with all players of the supply chain and contributing to the development and growth of local communities and of the territory .	5. Supply chain approach 6. Value for the territory	5.1 Selecting and assessing suppliers according to ESG criteria 5.2 Involving customers in the sustainable co-design of products 5.3 Cooperating with and involving supplies on sustainability topics 6.1 Promoting diversity awareness 6.2 Supporting social groups with special needs 6.3 Increasing initiatives of orientation towards the new generations 6.4 Strengthening relations and activities with schools and universities 6.5 Increasing brand reputation in the territory

ESRS E1 - MDR A; ESRS E5 - MDR A

Environment Area



Vision

Contributing to reviewing traditional company and product operating models, with the objective of reducing environmental impacts through activities for raising awareness, innovation and optimising efficiency.

In the face of climate change and the depletion of resources, the company's commitment is to focus on improving quality of life and ecosystems. Past environmental policies resulting from mandatory regulatory compliance, on waste, flue gases and emissions, now represent opportunities for the company, above all in the product certification and renewable energy sectors.

The topic is not new for Zamperla. In fact, the company focuses its attention above all on circular design processes and optimisation of product durability and maintenance. The company continuously carries out research and development activities aimed at improving the aesthetic and functional characteristics of the materials used, and in 2024 launched new attractions with a high technological content, resulting from the research and development activities undertaken in the previous two years. The design was guided by attention towards sustainability, safety and immersive experience, in line with emerging industry trends and with the expectations of leading international operators. At the same time, Zamperla is committed to laying the foundations for the adoption of strategies inspired by the **principles of circular design**. The approach adopted considers the whole **life cycle of the materials and components**, with particular attention both to the choice of solutions with a low environmental impact – above all for critical material

such as fibreglass – and to the definition of effective ways of managing product end-of-life with the objective of facilitating the recovery, re-use and reintroduction of materials into the production cycles.

Product durability and maintenance also represent an area of strong commitment for the company. In fact, its attractions are characterised by a long operating life established, by standards EN 13814-1 and ASTM F2291, as at least 35,000 operating hours. At the end of this period, ASTM F2291 provides for the possibility of extending the useful life of the attraction through a series of checks, revisions and extraordinary maintenance operations, as long as these are carried out by qualified personnel. To ensure the durability and reliability of its products, Zamperla invests constantly in the **technical training** of its personnel, updating their skills in fundamental areas such as mechanics, hydraulics and pneumatics. In addition to providing customers with the user and maintenance manual with detailed instructions for performing all checks and maintenance operations required, the company is working on the development of **computerised systems integrated into its products** in order to activate predictive maintenance systems. In this way, the attractions can operate in maximum safety and with a greater durability thanks to proactive maintenance and periodic checks of monitored data.

Macro-objectives

To implement the strategic vision, Zamperla currently focuses on two macro-objectives:

- reducing pollution and emissions, mainly in business processes;
- searching for innovative and product design solutions that improve performance also in environmental terms.

Objectives

The first macro-objective also includes activities linked to optimising logistic processes, reducing the waste produced and increasing energy efficiency, also intended as increasing the use of renewable energy. The second macro-objective instead comprises activities linked to product design, in particular the incorporation of circularity criteria and the use of technological monitoring solutions, functional to increasing durability and reducing operating consumptions.

Operational projects

To reach the objectives and the vision of the area and collect data useful for the sustainability report, the following projects will be implemented in the three-year period 2025-2027.

Analysis of logistic processes and proposal for action.

This comprises mapping and studying the existing logistic processes, divided according to type and stakeholders involved (owned vehicles, suppliers, on-site employees, employees on technical assignments, employees on business trips), in order to identify criticalities, areas with greater environmental impact, areas with significant room for improvement and define related proposals.

Waste reduction and management.

This involves formalisation of the waste management policy (in compliance with ISO 14001) to ensure its correct disposal or recovery, together with identification of daily practices that foster a progressive reduction in waste and promote the re-use and valorisation of materials, for example through digitalisation and the use of packaging materials with a low environmental impact.

Initiatives for reducing the energy requirement.

