



EMPOWERED PERFORMANCE

SUSTAINABILITY REPORT

OMAL S.p.A. Società Benefit 2025



WE SUPPORT

www.omal.com

CORPORATE



EMPOWERED PERFORMANCE

SUSTAINABILITY REPORT

OMAL S.p.A. Società Benefit 2025



www.omal.com

CORPORATE





CONTENTS

OMAL TODAY	10
1.1 Identity, history and values	11
1.2 Business activities, markets and international presence	14
1.3 Our business model	17
1.4 The OMAL value chain	18
CREATING VALUE IN A RESPONSIBLE MANNER	24
2.1 Corporate strategy and the integration of sustainability	25
2.2 Creation and distribution of economic value	25
2.3 Adaptability	30
2.4 Sustainability as a driver of competitiveness	30
GOVERNANCE, ETHICS AND ACCOUNTABILITY	32
3.2 ESG oversight	35
3.3 Internal control system	35
3.4 Business ethics, legality and integrity	39
3.5 Transparency, anti-corruption and fair competition	40
LISTENING AND PRIORITIES	44
4.1 Dialogue with stakeholders and double materiality	45
4.2 Stakeholder engagement	46
4.3 Our approach to double materiality	48
4.4 Impacts, risks and opportunities for OMAL	48
4.5 Priority sustainability issues	50
4.6 The link between priorities and business strategy	52
ENVIRONMENT	56
5.1 Energy, efficiency and renewable sources	57
5.2 Climate Change and Corporate Carbon Footprint	60
5.3 Water resource management	64
5.4 Circular economy, waste and packaging	65
5.5 Responsible sourcing	67
PEOPLE	72
6.1 Employment and working conditions	74
6.2 Occupational health and safety	77
6.3 Training, skills and professional development	79
6.4 Diversity, equity and inclusion	83
6.5 Welfare, well-being and workplace culture	83
RELATIONSHIPS, CUSTOMERS AND SHARED VALUE	86
7.1 Strategic partnerships and creating shared value	87
7.2 Local area, community and social impact	88
7.3 Customers, quality and reliability	89
7.4 Customer satisfaction and product liability	90
THE 2025 IMPACT REPORT	94
8.1 OMAL as a Benefit Corporation	95
8.2 Objectives of public benefit and connection with material topics	96
8.3 Actions taken, results and objectives	97
8.4 Impact assessment: BIA framework and use of EcoVadis	101
METHODOLOGICAL NOTE	104
INDEXES AND CROSS-REFERENCE TABLES	108
10.1 GRI content index	109
10.2 GRI-ESRS interoperability table and material topics	111



LETTER TO STAKEHOLDERS

A year of choices, responsibility and a shared vision

ESRS 2 SBM-1 | GRI 2-22

Dear Stakeholders,

Once again this year, we are presenting OMAL's Sustainability Report and Impact Report with the aim not only of reporting on the results achieved, but also of sharing transparently the path we are forging over time, which is shaped by industrial decisions, investments and concrete commitments.

The year 2025 unfolded against a backdrop of an economic and geopolitical landscape that remained complex, characterised by market volatility, regulatory changes and increasingly rapid technological transformations. In this context, OMAL has continued to work towards strengthening its industrial resilience and adaptability, whilst remaining true to the values that have always guided the company: **quality, reliability, innovation** and a focus on **people**.

Our identity as a manufacturing company – deeply rooted in the local area yet with a well-established international presence – continues to be a defining feature. We have been operating for over 40 years in the design and manufacture of valves and actuators, making a tangible contribution to the safety and efficiency of our customers' industrial plants across a range of sectors.

For us, being a Benefit Corporation means integrating sustainability into our business model – not as a separate area, but as a guiding principle for our operational and strategic decisions. Throughout 2025, this approach led to concrete actions across the entire value chain. On the environmental front, we have continued our **investments in energy efficiency and consumption monitoring**, consolidating our use of energy from renewable sources and improving the monitoring of our environmental performance.

This is an area that we have always considered a priority and which is now taking on even greater importance in a global context increasingly affected by the challenges of climate change.

The focus on resource management and reducing environmental impacts is also reflected in **waste** management, with high rates of **recovery**, and in the continuous improvement of **production efficiency**, which remains close to **99.6%**.

For OMAL, sustainability also serves as a driver of industrial innovation. Throughout the year, we have continued to develop reliable, high-performance technological solutions, with an increasing focus on product life cycles and operational efficiency. Against this backdrop, we are progressing towards a Smart Factory model based on digitalisation, data integration and the use of advanced technologies to support both operational processes and decision-making. The initiatives implemented in 2025 represent concrete milestones on this journey, aimed at improving quality, efficiency, production flexibility and responsiveness to customers. This transformation is progressively involving the entire organisation, through the development of **digital skills**, the promotion of a data-driven culture and the strengthening of safeguards to protect information and ensure business continuity.

One of the key aspects of our approach remains our relationship with the supply chain. The data confirms that the majority of the company's environmental impacts are linked to the supply chain: for this reason, we continue to work to **strengthen stable and transparent relationships with suppliers and partners**, prioritising local proximity and long-term collaboration wherever possible.

At the same time, we have continued to invest in our people, recognising their crucial role in the company's growth. In 2025, over **7,400 hours of training** were provided, with an average of around **66 hours per employee**, to support the development of technical and transversal skills. Training, together with initiatives focused on organisational well-being, is one of the key tools for strengthening engagement, accountability and a sense of belonging.



Over the course of the year, we have also consolidated our organisational structure and governance systems, strengthening our control and compliance mechanisms. In particular, the launch of the dedicated **compliance department** and the process towards **AEO certification** represent a concrete step towards an increasingly structured management of international activities and the associated risks.

The financial results confirm the strength of our business model: with value added generated amounting to over **€29 million** and **ESG investments** on the rise, we continue to demonstrate that it is possible to combine competitiveness, innovation and responsibility.

This Report therefore represents not only a snapshot of the performance achieved, but also a summary of an approach that combines sustainability, industrial growth and the creation of shared value.

We would like to thank everyone who contributes to OMAL's journey every day: our staff, customers, suppliers, partners and local communities. It is thanks to their commitment, their expertise and the trust built up over time that we can continue to tackle the challenges of the future with determination.

We will continue to work to strengthen our business model, improve our performance and generate value in the long term, whilst ensuring consistency between our principles and our actions.

With gratitude and confidence in the future,

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





ESG HIGHLIGHTS 2025

Industrial growth that combines sustainability, innovation and responsibility



ENVIRONMENTAL

Energy efficiency and environmental monitoring

93% circular recovery

100% of electricity purchased covered by Guarantees of Origin

99,6% production efficiency/waste

6.647,90 tCO₂eq Market-based GHG emissions

94% of total emissions linked to purchased goods and services

98% of waste sent for recovery



SOCIAL

People, skills and organisational well-being

113 staff members

73% employees under 50

24% female workforce

7.415 total hours of training

66 average hours of training per employee

25.500€ charitable donations



GOVERNANCE

Compliance, oversight and organisational soundness

€29.02 million in turnover

93% customer satisfaction index (CSI)

90% customer retention **€329,343**

ESG investments **€974,710**
capitalised investments



OMAL TODAY



Who we are, how we operate, where we want to go

ESRS 2 BP-1, SBM-1, SBM-2 | GRI 2-1, 2-2, 2-6



1.1 IDENTITY, HISTORY AND VALUES

ESRS 2 BP-1 | GRI 2-1

VALVE AND ACTUATOR MANUFACTURERS SINCE 1981

OMAL was founded in 1981 in Val Trompia, in Polaveno, thanks to the entrepreneurial vision of Agostino Bonomi, the company's founder and a man who was able to anticipate, well in advance, the changes that would affect the industrial sector in the years to come. In a manufacturing sector still heavily tied to traditional production methods, the founder's vision stood out for his ability to recognise the strategic value of industrial automation and the customisation of application solutions for customers.

From its very beginnings, the company has built its growth on a number of distinctive features that still lie at the heart of its identity today: technical expertise, high-quality production, continuous innovation and a strong customer focus.

Over the years, it has gradually consolidated its presence on national and international markets, developing a business model that combines technical specialisation, production flexibility and the ability to meet the needs of highly complex and regulated sectors.

Today, OMAL is led by Amedeo Bonomi, who has continued the company's evolution by strengthening its international positioning and guiding it towards the increasing integration of social responsibility, environmental sustainability and the development of its people, whilst pursuing a growth model that combines industrial competitiveness, innovation and the creation of shared value.

The company operates globally in the design and manufacture of valves and actuators for a range of industrial applications, whilst maintaining a strong Italian manufacturing identity and ensuring direct quality control throughout the entire production chain. The technical expertise we have built up over time has enabled us to develop high-tech, customised solutions aligned with our customers' specific requirements and designed to ensure reliability, safety and high operational performance.

The ability to integrate innovation, automation and customisation is one of the hallmarks of OMAL's business model and forms the basis upon which the company continues to build its competitiveness in international markets.

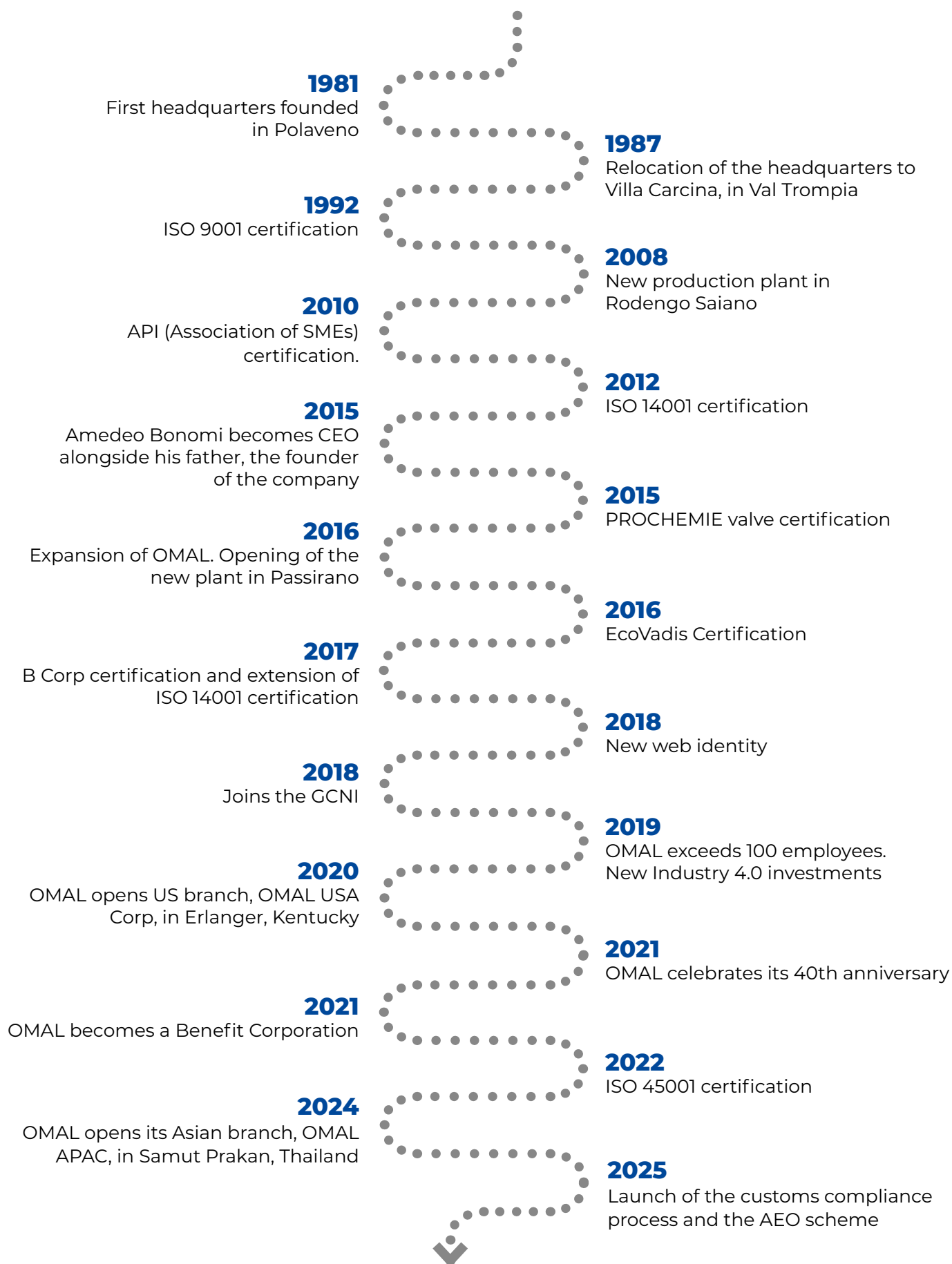
Alongside the quality of its products, the company attaches particular importance to the quality of the relationships it builds with customers, partners and stakeholders. This approach, which focuses on service, collaboration and continuity, is in fact one of the core elements of the company's culture.



