



EMPOWERED PERFORMANCE

SUSTAINABILITY REPORT

OMAL S.p.A. Benefit Company 2024



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LETTER TO STAKEHOLDERS

Dear Stakeholders,

Looking back to 2024—a year marked by socio-political and geopolitical challenges on a global scale—it is evident that economic uncertainty and international tension have profoundly affected the dynamics of our business. However, we have continued to navigate this turbulence with resilience and dedication, remaining steadfast in our values and **sustainability mission**.

2024 marked a year of transformation and innovation for OMAL.

We introduced a **new corporate strategy**—which is the result of collaborative work between ownership, management and the front line—based on flexibility in order to best adapt to the constant changes in the global market and in our specific industry. **Internationalisation** remains a key pillar of our strategy. This materialised all the more with the opening of the OMAL ASIA PACIFIC subsidiary in Bangkok, Thailand. This project not only expanded our global presence, but provided an opportunity for cultural integration and personal enrichment, therefore embracing the principles of diversity and inclusion.

A further step towards excellence has been our commitment to entering market niches that pursue positive environmental impact goals, such as **water treatment, hydrogen and desalination**. In parallel, we have started a communication renewal process. Our in-house department has developed new catalogues and brochures, which are designed to be less self-referential and more customer-oriented. These materials best reflect our approach and strategy, including customer solutions and being a reliable partner with whom to create effective partnerships.

In line with our innovative vision, we extended our **CRM** and launched the first **virtual assistant** based on **artificial intelligence**. These tools have optimised our internal processes and improved our customers' experience by providing a faster and more efficient service.

We reached important milestones in the product area with the launch of **H2 INVICTUS (PN700)**, a hydrogen ball valve certified EN 19880-3 by TÜV SÜD. This achievement reflects our commitment to excellence and sustainability in the hydrogen sector. In addition, we have started the **Environmental Product Declaration (EPD)** certification process for some of our actuators, so as to ensure full transparency of the environmental characteristics of our products, in line with Agenda 2030 goals and global ESG targets.

Our strategy was based on the **centrality of people**. We implemented two significant projects that strengthened the involvement and growth of our employees. The **UT Global Training** project provided **internal courses** dedicated to our products and enabled employees to fill any technical gaps and increase their awareness of OMAL solutions, thus improving internal training and customer service. In parallel, with the **Pole Position** project, we started a training course aimed at developing **soft skills** such as leadership, time management and effective communication. This initiative involved representatives from all departments, promoted smoother cross-functional collaboration and consolidated a corporate culture based on professional growth and shared core values. Participants were also asked to become promoters of virtuous behaviour within the organisation, therefore creating a positive impact on day-to-day business dynamics.

Another important building block was the **Wellness Project**, aimed at the all-round well-being of the corporate population. The first initiative saw enthusiastic participation in voluntary cancer



screening and demonstrated our commitment to protection and prevention in the health of our employees.

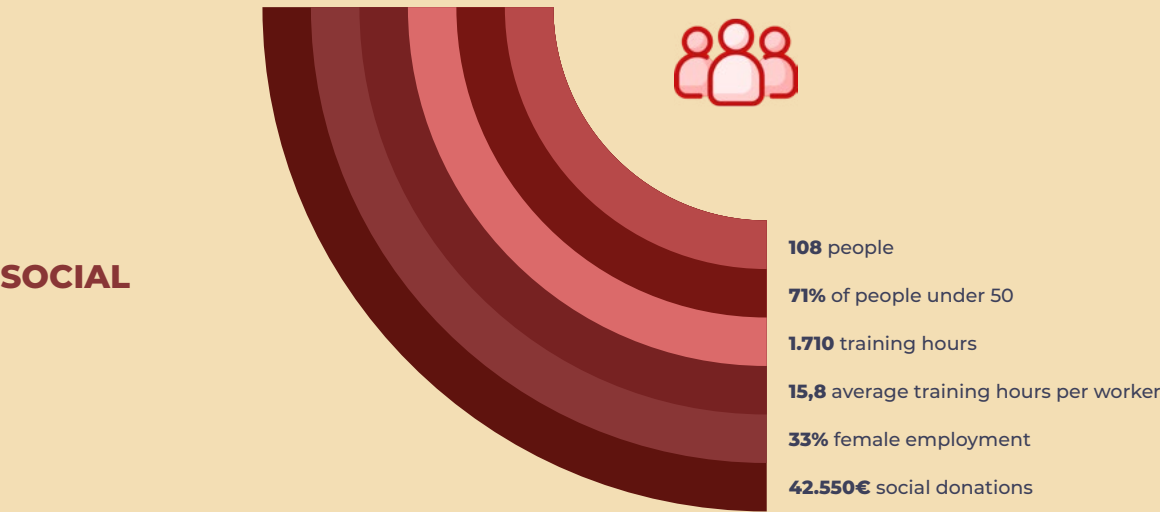
In conclusion, we would like to reaffirm our commitment to **excellence** and **responsible innovation**. Our sustainable vision has driven us to set ambitious goals that reflect our values and represent a step towards **collective progress**. With gratitude and determination, we will continue to work for a **better future**, together.

Amedeo Bonomi
CEO OMAL S.p.A. Società Benefit





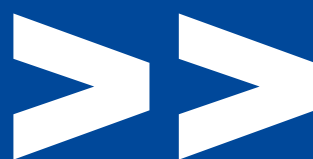
HIGHLIGHTS ESG 2024





**OMAL S.P.A.
BENEFIT COMPANY**

01





MANUFACTURERS OF VALVES AND ACTUATORS SINCE 1981

“OMAL is a company founded in 1981 by a family of entrepreneurs specialising in ball valve processing and production. The founder, Mr. Agostino Bonomi, opened his business in Val Trompia, in Polaveno. His entrepreneurial extraordinariness helped him to realise even back then the importance of automating and customising products for industrial use.

Today, the company is led by his son, Amedeo, and operates not only in Italy, but also in many foreign markets.

OMAL's expertise and professionalism can be seen in valves and actuators specially created through customised customer service. A strong sense of ethics guarantees absolute quality and results in all the markets that we operate in, such as food, chemical and pharmaceutical, power and energy, shipbuilding and many others.”

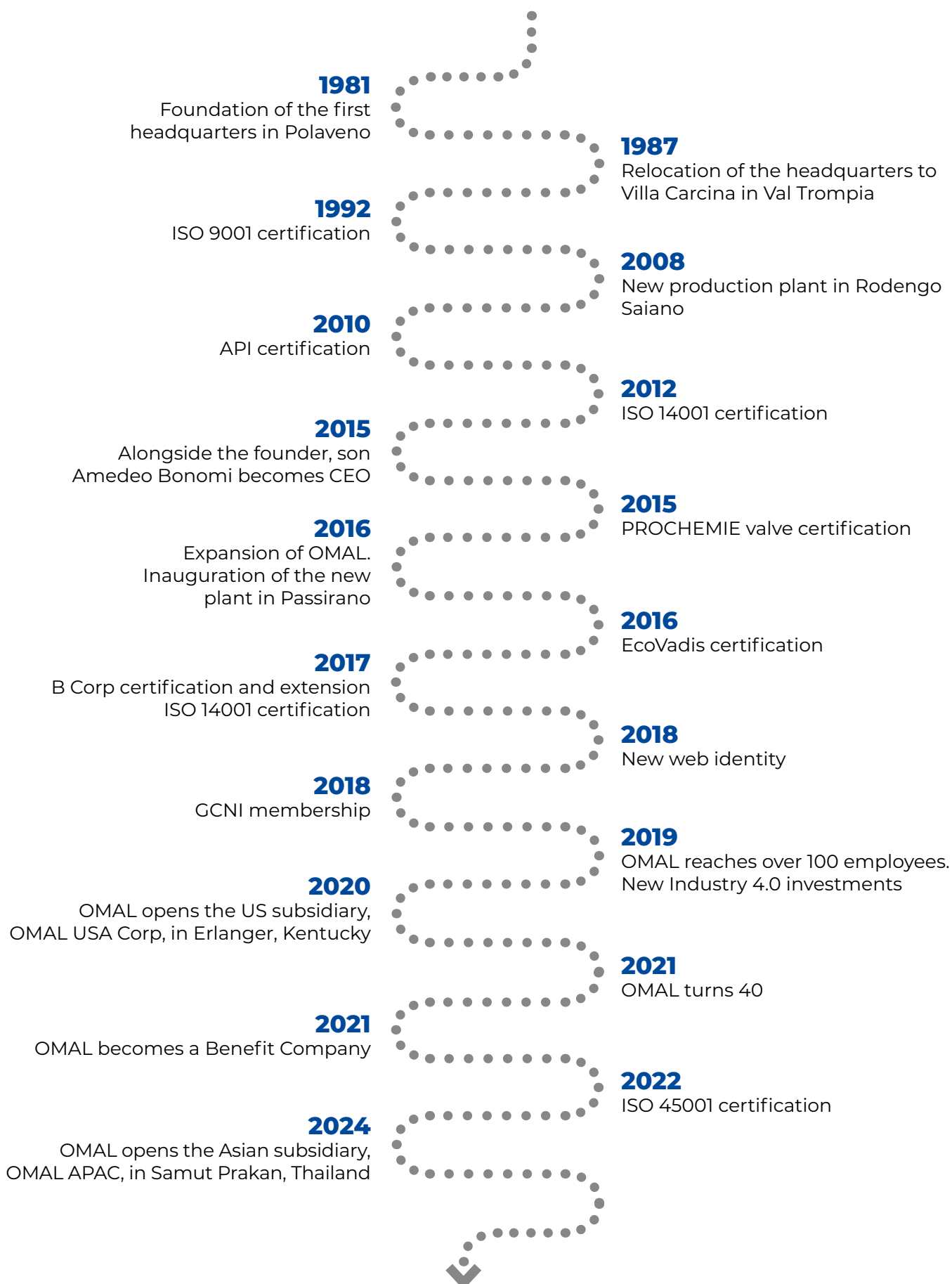


Scan the QR code to read our story.





OUR STORY





WHAT WE BELIEVE IN

Mission Vision

We guarantee a better world for our children.
Our products help to protect the environment and tangibly improve the quality of life by making installations safer and more reliable.



The right balance between mankind and the environment improves the quality of life, ensuring a better world for future generations.

We have defined the governance drivers that guide our company and allow it to characterise its corporate strategy and distinguish itself from all our competitors in a unique and unequivocal way. The values of passion, respect and sense of duty permeate the company and guide it in its relationship with internal stakeholders, employees, collaborators and external stakeholders, such as customers and the entire community.



PASSION

We commit relentlessly to increasing our performance by striving for continuous improvement of products and processes, without forgetting the growth of people.



RESPECT

This is the ability to understand the needs and differences of our peers, respecting the needs of all and continuously encouraging each other to identify shared solutions and effective values for the good of the company.

Values

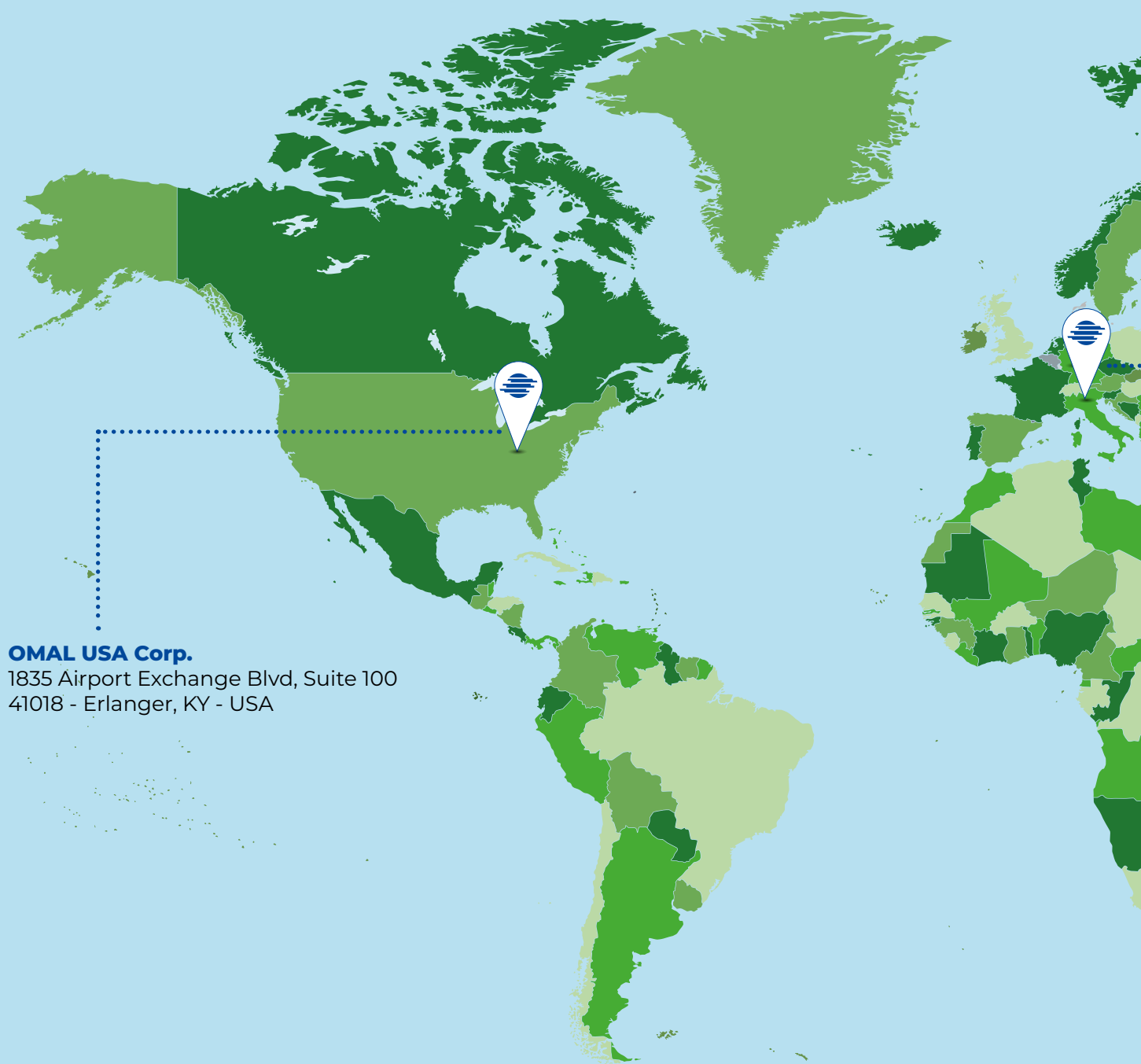


SENSE OF DUTY

This consists, first and foremost, of fulfilling agreements, promises and ambitious targets within the timeframe and conditions agreed with our partners. When necessary, a sense of duty requires the flexibility to find out-of-the-box, original and courageous solutions.

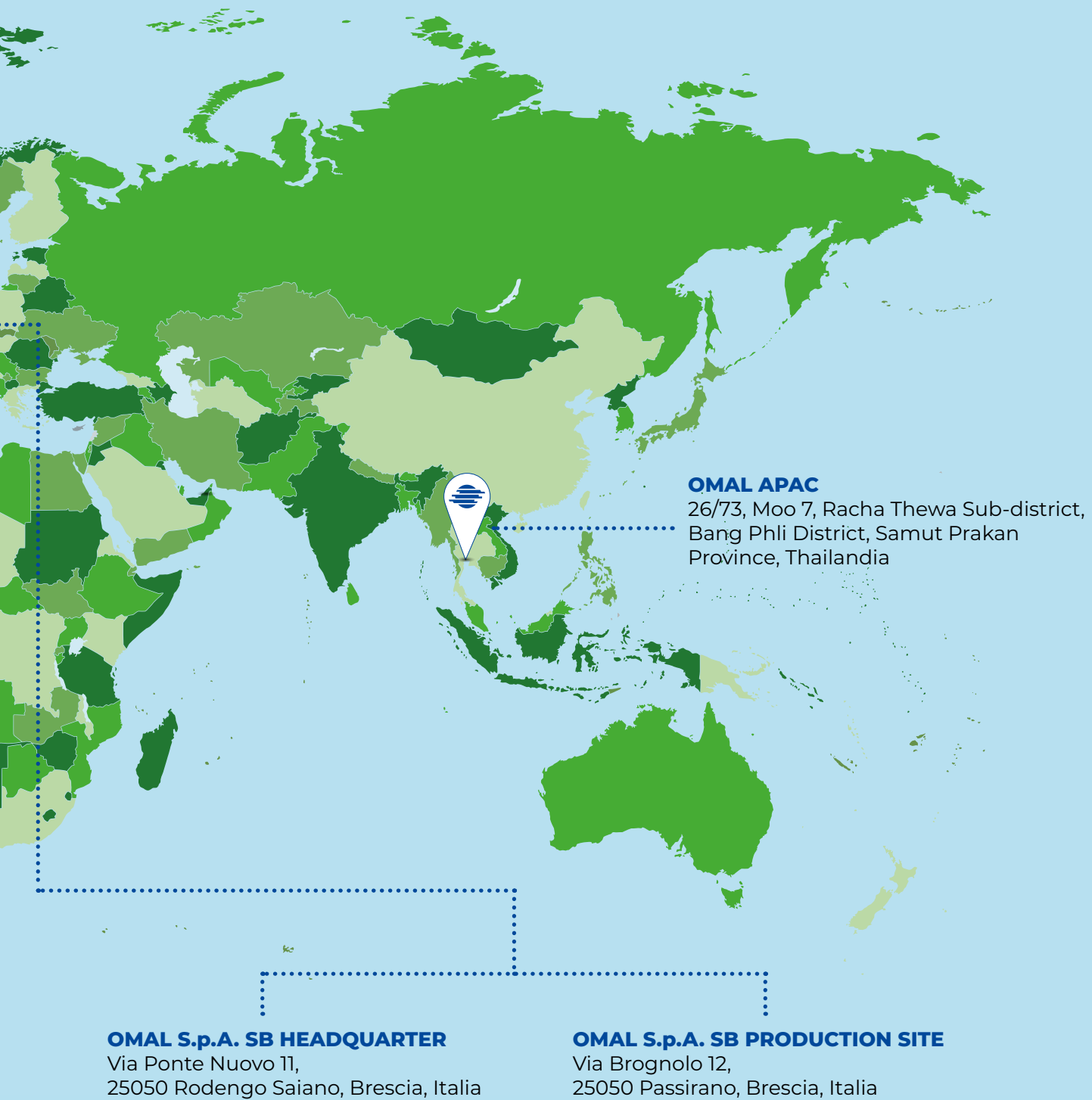


ACTIVITIES AND MARKETS



OMAL USA Corp.

1835 Airport Exchange Blvd, Suite 100
41018 - Erlanger, KY - USA



SAFE AND QUALITY VALVES

Our expertise and professionalism can be seen in the valves and actuators that we produce for specific purposes and in the customised service that we offer our customers. They are characterised by a strong ethical spirit that guarantees absolute quality and tangible results in all the markets in which we operate, such as food, chemical, pharmaceutical, energy, shipbuilding and many others.

OMAL designs and manufactures valves and actuators with the aim of improving and increasing the performance of production facilities. This commitment guides the company from the design phase to product installation.

BALL VALVES



PNEUMATIC VALVES



BUTTERFLY VALVES



We also offer a wide range of pneumatic and electric actuators available in different sizes and ISO values for the efficient handling of all types of valves.