This concerns launching energy self-generation through the installation of photovoltaic systems and the study of further initiatives aimed at reducing energy consumptions of establishments and processes (e.g., evaluation of plant updating, revamping options and sensors, alternative procedures for the test and inspection phases, increase in remote working).

Circular and sustainable design.

This analyses the potential application of the seven principles of eco-design and of circular economy to the design of Zamperla products, starting from the areas already studied (such as lightweight design, energy saving and recovery during use of the product and modular approach), in order to identify new research and development opportunities, also through collaboration with customers.

Predictive maintenance (Service).

This aims at expanding Zamperla's offer to its customers through integrating the machinery with a system of interconnected IoT sensors that enable continuous monitoring of product performance and condition with a view to preventing failures or downtime, reducing any inefficiencies and production of waste and increasing the efficiency of technical activities (predictive maintenance), as well as increasing product safety (cybersecurity).



ESRS S1 – MDR A

People Area

Vision

Macro-objectives

Objectives

People

Becoming a **point of reference** in the **enhancement of people** and their **well-being** through an organisational structure based on **balance, growth and inclusion**.

3. Employee well-being

- 3.1 Fostering a culture of health and safety
- 3.2 Improving and renewing workplaces and spaces
- 3.3 Structuring a welfare plan and income support measures
- 3.4 Implementing initiatives for the physical well-being of employees
- 3.5 Implementing initiatives for the psychological well-being of employees
- 3.6 Structuring programmes for improving private life-work balance

4. Growth and involvement of human resources

- 4.1 Structuring and implementing training plans
- 4.2 Developing a performance management system and implementing widespread leadership dynamics
- 4.3 Expanding internal communication and engagement activities
- 4.4 Launching awareness-raising actions

Vision

Becoming a point of reference in the enhancement of people and their well-being through an organisational structure based on balance, growth and inclusion.

This objective reflects Zamperla's mission: making Team members happy, so that together they can create memorable experiences to take out into the world. For this reason we are committed to building a positive working environment, capable of promoting the involvement, professional growth and well-being of all.

We are constantly engaged in promoting merit, health and safety in the workplace and in guaranteeing an environment that promotes equal opportunities, well-being and development (both individual and organisational) for our people.

We work to promote a healthy balance between working and private life and to allow our people to fully realise their professional and personal potential.

We believe in continuous learning to support the growth of people and of the organisation, with a view to continuous improvement and as a driver for innovation.

We adapt HR policies and organisational processes by listening to feedback from our people, to respond to the evolving needs of our workers, and to create a serene working environment and an atmosphere in which collaborators feel respected, valued and free to express their best contribution.

Our recruiting and selection process is inspired by principles of honesty, meritocracy, equality, transparency and confidentiality, guaranteeing respect for equal opportunities, inviolable human rights and individual freedoms.

We firmly oppose forced labour, child labour and human trafficking, as well as all forms of exploitation, abuse and coercion, both in the workplace and along the entire supply chain.

Focus

People's well-being

Attention to organisational well-being is an essential and distinctive component of Zamperla's commitment. The initiatives promoted have had an impact on dimensions such as increase in purchasing power in terms of fringe benefits, facilitating work-life balance, and promoting a friendly and community-oriented atmosphere.

For a better **work-life balance**, since 2022 **remote working of up to 32 hours per month** has been a consolidated practice (17,551 hours in 2024), as has flexitime of two hours at the start and end of the day and a **reduction** of the working week to **39 hours** through the use of one hour of paid leave. Furthermore, with reference to the reduction of working hours, as from 2025 we will offer those coming up for retirement the opportunity to reduce the working week to 35 hours in the 18 months prior to their retirement date, allowing them to benefit from a reduced workload. We support and promote parenting with initiatives and measures offered during the period prior to the birth and directly after the birth. During the ante-natal period, maximum attention is paid to working conditions, and workers in their eighth month of pregnancy are offered the chance to work entirely from home.

Following the birth of the baby, the company grants the father 1 additional day remunerated by the company to be used within the fifth month of the child's birth or within five months of the child joining the family. During 2024, 7 employees chose to benefit from this opportunity. From 2025, this measure will be extended to 2 days, to be used within the first year of life of the child's or the first year of the child joining the family.