Scan the QR code to
read our story.



THE HISTORY OF OMAL





OUR VALUE DRIVERS

MISSION

We guarantee a better world for our children. Thanks to our products, we protect the environment that surrounds us and concretely improve quality of life by making plants more secure and reliable.

VISION

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



THE PRINCIPLES THAT GUIDE THE WAY WE DO BUSINESS

OMAL's growth over the years has been underpinned by a corporate culture based on clear, shared values, which guide strategic decisions, internal relations and the way in which the company views its industrial and social role. These principles represent the core values that guide the organisation's day-to-day work and help to define OMAL's identity in the eyes of its staff, customers, suppliers and stakeholders.

PASSION

Passion is the driving force behind the constant pursuit of improvement.

This translates into a desire to innovate, experiment and to tackle market challenges with determination, whilst maintaining high quality standards and a strong focus on technological developments.

For OMAL, passion means believing in the value of one's work, investing in skills and contributing every day to the company's growth through responsibility, involvement and a spirit of initiative.

RESPECT

Passion is the driving force behind the constant pursuit of improvement.

This translates into a desire to innovate, experiment and to tackle market challenges with determination, whilst maintaining high quality standards and a strong focus on technological developments.

For OMAL, passion means believing in the value of one's work, investing in skills and contributing every day to the company's growth through responsibility, involvement and a spirit of initiative.

SENSE OF DUTY

A sense of duty reflects a commitment to working with reliability, professionalism and responsibility, honouring the commitments made and consistently pursuing the company's objectives.

For OMAL, this means ensuring quality, precision and attention to detail at every stage of the production process, whilst building relationships based on trust, consistency and credibility.

This principle guides the company in the day-to-day management of its operations and is one of the defining features of its internal corporate culture.

1.2 BUSINESS ACTIVITIES, MARKETS AND INTERNATIONAL PRESENCE

ESRS 2 SBM-1 | GRI 2-6

OMAL designs and manufactures valves and actuators for a range of industrial applications, offering solutions that ensure safety, reliability and operational efficiency.

The company's activities cover the entire product development cycle, from design and production through to the technical and commercial support provided to customers. This approach makes it possible to respond effectively to the needs of markets characterised by highly complex plant engineering and stringent quality requirements.

Alongside the various types of valves (ball, butterfly and pneumatic), OMAL develops a comprehensive range of pneumatic and electric actuators, available in a variety of configurations and designed to meet customers' specific application requirements. OMAL's solutions are used across a wide range of industrial sectors and help to improve plant performance, operational continuity and process safety.

BALL VALVES



BUTTERFLY VALVES



PNEUMATIC VALVES



PNEUMATIC ACTUATORS



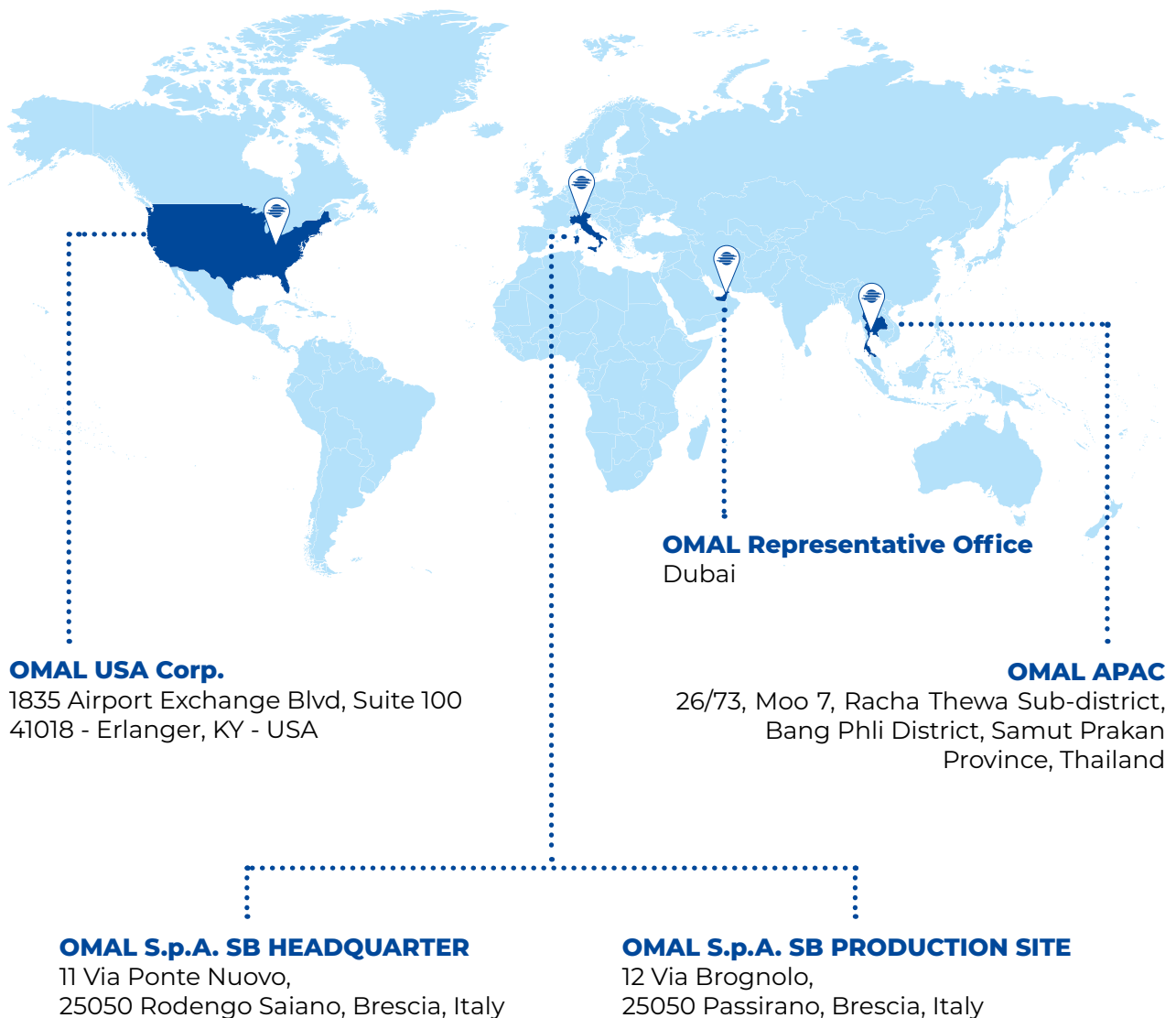
ELECTRIC ACTUATORS





Over the years, the company has consolidated its international presence through a well-structured sales network and strong relationships with customers and partners in numerous countries.

This organisational structure – which comprises two Italian plants, two overseas branches and a representative based in Dubai – enables OMAL to combine the strength of ‘Made in Italy’ manufacturing with an international industrial vision focused on sustainable growth and global competitiveness.



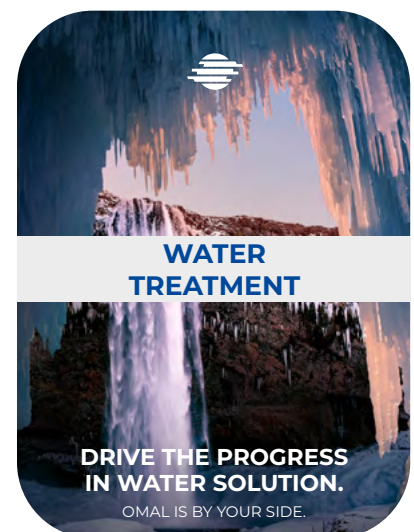
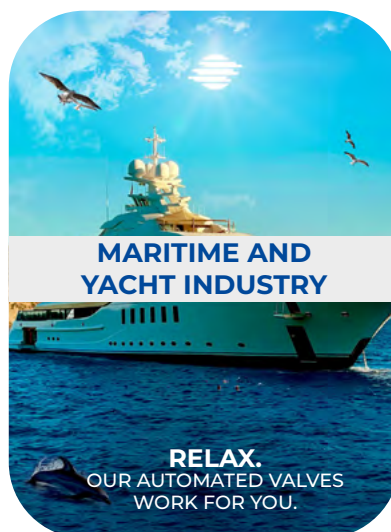
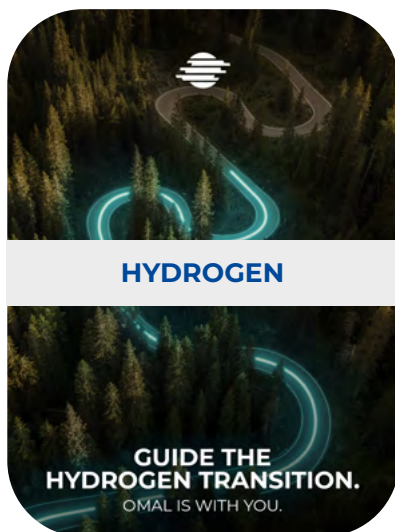


THE MAIN SECTORS OF APPLICATION

The solutions developed by OMAL are used in numerous industrial sectors, each characterised by specific technical, regulatory and operational requirements.

The ability to design reliable, high-performance and highly customisable products enables the company to operate in complex production environments, helping to improve plant performance and enhance the safety of industrial processes.

The main sectors of application of OMAL's solutions include:



Diversifying the markets served is a key strategic element of the company's growth and helps to strengthen its resilience, capacity for innovation and international business development.



Your need, our solution.