PNEUMATIC ACTUATORS



ELECTRIC ACTUATORS





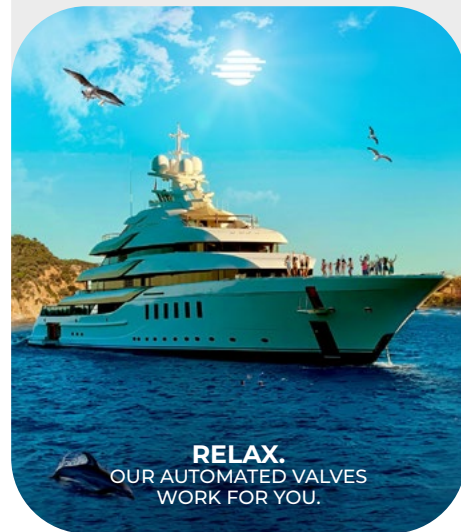
APPLICATIONS

The strength of our products is characterised by their application in various industries:

HYDROGEN



MARITIME AND YACHT INDUSTRY



WATER TREATMENT



CHEMISTRY AND PHARMACEUTICALS



CNG, LPG & NATURAL GAS, INDUSTRY, FOOD, POWER & ENERGY, TURBINES, PULP GENERATORS & PAPER, INK & PAINT



Your requirement, our solution.

Find out all the sectors in which we can help you.



OUR STAKEHOLDERS

It is crucial for us to establish a constructive, direct and effective relationship with them that can best guide our way of doing business. Understanding the needs of stakeholders and responding to their demands helps us outline our future business goals.





Below is a breakdown of OMAL's stakeholders, which we have divided into primary (all those stakeholders to whom the company is linked for its growth and survival) and secondary (individuals or groups that can influence policies, processes or products).

- **Primary stakeholders:** these include employees, suppliers, customers and all partners, including banks, certification and inspection bodies, and local institutions.
- **Secondary stakeholders:** educational institutions, trade associations to which the company belongs, international institutions, the media, the press and, of course, the local community.

Our company has always collaborated with all stakeholders to combine economic growth, environmental protection and respect for society. With corporate policies that pursue specific objectives in the areas of governance, the environment and society, and a systemic, inclusive and transparent approach, we are constantly looking for innovative solutions that meet the needs of the environment in which we operate while always taking all stakeholders into account.



CURIOSITIES

ALLIANCES FOR A SUSTAINABLE FUTURE

For us, adherence to an evolved business model oriented towards sustainability in all its aspects acquires even greater value through tireless participation in activities promoted by trade associations and organisations committed to regulatory compliance issues. These are valuable opportunities for us to share and promote the values of change and transition to a more sustainable future. The main associations with which we actively collaborate to promote sustainable business models are:



Network Italia

GLOBAL COMPACT NETWORK ITALY

The United Nations Global Compact is one of the world's most relevant sustainability initiatives. It was launched in 2000 and has a mandate to guide companies in pursuing the goals and principles of the United Nations through responsible practices. Membership implies that companies embrace, support, implement and report on, in their strategy and within their sphere of influence, a set of core values identified by the so-called "Ten Principles" concerning human rights, labour standards, the environment and anti-corruption.

OMAL S.p.A. Since 2018, SB has been a founding member of the **Global Compact Network Italy (GCNI)**, whose primary purpose is to contribute to the development in Italy of the United Nations Global Compact, an initiative for the promotion of the corporate citizenship culture promoted and managed by the United Nations on a global scale.



STRATEGY FOR A RESPONSIBLE FUTURE

For OMAL, creating a culture of sustainability means integrating the principles of environmental, social and governance (ESG) sustainability into every aspect of the company, and promoting it through training and discussions aimed at raising awareness among all employees on the subject of:

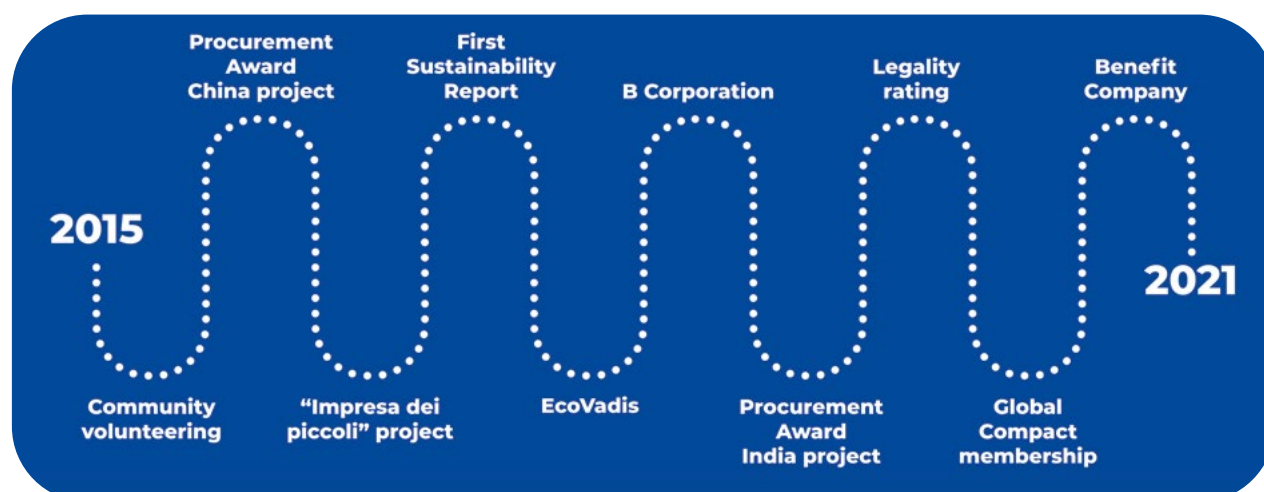
- **improving economic performance:** creating an efficient and profitable company that reduces waste and optimises resources;
- **reducing our environmental impact:** sustainable practices have always been at the heart of our choices, with a focus on greenhouse gas emissions and consumption;
- **improving employee well-being:** employees must work in a motivated environment;
- **strengthening corporate reputation:** OMAL knows that consumers and investors are becoming increasingly aware of sustainability issues and choosing to support the company because of its commitment to sustainability;

The culture of sustainability at OMAL is implemented through:

- **clear vision and goals:** corporate leadership must clearly define its sustainability vision and set measurable goals;
- **employee involvement:** it is crucial to involve employees at all stages of the process, from training to communication and involvement in specific initiatives;
- **measuring and monitoring progress:** monitoring progress towards sustainability goals is important to assess the effectiveness of the actions taken;
- **communication of results:** communicating the results achieved is crucial to increasing the awareness and commitment of all stakeholders.

As a Benefit Company, we have chosen to pursue specific “common benefit” aims in the exercise of economic activity, which can be understood as “one or more positive effects, or the reduction of negative effects, on one or more categories of stakeholders”. In our vision, this does not just mean adding specific social impact actions to the business, but rather seeking positive impact at the core of our business and *raison d’être*.

At the same time, this value creation must be based on the responsible and sustainable management of all the impacts that doing business has on the community and the environment along the entire value chain, in line with the general commitment to respect all people directly and indirectly involved, and the planet. Read about how this value creation is translated into tangible objectives in the [Impact Report](#) section.





TARGETS FOR SUSTAINABLE GROWTH

The 2030 Agenda for Sustainable Development is an action programme aimed at the prosperity of people and the planet, signed in 2015 by the governments of the 193 UN member states. It includes 17 Sustainable Development Goals (SDGs) with a total of 169 targets. The goals cover a range of issues which are crucial to the virtuous development of the planet from the fight against poverty and hunger to practices to combat climate change, to name but a few.

We have decided to take up this challenge and support the Agenda 2030 Sustainable Development Goals. We have focused our attention on the material issues that we consider to be a priority and identified a **plan** of sustainability goals, which includes the involvement of stakeholders for best success.

The **choice of the eight goals** was guided by an intention to promote a balance of social, economic and environmental objectives that could be pursued in integration with the business, and which were applicable to all parts of the company's value chain.








FUTURE OBJECTIVES FOR THE 2024-2026 THREE-YEAR PERIOD

Pursuing sustainability goals means adopting strategies and practices that promote economically, socially and environmentally balanced development, and ensure the protection of resources for present and future generations. Constant commitment is necessary, although not always easy, as we recognise sustainability as a key element for success.

In the individual chapters, this budget shows the progress on the 2023-2025 targets, which have been extended to 2026, as well as the detailed reporting of the common benefit goals in the final section ([Chapter 7](#)).

ENVIRONMENTAL			 7 AFFORDABLE AND CLEAN ENERGY	 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	 13 CLIMATE ACTION
Topic	Macro targets	Actions in pursuit of targets	2024-2026 Targets		
Greenhouse effect	Application of measures to monitor solutions to reduce atmospheric emissions and environmental impacts	<ul style="list-style-type: none"> - Creation of a dashboard to monitor plant consumption - Organisational carbon footprint (every two years, except for years in which there are no substantial changes to the business) 	<ul style="list-style-type: none"> - Logistics CO₂ offsetting - Ton. CO₂eq impact study per product family - Rationalisation of shipments out of the EU 		
Circular economy	Increase in the use of recycled material and reduction of the amount of production waste by promoting a circular culture	<ul style="list-style-type: none"> - Waste water treatment, purification system, condensation water recovery, rainwater treatment - Recovery of packaging materials, separate collection - Heat recovery from compressors - Inbound and outbound logistics monitoring 	Keeping the circular economy ratio above 90%		
Supplier involvement	Maintenance of a clear and transparent relationship with the supply chain by particularly monitoring sustainability requirements (labour protection and respect for workers' rights, environmental protection, compliance with laws, ethical conduct, etc.)	Continued sharing of supplier code of conduct and code of ethics	Keeping the supply chain short (within 200 km)		
Energy efficiency	Adopting the best technologies available to reduce energy use	Installation of additional photovoltaic panels and yield control, installation of consumption monitoring software, maintenance of short supply chain	Creation of an energy efficiency index (Ton. CO ₂ eq emissions vs. company turnover)		
Environmental performance	Contribution to the improvement of environmental performance to ensure the correct balance between work requirements, development and protection of the environment, and quality of life	Implementation of environmental KPI monitoring system	Maintenance of 45001 certification and avoidance of "major" or "serious" non-conformities during audits		
Renewable sources	Replacement of non-renewable resources with alternative, sustainable and environmentally-friendly sources	Purchasing of electricity solely from renewable sources	Maintenance of the use of energy from 100% renewable sources		



SOCIAL				3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	8 DECENT WORK AND ECONOMIC GROWTH	11 SUSTAINABLE CITIES AND COMMUNITIES
Topic	Macro targets	Actions in pursuit of targets		2024-2026 Targets			
Occupational health and safety	Implementation of policies and actions to preserve and protect the health and safety of workers	Activation of anonymous reporting service and obtention of ISO 45001 certification		Accident severity monitoring index			
Valuing and developing people	Creation of a positive working environment that promotes training and professional fulfilment	Launch of the "informAzione" project and provision of compulsory soft skills training hours, activation of individual growth projects		<ul style="list-style-type: none"> - Strengthening of the relationship with local institutions - Use of social media to attract talent 			
Diversity and inclusion	Valuing diversity, combating all forms of inequality	Dissemination of code of ethics and evaluation of diversity courses		Organisation of internal training courses			
Welfare and well-being of people	Implementation of a set of initiatives aimed at increasing the well-being of workers and their families (e.g. encouraging socialisation and physical and mental well-being by supporting socio-cultural recreational proposals, associative activities and sports)	<ul style="list-style-type: none"> - Definition of onboarding process and welcome pack - Introduction to corporate welfare and activities for the involvement of the corporate population - Project in collaboration with the Catholic University and plenary meetings 		Evaluation of new projects aimed at the corporate population			
Work and employment	Direct investments in the local area to create new jobs	Support for local associations		Evaluation of the involvement of external companies for social projects (Art. 14)			
Involvement of local communities	Undertaking of initiatives to support the local area and its social causes	Sponsorship of local companies and collaboration with institutes		Continued support for local charities and sports associations			

GOVERNANCE				8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Topic	Macro targets	Actions in pursuit of targets		2024-2026 Targets		
Product innovation	Investment in product research and development and process digitisation	<ul style="list-style-type: none"> - New calculation structure in Panthera - X-easy platform - New scheduler - E-commerce creation - Use of artificial intelligence 		Research, development and marketing of new products		
Business continuity	Identification and assessment of the risks of disruption to business continuity and undertaking of actions for their mitigation and targeted intervention plans	Installation of real-time criticality detection software		Maintenance of economic soundness		
Company ethics	Maintenance of consistency with legal and regulatory provisions; compliance with internal and external ethical codes of conduct	Continuous sharing of supplier codes of ethics and codes of conduct		Maintenance of a high legality rating and sharing of supplier codes of conduct		
Dialogue with stakeholders	Identification of the needs, requirements and expectations of stakeholders to improve production and product quality by strengthening collaboration	Continuation of all existing dialogue activities with stakeholders		Opening of new branches and consolidation of relations with the local area		
Value creation	Contribution to the continuous growth of the organisation through investments in order to bring benefits to all stakeholders	Product analysis and new market development		Subsidiary development and the Asian market, American subsidiary consolidation		
Brand Reputation	Protection of the brand image and dissemination of corporate know-how to increase the sense of belonging and develop new opportunities	<ul style="list-style-type: none"> - Social network use and advertising publications - Publication of tax and voluntary documents and plenary events - Participation in trade fairs and webinars/events 		Worldwide brand outreach via LinkedIn		



MATERIAL TOPICS

We take a methodical and comprehensive approach in the pursuit of our sustainability mission when analysing internal and external context. We assess the company's sustainability every year and adapt to changes and new challenges in the industry. This dynamic process allows us to identify the most relevant issues and orient our strategies for increasing positive impact.

IMPACT MATERIALITY ANALYSIS

Impact materiality: the company follows an inside-out approach to assess materiality by considering positive and negative, actual and potential ESG impacts on stakeholders and the environment.

Involving stakeholders in the sustainability strategy definition process strengthens risk management, improves the achievement of objectives and optimises available resources.

To identify the key issues, we start with the context, analysing activities, documentation and communication with customers, suppliers and competitors. Building on the work of the previous report, we integrated industry assessments, governance assessments, international standards and press reviews to prioritise the most important issues, as also illustrated in the following tables on impacts and risks.

Governance

- 1 Stakeholder Dialogue
- 2 Brand Reputation
- 3 Business Ethics
- 4 Value creation
- 5 Product innovation
- 6 Business continuity

Environmental

- 1 Renewable Sources
- 2 Energy efficiency
- 3 Circular economy
- 4 Environmental performance
- 5 Supplier involvement
- 6 Greenhouse effect

Social

- 1 Diversity and inclusion
- 2 Work and employment
- 3 Involvement of local communities
- 4 Welfare and well-being
- 5 Valuing and developing people
- 6 Occupational health and safety

Subsequently, the key criteria for assessing the significance of ESG aspects were defined, considering the impact on stakeholders, potential intervention and their expectations.

The analysis saw the direct, constant and transparent involvement of the Management and internal staff dedicated to the project in order to optimise the validation process for the most significant issues and their impact on the company. This made it possible to identify priority areas and update the topics according to the current context. Impacts, risks and opportunities were analysed with the aim of reducing the company's footprint and improving sustainable performance.



MATERIAL TOPIC	IMPACT	TYPE OF IMPACT	IMPACT MANAGEMENT
CLIMATE CHANGE Energy efficiency; Renewable sources; Greenhouse effect;	Increased CO ₂ concentration in the air due to energy consumption and processes resulting from the organisation's entire value chain.	 DIRECT REAL	Commitment to reducing energy consumption and consumption involving emissions into the atmosphere. ISO14001 certified. Existing actions: installation and use of renewable energy, adoption of technologies to reduce energy consumption. Offsetting emissions from transport. Monitoring: GRI 305-1, 305-2; GRI 302-1, 302-2.
CIRCULAR ECONOMY Environmental performance;	Production of waste from manufacturing processes. The company is committed to production waste recovery processes.	 DIRECT POTENTIAL	Compliance with regulatory reference for companies, adoption of Environmental Management System. Existing actions: maintenance of ISO 14001 certification, reduction of waste production from all company processes. Monitoring: GRI 306-3, 306-4, 306-5.
SUSTAINABLE PROCUREMENT Supplier involvement;	Selection of suppliers with whom relationships are well established and constant, existence of a structured pre-qualification and qualification system that takes the social and environmental impact into account through a supplier evaluation system. There is no specific ESG rating system that assesses supplier performance over time.	 DIRECT POTENTIAL	Operational procurement instructions and supplier evaluation. Existing actions: implementation of quality, environmental and social policies. Monitoring: monitoring of suppliers, selection of local suppliers GRI 204-1.
OCCUPATIONAL HEALTH AND SAFETY	Workers' accidents and occupational diseases: the company has a health and safety management system that complies with current regulations but is not certified.	 DIRECT POTENTIAL	Adoption of the Risk Assessment Document (RAD) in which all risks to workers' health and safety are considered; compliance with the requirements for Occupational Health and Safety Management Systems. Existing actions: compliance with regulatory requirements, maintenance of ISO 45001 certification Monitoring: GRI 403.
WORKER EMPOWERMENT AND CORPORATE WELFARE Welfare and well-being; Valuing and developing people;	Professional growth through the continuous organisation of training projects. Improved performance and employee satisfaction through programmes dedicated to the well-being of workers. Ongoing implementation of a more structured HR system that takes the entire human resources life cycle into account. Presence of company welfare policies that go beyond what is provided for in National Collective Labour Agreements.	 DIRECT POTENTIAL	Presence of a dedicated department in charge of selection management, human resources education and training, dissemination of a culture of well-being. Existing actions: planning of training courses, application of the Code of Ethics; adoption of Organisational Model 231 with a dedicated procedure for whistleblowing management. Monitoring: GRI 404-1.



MATERIAL TOPIC	IMPACT	TYPE OF IMPACT	IMPACT MANAGEMENT
DIVERSITY, EQUITY AND INCLUSION Work and employment;	<p>Constant commitment to guaranteeing a decent salary and fair career path for all workers by fostering an inclusive working environment.</p> <p>Inclusion of new workers in impacted communities.</p>	 DIRECT POTENTIAL	<p>Compliance with the Code of Ethics.</p> <p>Existing actions: monitoring the corporate climate, overseeing compliance with the code of ethics, whistleblowing procedure for anonymous reporting.</p> <p>Monitoring: GRI 405-1</p>
COMMUNITY Involvement of local communities; Dialogue with stakeholders;	<p>Contribution to the social and economic development of local communities through the support of community projects, collaboration with schools in the area.</p> <p>Dialogue with all stakeholders and their involvement through a continuous stakeholder engagement process.</p>	 DIRECT POSITIVE	<p>Constant commitment to maintaining relations with the community, respect for relations with the local area and community.</p> <p>Existing actions: financial support for local projects, cooperation with local school institutions</p> <p>Monitoring: free donations and activation of school internships and apprenticeships on the group's premises.</p>
RESEARCH AND DEVELOPMENT Product innovation;	<p>Business continuity activities with a specific focus on designing new market solutions with sustainable characteristics.</p>	 DIRECT POTENTIAL	<p>Continued research and development of new solutions for the target market that take innovative and impact-reducing solutions into account.</p> <p>Existing actions: investment in the research and development of new market solutions.</p> <p>Monitoring: investment in research and development, product test reports.</p>
BUSINESS CONTINUITY Business continuity;	<p>Activities aimed at business continuity, implementation of procedures and information systems that allow the constant monitoring of business processes. Activities aimed at product quality control and customer satisfaction by understanding their current and future needs. Relationship-building through continuous dialogue.</p>	 DIRECT REAL	<p>Implementation and maintenance of the quality management system (QMS) in accordance with ISO 9001 and current regulations. Conducting procedures to ensure the safeguarding of company data and continuity of business processes through a constant control system.</p> <p>Existing actions: continuous checks and tests on products and processes during both development and production. UNI EN ISO 9001:2015 quality certification. Systems to ensure cybersecurity.</p> <p>Monitoring: GRI 416-418, cases of business interruption.</p>
RESPONSIBLE GROWTH Brand reputation; Value creation; Business ethics;	<p>Increased investment in business competitiveness and impact mitigation.</p> <p>Growth of the workforce. Pursuit of sustainable development goals. Respect for company policies and principles.</p>	 DIRECT POTENTIAL	<p>Application of the Code of Ethics, company policies, technological investments to ensure company competitiveness.</p> <p>Existing actions: continuity of the group's development activities.</p> <p>Monitoring: trends in economic and financial performance and commitment to sustainability goals. GRI 201 - GRI 205 - GRI 206</p>



PROTECTION OF THE ENVIRONMENT AND RESOURCES

02





One of our main goals is using natural resources responsibly, promoting circularity and reducing environmental impact. In order to achieve it, we are constantly updating procedures and investing in innovative technologies.