Welfare measures, linked both to the mandatory provisions of the National Collective Bargaining Agreement and to the **Company 2nd Level Supplementary Agreement**, are available **to support income**. In particular, we refer to the possibility of converting the performance bonus into welfare services, with an advantage of 10% over the bonus due if this option is chosen. Furthermore, through *Metasalute*, as from 2025 the company will fund **integration of healthcare coverage** up to 150% of the basic plan.

Additionally, the company's is constantly committed to maintaining a collaborative and serene atmosphere, also through occasions for having fun together, such as the **Zamperla Family Party**, held in June each year, and the **Christmas Party**.

Team Training and Development

The 2024 training plan involved **164 people** for a total of **3,998 hours of training**, internal and external, **in addition to those required by law**, distributed as follows:

- 42% technical skills for product development and project management;
- 15% skills for innovation;
- 43% cross-cutting skills.

The company facilitated development and training programmes based on personal training requests, promoting **109 hours of paid study leave**.

For a more systemic development of skills useful for reaching the company's strategic objectives, Zamperla undertakes to launch a performance management system for key

roles. This system will contribute to objectively measuring the results and hence to directing, through a structured feedback system, the performance of each collaborator, acknowledging their merits, sharing spaces for improvement and arranging learning opportunities.

An important training opportunity is also offered by **community Club-Z**, promoted by the company and open to all, where participants freely share their knowledge of the industry, visit amusement parks and test the new installations of the competition. Each trip taken becomes an opportunity to gain deeper insight of the customer's point of view, test attractions and observe the experience of park users in order to gather useful ideas for product development.

Health and safety

For Zamperla it is essential to guarantee a safe working environment for its collaborators, without health and safety risks. The company understands that in order to achieve high safety standards the contribution of the entire organisation is required, and is committed to a process of continuous improvement in line with **UNI EN ISO 45001:2018 certification**. A total of **1,712 hours of training** were delivered **during 2024, involving 187 people**. No critical issues were identified in terms of health monitoring, and there have been no cases of industrial illness, confirming the effectiveness of the preventive measures adopted and of the

constant attention dedicated to protecting workers. In 2024, a total of 4 accidents in the workplace occurred within company premises, all of which were minor. **Absences due to injuries accounted 0.04% of workable hours**. A specific evaluation of the risk of work-related stress was conducted with the aim of reducing the level of risk encountered in the production area. This analysis confirmed the efficacy of the corrective actions adopted, showing a low level of risk in line with the improvement objectives defined.



Macro-objectives

To realise its strategic vision, Zamperla focuses on two large-scale objectives, which represent the natural evolution of the commitment pursued over the years:

- promoting employee well-being;
- fostering people's growth and involvement.

Objectives

The first objective concerns spreading a culture of safety, promoting physical and psychological well-being, improving workspaces and enhancing welfare initiatives, with particular attention to the balance between working and personal life.

The second objective focuses on continuous learning, raising awareness, professional growth paths and employee feedback systems.

Operational projects

To achieve the objectives and the vision for the area and collect data useful for the sustainability report, the following projects will be implemented in the three-year period 2025-2027.

Control and Safety systems in establishments.

Maintaining the current culture of health and safety at work certified by the standard UNI ISO 45001, through training and awareness-raising activities, in addition to legal obligations (e.g., extending the topic to cybersecurity) and continuous improvement of daily behaviours, of monitoring and whistleblowing instruments.

Safety during technical assignments.

Improving the effectiveness and strengthening information channels on available safeguards and potential risks related to technical assignments and business trips, towards personnel involved, with attention to specific contexts and sensitive destinations.

Renovation of spaces.

The company has planned a renovation of the spaces to respond to the need to expand the production areas, as well as the need to upgrade offices and communal spaces (such as canteen, restrooms and meeting rooms) given the increase in personnel numbers. Particular attention will be dedicated to the ergonomics of the spaces and to improving energy efficiency.

Welfare and supplementary measures.

Regularly monitoring of the effectiveness of welfare measures currently in place and analysing any needs that have not yet been met. The objective is to extend the offer of income benefits and support, going beyond simple remuneration, through initiatives that are concrete, transparent and in line with people's real needs.

All-round well-being.