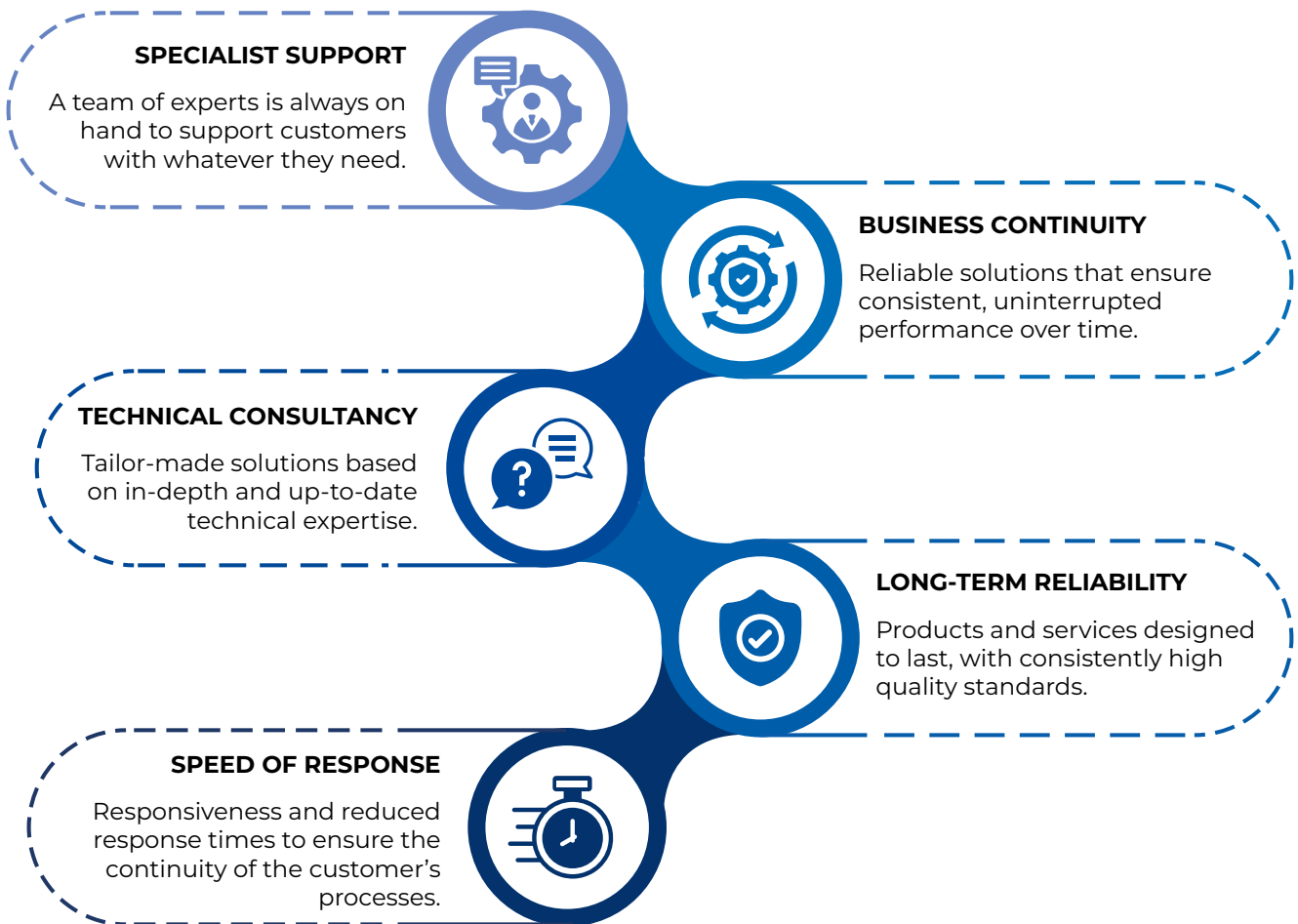
Discover all the areas in which we offer solutions.



1.3 OUR BUSINESS MODEL

ESRS 2 SBM-1 | GRI 2-6

The value generated by OMAL is not limited solely to the technical quality of the product, **but extends to its ability to offer:**



For OMAL, the relationship with the customer is an ongoing commitment: **expertise, reliability** and **proximity** are the values that turn every supply into a lasting partnership.



OMAL's business model is based on the integration of design, manufacturing and technical support, and has gradually evolved to incorporate ESG principles as a driver of competitiveness and long-term resilience. This approach enables us to maintain high quality standards, ensure operational flexibility and develop long-term relationships with the market.

The value generated does not stem solely from the quality of the product, but also from the ability to provide specialist support, technical advice and continuity of service throughout the entire life cycle of the solutions offered.

In recent years, the company has gradually integrated ESG principles into its industrial and organisational strategies, strengthening the link between sustainability, innovation and competitiveness.

This approach involves investments in energy efficiency, monitoring environmental impacts, skills development, employee development and the strengthening of governance and compliance systems.

In this context, sustainability is not a separate area from business activities, but an integral part of the business model, which helps to improve operational efficiency, the quality of processes and the ability to generate value over time.

1.4 THE OMAL VALUE CHAIN

ESRS 2 SBM-2 | GRI 2-6

The value chain represents the set of activities through which OMAL generates economic, industrial and sustainable value throughout the entire production cycle, from the selection of raw materials right through to support for the end customer.

In a context characterised by increasingly dynamic markets, evolving regulatory requirements and a growing focus on sustainability, quality and business continuity, OMAL regards its network of suppliers, partners and collaborators as a key factor in sustaining the company's long-term competitiveness.

The ability to build strong, lasting relationships throughout the value chain helps ensure security of supply, product quality, organisational resilience and responsiveness to market needs, while supporting the company's commitment to responsible growth.

The company's approach is based on an integrated perspective that considers not only production and logistics, but also the environmental, social and economic impacts generated at every stage of the supply chain, with particular attention to both upstream and downstream activities. Value chain analysis also forms the basis for identifying the organisation's environmental and social impacts, which are described in the following chapters and summarised in the Impact Report.

AN INTEGRATED AND CONTROLLED INDUSTRIAL SUPPLY CHAIN

OMAL's production model is based on a closely controlled supply chain, with a high proportion of manufacturing carried out in-house and a strong commitment to 'Made in Italy' production. Direct management of the key stages of production enables the company to:

- maintain high quality standards;
- ensure the traceability and control of processes;
- ensure operational flexibility;
- reduce supply chain risks;
- respond quickly to customers' needs.



The OMAL value chain is broadly divided into the following stages:

- procurement of raw materials;
- supply chain management;
- product design and development;
- machining and assembly;
- quality controls;
- logistics and distribution;
- technical assistance and customer support.

The integration of technical expertise, innovation and industrial control is one of the defining features of OMAL's organisational model and helps to strengthen the company's ability to generate sustainable value over time.

ENVIRONMENTAL



Energy efficiency and renewables;
Reduction of emissions and resource consumption;
Responsible management of waste and materials;
Monitoring of impacts throughout the supply chain.

SOCIAL



Occupational health and safety Staff development;
Responsible relationships with suppliers;
Support for the local area and communities.

GOVERNANCE



Ethics, transparency and legality;
Risk management and control system
Innovation and responsible growth;
Business continuity and resilience.



UPSTREAM

Procurement and supply chain



Raw materials and materials

Selection of raw materials Traceability and compliance **Main impact:** raw materials 89.7% Scope 3 emissions



Suppliers and partners

Responsible selection
Code of Ethics
Supplier Code of Conduct 99% of suppliers comply with the Code



Inbound logistics

Transport and receipt of materials
Reduction of logistical impacts
Local presence and Italian suppliers



OMAL INTERNAL PROCESSES

Production and value creation



Product design and development



Machining and assembly



Quality control



Logistics and distribution



Customer assistance and support

ISO 14001 ENVIRONMENTAL MANAGEMENT SYSTEM

Monitoring, continuous improvement and reduction of environmental impacts



DOWNSTREAM

Customers and market



Customers

Reliable, high-quality products
Customised solutions
Long-term relationships



Markets

International presence
Responsible growth
Sustainable value creation



Product end-of-life

Durability and maintenance
End-of-life management
Circular economy



UPSTREAM IMPACTS: SUPPLIERS, RAW MATERIALS AND PROCUREMENT

An analysis of the company's emissions shows that the majority of OMAL's climate impacts are linked to the supply chain. The category relating to purchased goods and services accounts for 93.93% of total emissions, confirming the strategic role that the supply chain – suppliers, raw materials and procurement processes – plays in the company's sustainability strategy

and underlines the importance of developing increasingly structured and collaborative relationships with suppliers.

The company takes particular care in selecting its commercial and industrial partners, giving priority to organisations that can guarantee:

- quality and reliability;
- regulatory compliance;
- traceability of materials;
- business continuity;
- a focus on ethical and environmental issues.

Our relationships with suppliers, distributors, agents, consultants and business partners are based on the principles set out in the company's Code of Ethics, which defines standards of integrity, transparency and accountability throughout the supply chain.

The composition of the supply chain reveals a complex and highly specialised structure, in which both industrial services and the technical components that support production play a particularly important role.

The scale of subcontracted work and components highlights the complexity of the production system and the need to develop stable, long-term relationships with qualified and reliable partners. At the same time, direct oversight of raw materials and the most strategic manufacturing processes enables OMAL to maintain high quality standards and exercise tight control over production processes.

The company also continues to make the most of the local nature of its supply chain, prioritising Italian and Lombardy-based suppliers where this is compatible with production and quality requirements. This approach helps to strengthen ties with the local area, improve operational coordination and mitigate some of the transport-related logistical impacts.



INTERNAL IMPACTS: PRODUCTION, PEOPLE AND OPERATIONAL EFFICIENCY

The internal impacts within the value chain mainly concern the production, organisational and management activities carried out directly by the company.

The main areas monitored by OMAL include:

- energy consumption;
- use of resources;
- waste management;
- health and safety;
- production efficiency;
- process quality;
- technological innovation.

Throughout 2025, the company continued its journey of energy efficiency and continuous improvement, consolidating its investments in on-site photovoltaic power generation, consumption monitoring and the digitalisation of industrial processes.

Sustainability is seen as a factor closely linked to the ability to improve operational performance, production quality and industrial continuity. For this reason, OMAL continues to invest in automation, skills development and technological innovation, with the aim of enhancing efficiency, safety and organisational resilience. Particular attention is also paid to organisational well-being and the development of staff, which are regarded as key factors in the company's competitiveness and the organisation's capacity for innovation.

DOWNSTREAM IMPACTS: QUALITY, SAFETY AND CUSTOMER SUPPORT

Downstream impacts relate to the use of OMAL valves and actuators within customers' industrial plants and the benefits these solutions deliver in terms of reliability, safety and operational efficiency.

The solutions developed by the company are used in industrial settings characterised by a high degree of technical complexity and particularly stringent quality standards. In these areas, product quality plays a key role in ensuring the continuous operation of plants and reducing the risks associated with industrial processes.

Designing reliable, durable and high-performance products enables customers to:

- improve the efficiency of the plants;
- improve operational safety;
- reduce the risk of plant downtime;
- optimise production performance;
- improve the continuity of industrial processes.

Alongside the technical quality of its products, OMAL attaches great importance to technical support and its ability to build long-term relationships with customers. Customised solutions, specialist support and a rapid response time are central elements of the company's service model.



The high levels of customer loyalty and satisfaction recorded throughout 2025 confirm the company's ability to maintain strong, long-lasting relationships through reliability, technical expertise and quality of service.

OMAL's industrial and organisational model, based on supply chain integration, production quality and direct oversight of processes, forms the foundation upon which the company's sustainability strategy is built.

The characteristics described in this chapter result in tangible impacts throughout the value chain, which are analysed in the following chapters in terms of environmental, social and governance factors. These impacts are summarised in the Impact Report, which is the tool through which OMAL monitors and communicates its contribution to the creation of shared value in its capacity as a Benefit Corporation.



CREATING VALUE IN A RESPONSIBLE MANNER



STRATEGY, RESULTS AND RESILIENCE

ESRS 2 SBM-1 | GRI 201



2.1 CORPORATE STRATEGY AND THE INTEGRATION OF SUSTAINABILITY

ESRS 2 SBM-3 | GRI 2-22, 3-3

In a context characterised by technological change, the energy transition and regulatory developments, OMAL regards the ability to generate value responsibly as a key factor in maintaining competitiveness and operational continuity.