Our UNI EN ISO 14001-certified environmental management system has been demonstrating our commitment to pollution prevention and resource optimisation since 2012.

OMAL'S ENVIRONMENTAL POLICY

We maintain a UNI EN ISO 14001-compliant system and aim for continuous improvement through specific actions:

- Compliance with environmental laws and requirements, including contractual requirements with customers.
- Identification and management of environmental impacts under our control.
- Analysis of risks and the opportunities to ensure sustainability and stakeholder satisfaction.
- Search for solutions for quality, reliable and sustainable products.

ENERGY AND CLIMATE CHANGE

OMAL recognises climate change as a global business challenge. We therefore adopt sustainable strategies and adapt to a changing environment to reduce the impact of our activities.

Some key aspects and actions being pursued to address climate change are as follows:

- **Reduction of greenhouse gas emissions**
Implementing more efficient production processes;
Investment in renewable energy;
Improved energy management;
- **Innovation and sustainability**
Development of products and services with a low environmental impact;
- **Climate risk management**
Assessment and monitoring of climate change risks;
Adaptation of business strategies to new climatic conditions;
- **Social responsibility and communication**
Transparent communication of sustainable efforts and progress;
- **Regulations**
Compliance with national and international environmental regulations;



ENERGY CONSUMPTION

OMAL's energy consumption comes from production activities, heating, air conditioning and corporate mobility. Our wireless real-time monitoring system enables precise and effective consumption control:

ENERGY CONSUMPTION, PURCHASE AND PRODUCTION	TYPES OF CONSUMPTION	UNITS OF MEASUREMENT	2023	2024	TON. CO ₂ EQ
Fuel consumption from non-renewable sources					
Natural gas		Smc	62.240	59.551	118
Fuel consumption for the fleet					
Fuel consumption for the traditional fleet	Petrol	Litres	5.189	7.602	17,71
	Diesel	Litres	13.133	17.980	47,47
Indirect purchased energy consumption					
Electricity consumption	of which purchased from the grid	GJ	5.903,56	4.921,49	223,41
Electricity from renewable sources					
Solar photovoltaics	self-produced	GJ	462,12	1.063,18	0,17
	consumed	GJ	421,69	758,98	0,12
TOTAL ENERGY CONSUMED		GJ	6.325,25	5.680,48	223,71

PHOTOVOLTAIC SYSTEM

The Passirano site has been using a photovoltaic plant with an installed capacity of 100 kWp since 2017. It contributes to an annual production of at least 100,000 kWh. To this will be added a new plant at the Rodengo Saiano site, which was commissioned in mid-2024 to bring the total capacity to 700 kWp.

This investment resulted in a total of 295,329 kWh being produced, representing a CO₂ saving of 81%.

COMPRESSOR HEAT RECOVERY SYSTEM

The recovery of heat generated by the compressors, which produce compressed air during their normal daily operation, also ensures the heating of the Passirano plant or is used for the production of domestic hot water.

ENERGY DASHBOARD

The data measured appears on a dashboard in real time and covers consumption related to:

- work islands;
- electric substation;
- compressor room;
- lighting systems;
- central heating and air conditioning systems;
- photovoltaic system;
- water and electricity meters;

CARBON FOOTPRINT

An organisation's carbon footprint represents the total amount of greenhouse gas emissions (mainly carbon dioxide [CO₂]) generated by its activities, products and services over a given period. This indicator is crucial for assessing the organisation's environmental impact and for developing sustainability and emission reduction strategies.

Components of an organisation's carbon footprint:

- **Direct emissions (Scope 1):** those generated directly by the organisation's activities, such as the use of company vehicles or production facilities.
- **Indirect emissions from purchased energy (Scope 2):** emissions from the production of electricity, heat or steam purchased by the organisation.
- **Other indirect emissions (Scope 3):** all other emissions along the value chain, such as those from material production, transport, product use and waste management.

Our commitment to limiting GHG emissions from our business activities has enabled us to certify our carbon footprint according to ISO 14064. This two-yearly study was carried out in 2016 and repeated in 2018, 2021 and, finally, 2023.

In accordance with the standard and the GHG Protocol, we consider our 2023 emissions in the following categories:

TYPE OF CONSUMPTION	UNITS OF MEASUREMENT	2023
Scope 1	t Co ₂ eq	170,87
Scope 2	t Co ₂ eq	390,62
Scope 3	t Co ₂ eq	3.009,97

- Year 2016: 10.231,48 t CO₂eq
- Year 2018: 10.437,85 t CO₂eq
- Year 2021: 6.377,91 t CO₂eq
- Year 2023: 3.571,46 t CO₂eq





GREEN IN: REDUCING EMISSIONS IN DISTRIBUTION PROCESSES

Reducing atmospheric CO₂ emissions generated during distribution processes is crucial for us, as we are aware of the need and responsibility to leave a sustainable planet to future generations. Our approach to sustainability practices is systemic, and it therefore also involves logistics management, expressed firstly in the choice of logistics operators with state-of-the-art and environmentally friendly vehicles, and then in offsetting.

We calculated and offset the following greenhouse gas emissions from inbound and outbound logistics for 2024.

- Through AzzeroCO₂, we offset **70 tCO₂** coming from the courier company **Aprile S.p.A.** Thanks to the purchase of 70 credits, we participated in the Verified Carbon Standard (VCS) wind energy project in Pakistan. We also offset **22 tCO₂** from the courier company **Schenker Italy**, using the 22 credits to participate in the hydroelectric power generation project in India. The credits are verified emission reductions (VER), i.e. credits verified by an independent third party.
- We offset the emissions of **67.49 metric tons of CO₂** resulting from petrol and diesel consumption through the purchase of fuel under the **DKV Climate** contract, which guarantees the offsetting of CO₂ emissions into the atmosphere through the Myclimate certification.



CURIOSITIES



CO₂WEB

We offset the energy consumed by users viewing the company site. CO₂ emissions are offset with Rete Clima® urban forestation projects.



WATER

Water use for OMAL is a key element that requires careful and responsible management even if the topic is not material. Investing in water saving and treatment technologies can lead to significant economic and environmental benefits, and contribute to the long-term sustainability of the company.

OMAL's production activities have limited water consumption, mainly for domestic use and the irrigation of the green spaces surrounding the two plants; however, the company monitors and manages water responsibly. In recent years, the focus on consumption has allowed us to solve critical issues related to the previously installed irrigation system and home automation system, therefore contributing to a reduction in consumption.

WATER WITHDRAWALS BY SOURCE (ML)		
Withdrawal location	2023	2024
Source	Fresh water	Fresh water
Groundwater (all areas)	-	-
Groundwater (water-stressed areas)	-	-
Well	-	-
Aqueduct	10.422	10.940
Total	10.422	10.940

The plants are not served by public sewers, and we also note that all waste water is domestic and is delivered to the phytopurification plant.



CURIOSITIES

COMMITMENT TO REDUCE WATER CONSUMPTION

- We completed the condensed water recovery project for the compressed air plant in Passirano in 2019, purifying and reusing 30,000 litres of water per year and reducing water withdrawals by 20%.
- Since 2016, we have been using a phytopurification system in the Passirano plant, which purifies 100% of the waste water by means of specific plants that absorb heavy metals and other pollutants.
- For rainwater treatment, we use the Meteotank® MP/SD 6000 oil separator, which filters and separates oily substances from rainwater and returns purified water for field irrigation.

These initiatives improve water efficiency and reduce the environmental impact of our production processes.



RECYCLING AND WASTE DISPOSAL

For OMAL, responsible waste management is a set of practices and policies aimed at reducing environmental impact, promoting recycling and ensuring the sustainable use of resources. It comprises several stages, including:

- 1. Prevention and Reduction:** limiting waste production at source, adopting more efficient production processes and using durable or reusable materials.
- 2. Sorting and Separate Collection:** sorting waste into categories (organic, plastic, paper, glass, bulky waste, etc.) to facilitate recycling and proper disposal.
- 3. Recycling and Recovery:** transforming recovered materials into new products, reducing the demand for natural resources and the volume of waste to be disposed of.
- 4. Responsible Disposal:** ensuring that residual waste is disposed of safely, complying with environmental regulations, e.g. through controlled landfill or incinerators with filtration systems.
- 5. Education and Awareness-raising:** promoting a culture of environmental responsibility.
- 6. Regulations:** complying with national and international waste management laws.

Implementing responsible waste management is essential to protecting the environment, reducing costs and promoting sustainable development, but effective and intelligent waste management can only start with the effort to limit waste production.

Data from the last three years shows that our efforts in this regard have allowed for good management.

WASTE GENERATED DURING THE YEAR (TONS)		
Type of waste	2023	2024
Total waste produced	567.350	376.962
of which hazardous	14.995	6.384
% hazardous	3%	2%
of which non-hazardous	552.355	370.578
% non-hazardous	97%	98%
Total waste for recovery	557.375	373.132
% for recovery	98%	99%
Total waste for disposal	9.975	3.830
% for disposal	2%	1%

TYPE OF WASTE	2023		2024	
Total hazardous waste	14.995		6.384	
% hazardous waste for recovery	12.075	81%	6.354	99,5%
% hazardous waste for disposal	2.920	19%	30	0,5%
Total non-hazardous waste	552.355		370.578	
% non-hazardous waste for recovery	544.840	99%	366.777,56	99%
% non-hazardous waste for disposal	7.515	1%	3.800	1%



Details on waste generated during the 2023-2024 two-year period are given below:

CODE	NON-HAZARDOUS WASTE	MATERIAL	RECOVERED 2023 (KG)	RECOVERED 2024 (KG)	RECOVERY TREATMENT
70213	Plastic waste	-	2.395,00	602,00	R13
120101	Ferrous metal filings and shavings	Steel	192.415,00	177.120,00	R13
120103	Non-ferrous metal filings and shavings	Aluminium	13.515,00	14.530,00	R13
120103	Non-ferrous metal filings and shavings	Bronze	3.017,00	975,00	R13
120103	Non-ferrous metal filings and shavings	Brass	170.540,00	86.465,00	R04
120117	Residues of blasting material	-	1.365,00	-	R13
120199	Waste not otherwise specified	Steel	97.925,00	30.883,56	R13
120199	Waste not otherwise specified	Aluminium	8.895,00	6.618,60	R13
120199	Waste not otherwise specified	Brass	5.274,00	3.732,00	R13
120199	Waste not otherwise specified	Bronze	743,00	443,00	R13
150101	Paper and cardboard packaging	-	21.640,00	22.000,00	R13
150103	Wooden packaging	-	34.550,00	32.500,00	R13
80318	Spent printing toner cartridges containing non-hazardous substances	-	20,00	-	R13
160604	Alkaline batteries	-	40,00	-	R13
160605	Other batteries and accumulators	-	10,00	-	R13
160214	Discarded equipment, other than 160213	-	1.391,00	280,00	R13

CODE	HAZARDOUS WASTE	MATERIAL	RECOVERED 2023 (KG)	RECOVERED 2024 (KG)	RECOVERY TREATMENT
120109	Halogen-free emulsions and solutions for machinery	-	11.485,00	4.900,00	R13
120118	Metal sludge (grinding, sharpening and lapping sludge containing oil)	-	-	200,00	R13
130208	Other engine, gear and lubricating oils	-	-	520,00	R13
150110	Packaging containing residues of or contaminated by hazardous substances	-	-	46,00	R13
150202	Absorbents, filter materials (including oil filters not otherwise specified), rags and protective clothing	-	-	688,00	R13
160213	Discarded equipment	-	570,00	-	R13
160601	Lead-acid batteries	-	20,00	-	R13



RECOVERY OF PACKAGING MATERIALS

Our company is committed to the recovery and reuse of every material in order to limit our impact on the environment and the local area as much as possible. This is why it carries out a separate collection for the recovery of paper and cardboard, plastic, aluminium, glass and wet waste from the canteen service, refreshment areas and offices.

The recovery of packaging waste from production activities is ensured by delivering these materials to companies specialising in the recovery of waste paper, plastic and wood.

Recovered packaging (TONS)

	2022	2023	2024
Plastic	0	2	0,5
Paper	20	22	22
Wood	36	35	32



VALUING OUR PEOPLE

03





People are at the heart of OMAL and every employee is essential to the company's success. We are therefore committed to ensuring a serene and stimulating working environment, which promotes growth and training.

Staff selection is inclusive and open to all, regardless of gender, ethnicity, religious or political beliefs, or disability. We ask our employees to act with integrity and respect and value dialogue and the sharing of ideas, which are fundamental for an enriching and stimulating work environment.

OUR PEOPLE

People are at the heart of OMAL and mutual trust is the basis for stable and lasting relationships with employees. A qualified workforce is essential to meeting the challenges of the market with principles of transparency, loyalty and trust, in line with the Code of Ethics.

HR deals with personnel recruitment, selection and development, and fosters a serene and stimulating working environment. Teamwork, sharing and communication are the pillars of corporate relations.

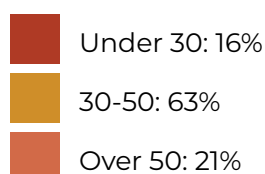
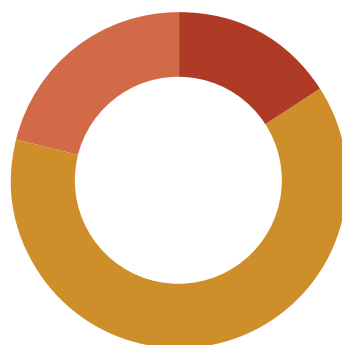
Currently, 71% of employees are under 50 years old with an average age of 36, confirming the prevalence of young people; while the remaining 29% have an average age of 53. 40% of employees have been working at OMAL for more than 10 years and half of these for more than 20, which denotes a strong bond with the company.

94.4% of the staff have permanent contracts to guarantee stability. There were 13 resignations and 9 new recruits in 2024. The company population is 53% white-collar and 47% blue-collar, with female employment increasing from 22% to 25%.

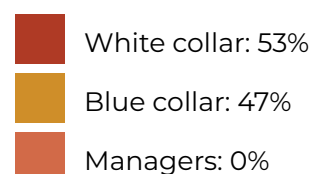
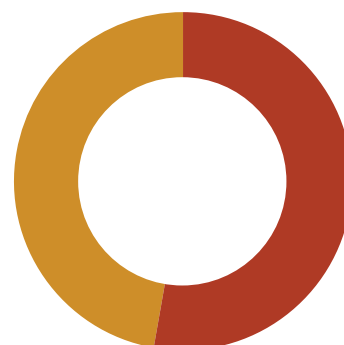
Below are the figures for the number of employees in 2024. There was a change of 1% compared to 2023.

YEAR	NO. EMPLOYEES	VARIATION
2022	108	+ 3,85%
2023	109	+ 0,93%
2024	108	- 0,91%

2024 BREAKDOWN



BREAKDOWN BY CLASSIFICATION





Details on the type of contract for the 2023-2024 two-year period are given below:

INFORMATION ON EMPLOYEES BY TYPE OF CONTRACT (GRI 2-7)						
employees by type of contract	2023			2024		
	male	female	total	male	female	total
Full-time	84	23	107	81	27	108
Part-time	0	1	1	0	0	0
Total	84	24	108	81	27	108

INFORMATION ON EMPLOYEES BY TYPE OF CONTRACT (GRI 2-7)						
employees by type of contract	2023			2024		
	male	female	total	male	female	total
permanent	78	22	100	76	26	102
temporary	6	2	8	5	1	6
intermittent contracts	0	0	0	0	0	0
Total	84	24	108	81	27	108

REMUNERATION POLICIES

The company fully respects the Workers' Statute and the Italian National Collective Metalworkers' Agreement. All our workers are covered by collective bargaining, except for those in the US and Thailand offices, where local regulations are followed.

% OF EMPLOYEES COVERED BY ITALIAN NATIONAL COLLECTIVE BARGAINING AGREEMENTS	2023 (%)	2024 (%)
total number of employees	108	108
number of employees covered by Italian national collective bargaining agreements	108	108
% employees covered by Italian national collective bargaining agreements	100	100

We can offer special treatment, both during recruitment and employment, in order to attract and retain key figures. This treatment includes bonuses linked to the achievement results, benefits of various kinds and rewards for personal development.



DIVERSITY, EMPLOYEE WELFARE AND PROFESSIONAL GROWTH

Our company places respect and protection of individuals in all their dimensions (moral, cultural, physical and professional) at the centre by fostering the development and involvement of staff at all levels.

The recognition of diversity as a value is translated into four tangible commitments:

- attention to local communities;
- protection of equal opportunities and work-life balance;
- integration of the younger generation into the world of work;
- sharing of professionalism and experience between companies;

The company promotes professional integration and growth and spreads core values such as meritocracy, loyalty, dedication and team spirit. OMAL strives for excellence through continuous improvement and active staff involvement. This strengthens the company's competitiveness and impact with an approach that values all aspects of individuals.

No discrimination incidents were reported in the 2023-2024 two-year period (GRI 406-1).

professional categories	2024						Total
	< 30		30 - 50		> 50		
	male	female	male	female	male	female	
DIRECT							
of which managers	0	0	0	0	0	0	0
of which executives	0	0	0	0	0	0	0
of which white-collar workers	7	3	15	17	13	2	57
of which blue-collar workers	4	1	31	2	6	2	46
of which interns	0	0	0	0	0	0	0
INDIRECT / ADMINISTERED							
of which managers	0	0	0	0	0	0	0
of which executives	0	0	0	0	0	0	0
of which white-collar workers	0	0	0	0	0	0	0
of which blue-collar workers	2	0	3	0	0	0	5
of which interns	0	0	0	0	0	0	0
Total direct and indirect employees	13	4	49	19	19	4	108

As for the protected categories (Law 68/99), the number in 2024 was 4.



QUALITY OF WORK

For OMAL, quality of work is a key aspect that affects employee satisfaction, well-being and productivity.