People's experiences revealed a widespread need for well-being, for empathic, meaningful and authentic relationships. In some areas of the organisation there is already a positive col-

lective perception of a space that encourages listening and feeling welcomed. The aim of this project is to consolidate and enhance this positivity, but also to create the conditions for expanding the dimension of people's physical and psychological well-being, in order to cultivate a serene, inclusive and engaging working environment, through initiatives such as awareness-raising campaigns and training (medical prevention, nutrition, psychological support, counselling, etc.) and evaluating other solutions for better time management.

Continuous learning and growth.

This project aims at expanding the company's training offering, making it accessible to an increasing number of people and introducing new subjects and areas useful for individual and corporate growth. The project also has the objective of guiding the organisation towards a model of continuous learning throughout people's professional career, which includes both technical and behavioural skills.

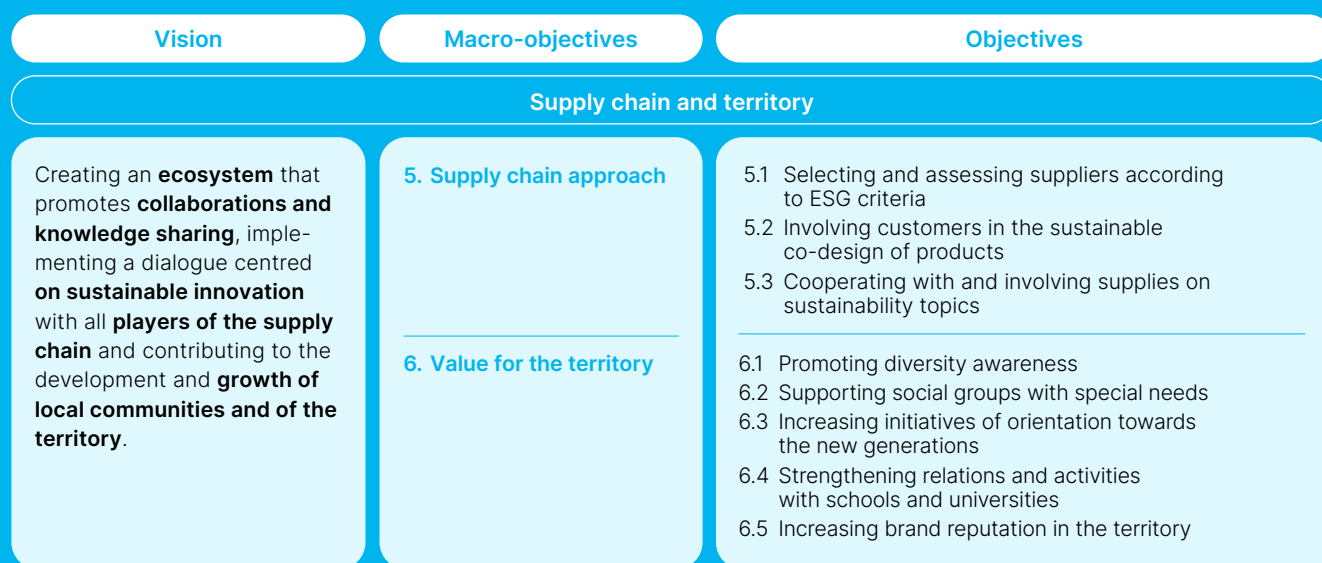
Performance management & Mbo Design.

This concerns defining a Performance Management system that evaluates skills and defines individual objectives, monitored through continuous feedback. The aim is to direct each person's performance towards reaching the corporate goals and favouring behaviours that are useful for innovation, proactivity and long-term growth.

Internal communication and organisational culture.

Company evolution and the ability to put in place development strategies depend greatly on the culture and on the organisation in which people move. The intent is to investigate the organisation's predominant culture, including communication flows, with a view to increasing awareness of the leaders to enable them to guide corporate strategy and people efficiently.

Supply Chain and Territory Area



Vision

Creating an ecosystem capable of promoting collaboration and knowledge sharing, stimulating a dialogue centred on sustainable innovation among all players of the supply chain, contributing to the development and growth of local communities and of the territory.