The approach adopted is based on the gradual integration of environmental, social and governance issues into decision-making processes and operational activities, with the aim of strengthening the organisation's resilience and the quality of its relationships with all stakeholders.

The main strategic priorities guiding our sustainability strategy are as follows:

- improving operational and production efficiency;
- the gradual reduction of environmental impacts;
- the development of people and skills;
- the strengthening of governance and compliance systems;
- the development of an increasingly responsible and resilient value chain.

As a Benefit Corporation, OMAL has also formalised its commitment to generating shared value for people, the local area, the environment and the community. Sustainability is therefore not viewed as a set of initiatives separate from the business, but as a factor that helps to guide business decisions and support long-term growth.

2.2 CREATION AND DISTRIBUTION OF ECONOMIC VALUE

GRI 201-1

For the company, financial performance is, in fact, a means of generating sustainable development, supporting investment, developing its people and strengthening its ties with stakeholders and the local community.

The ability to create value is viewed not only in terms of financial and economic results, but also through sustained investment, the quality of industrial relations, support for the supply chain and a focus on environmental and social sustainability.

Throughout 2025, OMAL maintained a strong ability to generate economic value, despite a market environment that remained challenging and was influenced by international trends in industrial demand, rising raw material costs and the ongoing tensions affecting certain global supply chains.

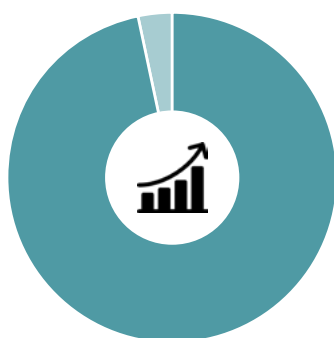
The company has continued to ensure operational continuity and organisational stability, whilst at the same time continuing to invest in innovation, efficiency improvements and sustainable development.



DISTRIBUTION OF ECONOMIC VALUE 2025

VALUE ADDED CREATED

€29.02 million

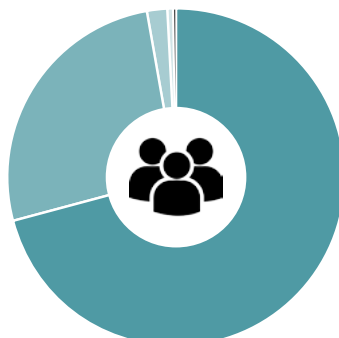


96,8% - Net sales revenue: €28.10 million

3,2% - Revenue and miscellaneous income: €0.92 million

VALUE ADDED DISTRIBUTED

€25.35 million



71,0% - Payments to suppliers: €18.00 million

23,3% - Payments to workers: €6.67 million

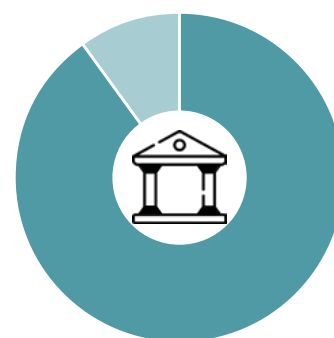
2,0% - Return on shareholders' capital: €0.51 million

0,7% - Social contributions (donations and sponsorship) €0.17 million

0,07% - Payments to public administration (taxes and duties) - € million

VALUE ADDED RETAINED

€1.70 million



90,0% - Depreciation and amortisation: €1.53 million

10,0% - Financial income and expenses: €0.17 million

0,0% - Provisions for risks - € million

In 2025, OMAL generated **€29.02** million in economic value, distributing **87.3%** of this to its stakeholders and retaining **5.9%** to support investment, financial stability and future development.



VALUE ADDED CREATED

In 2025, the value added generated showed a slight increase compared with 2024, standing at **€29 million**.

The growth compared with the previous financial year confirms the resilience of the business model adopted and the organisation's ability to preserve economic value through high-quality production, a strong presence in international markets and the strengthening of customer relationships.

VALUE ADDED CREATED (MILLION €)	2023	2024	2025
Net sales revenue	30.3	27.43	28.10
Miscellaneous revenues and income	0.8	1.07	0.92
Total value added created	31.1	28.50	29.02

VALUE ADDED DISTRIBUTED

OMAL has generated economic value for its stakeholders totalling over **€25 million**, confirming the company's ability to generate widespread economic benefits throughout the supply chain. The increase in payments to suppliers is particularly significant, rising from €12 million in 2024 to **€18 million** in 2025. This increase reflects both the rise in industrial and raw material costs and the company's desire to maintain stability and continuity in its relationship with the supply chain.

Payments to workers have remained stable compared with the previous year, confirming the company's commitment to employment, organisational continuity and the development of skills.

At the same time, the value redistributed to the social system through donations, sponsorship and local initiatives is also growing, a factor which demonstrates the company's commitment to strengthening its contribution to local communities and stakeholders.

VALUE ADDED DISTRIBUTED (MILLION €)	2023	2024	2025
Remuneration of suppliers	13,8	12	18
Remuneration of workers	6,6	6,58	6,67
Remuneration of shareholders' capital	0,50	0,55	0,51
Social system remuneration (donations and sponsorships)	0,11	0,16	0,17
Public administration remuneration (taxes and fees)	0,08	0,03	0,07
Total value added distributed	21,1	19,32	25,35



VALUE ADDED RETAINED

The retained earnings for 2025 stand at €1.70 million, down on previous financial years.

This trend primarily reflects the company's decision to continue redistributing value throughout the supply chain and to support investment in industrial development, sustainability and strengthening organisation.

The reduction in depreciation and amortisation compared with 2024 also highlights the progression of the investment cycle undertaken in previous years and the gradual consolidation of the industrial and infrastructure assets developed by the company.

VALUE ADDED RETAINED (MILLION €)	2023	2024	2025
Depreciation and amortisation	1,98	1,94	1,53
Provisions for risks	0,03	-	-
Financial income and expenses	0,28	0,16	0,17
Total value added retained	2,29	2,10	1,70

INVESTMENTS FOR SUSTAINABLE GROWTH

The ability to cope with industrial and market changes requires a long-term vision underpinned by ongoing investment in innovation, sustainability and organisational development. OMAL regards investment as a strategic factor in strengthening competitiveness, efficiency and resilience, supporting the evolution of the business through initiatives aimed at the continuous improvement of processes and the creation of shared value. Financial results are not only an indicator of performance, but also a means by which OMAL supports its sustainability strategy, by funding investments, developing staff and contributing to the development of the economic and social system.

Throughout 2025, the company continued to invest in ESG initiatives, consolidating its projects relating to energy efficiency, technological innovation, governance, safety and the development of organisational culture.

INVESTMENTS	2023	2024	2025
Capitalised investments	1.943.537 €	964.933 €	974.710 €
ESG investments	306.387,91 €	264.228 €	329.343 €
Resources allocated to sustainability as a percentage of EBITDA	7,44%	8,20%	14,70%



INVESTMENTS 2024 VS 2025: TRENDS AND CHANGES

In 2025, ESG investments saw significant growth compared with the previous year, rising from €264,000 to over €329,000.

Also particularly significant is the increase in the proportion of resources allocated to sustainability as a percentage of the company's EBITDA, which has reached 14.70%, highlighting the growing strategic role of ESG issues within OMAL's industrial and organisational decisions.

CAPITALISED INVESTMENTS

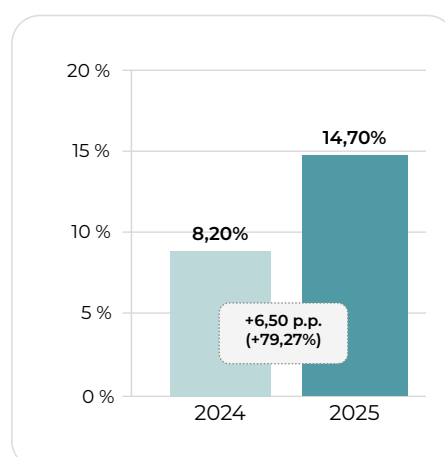
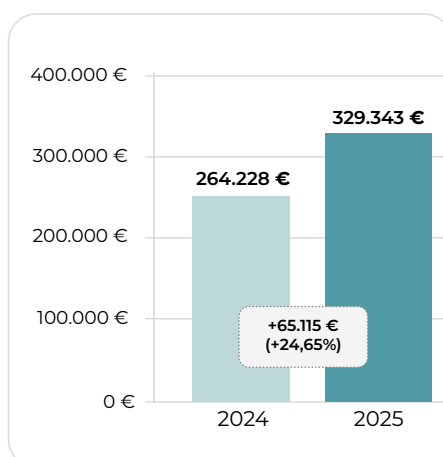
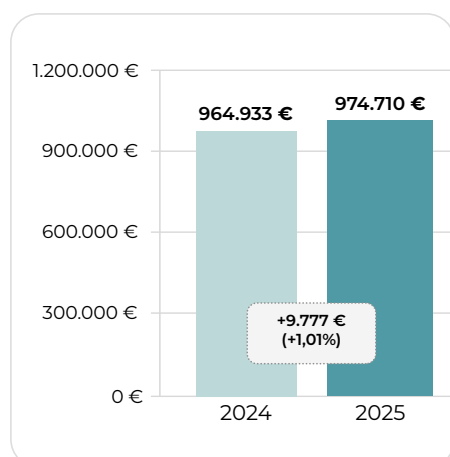
964.933 €	974.710 €
2024	2025

ESG INVESTMENTS

264.228 €	329.343 €
2024	2025

RESOURCES ALLOCATED TO CSR AS A % OF EBITDA

8,20%	14,70%
2024	2025



SUMMARY OF CHANGES: 2025 VS 2024

Capitalised investments

+9.777€ (+1,01%) ↗

ESG investments

+65.115€ (+24,65%) ↗

Resources allocated to CSR as a % of EBITDA

+6,50 p.p. (+79,27%) ↗

Growth in investment and a greater focus on sustainability:
in 2025, OMAL strengthened its commitment to **sustainable** and **responsible value**



2.3 ADAPTABILITY

ESRS 2 IRO-1 | GRI 3-1, 3-2

In recent years, the manufacturing sector has undergone significant changes linked to supply chain pressures, volatility in the energy markets and the introduction of new regulatory and sustainability requirements. Against this backdrop, OMAL has progressively strengthened its organisational and management tools to ensure business continuity and the ability to respond to change.

Business resilience is based on a number of key elements:

- a closely managed production structure;
- a well-established international presence;
- stable relationships with customers and suppliers;
- ongoing investment in technical skills;
- increasingly sophisticated governance and control systems.

During 2025, the company further strengthened its monitoring capabilities by developing its compliance processes. For OMAL, adaptability is not merely about reacting to change, but about turning it into opportunities for improvement, innovation and sustainable development.

2.4 SUSTAINABILITY AS A DRIVER OF COMPETITIVENESS

ESRS 2 SBM-3 | GRI 3-3

OMAL operates in industrial markets characterised by high technical, regulatory and quality standards, where domestic and international customers are increasingly demanding not only high-performance and safe products, but also information regarding organisations' environmental, social and governance practices.

In this context, the approach developed in recent years has enabled us to consolidate the tools and expertise needed to meet market expectations ever more effectively.

In particular, the monitoring of environmental performance, the measurement of the **Corporate Carbon Footprint** – which we carry out every two years – the strengthening of governance and compliance systems, the focus on people's health and safety, responsible supply chain management and the achievement of accolades such as the EcoVadis Silver medal are all factors that contribute to strengthening the company's standing with customers, partners and stakeholders.

Sustainability also underpins OMAL's ability to navigate the transformations affecting the industrial sector, by fostering investment in innovation, energy efficiency, digitalisation and skills development.