It comprises several key elements, including:

1. Working conditions: safe, healthy and comfortable working environments;
2. Employment stability and security: stable contracts, no uncertainties and social guarantees;
3. Remuneration and benefits: fair wages, bonuses, paid holidays and other benefits that enhance the work performed;
4. Working hours: flexibility, work-life balance, reduction of unplanned overtime;
5. Opportunities for growth and development: professional training, opportunities for advancement and the acquisition of new skills;
6. Participation and involvement: involvement in decisions and activities that affect work;
7. Recognition and respect: a working environment characterised by mutual respect, appreciation of skills and recognition of achievements;
8. For OMAL, promoting quality of work is essential both to improving the lives of employees and to increasing the competitiveness and sustainability of companies;

The following initiatives were implemented in order to involve and include employees:

ONBOARDING PROCESS AT OMAL



Objectives:

- integrate new recruits into the corporate ecosystem;
- encourage their immediate participation and involvement;

Day 1:

- reception by HR at the Rodengo headquarters;
- delivery of the welcome kit (company gadgets);
- overview of company history, values and culture;
- meeting with the Prevention and Protection Service Manager or Officer to present OHS rules;

Week 1:

- welcome message posted on all digital notice boards in the plants;

Regular meetings organised by HR:

- upon reaching 3, 6 and 12 months of seniority;
- to gather impressions, insights, reflections and feedback on induction and life at the company;

Stop&Go appointment:

- organised by HR with the participation of ownership and management. The aim is to enable new colleagues to gain an in-depth understanding of the company's history, culture, vision and mission;

CAREER PATHS AND MERITOCRACY



Objectives:

- select future managers from within;
- promote the vertical growth of employees;

Periodic evaluations:

- carried out by managers on their employees;
- discussion of the evaluations with management;

Growth path:

- support along the vertical growth path through internal and external training and coaching meetings;
- regular individual meetings with HR;



CURIOSITIES

SOCIAL RELATIONS

Two meetings were attended by the entire company population in 2024: Empowered Night in July, which combines an update on the company's future developments with an informal, convivial evening, and the Christmas dinner in December to round off the year with OMAL employees and retirees.

WELFARE AND WELL-BEING

At OMAL, we consider the respect and well-being of people and workers to be fundamental aspects in the conduct and development of our business. Each employee represents the true value of our company. For this reason, we apply human resources and employee policies on a daily basis, with the aim of creating a stimulating environment in which everyone can express their skills and creativity to the full, without neglecting well-being.

Our corporate welfare programme provides a monthly quota of up to €2,200 per year, as well as tools and services to improve conditions for our employees and their families.

With a view to supporting the corporate population in using the new welfare platform, four meetings were organised with the provider to give specific and operational help to employees in sifting through the options available and active services. During those days, every employee who needed could request a one-to-one meeting where they could bring their doubts, concerns or difficulties and receive immediate support.

PROFESSIONAL GROWTH

The training proposal that we offer our employees accounts for individual needs and professional roles, and combines them with new market requirements with due attention. Every year, we provide hard and soft training plans, as well as mandatory training for safety and certification purposes. Internal training focuses on the transfer of know-how in the event of staff turnover, while technical training aims to enhance individual workers and support them in adapting to the company and market's technological innovations. 98% of the corporate population participated in the training programmes. The following training hours have been provided over the past three years:

YEAR	TOTAL HOURS PROVIDED
2022	2.620
2023	1.410
2024	1.717



The total training hours provided during 2024 equal an **average of 15.8 hours per employee**. It is our intention to continue to monitor and ensure adequate training for every resource in the company population.

During 2024, the training hours were distributed as follows:

- Compulsory training: 590;
- Non-compulsory training: 1,127;



CURIOSITIES

SUSTAINABILITY PILLS

The plan to involve the corporate population at all levels on the topic of sustainability also continues. This also includes making information about our activities, our results and the goals we aim for more immediate, simple and user-friendly. That is why the “Sustainability Pills” project is still on our notice board, which summarises the information contained in the sustainability reports through clear and attractive graphics.

EMPLOYEE HEALTH AND SAFETY

We strongly believe that the pursuit of continuous improvement in all fields, and in particular in OHS, is a critical success factor for the organisation, and we intend to pursue it in accordance with the following commitments:

- Determine the stakeholders relevant to the management system, analyse and respond to their present and future OHS needs and expectations;
- Maintain safe and healthy working conditions to ensure the prevention of work-related injuries and illnesses of workers;
- Comply with the applicable national laws on health and safety at work;
- Seek continuous improvement of the organisation in the field of health and safety at work by planning objectives and providing adequate resources and means for their achievement, ensuring constant monitoring of processes;
- Create and maintain an internal environment that involves staff in the pursuit of these objectives, by fostering consultation and participation of workers and the Workers' Safety Representative;
- Identify and eliminate hazards and manage potential risks;
- Promote the information and training of personnel at all levels in order to foster the growth of individual skills and the dissemination of a work culture oriented towards the protection of health and safety in the workplace;
- Share the OHS policy with the supply chain in order to ensure compliance with OHS laws and requirements for their own workers and collaborators;



Occupational health and safety, legality, environmental protection and sustainability are the cornerstones of our social responsibility strategy. We intend to achieve our growth and development goals in accordance with our corporate mission, which is “to protect the environment and the community around us by tangibly improving the quality of life”.

The health and safety management system is subject to the Consolidated Occupational Health and Safety Act (Legislative Decree 81/2008) and certified according to UNI ISO 45001.

We are proud to have obtained ISO 45001:2018 certification, which allows us to better manage health and safety within the workplace, with potential benefits in terms of cost reduction as a result of fewer accidents, injuries and occupational diseases.

Our commitment for the coming years is to maintain the certification, with the aim of also using this new management system in the pursuit of continuous improvement.

AN ONGOING COMMITMENT TO IMPROVING WORKING CONDITIONS

Prevention is the main tool for safeguarding the health and safety of workers, whether internal or external to the company.

The strategies adopted to mitigate health and safety risks aim to ensure safety at work through compliance with regulations, risk prevention, plant maintenance, continuous training and management of worker reports.

With this in mind, we have always pursued two objectives:

- raising awareness and disseminating a culture of prevention, ensuring constant training of all the people who work with, in and for the company on a daily basis;
- improving technologies and facilities, which are increasingly designed and prepared to protect their operators;

We have appointed **workers' health and safety representatives** who, together with the Competent Doctor and the Manager of the Prevention and Protection Service, carry out periodic checks to verify compliance with the Legislative Decree 81/2008.

The company has several people in charge of supervising and ensuring that all operations are carried out in accordance with safety regulations.

We have also set up emergency teams trained in first aid and the use of defibrillators as well as an emergency response team trained to handle emergencies.

We confirmed our will to keep the protection of the company workforce at the centre in 2024, as we ensured that the workers' health and safety representatives would be involved and participate in the Occupational Health and Safety Management System activities, in order to identify and plan any possible improvements together.

In addition, the work of the 100% safe group—composed of management and plant managers—continued to ensure the implementation of the improvement objectives defined and the alignment of company processes with the requirements of the occupational health and safety management system.

- **No. of meetings with workers' health and safety representatives:** 4 (of which 1 with Plant Manager);
- **No. of 100% safe meetings:** 7;
- **No. of OHS reports and proposals:** 3 reports were received via QR code and 59 improvement actions came out of 100% safe meetings;



The accident trend for the 2023-2024 two-year period is given below:

ACCIDENTS AT WORK (GRI 403-9)		
Number of deaths and injury rates	2023	2024
Total hours worked	185.176	241.040
Serious injuries	0	0
Injuries	2	2
Rate* of deaths due to accidents at work	0	0
Rate* of serious accidents at work (excluding fatalities)	0	0
Rate* of recordable accidents at work	10,8	10,7

* rate means the number of events per million hours worked.

Specific guidance on occupational diseases is given below:

NUMBER OF OCCUPATIONAL DISEASES	2023	2024
Number of recordable cases of occupational diseases	0	0
of which deaths caused by occupational diseases	0	0

TYPES OF OCCUPATIONAL DISEASES	2023	2024
Physical	0	0
Psychological	0	0

Furthermore, during 2024, we continued to handle alerts and proposals submitted by company staff via QR CODE on occupational health and safety, the environment and sustainability, HR issues, team building proposals and charitable or social activities.

- **22** proposals for new business initiatives;
- **25** reports to corporate services;
- **3** on occupational health and safety (OHS) issues;
- **17** generic requests;



**POSITIVE IMPACT ON THE
LOCAL AREA AND THE
COMMUNITY**

04 >>



The creation and distribution of value to communities and stakeholders is a fundamental principle for OMAL as it is committed to a model of sustainability and social responsibility. This process involves identifying the needs and expectations of stakeholders and implementing activities that generate shared internal and external benefits.

CREATION AND DISTRIBUTION OF VALUE TO STAKEHOLDERS

Today, a company's role cannot be limited to maximising its own profit, but it must also aim to do the same in terms of benefiting its stakeholders, starting with its host community. Never before has the theory of shared value, which translates into addressing the needs and challenges of society through the company itself, been more relevant than in this historical period.

In this sense, the generation of economic value and its distribution provide a basic indication of how OMAL has made this theory its own and created shared wealth for stakeholders.

ADDED VALUE CREATED (€ MILLION)	2022	2023	2024
Net sales revenue	32,8	30,3	27,43
Miscellaneous revenue and profit	0,8	0,8	1,07
Total added value created	33,6	31,1	28,50

ADDED VALUE DISTRIBUTED (€ MILLION)	2022	2023	2024
Supplier remuneration	17,8	13,8	12
Worker remuneration	6,9	6,6	6,58
Remuneration of shareholder capital	0,5	0,5	0,55
Social system remuneration (donations and sponsorships)	0,09	0,11	0,16
Public administration remuneration (taxes and fees)	0,09	0,08	0,03
Total added value distributed	25,4	21,1	19,32

ADDED VALUE RETAINED (€ MILLION)	2022	2023	2024
Depreciation	2,20	1,98	1,94
Risk provision	0,04	0,03	-
Financial income and expenses	0,12	0,28	0,16
Total added value retained	2,36	2,29	2,1



INVESTMENTS FOR SUSTAINABLE GROWTH

The planning ability that sets us apart and the clarity of our next steps project us into the future while always keeping our focus on the changes and impulses of the present. Our guiding principle is common benefit: a goal to which we dedicate economic resources every year. Our daily efforts to improve sustainability indicators consist of:

INVESTMENTS	2023	2024
Capitalised investments	1.943.537 €	964.933 €
ESG investments	306.387,91 €	264.228 €
Incidence on EBITDA of resources used in sustainability	7,44%	8,20%

Despite the global uncertainty, we are clear about our future path and goals. We aim to consolidate the American market following the opening of the subsidiary in 2020, and to develop the Asian market after the opening of the Thai subsidiary in October 2024, making internationalisation one of our strengths. Our aim is to combine responsiveness to customers with a lower impact on logistical and organisational costs. Furthermore, the product remains at the centre of our interests, confirming our willingness to invest in technological innovation and develop valves that will favour the integration of renewable sources and the use of low-emission systems.

SUPPORT AND PROXIMITY TO COMMUNITIES

The principle of sustainability also embraces relations with local communities, fostering social and cultural growth through various initiatives. We are committed to enhancing community education and promoting an ongoing dialogue with communities so as to return some of the value and wealth that we produce to the local area.

Economic Support Project: we have allocated a total of €372,000 to supporting local communities over the past three years:

TYPE OF SUPPORT	2022	2023	2024
Donations	6.000€	11.060€	42.550€
Sponsorships	92.418€	100.997€	118.985€
Total support	98.418€	112.057€	161.535€

Our commitment to supporting local communities contributes to creating an empathetic and supportive work environment and promotes corporate social responsibility. It is our intention to continue to support local associations, not merely in response to external input, but as actors directly involved in the development of at least one ad hoc project based on the interests expressed by our internal stakeholders. Our objective is to establish a planning process which ensures a transparent structure involving the entire organisation.



The associations we support each year:



“La Casa delle Donne” in Brescia, an anti-violence centre that supports victims of domestic violence, and helps them to free themselves from abusive situations and reintegrate into the world of work. This collaboration demonstrates our tangible commitment to sustainability and care for the most vulnerable. We also invite our employees to support the association through volunteering initiatives to strengthen the bond between the company and the local community.



“I Bambini delle Fate”, a social enterprise supporting inclusion projects for families with autism and other disabilities. This collaboration allows us to raise awareness and actively involve employees in inclusive issues.

COLLABORATION WITH EDUCATIONAL INSTITUTIONS

In order to maintain constant dialogue with the community and to offer our contribution to the dissemination of culture, we are open to any requests for support from research institutes, schools or universities.

School internships

An important aspect is our openness to the local area by welcoming young students for internships or alternating school-work programmes, with the aim of offering them work experience and training while transmitting our corporate values: passion for work, respect for the rules and other people, and a sense of duty. With this in mind, we are always open to collaboration with educational institutions. This year, we hosted 7 curricular trainees (1 in production, 2 in the communication department, 1 in the management control department, 1 in administration, 1 in the purchasing department and 1 in the CSR department) and supported 10 thesis projects by answering questionnaires or online interviews.

In past years, we have been able to support young people with some collaborations:

- the Warm Up project, which involved orientation meetings by our managers and employees;
- the impresAperta orientation project aimed at eighth-grade students and linked to the desire to show various job possibilities and help students in the important choice of a high school;
- the UNIBS career day (in the engineering department), with the participation of HR, management control and technical department representatives;
- a meeting with the Department of Mechanical and Industrial Engineering in charge of some internal functions, with the aim of explaining the transition from the world of academia to the world of work;

Please refer to last year's sustainability report for more details.



TRANSPARENCY AND SHARING

For OMAL, transparency is one of the main pillars guiding the model of doing business.

At every juncture and in every activity, OMAL therefore favours transparent communication, which is certainly not easy, nor always convenient, but which allows the company to be strong in the long run. In this sense, OMAL believes that it has found the right balance between accuracy and simplification, without losing the authenticity of the message, and bearing in mind that it is always necessary to demonstrate and argue what has been done in respect of the relationships with all stakeholders.

The importance of communicating sustainability clearly and conscientiously

OMAL places the theme of sustainability at the centre of its communication campaigns in order to showcase it effectively and clearly through current and future activities, projects and objectives. To this end, the company has set up an editorial plan to ensure constant dialogue with all stakeholders through social media, the website and the newsletter, communication channels that are increasingly strategic to provide visibility and support a shared growth path with stakeholders.

Sustainable communication

Commitment to sustainability requires a cross-cutting approach, encompassing not only environmental issues, but also social, economic and organisational ones, making people and stakeholders an active part of the process of change. Communication must also be implemented with continuity and consistency, reinforced by the tangibility of robust data and indicators: the only elements ultimately able to generate a positive brand reputation and foster the engagement of all stakeholders. As we have already stated, transparency and multi-directionality are the cardinal principles of our communication strategy, both within our company and externally.

Internal Communication

We established the CSR department in 2022 in order to consolidate a qualitative and transparent process, which enables us to operate as a proactive and not just a reactive party in defining sustainability objectives and projects to be grounded. This innovation has allowed us to report on our activities precisely and carefully with a view to increasing awareness of the paths to follow. We therefore created the “Sustainability Team”, coordinated by CSR/HR. The managers involved may change during the year to give all departments the opportunity to bring their experience and bring new insights and projects related to the responsible growth of our company.

These meetings were also attended by the PON project researcher from the Catholic University of the Sacred Heart, a project that ended this year. Please refer to section [Aim 2, Metric 3](#) of the Impact Report for more details.

In addition, the following tools are in place in order to streamline and speed up internal communication:

- email newsletter;
- multimedia information points located within the plants on topics such as quality, the environment, occupational health and safety, sustainability, news and corporate welfare;
- communication system via QR code for alerts or proposals on occupational health and safety, the environment and sustainability, ethical misconduct, team building or charitable or social activity proposals;



External Communication

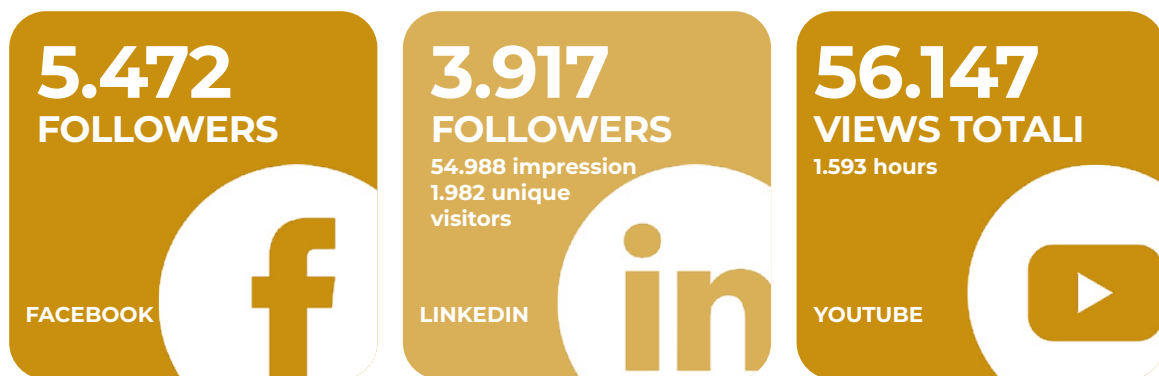
We believe that it is crucial for the dissemination of a sustainability culture to start within the company, but we are also committed to the outside world, first and foremost by promoting information on sustainability issues to our stakeholders.



CURIOSITIES

SOCIAL

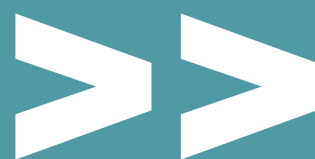
Here is some data on our social media interactions:



We also made 13 publications in industry magazines: 7 Valve World + 6 Valve World Americas.

**EXCELLENCE ALONG THE
ENTIRE VALUE CHAIN**

05





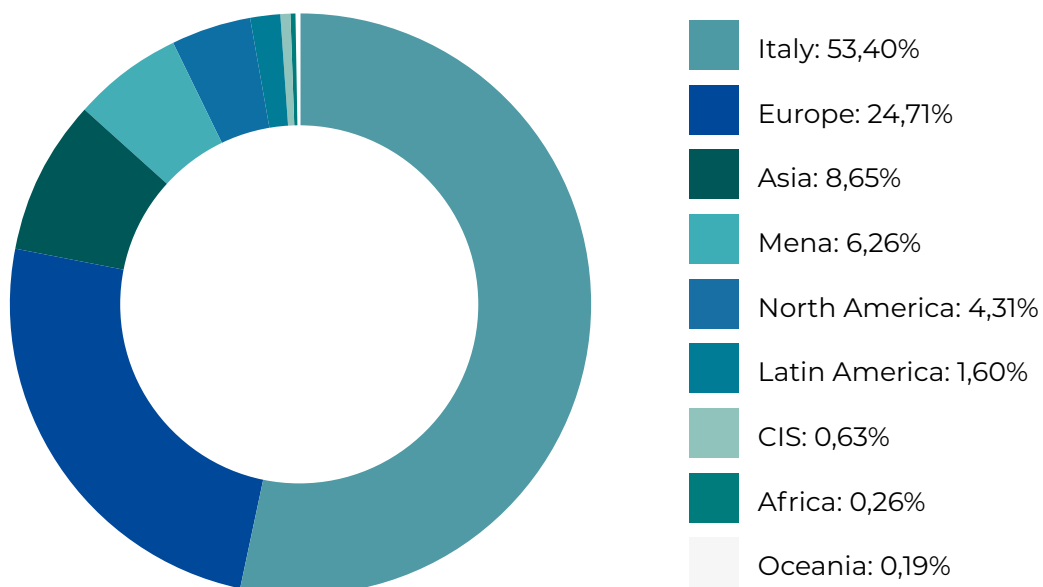
VALUE CHAIN

The **value chain** refers to the operational activities carried out by the company during the process of transforming raw materials into finished products. This process takes into account how goods and services are delivered to customers and how value accumulates along the series of events that reach the end customer: **value is added at each stage**. A number of players are involved in the value chain, working together to meet market demands for specific products or services. The **value stream** is a sequence of activities required to design products and deliver a good or service to the market.