Relationships between the various businesses are not limited to commercial transactions, but are enriched by continuous cultural and professional exchanges suitable to grow each player of the supply chain. Zamperla has always nurtured and fostered this type of relationship in all dealings with its stakeholders.

Listening to and satisfying customers' demands are one of the distinctive traits of the company, which has made capacity for product customisation one of its strengths: rather than simple supply relationships, these can be considered true partnerships, which in the most virtuous cases have contributed to making the value of social inclusion a concrete reality by producing accessible products and parks (see "Accessibility and inclusion: a design and cultural paradigm").

Just as strategic is the relationship with suppliers, which must increasingly tend towards aspects linked to social and environmental sustainability; this area includes research projects developed by Zamperla, for example in close collaboration with universities (dissertations, PhD projects, participation in the Regional Innovation Network ImproveNet and in SMACT – the Triveneto Competence Center).

Zamperla is also engaged in strengthening collaboration with schools, with the objective of reducing the mismatch between labour supply and demand and contributing to the economic and social development of the territory and of the company.

 Focus

Together for the territory

Zamperla's attention to young talents translates into the offer of concrete growth opportunities for high school graduates, university students who are about to graduate or have just graduated, in their first approach to the working world. In 2024 we implemented 16 work placements, between curricular and extracurricular internships, and 15 PCTOs.

We collaborate with universities and higher education institutions in the territory, offering company testimonials and guided tours of the company, to share concrete experiences in the technical, creative and management field with students. We finance two Industrial Engineering research contracts at the Faculty of Engineering of the University of Padova, one on the "Development of numerical models for prediction of the structural durability of welded structures for amusement parks under typical service load spectra" and one on the "Development of methods for predicting the structural durability of hybrid welded joints of parts made of AISI 316L stainless steel obtained with additive manufacturing".

We support the ITS (Higher Technological Institute) Mecatronico Veneto as partner. Through this collaboration we have launched 3 cross-cutting training courses in production, quality and product development in a work-study programme.

We promote initiatives to enhance the talent of students. In 2024, in collaboration with the State Industrial Technical Institute A. Rossi of Vicenza, we sponsored an educational robotics project and participation in the RoboCup Junior

League, the objective of which is to develop technical skills through practical experience with electronics, hardware and software.

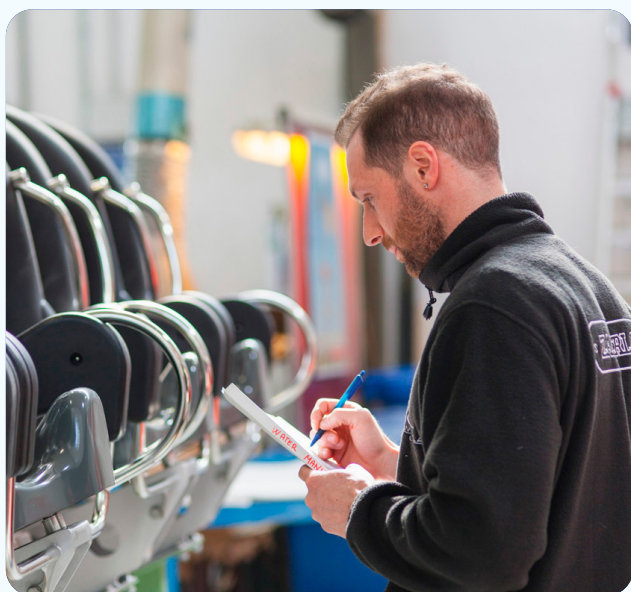
Moreover, Zamperla's commitment to supporting the development of the territory is also extended to child protection and combating violence against women. For many years the company has been supporting the association *I Bambini delle Fate* (The Children of Fairies) through which it sponsors the project *I Sogni di Happy* (Happy's Dreams), to realise the dreams of children and young people with cancer, and the project *Abil-mente* (play on the word "ably" meaning able-minded) that organises vocational training workshops for disabled young people. In 2024, in memory of Alberto Zamperla, through *Fondazione San Bortolo* the company contributed to the installation of a monitoring system to improve quality and safety for assisting babies in the neonatal intensive care ward of San Bortolo hospital in Vicenza. Furthermore, with the initiative *Dona un'ora* (Donate an hour) and with the joint contribution of many workers and of the company, a total of € 6,084 was donated to the association *Donna chiama Donna* (Woman calls Woman). The association welcomes and listens to women in difficulty and offers free psychological and legal consultancy, in addition to refuge accommodation. The association also promotes informative and awareness-raising meetings in the schools of the territory for the prevention of violence and manages help desks in the province. Our funds have also been used to support a project to open a help desk dedicated to listening to young people.