The strategic framework outlined here serves as the basis for defining the company's ESG objectives and the improvement initiatives it undertakes. The contribution of these initiatives to the creation of shared value is set out in the Impact Report, which summarises their results, indicators and prospects for development.



GOVERNANCE, ETHICS AND ACCOUNTABILITY

03

**HOW WE MAKE DECISIONS AND PRESERVE
VALUE OVER TIME**

ESRS G1, ESRS 2 GOV-1-5 | GRI 2-9-2-21, 205, 206



For OMAL, corporate governance is a key element in ensuring responsible, transparent and long-term management. In this context, control systems, risk management and adherence to ethical principles contribute not only to regulatory compliance, but also to the company's ability to integrate sustainability into its decision-making processes and operational activities.

It therefore forms the basis for integrating ESG principles within the organisation and for the effective management of impacts, risks and opportunities.

In particular, it helps to:

- ensure transparency and fairness in decision-making processes;
- monitor operational, environmental and social risks;
- ensure regulatory compliance and adherence to ethical principles;
- support the monitoring of ESG objectives and objectives of public benefit.

This approach enables the company to strengthen its reliability, credibility and ability to generate value in the long term.

Over the last few years, the company has progressively strengthened its governance and control systems, consolidating its compliance activities, developing increasingly well-structured monitoring tools and introducing the **Organisation, Management and Control Model pursuant to Legislative Decree 231/2001**, which came into force in January 2026.

This approach helps to strengthen reliability, regulatory compliance and the ability to create long-term value for all stakeholders.

THE GOVERNANCE MODEL

OMAL's corporate governance structure comprises the Board of Directors (chaired by the CEO), the Board of Statutory Auditors and the independent auditors; these bodies operate in accordance with their respective powers and responsibilities as set out in current legislation.

The company is led by CEO Amedeo Bonomi, who embodies the continuity of the entrepreneurial journey begun by the founding family and guides its evolution towards new industrial, organisational and sustainability challenges; the team consists of staff aged between 30 and 55.

The Board of Statutory Auditors monitors the adequacy of the company's organisational, administrative and accounting structure and ensures compliance with the principles of sound management, whilst the independent auditors are responsible for verifying that the financial and economic information is accurately presented.

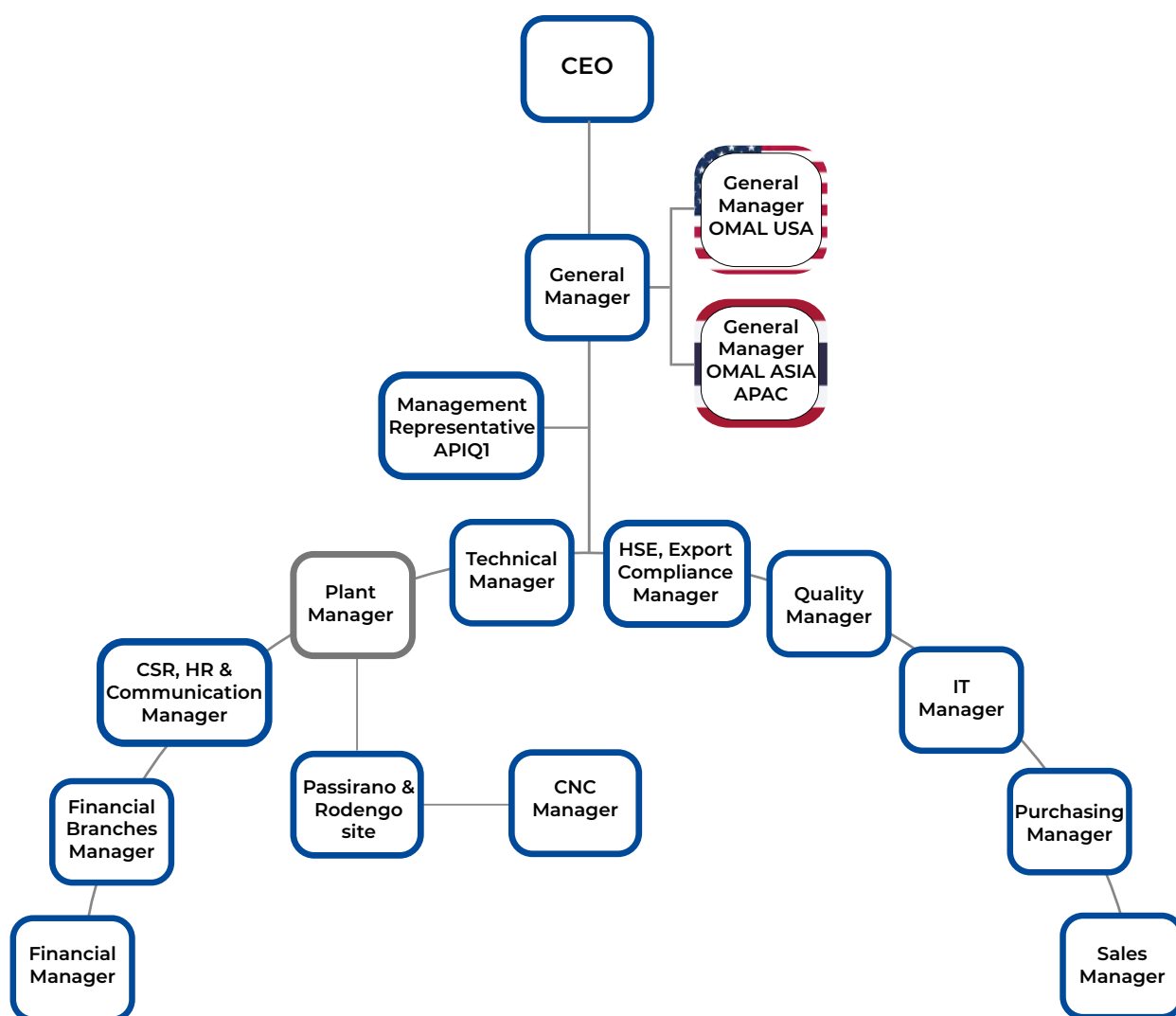
During the three-year period 2023–2025, no significant penalties were recorded in relation to environmental, social or economic breaches, confirming the focus placed on regulatory compliance and the proper management of the company's operations.



ORGANISATIONAL STRUCTURE

The day-to-day running of the company is entrusted to the management and the various organisational departments, which coordinate industrial, production, commercial and administrative activities, ensuring that the company's objectives are met and that business continuity is maintained.

Alongside the governing and management bodies, there are control and oversight functions, whose role is to monitor regulatory compliance, the adequacy of internal processes and the effectiveness of risk management and prevention systems.





3.2 ESG OVERSIGHT

ESRS 2 GOV-2 | GRI 2-12, 2-13

For many years, a focus on environmental, social and governance issues has been an integral part of OMAL's development. To underpin this commitment, the company has a dedicated Corporate Social Responsibility department, which coordinates sustainability activities, promotes dialogue between the various business units and supports the monitoring of ESG objectives and initiatives.

This approach promotes a cross-cutting view of sustainability issues, helps to identify opportunities for improvement and contributes to integrating ESG objectives and objectives of public benefit into the company's decision-making processes and operational activities.

3.3 INTERNAL CONTROL SYSTEM

ESRS 2 GOV-4 | GRI 2-16

OMAL has developed an internal control and risk management system designed to ensure the reliability of processes, business continuity and the protection of the company's value over time. This is a key tool for ensuring the reliability of data, the consistency of processes and the accuracy of the ESG information reported.

The approach adopted is based on monitoring and evaluation activities covering organisational, operational, regulatory and economic-financial aspects, with the aim of managing the key risk factors that could affect the company's ability to pursue its strategic and industrial objectives. During 2025, the strengthening of control systems focused in particular on:

- regulatory and customs compliance;
- cyber security;
- business continuity;
- management of international processes.

The internal control system operates in accordance with the Organisational Model 231 and the company procedures adopted by the organisation, helping to foster a culture centred on accountability, sound management and risk prevention.

Finally, **digitalisation** is one of the tools through which OMAL strengthens its governance system, risk management and business continuity. Through ongoing investment in technology, automation and process integration, the company seeks to improve the effectiveness of its controls, the reliability of its information and its organisational efficiency. This approach not only helps to reduce exposure to operational risks, but also creates the conditions for people to devote more of their time to activities with higher added value. In line with its strategy of moving towards a Smart Factory model, OMAL has, over the years, progressively developed numerous digital innovation projects to support the growth, competitiveness and sustainability of the business.

FINANCIAL RISKS

The company's capital structure is highly sound and relies only to a limited extent on external sources of funding.

OMAL adopts a prudent approach to financial management and does not use high-risk financial instruments. For commercial transactions in foreign currencies, exchange rate hedging instruments are utilised to protect the profit margins and financial stability of international contracts.

OPERATIONAL AND MARKET RISKS

The company constantly monitors the key trends that could affect production continuity and competitiveness, including:

- volatility in international markets;
- competitive pressure;
- rising costs of energy and raw materials;
- supply chain continuity;
- regulatory developments;
- availability of professional skills.

To address these developments, OMAL continues to invest in innovation, quality, production efficiency and organisational development, whilst maintaining a strong focus on adaptability and industrial resilience.

In this context, during 2025, OMAL significantly strengthened its oversight of customs compliance activities by setting up a dedicated Export Compliance department.

The role has been entrusted to an individual with extensive experience, analytical skills and a keen eye for regulatory requirements, with the aim of ensuring the increasingly structured and effective management of relations with the customs authorities and of developing more efficient operational processes to support international activities. The function also retains responsibility for the Health, Safety and Environment management systems, ensuring consistency across the various areas of corporate compliance.



FACTS

The company has been granted '**Approved Location**' status (in-house customs) following a successful on-site inspection carried out by the Brescia Customs Agency. This accreditation enables customs procedures to be handled directly at the company's premises, thereby strengthening internal controls, process reliability and operational efficiency. At the same time, the process of obtaining AEO (Authorised Economic Operator) certification has been initiated; this is an internationally recognised standard that certifies the reliability of operators in the management of trade.

These initiatives help to strengthen the internal control system and the company's ability to manage the risks associated with its international operations, whilst improving the efficiency of processes and the quality of the service provided to customers.



ESG RISKS AND BUSINESS CONTINUITY

The monitoring activities are gradually being extended to include aspects relating to:

- greenhouse gas emissions;
- procurement of raw materials;
- health and safety;
- human rights throughout the value chain;
- cyber security;
- business continuity;
- operational integrity.

The risk analysis is updated periodically through assessments covering business processes, operational areas and organisational functions, with the aim of identifying any critical issues and defining measures for improvement and mitigation. Particular attention is also paid to the reliability of the ESG data reported, through procedural controls and checks on information flows.

DIGITAL DEVELOPMENT PROJECTS

1

AI CHATBOT TO ASSIST WITH PRODUCT SELECTION

Implementation of a virtual assistant based on generative artificial intelligence that helps users select the solutions best suited to their needs. The tool – which is available in several languages – is currently in use for certain product families and will be gradually rolled out.

2

DISTRIBUTION OF MICROSOFT COPILOT LICENCES

An increase in the number of Microsoft Copilot licences made available to staff to encourage the adoption of generative artificial intelligence tools, improve operational efficiency and develop digital skills across the organisation.

3

DEVELOPMENT OF CORPORATE CRM

Development of an initial version of the CRM system, tailored to the company's specific requirements. The solution is currently being tested by the Sales department and will provide useful insights for the future development of the system.