We are able to maintain the credibility and reputation that we have built over time because we know the economic and financial market well and recognise its complexity. We therefore take great care when choosing business partners and building relationships with them, whether they are customers, distributors, suppliers, agents, consultants or anyone acting on behalf of OMAL. Our code of ethics is a demonstration of this.

CUSTOMER LOYALTY

We export to many countries directly or through distributors or agents serving different industries. In 2024, customers were geographically distributed as shown in the graph below:





CUSTOMERS AT THE CENTRE

Trust and transparency are the cornerstones of the relationship that we build with our customers, and they are the essential foundations of long-term loyalty.

All of the company's facilities are also open and available to customers for inspections and visits. Customer service efforts are aimed at making the purchasing experience pleasant, safe and effective, while a dedicated team is in charge of responding promptly in the event of returns or complaints.

Customer care is a vitally important aspect for us, and the sales department also has the task of constantly gathering observations and insights. To quantify customer satisfaction, we have set up indicators that measure:

- lead time: delivery time expressed in days;
- on-time deliveries: percentage of on-time deliveries;
- days late: average days late;

Customer Satisfaction Index (CSI)

This index allows us to measure customer satisfaction by considering customer loyalty, turnover implementation, complaints and timeliness of deliveries. The CSI remained above our target of 90%, confirming the trust of customers in our organisation.

CUSTOMER LOYALTY INDICATORS

YEAR	%
2022	94,9
2023	95,5
2024	91,06

In customer relations, we are committed to:

- developing and maintaining profitable and long-lasting relationships characterised by the utmost professionalism, fairness, efficiency, cooperation and courtesy;
- fulfilling our commitments and obligations;
- providing accurate, complete, truthful and timely information to enable customers to make informed decisions;
- informing customers of the principles of the code of ethics;
- operating within the framework of the regulations in force and requesting compliance;
- not giving gifts or acts of courtesy or hospitality to customers (or possible customers), except to the extent that their modest value does not compromise integrity and independence, and provided that such types of expenditure are authorised and documented;

INTEGRATED MANAGEMENT SYSTEM CERTIFICATIONS

These represent the end result of a process aimed at introducing evolved organisational models in the company, which are capable of satisfying the needs of stakeholders in an increasingly efficient manner. Our system certifications are issued by third-party and independent bodies. They guarantee transparency and correctness in the communication of information and are related to "Quality and the Environment":



The achievement of product certifications is managed in synergy by the Management System Manager, the Sales Manager, the Planning Manager and General Management, always guaranteeing maximum security and transparency for customers.

Our certifications guaranteeing the quality and safety of our products are as follows:

- Certificate of compliance with Directive 2014/68/EU PED;
- Compliance with Directive 2014-34-EU ATEX;
- API6D certified;
- FIRE SAFE API607/ISO10497 certified;
- FUGITIVE EMISSION EN ISO 15848 certified;
- TA-LUFT certified;
- IGR approval;
- AD 2000-Merkblatt HP 0 / A4;
- SIL3 IEC 61508 certified;
- ADR approved – EN 14432;
- DIN DVGW certified for GAS EN 13774;
- RINA MAC242716CS certified;
- Certificate of compliance with Directive 2010/35/EU PED (EN14432-ISO-23826);
- Certificate of compliance with EN ISO 19880-3;
- Compliance with machinery directive 2006/42/EC MC;

The achievement of certification for the UK market was significant for our internationalisation strategies.





APPROACH TO INNOVATION

We are committed to researching and implementing innovative technological solutions, approaches and working methods that help minimise the environmental impacts of our organisation.

One of our company's strengths is our ability to manage the entire production process from the purchase of raw materials to the distribution of finished products. We are able to guarantee the reliability of a single point of contact and the traceability of our products.

Know-how and state-of-the-art technologies allow us to achieve economies of scale on time and be among the highest profile players in the industry.

This approach has driven the company towards the desire to consolidate a digital-driven strategy, which is organised into several projects detailed in our Impact Reports (2021-2023):

- **artificial intelligence software** enables the simulation of the impact of strategic decisions on business results;
- **the production scheduler** takes the real availability and workload of resources into account;
- the new calculation structure in the **Panthera management software** is used by the new Management Control department to analyse cost on sales;
- **e-commerce** meets new market requirements;
- the **X-Easy platform** collects predictive and actual data from the Rackon-X intelligent actuator;
- **chatbot** virtually assists site users;

OMAL provides excellent products for industrial applications such as food, chemical and pharmaceutical, marine, water treatment and numerous others.



CURIOSITIES

HYDROGEN

Hydrogen plays a key role in the energy transition as a sustainable vector.

After extensive studies and research, and thanks to our know-how developed over the years, we are able to offer a wide range of actuated valves for the entire hydrogen supply chain: from production to refuelling stations, and from transport to storage. In addition, we launched the H2 INVICTUS valve (PN700), the first high-pressure ball valve to be ISO 19880-3 tested and certified by TÜV SÜD.



RESPONSIBLE PROCUREMENT AND SUPPLY CHAIN VALORISATION

Our company firmly believes in the importance of working closely with the supply chain, establishing relationships based on loyalty, transparency and mutual collaboration, and jointly defining objectives to ensure top performance at all times. The supply chain is crucial to best meet customer needs and provide safe products and services. Furthermore, since one of our main objectives is to contribute to the development of the local community in which we operate, we prefer short-range suppliers wherever possible.

Our supplier selection protocol is based on our long-standing values, with a focus on sustainability, the principles of the Code of Ethics and, in particular, the Supplier Code of Conduct (SCC).

We select business partners and organisations that:

- share the company's values and sensitivity to environmental and social sustainability (sign our SCC);
- fulfil their environmental protection and CSR obligations (by signing legal supply requirements);
- take steps to prevent pollution and preserve the environment;
- have implemented an environmental management system or intend to do so;

Suppliers enjoy our support in implementing virtuous practices to minimise environmental impacts throughout the supply chain. This can be achieved by monitoring the supply chain itself. Our main shared sustainability goals relate to:

- waste reduction;
- procurement process optimisation;
- promoting virtuous behaviour inside and outside the organisation;
- monitoring suppliers' environmental performance;
- sharing company policy with the supply chain;

Below is a list of qualified suppliers who adhere to our Supplier Code of Conduct:

YEAR	% SCC	NO. OF QUALIFIED SUPPLIERS
2022	91,9	285
2023	95	297
2024	99	304

Breakdown of major supplies in 2024:

Contracted services	39%
Raw materials	8%
Components	25%
Heat and surface treatments	6%
Accessories and resale products	10%
Other	13%
Total	100%



PROPORTION OF SPENDING ON LOCAL RAW MATERIAL SUPPLIERS (GRI 204-1)		
Geographical Area	2023	2024
Italy	11.010.578	9.239.909
Of which Lombardy	9.966.854	8.401.880
Europe	49.301	62.332
Outside the EU	2.321.229	2.087.681
Total	13.381.108	11.389.922

PROPORTION OF SPENDING ON GENERIC LOCAL SUPPLIERS (GRI 204-1)		
Geographical Area	2023	2024
Italy	5.967.257	5.867.340
Of which Lombardy	5.197.721	5.088.441
Europe	135.041	182.696
Outside the EU	26.849	41.445
Total	6.129.147	6.091.481

Our supply chain is predominantly local. 86% of purchases are in Italy, of which 77% are concentrated in Lombardy and the province of Brescia.

Our company introduced environmental assessment criteria for its suppliers in 2024 and managed to evaluate 100 out of a total of 304.

SUPPLIER EVALUATION	
Suppliers evaluated according to environmental criteria	2024
Total number of suppliers	304
of which new suppliers	3
Number of suppliers evaluated according to environmental criteria	102
of which new suppliers evaluated according to environmental criteria	1
% of suppliers evaluated according to environmental criteria	34%
% of new suppliers evaluated according to environmental criteria	50%

By 2025, it will also be possible to survey suppliers from the point of view of social criteria following the introduction of the Cribis Synesgy platform.



SELECTION OF RAW MATERIALS

Our company's primary goal is to provide valves that meet the highest quality standards and generate the least environmental impact. That is why raw materials are an aspect that requires our utmost attention.

Raw material suppliers account for 8.4% of our total number of suppliers, and the main ones are brass, steel, aluminium and bronze.

The following table shows the raw materials purchased with specific quantities (expressed in tonnes) by type, with reference to the 2022-2024 three-year period:

MATERIALS USED PER UNIT OF MEASUREMENT (GRI 301-1)			
Materials used by weight	Units of measurement	2023	2024
Brass	Kg	279.204	215.336
Steel	Kg	363.453	315.851
Aluminium	Kg	3.692	6.835
Bronze	Kg	12.737	5.325
Packaging*	Kg	102.999	93.149
Additional	Kg	8.597	7.840

*Details on the purchase of the material used for packaging are given below:

Material	2023	2024
plastic	9.979	8.684
wood	56.480	51.013
cardboard	36.540	33.452
Grand total	102.999	93.149

The data shows that, in 2024, as in 2023 and unlike in 2022, steel was the raw material with the highest purchase volume (about 50%), followed by brass. Aluminium and bronze, on the other hand, were a minority item, although the purchase of the former has increased significantly since 2023.

When dealing with suppliers, we aim to optimise quality, cost and delivery times, and favour transparent and collaborative relationships. We monitor our supply chain with regular audits to ensure safe and traceable products. We demand compliance with contracts and regulations, evaluate performance objectively and prevent practices that may compromise integrity and independence. Sustainability is the guiding principle of our work, based on fairness, transparency and cooperation. We have been raising awareness among suppliers on issues of corporate social responsibility and promoting core values such as ethics, innovation and excellence since 2016. We know that building strong relationships is a long-term process that requires mutual and constant commitment.

GOVERNANCE

06





Business ethics and governance are two essential pillars for OMAL to ensure the smooth functioning and sustainability of the organisation.

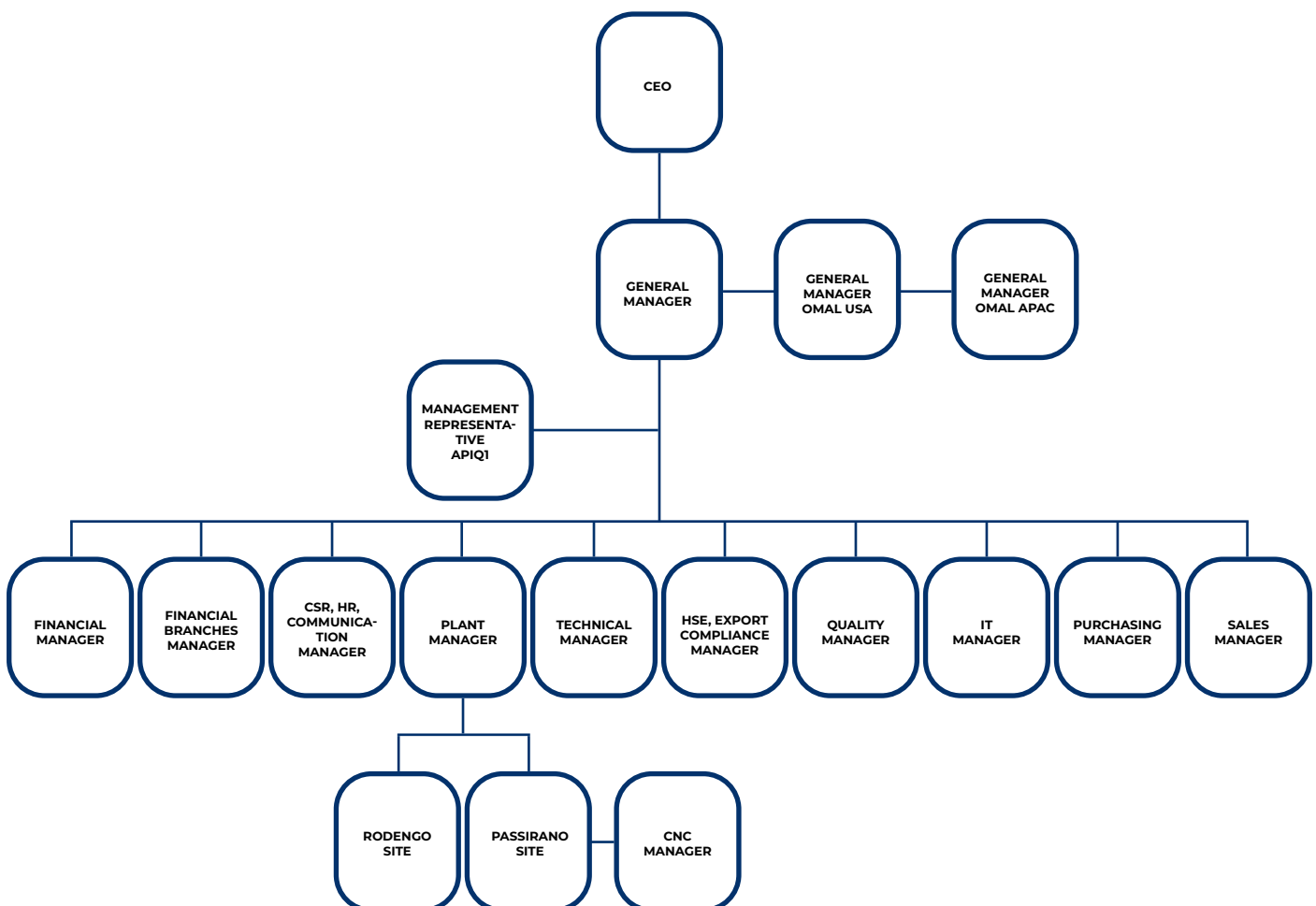
OMAL's governance is based on compliance with rules and good practices and encompasses the governance structure, the roles of directors and stakeholders, and the mechanisms for decision-making and control of corporate activities. Our main objectives are to ensure transparency, accountability and integrity in operations, strengthen investor confidence and ensure regulatory compliance.

OMAL's corporate ethics concern the moral principles and values that guide the behaviour of the organisation and its members. We promote fair practices, respect for people, social responsibility and sustainability.

For OMAL, integrating governance and business ethics is fundamental to building a solid and responsible organisation. This is reflected in internal codes of ethics and policies that define expected values and behaviour, in the training and awareness-raising of employees on ethical principles and governance practices, and in control and transparency mechanisms to ensure compliance. Integrity-based leadership fosters an ethically responsible corporate culture, helping not only to protect the organisation, but also to ensure its sustainable success and the creation of shared value.

GOVERNANCE STRUCTURE

Our business model is the traditional, family model of corporate governance and it consists of:





The governance effectively supports an industrial approach geared towards value creation in both the short and long term, enabling it to continue to grow significantly as a major player in the sector.

GOVERNANCE MODEL

The company has adopted a traditional corporate governance model which is composed of a Board of Directors entrusted with all powers for the management of the company, an Auditing Company and a Board of Statutory Auditors entrusted with the task of supervising compliance with the law and the Articles of Association, respect for the principles of correct administration and, in particular, the adequacy of the internal control system.

OMAL's Board of Directors is 100% male and the company is led by the CEO, who is between 30 and 55 years old.

The **Board of Directors** is entrusted with the central strategic and decision-making role of the Group, as detailed above, and it has the ultimate aim of pursuing sustainable success. It carries out all appropriate and necessary actions with this objective in mind. In particular, it examines and approves strategic, industrial and financial plans, defines the nature and level of risk compatible with strategic objectives, assesses the adequacy of the internal control and risk management system, and decides on transactions.

The **Board of Statutory Auditors** is responsible for supervising compliance with the law, the Articles of Association and the Memorandum of Association, compliance with the principles of proper administration, the adequacy and effective functioning of the internal control system, the adequacy and effective functioning of the administrative and accounting system, the correctness of the financial reporting process, internal auditing and risk management, and the independence of the auditing firm. The Board is also responsible for overseeing the process of preparing this consolidated non-financial report.

The commitment of OMAL's governance is always directed towards the following objectives:

1. maintaining compliance with all applicable and subscribed to laws and regulations in force;
2. periodic analysis of the risks and opportunities associated with each business process;
3. periodic evaluation of the organisation in accordance with company changes and developments in the interest of all workers;
4. choice of medium- to long-term, periodically measurable objectives on the topics of development and responsible growth;
5. orientation towards a progressive increase in quality performance, in behaviour aimed at protecting the environment, in the constant reduction of accident risks during production, and in the construction of a welcoming environmental climate that fosters emotional and occupational well-being;
6. involvement of staff in decisions related to sustainability issues;

These goals do not remain merely cosmetic, but are constantly monitored and varied according to new needs and opportunities that arise over time through employee involvement.

We are committed to complying with all applicable laws and regulations in the countries where the company operates. **No penalties were received for environmental, social or economic non-compliance in the 2022-2024 three-year reporting period (GRI 2-27).**



RELATIONS WITH SUPERVISORY BODIES

In their relations with supervisory bodies, the persons involved are bound to the utmost transparency, clarity, diligence, professionalism and fairness in order to establish a collaborative relationship, by promptly and punctually executing the prescriptions and any requested fulfilments and providing all the information requested in a clear, exhaustive and objective manner. It is forbidden for the addressees of the Code to promise, offer or pay, directly or through intermediaries, sums of money or other benefits to persons falling within the definition of Public Administration and Supervisory Bodies in order to influence them in the performance of their duties and/or to gain an undue advantage. Gifts and acts of courtesy and hospitality to persons falling within the definition of Public Administration and Supervisory Bodies, or to consultants/intermediaries in charge of interfacing with such persons, are not permitted, unless explicitly authorised by the Directors. Our company has dedicated tools, processes and bodies that receive information flows in order to monitor and measure the risk of corruption and the initiatives taken to counter it.

LEGALITY RATING

This indicator reveals the level of compliance with legality standards by assigning a score ranging from one to three stars. The lowest score indicates compliance with legality, while two or three stars indicate that the company complies with further requirements in addition to its legal obligations. In the year 2023, as before, we achieved the score of “**+”, which places us in the ranks of the most virtuous companies among those that have obtained the legality rating to date.



INTERNAL CONTROL SYSTEM AND RISK MANAGEMENT

OMAL identifies risk analysis as a key prevention element in its model of doing business. We are clear on how to pursue the precautionary principle, which is essential for the growth of the organisation. It is for this reason that we constantly monitor both financial and non-financial risks as outlined below.



Financial risks

There are no significant financial risks considering the high degree of capitalisation of our company and the limited recourse to external financing sources.

There are no financial instruments in use that could generate a particular risk or that require risk hedging policies.

In the case of orders relating to sales in currencies other than euros, we adopt the policy of entering into fixed-term exchange rate hedging contracts, which are drawn up at the time the order is placed to protect industrial margins.

The company's exposure to price risk, credit risk, liquidity risk and cash flow risk is not relevant to its asset and financial valuation, as the company works exclusively on the basis of orders already defined with the customer.

Non-financial risks

The main non-financial risks to which our company is exposed are as follows.

Risks from internal sources

These are not significant because production is diversified across many products. Moreover, the company's strategy is to always seek new leads.