Macro-objectives

To implement the strategic vision, Zamperla differentiates its commitment into two macro-objectives:

- development of a supply chain approach;
- redistribution of value to the territory.



Objectives

The first macro-objective defines activities aimed at strengthening or at creating bonds and conditions for collaboration with players of the entire production supply chain, namely suppliers and customers; the second concentrates on consolidating and expanding the already rich network of projects and relations with the charity, scholastic and research bodies of the territory in which Zamperla operates.



Operational projects

The following projects will be implemented in the three-year period 2025-2027.

Evaluation of strategic suppliers.

Developing an adequate monitoring system for strategic suppliers directed at evaluating them according to criteria of environmental and social sustainability with the hope, for the future, of strengthening bonds and sharing projects.

Co-design for social sustainability.

Increasing the opportunities for dialogue and projects in which to actively involve customers, sharing Zamperla's expertise and skills in the field of park accessibility (inclusion of people with special needs, physical and psychological disabilities).

Partnerships for awareness of diversity.

Spreading awareness of diversity in all its nuances through awareness-raising activities and direct commitment to co-operation with voluntary organisations and associations.

Dialogue and collaboration with schools.

Consolidating and expanding collaborations with schools to promote knowledge exchange, strengthening the visibility of Zamperla's commitment on topics related to identity, such as accessibility and enhancing diversity, supporting the orientation of students towards the world of work.

Innovation and research with universities.

Consolidation of relationships with universities and research bodies, continuing the dialogue and the technical research already launched and studying new subjects for collaboration.

5. 2024 Highlights

Financial data

3

Product categories

8

Markets

433

Customers served

107

Orders shipped

97.445.026Sales
revenue**4.235.435**

EBIT

4

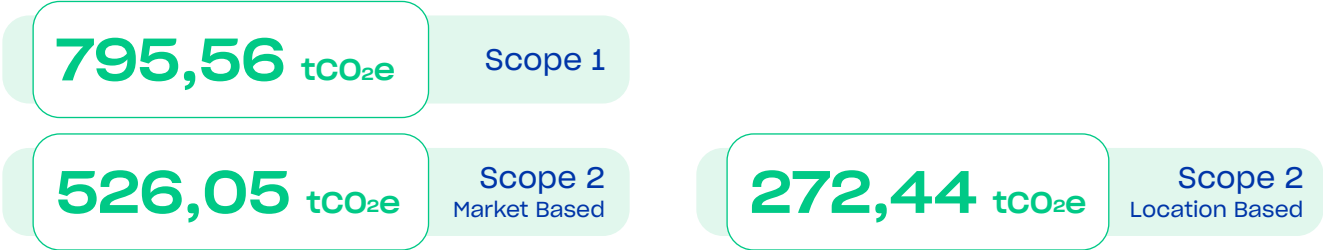
Establishments in Italy

2Research contracts
financed at the
University of Padova**4**Establishments
in the world
Zamperla INC.
Zamperla Asia Pacific
Zamperla Middle East
Zamperla Amusement Rides (Suzhou)**31**Students hosted
in the company
(job placements and PCTOs)ISO 9001 (quality) certification since 2019
and ISO 45001 (safety) certification since 2023