4

DIGITISATION OF THE SUPPLIER QUALIFICATION PROCESS

Implementation of a digital system to manage the supplier qualification process, with the aim of reducing low-value-added administrative tasks, speeding up processing times and ensuring the automatic integration of information into the company's management system.



5

DASHBOARD FOR MONITORING PRODUCTION QUALITY

Completion of a dashboard that enables the real-time display of quality checks carried out by operators at the machine and the structured collection of data. The tool enables prompt action to be taken in the event of anomalies and creates a historical database to support the continuous improvement of production processes.

6

PREDICTIVE SYSTEM FOR TOOL MANAGEMENT

Commencement of work on an application for the monitoring and predictive management of the life cycle of production tools. The project aims to optimise replacement planning, improve procurement planning and support data-driven decision-making.

PRIVACY, CYBERSECURITY AND DATA PROTECTION

ESRS G1 | GRI 418

The increasing digitalisation of industrial and organisational processes makes the protection of information and IT systems an increasingly strategic factor in ensuring business continuity, reliability and the safeguarding of the company's assets. OMAL regards cyber security and data protection as key aspects of its governance and risk management framework, particularly in a context of growing exposure to cyber threats, evolving regulatory requirements and the interconnection of industrial supply chains.

The company handles industrial, technical, commercial and administrative information on a daily basis, ensuring the protection of data confidentiality, integrity and availability through control systems, organisational procedures and dedicated security measures.

Throughout 2025, OMAL continued to strengthen its capabilities in the field of **cybersecurity** by:

- upgrading the IT infrastructure;
- monitoring the company systems and networks;
- performing access control and user profiling;
- carrying out data backup and protection;
- managing cyber vulnerabilities;
- raising staff awareness of cyber risks;
- strengthening IT security procedures.

Particular attention is paid to protecting the systems that support the company's production and operational activities, with the aim of reducing the risk of disruptions, unauthorised access or the compromise of company information.

OMAL also operates in compliance with current legislation on the protection of personal data, adopting procedures consistent with the European General Data Protection Regulation (GDPR) and promoting the responsible management of the information processed. Privacy management cuts across the various business functions and is integrated with the organisation's internal control and compliance systems.

During the three-year period 2023–2025, there were no significant incidents relating to privacy breaches or cyber-attacks that had a material impact on the company's business continuity.



MANAGEMENT SYSTEMS AND CERTIFICATIONS

ESRS 2 GOV-3 | GRI 2-23, 2-24

Certifications are one of the tools through which the company oversees its industrial and organisational processes, enhancing transparency, control and the ability to respond to the demands of customers and stakeholders operating in increasingly complex and regulated international markets.

Certified management systems also support the company in overseeing ESG issues, helping to integrate quality, safety, sustainability and compliance into its operational and decision-making activities. Throughout 2025, OMAL maintained and consolidated its company certifications through regular audits of, monitoring of and updates to its organisational and production processes.

CERTIFICATION	SCOPE
ISO 9001	Quality Management System
ISO 14001	Environmental Management System
ISO 45001	Occupational Health and Safety Management System

3.4 BUSINESS ETHICS, LEGALITY AND INTEGRITY

ESRS G1 | GRI 2-23, 2-24

The company promotes an organisational culture centred on **accountability** and **transparency**, recognising trust as one of the key elements underpinning its industrial strength and reputation.

The OMAL **Code of Ethics** serves as the central framework for the prevention system and sets out the rules of conduct applicable in dealings with customers, suppliers, business partners, the public administration and third parties. The Code of Ethics applies to directors, employees, contractors, suppliers and business partners, and is a key tool for promoting:

- professional integrity;
- integrity and loyalty;
- respect for people;
- health and safety;
- environmental protection;
- confidentiality of information;
- prevention of corruption;
- respect for fair competition.

The promotion of an ethical culture is supported through internal communication, training and the consolidation of company procedures, with the aim of fostering awareness and a sense of shared responsibility throughout the organisation.

OMAL also promotes a working environment based on mutual respect, the development of skills and equal professional dignity, recognising that people are one of the key elements of the company's sustainable growth.

WHISTLEBLOWING POLICY

OMAL has adopted an internal whistleblowing scheme in accordance with the provisions of Legislative Decree No 24/2023, which transposes Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law. The company provides dedicated channels through which employees, contractors, suppliers and other stakeholders can report any unlawful conduct, regulatory breaches or situations that do not comply with the principles set out in the Code of Ethics and company procedures. The whistleblowing scheme also helps to strengthen a culture of transparency and accountability within the organisation, serving as a tool for prevention and continuous improvement.

The system is designed to ensure:

- confidentiality of the whistleblower's identity;
- protection against any form of retaliation or discrimination;
- impartial and independent handling of reports;
- protection of the information and data transmitted.

The handling of reports is the responsibility of the Administrative Department, in accordance with the applicable regulatory requirements and the organisation's internal procedures.

No reports were received via the company's whistleblowing channels during 2025. This figure is considered to be consistent with the company's organisational structure and with its well-established framework for compliance, corporate ethics and internal control.

OMAL will continue to promote awareness of and the use of whistleblowing mechanisms, recognising their value as a safeguard for transparency, integrity and continuous improvement.

3.5 TRANSPARENCY, ANTI-CORRUPTION AND FAIR COMPETITION

ESRS G1 | GRI 205, 206

The company regards the trust of its stakeholders as an essential element of its reputation and has put in place control systems and procedures designed to prevent behaviour that does not comply with, or is contrary to, the company's ethical principles.

TRANSPARENCY AND GOOD GOVERNANCE

OMAL manages its operations through structured processes and clearly defined responsibilities, with the aim of ensuring operational reliability, sound administration and compliance with applicable regulatory requirements.

The quality of information and the traceability of processes are key factors in supporting business decisions, monitoring risks and ensuring the effective management of operations.

Over the years, the company has progressively strengthened its control systems and compliance measures, establishing an organisational model centred on accountability, integrity and continuous improvement.



PREVENTION OF CORRUPTION

The company takes a firm stance against any form of direct or indirect corruption.

Prevention measures are based on:

- Code of Ethics;
- Organisational Model 231;
- internal control procedures;
- compliance activities;
- whistleblowing channels;
- monitoring of reputational and regulatory risks.

Particular attention is also paid to relations with the public administration, supervisory authorities and regulatory bodies, which must be managed in accordance with the principles of fairness, transparency and regulatory compliance.

OMAL also requires its business partners to adhere to the same principles of integrity and accountability.

FAIR COMPETITION

The company operates in full compliance with current competition law, avoiding anti-competitive practices, collusive agreements or conduct contrary to the principles of an open and competitive market.

Business relationships are managed in accordance with the principles of impartiality, meritocracy and professional integrity.

During the three-year period 2023–2025, no significant incidents of unfair competition, antitrust infringements or monopolistic practices were recorded.

INCIDENTS OF UNFAIR COMPETITION, ANTITRUST AND MONOPOLISTIC PRACTICES	2023	2024	2025
Unfair competition	None	None	None
Antitrust	None	None	None
Monopolistic practices	None	None	None
Total	None	None	None

AWARDS AND ASSESSMENTS OF CORPORATE RELIABILITY

1. LEGALITY RATING

The company currently holds a legality rating of **3 stars** awarded by the Italian Competition Authority (AGCM), reflecting its commitment to upholding the principles of legality, transparency and fairness in the management of its activities. This assessment reflects the adoption of practices and tools designed to strengthen responsible governance and to prevent ethical and legal risks.

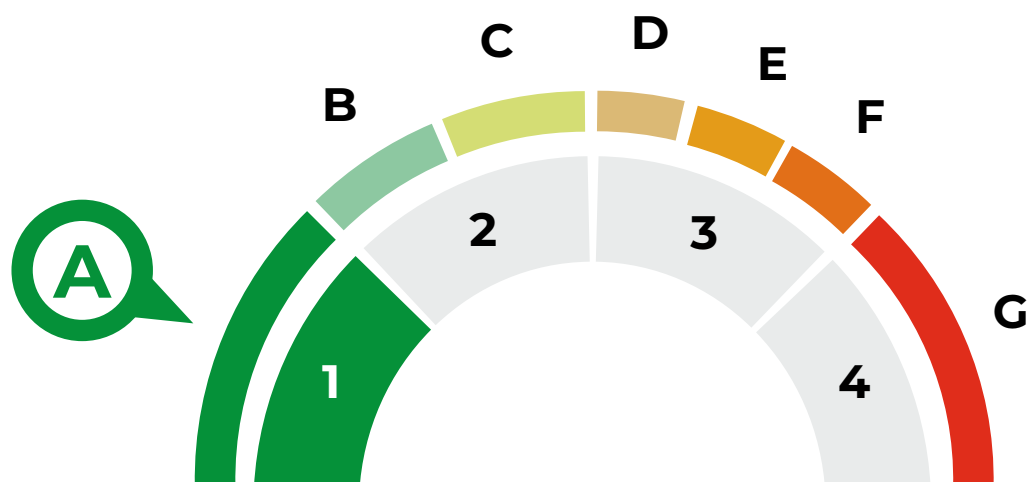


2. CRIBIS RATING

The CRIBIS rating is a reliable indicator of a company's economic and financial soundness and its payment discipline, assigned on the basis of in-depth analyses of financial statement data, balance sheet structure and financial behaviour. During the current reporting period, OMAL has once again demonstrated its commitment to sound and responsible management, relying on this assessment to provide customers and suppliers with a transparent picture of its reliability.

Retaining the '**Prime Company**' status demonstrates the continuity of this positive performance and strengthens the company's credibility in the market (fewer than 5% of companies achieve this ranking). The indicators underpinning the rating – such as the Failure Score, which indicates a minimal risk of business closure, and the Delinquency Score, which highlights a high level of payment reliability – confirm the company's position amongst the most exemplary organisations, in line with an approach focused on economic sustainability and fair business practices.





CRIBIS D&B RATING

1

CRIBIS CLASS

A

RISK OF FAILURE

MINIMAL

In addition to the overall rating, CRIBIS highlights the main factors that led to this positive assessment. The score factors listed below represent the economic, financial and organisational factors that help to reduce the company's risk profile and to confirm its long-term stability.

- The latest available financial statements show excellent efficiency ratios;
- The company has a high level of capitalisation;
- The company operates in a sector that is statistically low-risk;
- The company has a healthy gross profit margin;
- Valid Accredia certifications in place;
- The company's workforce has remained largely stable when comparing the most recent quarter available with the corresponding quarter of the previous year;
- The company has been operating in the market for many years, with generally positive results.

FINANCIAL STRENGTH

3A €11.661.009

Value based on equity

LISTENING AND PRIORITIES



**DIALOGUE WITH STAKEHOLDERS AND
DOUBLE MATERIALITY**

ESRS 2 IRO-1, IRO-2 | GRI 3-1, 3-2, 3-3



4.1 DIALOGUE WITH STAKEHOLDERS AND DOUBLE MATERIALITY

ESRS 2 IRO-1, IRO-2 | GRI 2-29, 3-1, 3-2, 3-3

The company regards dialogue with stakeholders as a strategic tool for guiding business decisions, strengthening the quality of relationships throughout the value chain and consolidating its ability to generate sustainable value in the long term. Listening to stakeholders enables us to gather useful information for understanding the impacts, risks and opportunities associated with the company's activities, thereby promoting an increasingly informed approach to environmental, social and governance issues.

During 2025, OMAL further consolidated its approach to sustainability by developing a double materiality analysis, carried out in line with the principles set out in the European Sustainability Reporting Standards (ESRS). This process has enabled us to identify and assess the key ESG issues relevant to the company, taking into account both the impacts the organisation has on the environment, people and the local community, and the effects these issues may have on the company's economic, financial and operational performance.