Risks from external sources

- **market:** the company is subject to market trends; to date, there has been a discrete market recovery, which has allowed the company to maintain market shares and its order book. It has enough production visibility to foresee a discrete trend for the 2025 financial year, in line with the objectives set;
- **product and competitor:** reference markets force the company to confront competitors who adopt very aggressive pricing practices, even below production costs, in order to maintain a certain minimum turnover and production requirements. At OMAL, we pursue goals of differentiation and constant research into new market solutions while maintaining a strong focus on efficiency and savings. Moreover, the company's capital and financial strength will allow it to explore new market opportunities emerging in a changing environment, adapt to economic dynamics with agility and strengthen its competitiveness;
- **clients:** at a time of delicate financial crisis such as now, where the risks of insolvency are generally on the rise, the company is constantly monitoring this aspect thanks to its constant relationship with the clients concerned;

We also consider the expectations of all stakeholders in our annual evaluation. The analysis takes the following aspects into account, so that it is possible to classify the level of risk for each potential threat and assign a possible corrective action and/or improvement plan. The following are therefore considered:

- macro-processes;
- macro-areas;
- business activity;
- events that may impact processes;
- events that may impact business continuity;

Risk assessment is the control and monitoring system that enables us to meet the demands of customers and all stakeholders, as well as to ensure more effective achievement of results and highlight any room for improvement.

The main business risks related to stakeholders identified, monitored and managed are:

- general economic trend;
- environment and local area (ESG);
- human rights of workers (ESG);
- integrity of different operations;



We have identified the following risks with regards to ESG (environmental, social and governance), major climate impacts and our supply chain:

- **supply;**
- **greenhouse gas emissions;**
- **safety and environmental incidents;**
- **human rights throughout the value chain;**
- **potential business interruption;**

Risks related to the integrity of our various operations and customers are distinguished in the following areas, which we specifically manage with internal procedures and related action plans.

- SALES (offer management, customer complaints, contract review, market analysis);
- PURCHASES (procurement, supplier management);
- PRODUCTION (machining, assembly and testing, shipping and packaging);
- TECHNICAL (design, testing);
- ORGANISATION (quality, IT security, occupational health and safety, environment);

DUE DILIGENCE SULLA SOSTENIBILITÀ

In the face of strong market competition, it is crucial for us to take a preventive approach to the risks associated with our business, especially with regard to corporate sustainability, quality, environmental and occupational safety management systems.

We make decisions based on “risk-based thinking” by evaluating the possible consequences of our choices. We assess and pursue our goals with a clear overview of risks and opportunities, considering internal and external factors, stakeholder needs and compliance obligations.

The annual analysis aims to increase desired effects and reduce undesired ones, including those resulting from environmental conditions and emergency situations. We periodically update the company's risk assessment in order to facilitate change and mitigate impacts.

Our governance system provides for an annual risk assessment on:

- quality;
- health;
- safety;
- environment;

BUSINESS CONTINUITY

Thanks to a judicious prevention strategy, we ensure that we can carry out our activities smoothly even under the most critical conditions. Business continuity is guaranteed through plant monitoring, which allows preventive interventions, rapid reaction times and the careful scheduling of maintenance in order to minimise downtime and avoid product unavailability.

We have also organised our IT infrastructure by assessing all the causes that could compromise it, therefore striving to ensure business continuity at all times.

No significant service interruptions were reported in 2024.



CYBER SECURITY

Increasing digitisation leads to an increase in the risk of cyber threats. Today, an increasing number of cyber threats, resulting from the growing complexity of IT systems and the greater vulnerability of IT applications and infrastructures, requires entities such as ours to equip themselves with systems and procedures able to guarantee high levels of data handling security inside and outside the organisation, as well as prevent the risk of cyber attacks on our systems. The measures we implement are designed to protect the privacy and data security of customers and suppliers, including their employees, and to protect workers' data. [\(Purpose 2, metric 1, 2025 targets\)](#)

DATA AND INFORMATION PROTECTION AND SECURITY

We guarantee personal data processing compliance with the new European Community GDPR regulation which has been in force since 25/5/2018, ex Legislative Decree 196/2003 Art. 13. We hereby declare that data is collected and processed in full compliance with the provisions of the Privacy Code. Our Code of Ethics also refers to this commitment. The data that we manage concerns three types of stakeholders:

- customers (commercial and administrative information);
- suppliers (commercial and administrative information);
- personal (personal and sensitive information);

In line with the provisions of the GDPR, our company uses procedures for the collection of data processing consent and its proper handling. In addition, all computer systems are adapted to prevent any data leakage. Should this occur, we are able to report the event immediately and correct it. There were no cases of non-compliance during the 2022-2024 three-year period (GRI 418-1).

ECONOMIC AND FINANCIAL RELIABILITY

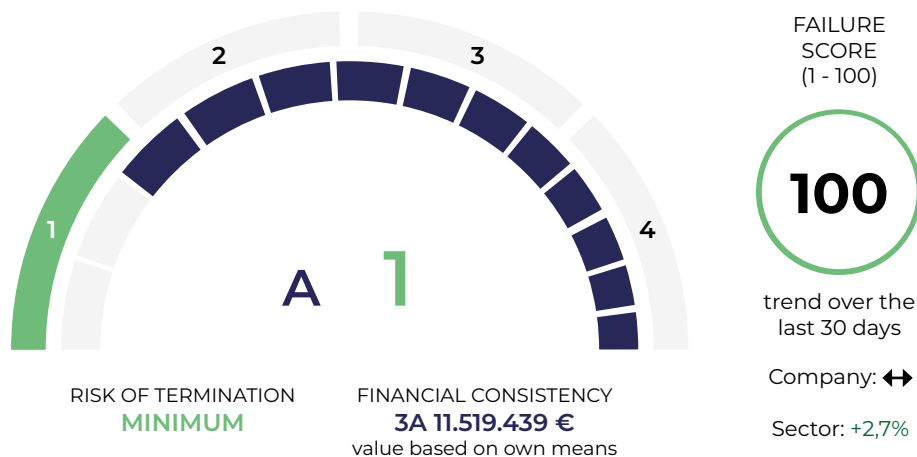
II Rating CRIBIS

The CRIBIS rating is an important standard for assessing the reliability of an organisation. It is issued to companies that consistently maintain a high level of financial reliability and are virtuous in their payments to suppliers.

Our company relies on the expertise of CRIBIS to report to customers and suppliers on the absolute reliability of its business. Being recognised as a "Prime Company" confirms our corporate credibility.

The rating shown in the figure below summarises the consistency and level of risk of the company. Financial strength is calculated on the basis of shareholder equity (from the balance sheet or estimated) and on the basis of share capital, while the level of risk is derived from the "Failure Score", which expresses the probability that the company will cease operations in the next 12 months. The indicator ranges from 1 (lowest risk) to 4 (highest risk).

Another important index is the "Delinquency Score", which predicts the likelihood that a company will pay too late compared to the agreed terms. The score assigned ranges from 1 to 100, where the lowest values are given to companies with the highest probability of defaulting on their payments.



COMPANY CONDUCT

Ethics at OMAL is a manifesto in which we firmly believe; it is a code of conduct that has a positive impact on the whole company. It is a choice and our adherence to clear and shared guiding principles impacts PEOPLE, PARTNERS and the COMMUNITY. We apply a general principle and programme points to each of them.

Our awareness begins with a vision of corporate values, which are constantly updated and shared with the entire organisation, where the Sustainability Report, Code of Ethics, Supplier Code of Conduct and internal policies share a single goal: **responsible growth**.

With this in mind, we have drawn up the Code of Ethics, which is based on the following principles:

- ethical conduct of the company and its employees;
- loyalty of employees and collaborators towards the company;
- fairness, courtesy and respect in relations between colleagues;
- professionalism and thoroughness;
- respect for the environment and the health of workers;

To disseminate these principles, our company is committed to:

- promote and strengthen corporate culture around common and shared values;
- disseminate the rules, procedures and practices to be followed correctly;
- broaden acceptance of the principles on which the Code of Ethics is based;

It also pursues:

- recognition of the value of human resources;
- diligence, transparency, honesty, confidentiality and impartiality in the conduct of business activities;
- protection of individuals and the preservation of the environment;

WHISTLEBLOWING policy

We have adopted a reporting procedure for any circumstances that involve, or appear to involve, a deviation in our operations or a violation of regulations. Pursuant to the provisions of Legislative Decree no. 24 of 10 March 2023 implementing Directive (EU) 2019/1937, reports of possible wrongdoing may be brought to the attention of the recipient through a dedicated channel made available to everyone who wishes to report possible wrongdoing by the organisation.

**Anti-corruption, antitrust and monopolistic practices**

Each addressee of the Code of Ethics is required to know and implement it, and to report any shortcomings or violations.

As a testament to the strong sense of legality and commitment to compliance with applicable regulations and laws, no cases of unfair competition, antitrust or monopolistic practices were recorded during the 2022-2024 three-year period (GRI 205-1/GRI 206-1).

CASES OF UNFAIR COMPETITION, ANTITRUST AND MONOPOLISTIC PRACTICES			
number of violation cases	2022	2023	2024
unfair competition	none	none	none
antitrust	none	none	none
monopolistic practices	none	none	none
total	none	none	none

COMPANY POLICIES

We have issued and consistently apply our policies to disseminate our mission both inside and outside the company, exercising our sphere of influence throughout the value chain. The policies issued, updated and verified by Management:

- are commensurate with the corporate structure, aligned with the organisation's purposes and appropriate to the context;
- include a commitment to fulfil requirements and improve management systems;
- include definitions of quality, environmental and occupational safety objectives;
- are available in common areas on the company servers, communicated to employees and applied in the normal course of business;
- are available to interested parties outside the company;
- are re-examined in the managerial review to ascertain their suitability and relevance.

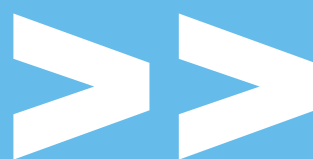


Discover our policies



IMPACT REPORT 2024

07





We adopted the rules of Benefit Companies regulated by Law no. 208 paragraphs 376/384 of 28 December 2015 (2016 Stability Law) into our Statutes on 12 July 2021, thus becoming a Benefit Company. This process merely formalised a *modus operandi* that our company has always had in its DNA in legal terms. The company has, in fact, been spreading the culture of quality for decades by focusing on the environment, the well-being of its employees and supporting the social fabric, sports, culture and, more generally, the entire community in which it is rooted, driven by a strong sense of social responsibility which is an integral part of doing business.

Benefit companies voluntarily pursue one or more purposes of common benefit in the exercise of their business activity in addition to profit.

Common benefit is defined as the pursuit of one or more positive effects (which can also be achieved by reducing negative effects) on persons, communities, territories and the environment, cultural and social goods and activities, bodies and associations and other stakeholders. Benefit companies are traditional companies with modified obligations that commit management and shareholders to higher standards of purpose, accountability and transparency.

Three specific common benefit purposes have been identified in the Articles of Association, and we have decided to pursue them in our economic activity. They were defined with the aim of producing profitability, creating income and generating wealth for people, the community and the local area in which we operate.

Our aspiration is to consistently integrate all the aspects of sustainability relevant to us in our daily activities, in line with the most virtuous and advanced corporate social responsibility companies.

We adopted the status of Benefit Company (Law 28-12-2015 no. 208, Paragraphs 376-384 of Art.1) in 2021 in order to consolidate our commitment towards the corporate population and the community around us, which we have been pursuing for decades.

OMAL'S STATUTORY PURPOSES

Below are the specific **purposes** of common benefit set out in our Articles of Association and the way in which we intend to pursue them, in order to produce profitability and generate well-being for people, the community and the local area in which we operate.

PURPOSE I

Investing in product and process innovation to ensure the right balance between people and the environment and build a better world for future generations.

PURPOSE II

Promoting training and professional fulfilment, and encouraging socialisation and participation in the community by supporting social and cultural recreational proposals, associative activities and sports practices.

PURPOSE III

Creating an inclusive and purposeful working environment that ensures rights and duties, protects health and safety, and supports corporate welfare measures.

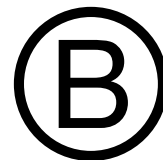


CURIOSITIES

OMAL B CORP®

In 2017, OMAL decided to go beyond the national regulations governing Benefit Companies by adhering to the international external Benefit Impact Assessment (BIA) evaluation standard. This standard, published by B CORP (the world's leading industry organisation) and recognised by Law no. 208 of 28 December 2015 paragraphs 376/384 ("2016 Stability Law"), includes the measurement of environmental, economic and social impact.

Certified



Corporation

THIRD-PARTY EVALUATION

At OMAL, we monitor our performance using only and exclusively national and international tools that can help us understand where and how we can improve our sustainability approach and performance.

We use evaluation systems that allow us to measure our performance against sustainability and social responsibility criteria each year, comparing us with an ever-widening panorama of companies. Through the tools that we have chosen to use, we monitor: the measurement of the company's impact on the environment, including aspects such as energy efficiency and natural resource management; and social impact, which focuses on practices that have a direct impact on people (such as diversity, occupational safety, supplier relations and everything related to aspects such as transparency, business ethics, regulatory compliance and our financial reliability).

ECOVADIS: THE INTERNATIONAL SUSTAINABILITY RATING

This year, the measurement of our impact and journey towards sustainable growth has been assessed through the EcoVadis® rating.

The EcoVadis® rating is one of the most important international sustainability rating platforms and assigns a score. The assessment model—which is based on globally recognised standards such as the Global Reporting Initiative (GRI), United Nations Global Compact (UNGC), ISO 26000 and is overseen by an international scientific committee—consists of verifying the organisation's performance in relation to four macro-environments by means of a questionnaire:

- **environment;**
- **labour practices and human rights;**
- **ethics;**
- **sustainable procurement;**





Each area is assessed with a score from 0 to 100. During the process of filling out the questionnaire, documents are requested to prove the statements made by our organisation for the aforementioned areas.

The questionnaire consists of a more or less extensive set of questions, divided into the four areas mentioned above plus a first general part. The questions are created directly by the platform according to the size, sector and geographical area of the company.

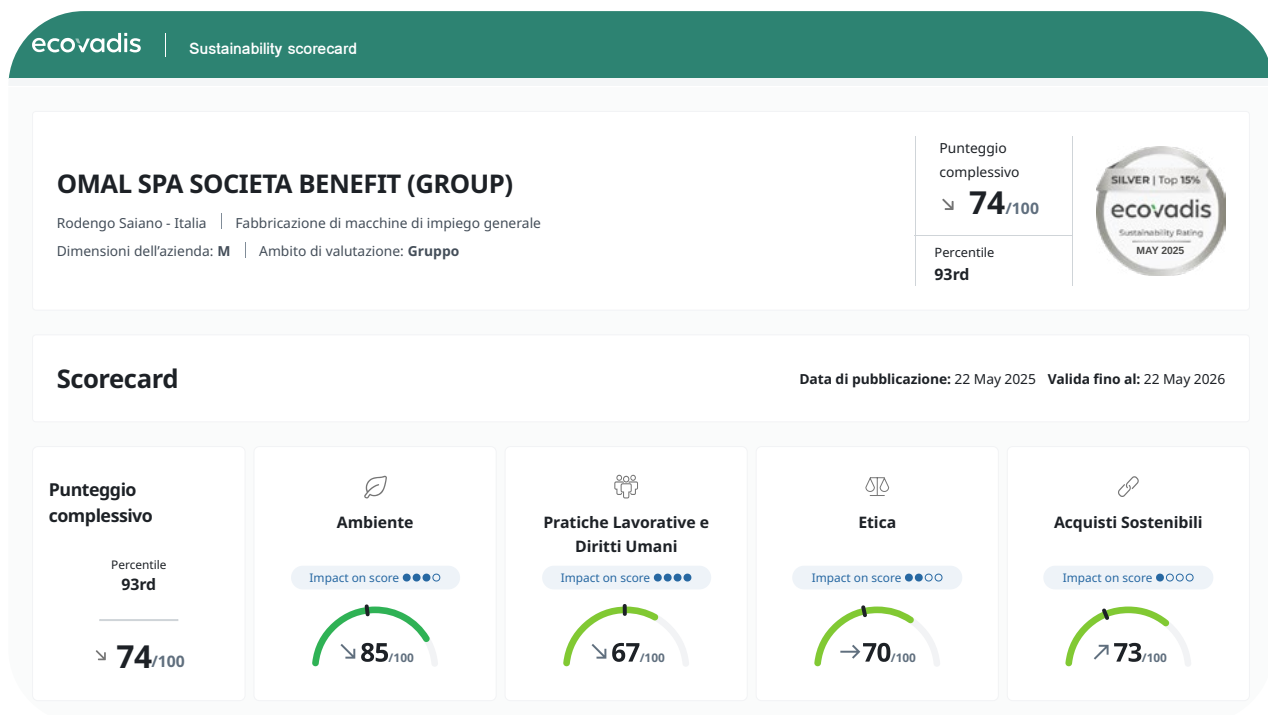
How the EcoVadis evaluation works:

- 1. Questionnaire and documentation:** the company answers a detailed questionnaire and provides documentation to support its practices.
- 2. Criteria evaluation:** EcoVadis analyses the responses and documents according to 21 criteria divided into four main themes: the environment, labour and human rights, ethics, and sustainable procurement.
- 3. Score and report:** a score is given on a scale from 0 to 100, and the company receives a report with strengths, areas for improvement and industry benchmarks.
- 4. Certification:** companies can obtain a level rating (gold, silver or bronze) depending on the score achieved.

IMPACT ASSESSMENT

The EcoVadis analysis allows the impact of corporate practices on overall sustainability to be assessed, identifying areas for improvement and supporting corporate social responsibility (CSR) strategies. This tool is widely used in supply chains to ensure that partners comply with high ethical and environmental standards.

Our company was awarded a SILVER medal, with a score of 74/100. Our latest EcoVadis® scorecard can be found below:





2024 TARGET STATEMENT AND 2025 OBJECTIVES

Reporting the targets achieved in 2024 and the objectives defined in our 2025 goals is a key tool for transparency and accountability of our activities, while the purpose of common benefit refers to the goal of pursuing collective interests and improving community well-being.

Common benefit purposes:

These represent the intention to implement initiatives and projects that contribute to collective well-being and promote sustainable development, social equity and community cohesion. The objective is to create shared value by improving the quality of life for all members of the community.

Accountability:

This summarises and clearly and transparently presents the results achieved and the activities carried out during the reporting period. It allows the effectiveness of the actions taken to be assessed and reported to stakeholders, funders and the community.

Objectives:

These are the specific goals that we intend to achieve. They must be clear, measurable and realistic, and guide actions towards improving the collective benefit.

Measurement metrics:

Metrics are tools and indicators used to assess and monitor performance and progress towards our goals. The choice of metrics depends on the specific objectives and context in which they are applied.

Below is an account of the targets achieved in 2024 and the new targets for the year 2025:

PURPOSE I

Investing in product and process innovation to ensure the right balance between people and the environment and build a better world for future generations.



METRIC 1: SUSTAINABILITY INDEX

Our mindset of analysing possible changes to products in favour of a lower environmental impact and good economic sustainability is well established.



With regard to the target stated in the 2023 report on the **ARES valve tests**, we again have to postpone the closure of the project. The design and material change of the aluminium piston is proving to be more problematic than planned. Cracks were detected during testing, forcing us to revise the forged part. A **new sample** was taken and sent for retesting. This time, the new samples led to a better result than the previous tests, but they were still not satisfactory due to a resistance problem. We are currently in an analysis phase that will be followed by the production of new samples with a new heat treatment. We will assess how to proceed based on the results of the tests. The activities described require months of analysis, production and testing, which is why the time between versions can be long.