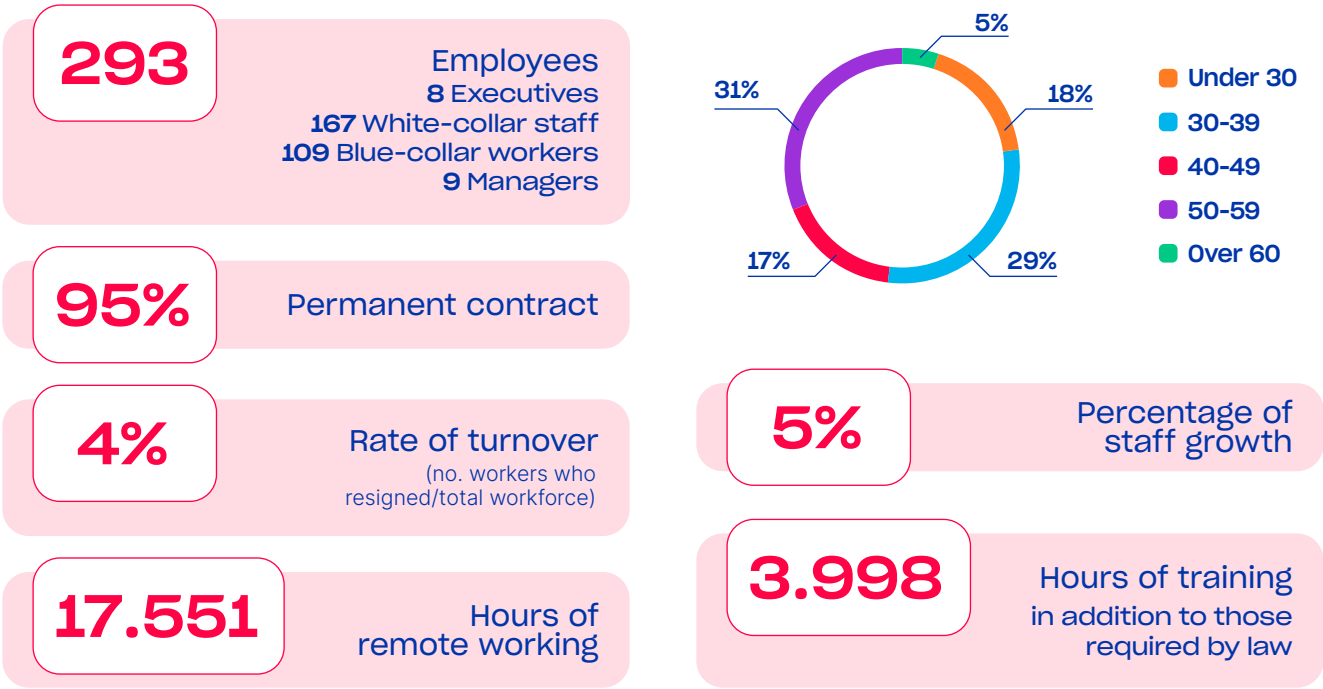
Environmental Data

Carbon Footprint*



* The conversions in the Carbon Footprint were carried out using the emission factors provided by DEFRA.

People data



Sustainability plan data



Appendix

Not all the data and information collected during strategic and operational planning have been entered in this document.

Stakeholders wishing to receive further information may request this by writing to zamperla@zamperla.it

The list of ESRs datapoints available on request is provided below.

ESRS 2

BP1 - BP2	2 – SBM 1
2 – GOV 1	2 – SBM 2
2 – GOV 2	2 – SBM 3
2 – GOV 5	2 – IRO 1

ESRS E5

2 IRO-1	E5-3
E5-1	E5-5
MDR-A	(35., 36., 37., 38., 39., RA 28., 40.)

ESRS G1

2-GOV 1	G1-2
2-IRO 1	G1-3
MDR-P	G1-4
G1-1	G1-6

ESRS E1

E1-1	Energy consumption input 1
2-SBM-3	E1-5
2-IRO-1	(37., 38., RA 34., 39.)
MDR-P	Detail Scope 1
E1-2	Detail Scope 2
MDR-A	E1-6
E1-3	(48., 49., 51., 52., 53., 55., RA 55.)
E1-4	(33., 34. b, 34. c, RA. 25)

ESRS S1

2 SBM-2	S1-7
2 SBM-3	S1-8
MDR-P	(60a.)
S1-1	S1-9
S1-2	(66a, 66b, RA71)
S1-3	S1-11
MDR-A	S1-13
S1-4	(83a., b., 84., 85.)
S1-5	S1-14
S1-6	S1-15
(50a., b., c., 52)	

CREATING
LASTING
MEMORIES OF
AMUSEMENT,
ALL OVER
THE WORLD



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