As far as the implementation of **EPD certification** is concerned, 2024 saw us set up all the foundations for the **LCA** calculation to prepare for certification. It should be noted that there is no single mode of data collection (choice of data and depth of detail).

Six meetings were held with the heads of the CSR, DPC, technical and HSEC departments and the consulting company appointed for the analysis over the course of the year. A **check list of information** to be collected was drawn up during these meetings, and we analysed which and how much information was already present in the company's management systems and databases, what had to be obtained from scratch, and what, if any, had to be taken from literature data. A **Gantt** was drawn up and an assessment was made of possible new corporate actors to be involved. This process was naturally necessary to achieve our final goal. It also brought additional indirect benefits, such as the opportunity to analyse how many aspects of our production processes were under our detailed control, as well as the discovery of new functionalities of our digital systems. It also allowed the company to evaluate a possible implementation of the fields to be filled in the management system with a view to future analyses. The calculation model is almost finished and a **self-audit** is planned in early 2025 in which the model will be tested and any changes will be assessed.

2025 TARGETS

By the year 2025, our organisation aims to start production of the new **ARES valve prototypes**, featuring the aforementioned new heat treatment. This will be followed by a period of in-depth analysis and rigorous testing, with the primary objective of being able to make the changes designed for the product official. These improvements, which are designed to combine the principles of sustainability with economic efficiency, aim to strengthen our commitment to responsible, forward-looking growth. In particular, the changes include eliminating lead from the composition of the valves to ensure full compliance with environmental standards and a reduction in overall weight through the introduction of different materials for certain internal components. These interventions will then be measured through **sustainability index** (SI) and we hope that they will represent a significant step forward in our sustainable innovation strategy. In parallel, we are committed to completing the **Environmental Product Declaration** (EPD) study and certification process for the DA08 model actuator, in order to extend the same approach to other models and size variants. This project reflects our tireless commitment to transparency and environmental responsibility. The working group dedicated to this initiative will again consist of the following divisions: Corporate social responsibility (CSR), data processing centre (DPC), technical department (TD), health, safety, environment and compliance (HSEC), with the essential support of an external consultant. The synergy between these operational units is a key element to the success of the activities planned.



METRIC 2: EVALUATION OF THE % AND REDUCTION OF ENERGY CONSUMPTION IN THE PRODUCTION PROCESS

As stated in the previous report, the work necessary to connect the **photovoltaic plant** of the Rodengo Saiano plant to the Passirano plant has been completed, in order to unify the two plants under a **single POD**. This optimises the overall utilisation of the energy produced by the two photovoltaic plants (600 kW + 100 kW) and ensures more efficient management of energy resources. This step represents significant progress in reducing the environmental impact of our production sites on the overall energy production and distribution system, and therefore contributes to **improving OMAL's energy performance**.

Regarding monitoring and optimising energy consumption at the Passirano production site, we confirm that the regular use and analysis of the data provided by the dashboard—which was developed in-house in 2023 for the real-time tracking of energy and water consumption—is now an integral part of our sustainability-oriented corporate culture. As a next step, we focused on identifying a performance index capable of correlating the data collected from the dashboard with the production monitoring data. With the support of a consultant, we have decided to hire a specialised company that will carry out an **energy diagnosis of our plants** and accompany us in defining one or more significant **KPIs**. Consistent with our approach in other projects, we are convinced of the importance of adopting external evaluation tools, which are useful not only for measuring the effectiveness of our initiatives, but also for providing new insights for their development. This will be implemented during 2025, allowing us to set specific targets for improvement wherever possible.

Finally, we confirm the progress of the project to install an **uninterruptible power supply** dedicated to the autoclave at the Rodengo Saiano plant. This system will guarantee a constant power supply even in the event of power failures, prevent malfunction, reduce downtime and ensure business continuity. However, there were problems with the connection to the digital device for reading and monitoring consumption. The work necessary to solve these problems on the meter will be done with the arrival of the warm season, postponing the completion of the project to 2025. The installation will make it possible to identify any abnormal leaks and intervene promptly, as well as monitor hydroelectric consumption in real time, further improving resource management.

2025 TARGETS

We will undertake to complete the energy diagnosis of our plants in Rodengo Saiano and Passirano in 2025. This process aims to define performance indicators that allow an accurate snapshot of the current state and the subsequent identification of **specific targets for improvement**, where applicable. These indicators will be defined both through internal resources and with the strategic input of an external consulting company so as to ensure a sound and structured comparative approach. The **KPIs** will be integrated into the internally created dashboard and can be easily consulted by the players involved in identifying **improvement targets**.

A further priority objective for the Rodengo Saiano plant is implementing and completing the **digitisation project for reading and monitoring energy consumption**. This innovation will enable timely intervention in the event of anomalies—such as unexpected leaks—and will significantly improve overall resource management.

2025 will also mark the inclusion of the figure of **Technology Manager** in the corporate organisation chart. This new role will have the strategic task of analysing and optimising production processes, and offering a global vision encompassing all plants and production departments. This role, with its cross-cutting approach, will accelerate the formalisation of performance indicators adapted to our specific business environment. It will also facilitate identifying improvement initiatives and integrating economic, sustainability and environmental impact dimensions, thanks to the presence of a single, centralised point of contact.



METRIC 3: INVESTMENT DEVELOPMENT FOR A SUSTAINABLE SMART FACTORY

The outcomes of the 2023 projects to consolidate the company's digital-driven approach are reported below:

The artificial intelligence software, which aimed develop and test the predictive part for budget and production indices, did not yield the desired results. It was therefore closed unsuccessfully, although the experience gained served us well in approaching the subject of artificial intelligence, which is useful for other business areas (chatbots and extended CRM).

The Scheduler project has been brought up to speed through data monitoring and is therefore considered closed.

The new calculation structure in the Panthera management software used by the new Management Control department to analyse cost on goods sold has been completed.

The X-Easy Platform, which will aim to collect predictive and actual data from the Rackon-X actuator, is still under development, as the ownership of the project has been handed over to a new colleague and the handover has slowed down the schedule. In the meantime, however, a patent has been obtained for the Rackon-X.

The outcomes of the 2024 projects are as follows:

The Indigo chatbot project was implemented as planned, with responsibility assigned to two colleagues from the communication and sales departments. After training the bot on VIP and VIP EVO products, and on mechanical and automation concepts, the operation was tested with initially variable results. The version of generative AI available did not allow for a low margin of error with the required technical details, so we opted for **conversational AI** with a predefined flow that, although less similar to a human conversation, reduced the risk of incorrect answers. After further testing, the go live recorded positive results. At the end of 2024 with the release of a new version of the bot, we decided to try again with **generative AI** in 2025, extend the bot to all pneumatic valves and increase its visibility on the homepage. We are among the pioneers in our industry with this project and we are convinced that it will be an advantage both for our customers, who will have access to agile answers and advice during the purchasing process, and for new employees, who will be able to use the virtual assistant as support during their training period.

The production process analysis software project developed along two main lines, both aimed at optimising company performance through targeted use of the data collected.

The first area of intervention focuses on **improving quality control processes** through an interactive and dynamic approach. Each item within the production cycle is subject to periodic checks, the nature of which varies according to the type of product and machine involved. This activity traditionally fell entirely under the responsibility of the operators. Quality control was made more efficient in 2024 with the implementation of an advanced **alerting and reporting** system. The system supports the operator on board the machine by reminding them to perform the necessary checks and indicating their type. It also enables the direct and timely transfer of information to the quality department, increases the effectiveness of monitoring and ensures greater accuracy and traceability of processes.

The second area of focus concerns **the use and handling of tools**. Estimating the life of a tool was historically left to the discretion of the toolmaker, who would indicate the average number of workpieces that could be machined without relying on a proven prior analysis to justify their replacement. Moreover, this information was noted on paper and archived, and not used properly over time. The main objective is therefore digitising the process by using historical data to develop an algorithm capable of optimising tool management, improving operational accuracy and supporting toolmakers. In 2024, the focus was on **analysing** and **collecting data** to prepare for the creation of this software.



With regard to extended CRM, our organisation dedicated itself, with the support of the CRM supplier, to an in-depth analysis of the company's information flows during 2024. The purpose of this phase was to clearly identify who handles information on our business partners and with what tools, and to identify who should have access to this information and how. Once the mapping of this complex information network was completed, the design and installation phase of the CRM software began. Although not explicitly included in the 2024 targets, in the area of technological innovation it is relevant to highlight the acquisition of 20 **Copilot** licences which have been integrated into company accounts. This advanced tool allows cross-use within the Microsoft 365 suite (Word, Excel, PowerPoint, Outlook, etc.). AI is currently integrated into the sales team's and the management team's accounts. By 2025, the ambition is to progressively extend licences to other departments as well, starting with the accounts of department heads.

2025 TARGETS

The 2025 targets related to this metric will focus on integrating artificial intelligence into our business processes. In this regard, we aim to conclude the open projects for next year.

As explained above, 2025 will see the return of the Indigo chatbot to **generative AI**. This will allow users to have a more realistic conversation experience, as it lacks a pre-set flow and therefore gives the possibility of asking questions freely. We aim to implement the knowledge of the virtual assistant on all our **pneumatic valves** and integrate the tool with **multilingual** functionality and **voice commands**.

Our goal for 2025 is to conclude the extended CRM project, ensuring full **synchronisation with existing business management systems**. The system will be designed to collect and organise strategic data, including personal contacts, purchasing history, exchanges of information between customers and the company, previous quotations, projects and much more. The integration of **business intelligence** will provide agile and intuitive access to the complete sales history of customers, including specific details such as products purchased, prices, timings, related projects and company contact persons involved. This platform will offer a simple and intuitive user experience, enable quick use and easy implementation, strengthen the company's decision-making capacity and optimise operational processes.

With regard to the production process analysis software, the objective of the first scope is to implement software that allows **real-time visualisation** of the checks carried out by the operators on board the machine and by the quality department, as well as being able to consult the history of the checks carried out. It will be possible to record and display the **outcome** of these checks, as well as to measure the **time** taken to complete them. This solution will make quality control more effective, while also enabling useful **statistics** and **histories** to be produced for monitoring purposes. For the second scope, we are committed to completing **the digitisation of the tool change process** on the machine based on the data collected in 2024. Thanks to this predictive methodology, it will be possible to identify the optimal time for tool replacement, avoid production inefficiencies and ensure greater consistency in quality control. In addition, **alert systems** will be introduced to improve the operational accuracy of toolmakers and operators. The tool envisaged will provide a statistical analysis of tool consumption and lead to significant economic benefits, including savings from more accurate purchase planning and ongoing expense reduction.

In conclusion, as far as Copilot licences are concerned, we aim to acquire **Copilot licences** for department managers' corporate accounts by 2025, with the aim of **optimising company processes** and improving **operational efficiency**. Through the integration of AI into the Microsoft 365 suite, we aim to encourage managers to explore new opportunities for innovation and modernisation in their own domains, fostering a proactive and strategic approach to the use of artificial intelligence.



PURPOSE II

To promote training and professional fulfilment, and encourage socialisation and participation in the community by supporting social and cultural recreational proposals, associative activities and sports practices.



METRIC 1: INCREASE THE NUMBER OF TRAINING HOURS FOR THE SAFETY AND TECHNICAL AND PROFESSIONAL GROWTH OF PEOPLE

We confirm the implementation of the **Panthera HR module** for corporate training management. The related procedure—which is the result of a synergetic collaboration between HR and the quality department—clearly defines the timing, operating methods and responsibilities of the people involved in the **training needs** mapping process. This process includes subsequent presentation and validation by management and the recording of activities within the management system. This significant progress makes it possible not only to organically structure training activities, but also to conduct analyses preparatory to the evaluation of in-house competencies and the development and monitoring of training budgets.

As planned, the technical department delivered technical training sessions on our products, aimed at all company departments and calibrated according to the skill level of the participants. The initiative met with considerable enthusiasm, involving **44 people** from **10 different company departments**, for a total of **363.5 hours of training**. Colleagues in the technical department had the opportunity to hone and test their public speaking skills, as well as to receive constructive feedback that was used to revise and refine certain aspects of the training modules, with the aim of improving the experience of future classes or training sessions for new recruits.

This training was also extended to colleagues in the **US branch in Cincinnati**. Three members of the technical department made five trips to the US to support colleagues in on-site training and provide coaching during customer visits. The trips were entirely dedicated to ongoing support, especially in the preparation of topics to be presented to customers. New colleagues were supported and evaluated on the level of learning achieved during the presentations. Specific training sessions were planned in parallel, including remote sessions conducted from Italy through video calls.

Finally, we confirm that we have identified a **figure from the sales department dedicated to training sales personnel** in Italy and in foreign subsidiaries. This colleague boasts a 20-year collaboration with the company, which began in the technical department and later continued in the sales department. This path has enabled him to acquire in-depth know-how on products, company processes and commercial dynamics. This figure provided a total of **91 hours of training** to **9 colleagues** in the sales department, also taking care of verifying the skills acquired through specific tests and individual alignment sessions. This highly appreciated initiative was not only a recognition of the added value of this resource, but also an effective strategy to facilitate the onboarding of new hires.



2025 TARGETS

Increasing digitisation entails turning every environment, be it private or public, into a repository of sensitive information and making it potentially vulnerable to external threats. Our organisation is committed to promoting **Cyber Security Awareness** training for almost the entire corporate population during 2025 in order to address this challenge. The initiative aims to make cyber security an accessible and understandable topic for all employees by providing effective tools to recognise and prevent digital fraud attempts.

In parallel, the sales department—which is affected by significant changes such as the arrival of a new Director and new colleagues—will receive a **team coaching** project. This training programme is aimed at fostering the building of a cohesive and success-oriented team, focusing on key aspects such as achieving sales targets (budgets), performance monitoring, effective communication through active listening, strategic questioning and feedback. In addition, topics related to time management, priorities and the importance of deadlines will be addressed.

Also in the area of organisational change, an external company will be identified with the support of HR to initiate a **consultancy and mentoring** project for the colleague who will hold the position of **Technology Manager**. This figure will have the task of optimising production processes and favouring the implementation of supporting digital tools, in line with the company's strategic objectives.

Finally, a further priority objective will be to monitor the **effective integration of the new training management procedure**, which has been jointly developed by HR and the quality department. This action aims to ensure the efficiency and conformity of management of training activities, with a view to increasing internal professionalisation.

METRIC 2: CHARITABLE AND CULTURAL DONATIONS TO SUPPORT COMMUNITIES

Over the past year, our commitment to the welfare of local communities has taken the form of numerous charitable, cultural and educational initiatives, which are a fundamental pillar of our corporate approach. We firmly believe that investing in people and the local area is not only an ethical duty, but also a crucial step to building a better future for new generations, who are the true lifeblood of our planet.

On the educational front, we welcomed and trained 7 students, offering them a total of 572 hours of internships within six key departments: administration, management control, communication, production, CSR and purchasing. This experience aims not only to transfer practical skills, but also to inspire young people and provide them with tools to actively contribute to future society. Our charitable efforts took the form of several donations, including:

- **€14,000 for the refurbishment of seven rooms at the Lumezzane care home** to support the elderly;
- **€5,000 for the Dolci Foundation** for the production of a book of paintings dedicated to Val Trompia, in order to enhance the local cultural heritage to which we are very attached;
- **€6,000 for Bambini delle Fate** for important social inclusion projects;
- **13 Christmas parcels and €1,000 for the association Casa delle Donne**, a partner with whom we consolidate our relationship year after year;
- a **total of €9,000 for cancer screening for employees**, split between ANT (female screening) and MO4MO (male screening);
- **€1,000 for Palio delle Oche**, a traditional event for the Polaveno (BS) patron saint festival, which is a moment of great importance for the community;
- **€3,000 for the association 6Libera** and simultaneous signing of the **Expression of Interest in the European Digital Observatory project** against harassment and violence at work.

In addition, our support also extends to sports and culture through sponsorships, such as **Brixia Rugby**, **FC Lumezzane** and **Lorenzo Zanetti**, an Italian motorbike racer and Italian **Superbike** champion.



We also played a leading role in awareness-raising events and initiatives by bringing our testimony in relevant contexts. These include:

- Participation in the conference **Businesses and Institutions for the Wellbeing of the Community** organised by the trade association Confapi;
- Our presence at **CASTELLI JOB DAY**, a day dedicated to high school students, and at the **DOMANI LAVORO** trade fair, to support and orient users to the world of work
- Speakers at events organised by **UN Global Network Italy** ("Current scenarios and possible future developments for Italian SMEs") and in the magazine DOUBLE ("The potential of words in the contemporary world"), to share the OMAL case;
- Reception of the **European Digital Observatory Award** at the Italian National Economic and Labour Council (CNEL), in recognition of our commitment against harassment and violence in the workplace.

All these initiatives reflect our ESG commitment, which guides our choices towards sustainable and inclusive development. We support Goal 5 and Goal 16 of the Sustainable Development Goals, which deal with gender equality and the promotion of inclusive and peaceful institutions, respectively.

We believe that investing in local communities, culture, health and education is the best way to generate a positive, lasting and transformative impact for the people and the region around us.

2025 TARGETS

We intend to consolidate and expand our commitment to the **well-being of local communities** during 2025 through a strategic approach that enhances existing partnerships and develops new opportunities for positive impact.

We will continue to allocate part of our company profit to financially supporting **local associations and educational institutions**. Our primary objective is to maintain an **ongoing, solid relationship** with our current partners in order to provide them with a stable base on which to carry out medium- to long-term strategic planning.

We will remain available to support specific educational institution projects by offering:

- Internships and apprenticeships, with a focus on initiatives that foster the development of practical skills and orientation to the world of work;
- Corporate spaces for the organisation of workshops, practical laboratories and training sessions on topics covered in the classroom;
- Company know-how, to tangibly contribute to training young talents.

We intend to **maximise the value of existing sports partnerships** by organising events dedicated to stakeholders, especially our customers. These initiatives will not only offer more visibility to our partner sports associations, but also facilitate the establishment of new sponsoring relationships. The aim is to strengthen sports that are less popular or operate in minor leagues, so as to contribute to their development and greater social inclusion through sport.

Finally, one of our priorities is again to propose the possibility of starting a collaboration to a **local technical institute**. Such a partnership, if carried out, could include offering company space for practical activities, sharing technical know-how and organising workshops. The aim is to build a synergy that fosters a tangible link between theoretical skills and the corporate world, always with an open and collaborative approach.

These objectives reflect our belief that lasting positive impact is built through strong relationships and innovative initiatives, which are capable of responding to the needs of local communities and partners with a future-oriented approach.



METRIC 3: PLENARY MEETINGS WITH ALL EMPLOYEES (EMPOWERED DAYS AND EVENTS FOR ALL EMPLOYEES)

The **PON project** in cooperation with the Catholic University of the Sacred Heart came to an end in 2024. The project was developed over three years and set the objective of analysing how a benefit company interprets the concept of “green”, understood not only as respect for and protection of environmental resources, but also as **internal resource optimisation**, with particular attention on **employees**.

The researcher participated in **Sustainability Tour** events during the third year. This initiative is designed to raise awareness of the importance of sustainability not only among industry professionals, but also other corporate departments. The main objectives included sharing the company’s activities, collecting proposals and promoting ESG culture. Over the course of the project, three meetings were organised with administration and three with colleagues from different production departments. Employees used different methodologies—such as focus groups or the use of photographs to illustrate concepts—to identify company strengths and define expectations for the future.

This direct involvement has fostered a strong sense of responsibility among employees and culminated in spontaneous initiatives such as reducing paper consumption, optimising lighting in offices, installing signs for proper waste disposal in the canteen and raising awareness about smoking, among other actions.

A further objective was the **Pole Position** project, a training course dedicated to leadership, time management and effective communication, in which one representative from each department participated. The aim of the project was twofold: firstly, to develop employees’ soft skills and foster more effective collaboration and optimal management of emotions and activities; secondly, to consolidate a corporate culture focused on professional growth and interaction between departments, which is not always possible in everyday life. Participants were also called upon to promote virtuous behaviour and disseminate key messages within the organisation.

The project involved:

- **13** employees,
- **7** classroom days including kick-off, training and follow-up,
- **5** individual meetings with HR for assessment, coaching and personal development support,
- **1** day dedicated to bringing managers up to date on the topics covered and useful tools for monitoring the progress of employees’ skills.

Moreover, thanks to this path, **four participants** achieved excellent results and assumed a **front line role in the company’s organisational chart** at the end of 2024.

Two major events aimed at the entire corporate population were also confirmed in 2024: **Empowered Sunset** and **Christmas Dinner**.

The **Empowered Sunset** event took place in a prestigious winery in Franciacorta—the area where our facilities are located—and offered a refined and convivial atmosphere with a sunset aperitif followed by dinner and entertainment. The opening of the evening saw ownership and management share achievements, goals, geopolitical impacts on the company and new business strategies.

The **Christmas Dinner** was held in a picturesque location in the local area. The event was characterised by its cosy and family-oriented character, in line with the festivities. The evening included a traditional dinner, live music, a Christmas lucky dip and dancing time.

These meetings are aimed at fostering cohesion and connection between employees, breaking down hierarchical barriers and promoting genuine relationships between colleagues, as well as keeping the corporate population informed about achievements and future prospects.



2025 TARGETS

The unifying principle of initiatives and meetings aimed at the corporate population is promoting training and professional fulfilment, together with disseminating and consolidating a sustainable corporate culture.

We are committed to maintaining the two usual annual events in 2025: the summer **Empowered Night** and the **Christmas Dinner** in December. Our objective is to progressively transform these events into not only convivial and recreational occasions, but also moments of sharing strategic information, which can strengthen employees' **sense of belonging** and increase the **feeling of individual responsibility** towards company results.

Building on the success of the Pole Position project, we intend to launch the **Empowered Lab**, a dedicated training space that enables employees to develop soft skills essential to improving performance. The training courses offered in the Empowered Lab will be both a vehicle to spread a **shared corporate culture** and an opportunity to **value employees**. Participants will be able to devote working hours to personal development and acquire skills that will make them key players in strategic corporate projects, both specific and inter-departmental.

These projects will continue to be supported by HR—established in 2022—which is committed to promoting new initiatives and strengthening internal processes and procedures. Among the priorities for 2025 is the implementation of a structured **performance review** process. This tool will have the dual purpose of spreading the feedback culture and mapping talent and training needs, so as to make job rotation more efficient. In addition, it will offer employees the opportunity for discussion, listening and development moments with their manager, which have been institutionalised by the organisation.

All these initiatives converge in the pursuit of an open and enriching dialogue with the corporate population, based on communication exchanges oriented towards both individual and organisational continuous improvement. In parallel, we wish to confirm a regulated and duty-oriented, and yet informal and pleasant environment that promotes employee well-being.

PURPOSE III

Creating an inclusive and purposeful working environment that ensures rights and duties, protects health and safety, and supports corporate welfare measures.



METRIC 1: NUMBER OF SPECIFIC REPORTS ON HEALTH, SAFETY AND SUSTAINABILITY. PROMOTING THE COMMON AWARENESS OF ALL COLLABORATORS OF AN INCLUSIVE AND SAFE WORKING ENVIRONMENT



During the year just ended, we launched the **BenEssere** programme, an initiative that encompasses a series of projects aimed at promoting the all-round well-being of the corporate population. The initiatives implemented touched on various aspects of daily work and personal life, including:

- **Sustainability and practicality:** installation of water dispensers and distribution of water bottles to employees, in order to reduce the use of plastic and save on the purchase of bottles.
- **Spaces for relaxation:** creation of an outdoor dining area equipped with a gazebo, tables and chairs.
- **Health and awareness:** automatic zero-setting of sugar in coffee machines to raise awareness of the importance of reducing sugar consumption for health.
- **Medical prevention:** access to MRI scans for early detection of cancer reserved for the front line.
- **Cancer screenings:** prevention initiatives for prostate and breast cancer targeted at the entire corporate population, with a participation rate of 68%.

Some of these actions were developed thanks to the feedback received through the **QR Code reporting system**, a tool that gave employees a direct voice. We collected **75 reports** during the year, divided into:

- **22** proposals for new business initiatives,
- **25** referring to corporate services,
- **3** on occupational health and safety (OHS) issues,
- **17** general requests,
- **8** requests for meetings with HR or management.

All the reports received were assessed and handled, which is a testament to our commitment to respond to the needs of the business community in a concrete and timely manner.

Finally, with reference to the draft **Organisational and Management Model pursuant to Legislative Decree 231/01**, the start of mapping company procedures for all departments has been confirmed. This activity aims to ensure the integration of procedures where they are missing or insufficiently detailed.

2025 TARGETS

Within the context of this metric, we are committed to continuing to develop the **BenEssere** programme, with a series of targeted initiatives for 2025:

Clothing kit for employees: A clothing kit is to be created for all employees, consisting of trousers, a T-shirt, a sweatshirt and a sleeveless jacket customised with the company brand. For operational staff, the kit will be a renewal of their current work uniform, while for other employees it will be an informal outfit that can be worn in their free time. The aim is to strengthen **corporate identity**, nurture a sense of belonging and promote a climate of cohesion among employees.

Scholarships for employees' children: A further project that we intend to implement concerns **supporting our employees' families** through providing scholarships for their children. This intervention stems from an awareness of certain educational difficulties present in our geographical area, characterised by a high rate of school drop-outs. In the course of 2025, we will endeavour to find a qualified partner to structure the initiative and manage the delivery of these study incentives directly to students. Given the possible presence of underage beneficiaries, it will be crucial to seek expert advice to ensure compliant and appropriate management. The priority objective is to collect information and, if the necessary conditions are met, to draw up a regulation and submit the project for launch in 2026.

Handling and responding to employee reports: We will focus on analysing and evaluating innovative solutions to **respond to employee reports**. The system implemented currently allows



for reports, including anonymous reports, to be sent. We use an electronic noticeboard for topics of collective interest to share responses. However, this mode is not applicable for matters of a strictly personal nature. While we wish to maintain the discretion of the system, we consider it crucial to offer the possibility of private, direct replies to the sender. In the course of the year, we will devote ourselves to exploring the options available to enable confidential dialogue, without the employee necessarily having to identify themselves.

Finally, we confirm our commitment to completing the necessary process for the full implementation of **Organisational and Management Model pursuant to Legislative Decree 231/01**.

METRIC 2: NUMBER OF NON-COMPULSORY MEETINGS WITH WORKERS' HEALTH AND SAFETY REPRESENTATIVES

Planned meetings to monitor health, safety and work activities were adhered to during 2024, and accompanied by improvement actions where necessary.

In particular:

- **No. of meetings with workers' health and safety representatives:** 4 (of which 1 with Plant Manager);
- **No. of 100% safe meetings:** 7;
- **No. of OHS reports and proposals:** 3 reports were received via QR code and 59 improvement actions came out of 100% safe meetings;

We can say that the process is now well established.

We therefore deem it appropriate to consider closing this metric in favour of introducing a new, more challenging objective that we will work towards in order to identify specific goals and targets for 2025.

NEW METRIC 2: INITIATIVES TO INVOLVE THE CORPORATE POPULATION IN OHS AND ENVIRONMENTAL ISSUES

METRIC 3: SPECIFIC MEETINGS - "OMAL SUSTAINABILITY WORKING GROUP"

The year 2024 represented a crucial year of preparation and was geared towards a more structured definition of ESG issues for 2025. Two meetings were held between the CSR department and the Executive Board as part of this process, with the aim of providing updates on the objectives outlined in the 2023 Impact Report. These alignments facilitated further discussions with strategic figures in the organisation, including the Sustainability Consultant, the Assembly Manager, the Purchasing Manager and the Technical Manager.

Each of these meetings was aimed at discussing and evaluating the possible adoption of performance indicators and long-term goals, and contributed significantly to **strengthening the corporate sustainability culture**. Also noteworthy is the working session between the General Manager and the HSE Manager, which resulted in the definition of the new **Environmental Policy**, which can be consulted via the following link: [OMAL Environmental Policy](#).

2025 TARGETS

Looking to the future, the organisation is committed to **integrating the metrics of the Impact Report** within the tasks assigned to front line managers by 2025, with continuous monitoring ensured by the five periodic meetings scheduled as part of the **Management Review**. During these occasions, the General Manager will not only address ESG issues with the managers, but will also dedicate special moments to the CSR function for a timely update with the Head of the Department.



The intention is to consolidate a managerial culture in which sustainability is perceived as a central and strategic element within the organisational vision, with the aim of progressively approaching a **long-term, structured and coherent sustainability plan**.

FINAL CONSIDERATIONS

The year 2024 was also marked by numerous challenges:

- the economic context;
- geopolitical crises;
- the continuation of corporate reorganisation work;
- development projects on process and product innovation;
- the definition of sustainability action plans;

Based on the situation in which we find ourselves operating, we have become even more aware of the great value of OMAL's people in overcoming challenges and continuing our growth path. We are working on people and will continue to do so in such a way as to increasingly favour quality of work for them, be able to achieve a favourable impact on overall productivity with them and continue to distribute value.

We are very clear about our goals towards transforming our organisational structure into an even more solid and distinctive business model capable of looking to the future with a proactive and sustainable spirit.

We are also confident that the important internal changes undertaken are the right direction. We know that we are on the right track and always driven by the desire for continuous improvement, so we confirm our commitment to achieving the goals set for 2025.

We conclude by renewing our invitation to continue this journey into the future together.

It is only through collaboration and open dialogue that we can meet the challenges ahead of us and seize the opportunities that we face every day.

We look forward to building a 2025 full of success and positive transformation with you.

OMAL S.p.A. Benefit Company
Rodengo Saiano (BS), 31.05.2024



METHODOLOGICAL NOTE

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OMAL's Sustainability Report is addressed to all our stakeholders and aims to provide a balanced and reasonable representation of the Group's approach to sustainability, taking into account both the positive and negative impacts generated by the company's operations.

This sustainability report:

- is the result of the internal data collection process shared between the various corporate functions;
- was drafted with the support of an in-house team, in cooperation with an external consulting group specialised in sustainability issues;
- was supervised and approved by the Board of Directors;

This document will be disseminated both within and outside the company in order to communicate the initiatives aimed at achieving the goals of greater efficiency and sustainability to employees and stakeholders. With reference to economic, social and environmental data and information, the scope of accountability is specified below for each GRI indicator with distinction to the sector to which it belongs.

SCOPE OF THE REPORT

The scope of accountability and its relationship to the material topics, the GRIs identified, is outlined below.

Techniques Materials	GRI Standard	Scope
CLIMATE CHANGE Energy efficiency; Renewable sources; Greenhouse effect;	305-1, 305-2; 302-1, 302-2	OMAL S.p.A. SOCIETÀ BENEFIT
CIRCULAR ECONOMY Environmental performance;	306-3, 306-4, 306-5	OMAL S.p.A. SOCIETÀ BENEFIT
SUSTAINABLE PROCUREMENT Supplier involvement;	204-1	OMAL S.p.A. SOCIETÀ BENEFIT
OCCUPATIONAL HEALTH AND SAFETY	403	OMAL S.p.A. SOCIETÀ BENEFIT
WORKER EMPOWERMENT AND CORPORATE WELFARE Welfare and well-being; Valuing and developing people;	404-1	OMAL S.p.A. SOCIETÀ BENEFIT
DIVERSITY, EQUITY AND INCLUSION Work and employment;	405-1, 406	OMAL S.p.A. SOCIETÀ BENEFIT
COMMUNITY Involvement of local communities; Dialogue with stakeholders;	Extra GRI KPIs: charitable donations and activation of internships and school placements at group sites.	OMAL S.p.A. SOCIETÀ BENEFIT
RESEARCH AND DEVELOPMENT Product innovation;	Extra GRI KPI: investment in research and development	OMAL S.p.A. SOCIETÀ BENEFIT
BUSINESS CONTINUITY Business continuity;	GRI 416-418 Extra GRI KPI: cases of business interruption.	OMAL S.p.A. SOCIETÀ BENEFIT
RESPONSIBLE GROWTH Brand reputation; Value creation; Business ethics;	201, 205, 206	OMAL S.p.A. SOCIETÀ BENEFIT



REPORTING CRITERIA, STANDARDS AND TARGETS

In order to ensure data reliability, the use of estimates has been limited as much as possible and, if used, these are appropriately reported and based on the best available methodologies.

This report has been prepared on the basis of the Sustainability Reporting Standards published by the Global Reporting Initiative (GRI) in 2016, taking into account the new GRI 1, 2 and 3, which came into force on 1 January 2023. All GRI indicators reported refer to this version, except for indicators 303 and 403, which refer to the 2018 version, and indicator 306, which refers to the 2020 version.

In accordance with GRI and taking the “With Reference” option into account, OMAL’s Sustainability Report was prepared with the intention of pursuing continuous improvement in this regard over time and was approved by the Board of Directors.

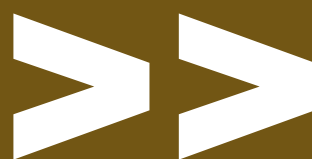
This report is a tool for reporting on the company’s commitment to environmental, social and governance (ESG) criteria. The data herein is up to date as of 31.12.2024 and has been correlated and compared with that of 2023.

There are no revisions to the information reported in the previous Annual Report. The figures reported are not estimates, but calculations extracted from the company’s management and control system and reported in a timely manner.



GRI CONTENT INDEX

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OMAL reported the information mentioned in the following GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI standards.

Declaration of use	OMAL S.p.A SB reports in accordance with the GRI standards for the period 01.01.2023 – 31.12.2023.
GRI 1 used	GRI 1 – Foundation – Version 2021
Relevant GRI sector standards	GRI sector standards have not been published for the current reporting period

GRI STANDARD	REPORT	CHAPTER
GRI 2: General disclosures (2021)	2-1 Organisational details	OMAL S.p.A. BENEFIT COMPANY
	2-2 Entities included in the organisation's sustainability reporting	METHODOLOGICAL NOTE
	2-3 Reporting period, frequency and contact point	METHODOLOGICAL NOTE
	2-4 Restatements of information	METHODOLOGICAL NOTE
	2-5 External assurance	N/A
	2-6 Activities, value chain and other business relationships	EXCELLENCE ALONG THE ENTIRE VALUE CHAIN
	2-7 Employees	VALUING OUR PEOPLE
	2-8 Workers who are not employees	VALUING OUR PEOPLE
	2-9 Governance structure and composition	GOVERNANCE
	2-10 Nomination and selection of the highest governance body	GOVERNANCE
	2-11 Chair of the highest governance body	GOVERNANCE
	2-12 Role of the highest governance body in overseeing the management of impacts	GOVERNANCE
	2-13 Delegation of responsibility for managing impacts	GOVERNANCE
	2-14 Role of the highest governance body in sustainability reporting	METHODOLOGICAL NOTE
	2-15 Conflicts of interest	GOVERNANCE
	2-16 Communication of critical concerns	GOVERNANCE
	2-17 Collective knowledge of the highest governance body	GOVERNANCE
	2-18 Evaluation of the performance of the highest governance body	N/A
	2-19 Remuneration policies	N/A
	2-20 Process to determine remuneration	VALUING OUR PEOPLE
	2-21 Annual total compensation ratio	METHODOLOGICAL NOTE
	2-22 Statement on sustainable development strategy	LETTER TO STAKEHOLDERS
	2-23 Policy commitments	GOVERNANCE
	2-24 Embedding policy commitments	GOVERNANCE
	2-25 Processes to remediate negative impacts	OMAL S.p.A. BENEFIT COMPANY
	2-26 Mechanisms for seeking advice and raising concerns	GOVERNANCE
	2-27 Compliance with laws and regulations	GOVERNANCE
	2-28 Membership associations	OMAL S.p.A. BENEFIT COMPANY
	2-29 Approach to stakeholder engagement	OMAL S.p.A. BENEFIT COMPANY
	2-30 Collective bargaining agreements	VALUING OUR PEOPLE



GRI STANDARD		REPORT	CHAPTER
GRI 3: Material topics (2021)	3-1	Process to determine material topics	OMAL S.p.A. BENEFIT COMPANY
	3-2	List of material topics	OMAL S.p.A. BENEFIT COMPANY
Sustainable procurement			
GRI 204: Procurement practices (2016)	204-1	Proportion of spending on local suppliers	EXCELLENCE ALONG THE ENTIRE VALUE CHAIN
Climate change			
GRI 302: Energy (2016)	302-1	Energy consumption within the organization	PROTECTION OF THE ENVIRONMENT AND RESOURCES
GRI 305: Emissions (2016)	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	PROTECTION OF THE ENVIRONMENT AND RESOURCES
	305-2	Energy indirect (Scope 2) greenhouse gas (GHG) emissions	PROTECTION OF THE ENVIRONMENT AND RESOURCES
Circular Economy			
GRI 306: Waste (2020)	306-3	Waste generated	PROTECTION OF THE ENVIRONMENT AND RESOURCES
	306-4	Waste diverted from disposal	PROTECTION OF THE ENVIRONMENT AND RESOURCES
	306-5	Waste directed to disposal	PROTECTION OF THE ENVIRONMENT AND RESOURCES
Occupational health and safety			
GRI 403: Occupational health and safety (2018)	403-9	Work-related injuries	VALUING OUR PEOPLE
	403-10	Work-related ill health	VALUING OUR PEOPLE
Worker empowerment and corporate welfare			
GRI 404: Training and education (2016)	404-1	Average hours of training per year per employee	VALUING OUR PEOPLE
Diversity, equity and inclusion			
GRI 405: Diversity and equal opportunity (2016)	405-1	Diversity of governance bodies and employees	VALUING OUR PEOPLE
GRI 406: Non-discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken	VALUING OUR PEOPLE
Business continuity			
GRI 416: Customer health and safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	EXCELLENCE ALONG THE ENTIRE VALUE CHAIN
GRI 418: Customer privacy (2016)	418-1	Substantiated complaints concerning customer privacy breaches and losses of customer data	EXCELLENCE ALONG THE ENTIRE VALUE CHAIN
Responsible growth			
GRI 201: Economic performance (2016)	201-1	Direct economic value generated and distributed	POSITIVE IMPACT ON THE LOCAL AREA AND THE COMMUNITY
GRI 2: General disclosures	2-27	Compliance with laws and regulations	GOVERNANCE
GRI 205: Anti-corruption (2016)	205-3	Confirmed incidents of corruption and actions taken	GOVERNANCE
GRI 206: Anti-competitive behaviour (2016)	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	GOVERNANCE



GRI STANDARD		REPORT	CHAPTER
Community			
Donations		KPI Economic appreciation of donations and sponsorships	POSITIVE IMPACT ON THE LOCAL AREA AND THE COMMUNITY
Research and development			
Investment in new product and process solutions		Economic investment	

For further information and details, please refer to the company website www.omal.com.

For any comments, requests or proposals for improvement to the content presented, please send an email to csr@omal.it.

"We would like to thank all employees who participated in drawing up our 2024 Sustainability Report and Impact Report."

OMAL S.p.A. Benefit Company

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OMAL Communication department

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