STAKEHOLDER





4.2 STAKEHOLDER ENGAGEMENT

ESRS 2 IRO-1 | GRI 2-29

Ongoing engagement with customers, suppliers, employees, institutions, local communities and other stakeholders enables the company to gather useful information to understand emerging expectations, needs and priorities, thereby contributing to the continuous improvement of operations and relationships throughout the value chain.

Listening to stakeholders is, in fact, now an established tool for supporting decision-making processes and defining the company's sustainability priorities.





Dialogue with stakeholders takes place through a variety of ongoing channels, tailored to the characteristics of those involved and the key material topics.

STAKEHOLDERS	Key material topics	Engagement methods
Employees and associates	Safety, welfare, professional development, organisational well-being	Meetings, training, surveys, internal meetings
Customers	Quality, innovation, reliability, product sustainability	Audits, technical visits, sales meetings
Suppliers	Business continuity, quality, ESG compliance	Audits, supplier qualification, regular meetings
Local communities	Employment, regional development, environmental impacts	Local partnerships, social initiatives
Organisations and institutions	Regulatory compliance, transparency	Checks, institutional meetings
Education system and universities	Training and skills development	Partnerships, work placements, educational projects
Financial system	Stability, governance, resilience	Reporting and regular meetings

The information gathered through engagement activities informs the double materiality process and supports the definition of the company's ESG priorities, contributing to the continuous improvement of organisational strategies and processes.

PARTNERSHIPS FOR A SUSTAINABLE FUTURE

Adopting an advanced business model that is oriented towards sustainability in all its aspects takes on even greater significance through active participation in the activities organised by trade associations and organisations working on regulatory compliance issues. These are valuable opportunities to share and promote the values of change and the transition towards a more sustainable future. The main organisations with which the company actively collaborates to promote sustainable business models are:



FACTS

The United Nations Global Compact is one of the world's most significant sustainability initiatives; launched in 2000, its mandate is to guide companies in pursuing the United Nations' goals and principles through responsible business practices. Membership requires companies to embrace, support, implement and report on – within their strategy and sphere of influence – a set of core values identified by what are known as the 'Ten Principles' relating to human rights, labour standards, the environment and the fight against corruption.

Since 2018, OMAL S.p.A. SB has been a founding member of the **Global Compact Network Italy** (GCNI), whose primary aim is to help develop the United Nations Global Compact in Italy, an initiative to promote a culture of corporate citizenship, championed and managed on a global scale by the United Nations.



4.3 OUR APPROACH TO DOUBLE MATERIALITY

ESRS 1, ESRS 2 IRO-1 | GRI 3-1

Throughout 2025, the analysis of issues relating to sustainability was carried out in consultation with OMAL's key business functions, which were involved on the basis of their respective roles, management responsibilities and direct knowledge of the company's operations.

Internal reviews have also always taken into account the issues raised in our engagement with stakeholders, drawing on input from the company departments responsible for managing this dialogue on a day-to-day basis. This approach has made it possible to incorporate into the analysis the expectations, needs and issues of interest that are relevant to the company and the context in which it operates.

The analysis was carried out using an approach that takes the following factors into account collectively:

- **impact materiality**, relating to the effects the organisation has on people, the environment and the local area;
- **financial materiality**, relating to the impacts that ESG issues may have on a company's economic, financial and operational performance.

The assessment was carried out using criteria consistent with international methodological guidelines, taking into account the severity, probability, scope and duration of the impacts, as well as their economic and financial significance, the time horizon and the capacity to manage risks and opportunities. Today, this analysis serves as a tool to support the planning and monitoring of a company's ESG priorities.

4.4 IMPACTS, RISKS AND OPPORTUNITIES FOR OMAL

ESRS 2 IRO-1 | GRI 3-2

The material topics identified through the double materiality process serve as the basis for defining the company's strategic and operational priorities.

In particular:

- material topics shape corporate strategy;
- guide the actions and initiatives described in the chapters **Environment**, **People** and **Relationships**;
- are summarised in the objectives and results reported in the **Impact Report**.

This approach ensures consistency between analysis, planning and the measurement of results.



MATERIAL TOPIC	IDENTIFIED IMPACT	VALUE CHAIN LEVEL	TYPE OF IMPACT	MAIN RISKS	MAIN OPPORTUNITIES
Climate Change	Greenhouse gas emissions associated with energy consumption and the supply chain	Operations Upstream	Actual negative	Rise in energy costs, changes in climate legislation	Energy efficiency, emissions reduction, self-generation of energy
Climate Change	Investments in energy efficiency and environmental monitoring	Operations	Actual positive	Need for regulatory and technological adaptations	Strengthening energy resilience and competitiveness
Circular Economy	Use of raw materials and natural resources	Operations Upstream	Actual negative	Supply volatility and rising material costs	Optimisation of consumption and reduction of waste
Circular Economy	Improvement in production efficiency and reduction of waste	Operations	Potential positive	Need for investment in technology	Improved industrial efficiency
Supply chain and Procurement	Dependence on suppliers and logistical challenges	Upstream	Potential negative	Supply chain disruptions and production delays	Strengthening of strategic measures
Health and safety	Potential operational risks for workers and staff members	Operations	Potential negative	Accidents and operational disruptions	Strengthening the safety culture
Health and safety	Investment in prevention and training	Operations	Actual positive	Regulatory developments	Improved well-being and business continuity
People and skills	Professional growth and skills development	Operations	Actual positive	Shortage of technical expertise	Attracting talent and consolidating know-how
People and skills	Difficulties in sourcing specialist skills	Operations Comunità	Potential negative	Decline in competitiveness	Strengthening training and local partnerships
Innovation and research	Development of innovative solutions and product improvement	Operations Downstream	Actual positive	Technological developments in the market	Access to new markets



MATERIAL TOPIC	IDENTIFIED IMPACT	VALUE CHAIN LEVEL	TYPE OF IMPACT	MAIN RISKS	MAIN OPPORTUNITIES
Governance and compliance	Strengthening control and compliance systems	Operations	Actual positive	Regulatory developments and reputational risks	Greater reliability and transparency
Governance and compliance	Potential reputational and regulatory risks	Operations Downstream	Potential negative	Penalties or reputational consequences	Strengthening prevention systems
Cybersecurity and data protection	Exposure to cyber risks and data breaches	Operations	Potential negative	Operational disruptions and data loss	Strengthening digital resilience
Community and local area	Economic and employment impacts on the local area	Downstream Comunità	Actual positive	Local socio-economic development	Strengthening local ties
Community and local area	Potential indirect environmental impacts	Upstream Downstream	Potential negative	Decline in local support	Strengthening ESG initiatives and stakeholder dialogue

4.5 PRIORITY SUSTAINABILITY ISSUES

ESRS 2 IRO-2 | GRI 3-2

The results of the double materiality analysis have identified a set of priority issues that significantly influence both the impacts generated by the organisation and the company's ability to create value in the medium and long term.

The priorities identified now serve as the framework for the monitoring activities, investments and improvement initiatives developed by OMAL as part of its sustainability strategy. They also represent the areas on which the company focuses most of its attention, resources and continuous improvement efforts.

LEVEL OF MATERIALITY

● High

Significant impact on the environment and society

● Medium

Moderate impact, increasing in significance

● Low

Limited indirect impact

MATERIALITY ASSESSMENT

■ Highly material

Strategic priority

■ Material

Key priority

■ Moderately material

Monitored priority



PRIORITY ISSUE	LEVEL OF MATERIAL	IMPACT SCORE (0-5)	FINANCIAL MATERIALITY SCORE (0-5)	FINAL MATERIALITY ASSESSMENT	REASONS FOR THE ASSESSMENT
Climate change	HIGH	5,0	4,8	HIGHLY MATERIAL	Key issue relating to direct and indirect environmental impacts, linked to energy consumption, Scope 1–2–3 emissions, the energy transition and developments in European legislation
Circular economy	HIGH	4,8	4,5	HIGHLY MATERIAL	Relevant to the use of raw materials, waste management, material recovery and production efficiency throughout the industrial cycle
Sustainable sourcing	HIGH	4,7	4,6	HIGHLY MATERIAL	Strategic for supply chain management, business continuity and the reduction of upstream facilities associated with suppliers
Occupational health and safety	HIGH	4,9	4,4	HIGHLY MATERIAL	A key issue for the protection of people, business continuity and the prevention of industrial risks
Empowering people	HIGH	4,6	4,2	HIGHLY MATERIAL	A key priority for skills development, staff retention, organisational growth and the preservation of the company's know-how
Business continuity	HIGH	4,5	4,8	HIGHLY MATERIAL	Strategic issue for industrial resilience, management of operational risks and the ability to adapt to market changes
Research and innovation	HIGH	4,4	4,7	HIGHLY MATERIAL	A key feature of OMAL's competitive model and a driver of sustainable development in products and processes
Responsible growth	HIGH	4,5	4,5	HIGHLY MATERIAL	Material to the integration of ESG considerations into strategy, governance and long-term value creation
Community and local area	HIGH	4,2	3,9	MATERIAL	Important in terms of its impact on employment, local relations and support for the local social and economic context
Diversity, equity and inclusion	MEDIUM	3,5	3,2	MODERATELY MATERIAL	An issue that is becoming increasingly established within HR policies and organisational processes

Methodological note: the scores are derived from the double materiality process developed by OMAL, taking into account the severity, likelihood and extent of the impacts, as well as their financial materiality for the organisation in the short, medium and long term.



4.6 THE LINK BETWEEN PRIORITIES AND BUSINESS STRATEGY

ESRS 2 SBM-3 | GRI 3-3

During 2025, OMAL developed a process for analysing and establishing links between the material topics identified through the double materiality process and the objectives of public benefit set out in its Benefit Corporation Articles of Association.

This alignment exercise has made it possible to identify more clearly how the key ESG issues relevant to OMAL – such as sustainable innovation, the protection of natural resources, skills development, people's well-being, safety, inclusion, community relations, ethics and governance – contribute in practical terms to the pursuit of the objectives of public benefit set out in the Articles of Association.

Thanks to this integration, the Impact Report is not merely a compliance requirement for Benefit Corporations, but becomes a reporting and monitoring tool that is increasingly closely linked to corporate strategy, continuous improvement processes and the company's ability to generate value in the long term.

The objectives, activities carried out, results achieved, monitoring metrics and prospects for improvement associated with the objectives of public benefit are reported in Chapter 8 – Impact Report, which sets out the contribution made by the actions undertaken by OMAL to the creation of economic, social and environmental value.

CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS

ESRS 2 | GRI 3-3

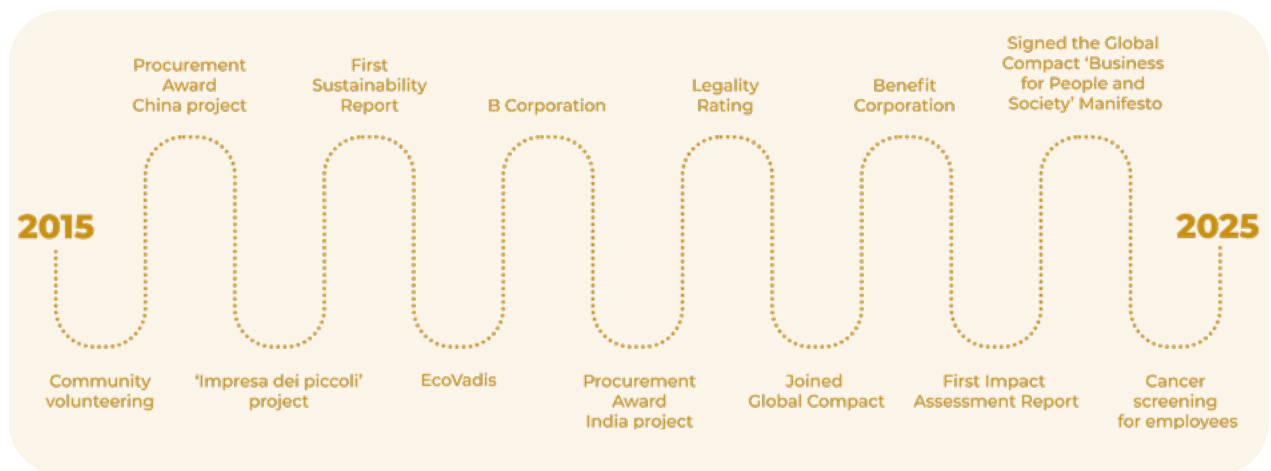
The activities and projects undertaken by the company in the field of sustainability contribute to the achievement of various Sustainable Development Goals (SDGs) set out in the United Nations 2030 Agenda. Following the update to its double materiality analysis, a more in-depth examination of the corporate context and the work carried out to establish links between material topics and objectives of public benefit, OMAL has further developed its mapping of the SDGs, with the aim of presenting a more comprehensive and coherent picture of the contribution generated by its activities.

The table below sets out the main areas in which OMAL contributes to the various SDGs, in line with the material topics identified and the objectives of public benefit pursued by the company.

SDG	Area of OMAL's contribution
SDG 3 – Good health and well-being	Safety, welfare, prevention and health
SDG 4 – Quality education	Training, schools, universities, work placements
SDG 5 – Gender equality	Inclusion and equal opportunities
SDG 7 – Affordable and clean energy	Renewable energy, GO, photovoltaics
SDG 8 – Decent work and economic growth	Employment, welfare, responsible supply chains
SDG 9 – Innovation and infrastructure	Product innovation and digitalisation



SDG	Area of OMAL's contribution
SDG 10 – Reduced inequalities	Inclusion and empowerment of people
SDG 11 – Sustainable communities	Local area and social relations
SDG 12 – Responsible consumption and production	Circular economy and resource management
SDG 13 – Climate action	Carbon footprint and energy efficiency
SDG 16 – Strong institutions	Compliance, transparency and Model 231
SDG 17 – Partnerships for the Goals	Stakeholder engagement and local partnerships



In line with the approach adopted in previous years, this Report sets out in its individual chapters – with greater detail in Chapter 8 – the progress made towards the objectives set out in the 2024–2026 ESG Strategic Plan, which will come to an end in 2026.





ENVIRONMENTAL				7 AFFORDABLE AND CLEAN ENERGY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION
Area	Macro objectives	Actions in pursuit of the objectives	2024-2026 objectives			
Greenhouse effect	Implement measures to monitor solutions aimed at reducing atmospheric emissions and environmental impacts	- Create a dashboard for monitoring consumption at production sites - Organisation Carbon Footprint (every two years, except in years when there are no substantial changes to the business)	- Support for social projects by contributing to funding of activities capable of sequestering CO₂ - Assessment of the tCO₂eq impact for certain product families - Optimisation of shipments outside the EU through overseas branches			
Circular economy	Increase the use of recycled material, reduce the amount of production waste by promoting a culture of circularity	- Wastewater treatment, sewage treatment system, condensate recovery, first-flush rainwater treatment - Recovery of packaging materials, sorted waste for recycling - Heat recovery from compressors - Monitoring of inbound and outbound logistics	Maintain the circular economy ratio above 90%			
Supplier engagement	Maintain a clear and transparent relationship with the supply chain, paying particular attention to monitoring sustainability requirements (protection of labour and respect for workers' rights, protection of the environment, compliance with the law, ethical conduct)	Continuous sharing of supplier code of conduct and code of ethics	Assess a method for evaluating our suppliers from an ESG perspective			
Energy efficiency	Adopt the best available technologies to reduce energy consumption	Monitor the output of photovoltaic panels and install software to track energy consumption	Seek partners to develop an energy efficiency index (tCO ₂ eq emissions vs company turnover)			
Environmental performance	Help to the improve environmental performance to ensure the right balance between work and development needs and the protection of the environment and quality of life	Implement environmental KPI monitoring system	Maintain 14001 certification and avoid 'major' or 'serious' non-conformities during audits			
Renewables	Replace non-renewables with alternative, sustainable and greener sources.	Purchase only renewable electricity	Maintain the use of 100% renewable energy			



SOCIAL				3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	8 DECENT WORK AND ECONOMIC GROWTH	11 SUSTAINABLE CITIES AND COMMUNITIES
Area	Macro objectives	Actions in pursuit of the objectives	2024-2026 objectives				
Occupational health and safety	Implement policies and measures to preserve and safeguard workers' health and safety	Activate the anonymous reporting service	- Maintain 45001 certification and avoid 'major' or 'serious' non-conformities during audits - Implement initiatives to raise staff awareness of health and safety issues				
Empowering people and fostering individual growth	Create a positive working environment that promotes training and professional fulfilment.	Launch of individual growth projects	Implement Academy, focus on soft skills				
Diversity and inclusion	Value diversity, combat all forms of inequality	Disseminate code of ethics and evaluate courses on diversity	Organise internal training courses				
Individual welfare and well-being	Implement a range of initiatives aimed at enhancing the well-being of employees and their families (e.g. encouraging socialisation and physical and mental well-being by supporting socio-cultural and recreational activities, community initiatives and sporting activities)	Implement activities to engage the workforce	- Evaluate new projects intended for the corporate population - Projects for health protection and prevention				
Work and employment	Make direct local investments to create new jobs.	Support for local associations	Evaluate involvement of external companies in social projects (Art. 14)				
Engaging local communities	Undertake initiatives to support the local area and its social causes.	Sponsor local companies and partner with institutions	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
Area	Macro objectives	Actions in pursuit of the objectives	2024-2026 objectives			
Product innovation	Invest in product research and development and process digitisation	- New calculation structure in Panthera - X-Easy platform - New scheduler - Create e-commerce - Use artificial intelligence	Research, develop and market new products			
Business continuity	Identify and assess risks of disruption to business continuity and undertake actions of mitigation and plans of targeted action.	Installation of software designed to identify any critical issues in real time	Maintain economic soundness			
Business ethics	Maintain consistency with legal and regulatory provisions, comply with internal and external codes of conduct	Continuous dissemination of the Code of Ethics and the Supplier Code of Conduct	- Maintain high legality rating and disseminate suppliers' code of conduct - Implementation of the Organisational Model under Legislative Decree 231/01			
Dialogue with stakeholders	Identify stakeholders' needs, requirements and expectations to improve production and product quality by strengthening collaboration ties	Continue all existing dialogue activities with stakeholders	Open new branches and strengthen ties with the local community			
Value creation	Contribute to the continuous growth of the organisation through investments that generate benefits for all stakeholders	Product analysis and developing new markets	Expand the Asian branch and market, consolidate the American branch			
Brand Reputation	Undertake initiatives to support the local area and its social causes.	Sponsor local companies and partner with institutions	Continued support for local charities and sports organisations			

ENVIRONMENT

05

**EFFICIENCY, INNOVATION AND RESPECT FOR
RESOURCES**

ESRS E1, E3, E5 | GRI 302, 303, 305, 306, 204



OMAL'S ENVIRONMENTAL POLICIES

OMAL regards the management of environmental impacts as a key element of its sustainability strategy, in line with the manufacturing nature of its operations. In this context, the company's commitment is focused on the continuous improvement of energy efficiency, the reduction of emissions, the responsible use of resources and the progressive involvement of the supply chain.

In support of this approach, the company operates under a UNI EN ISO 14001-certified Environmental Management System, which enables it to monitor relevant environmental aspects, set improvement targets and promote a management approach focused on preventing environmental impacts. Throughout 2025, OMAL focused its activities on a number of environmental priorities deemed to be strategic, including:

- improving the energy efficiency of production sites;
- increasing self-generation from renewables;
- monitoring greenhouse gas emissions;
- reducing water consumption;
- recovering waste and recyclable materials;
- engaging the supply chain in ESG issues.

Through these initiatives, the company is continuing its efforts to improve its environmental performance, thereby helping to strengthen the efficiency, competitiveness and resilience of its business model.

5.1 ENERGY, EFFICIENCY AND RENEWABLES

ESRS E1 | GRI 302

Energy is one of the most significant environmental issues for OMAL, given the manufacturing nature of its operations. For this reason, the company constantly monitors its energy consumption, energy generation from renewables and the efficiency of its production processes through an integrated digital system that enables data to be collected and analysed in real time.

Continuous monitoring helps to identify opportunities for improvement, plan efficiency measures and progressively reduce the environmental impacts associated with energy consumption. Energy data is collected via an integrated system and is available in real time via a digital dashboard, which allows us to monitor:

- production workstations;
- electrical cabin;
- air-conditioning systems;
- heating plant;
- compressor room;
- lighting;
- photovoltaic systems;
- water and energy consumption.

This system enables organisations to identify inefficiencies, optimise production processes and plan measures for continuous improvement.



REAL-TIME ENERGY MONITORING

Energy data is collected via an integrated system and is available in real time through a **digital dashboard**, which allows us to monitor:



PRODUCTION WORKSTATIONS
Real-time monitoring of individual production workstations



ELECTRICAL CABIN
Monitoring the company's power consumption and electricity distribution



AIR CONDITIONING SYSTEMS
Monitoring the energy consumption of air-conditioning systems



HEATING PLANT
Monitoring energy consumption for heating



COMPRESSOR ROOM
Monitoring compressor and compressed air consumption



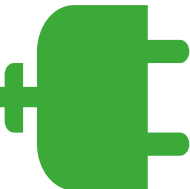
LIGHTING
Monitoring the energy consumption of the lighting system



PHOTOVOLTAIC SYSTEM
Monitoring solar energy production



WATER AND ENERGY CONSUMPTION
Integrated monitoring of water and energy consumption





ENERGY CONSUMPTION, PURCHASE AND PRODUCTION

TYPE OF CONSUMPTION	UoM	2023	2024	2025
Natural gas	Sm3	62.240	59.551	58.980
Petrol for company fleet	litres	5.189	7.602	6.814
Diesel for company fleet	litres	13.133	17.980	25.320
Electricity purchased	GJ	5.903,56	4.921,49	4.260,30
Self-generated solar power	GJ	462,12	1.063,18	1.412,40
Self-consumed solar power	GJ	421,69	758,98	1.050,10
Total energy consumed	GJ	6.325,25	5.680,48	5.310,40

During 2025, OMAL recorded an overall reduction in energy consumption of around 7%, accompanied by a significant decrease in emissions associated with purchased energy.

The 13% reduction in the amount of electricity purchased from the grid confirms the effectiveness of the investments made in recent years in terms of improving production efficiency and increasing self-generation from renewables. The reduction in energy consumption confirms the effectiveness of the energy-efficiency measures implemented over the years and helps to minimise the environmental impact associated with production activities.

The rise in the company fleet's diesel consumption, on the other hand, is mainly linked to the increase in operational and logistical activities recorded during the year.

PHOTOVOLTAIC SYSTEM

The generation of energy from renewables is one of the most significant environmental investments made by OMAL in recent years. In 2017, the Passirano site was fitted with a 100 kWp photovoltaic system. During 2024, the new system installed at the Rodengo Saiano site also became operational, bringing the total installed capacity to around 700 kWp.

In 2025, total photovoltaic energy production reached approximately **295,329 kWh**, helping to reduce energy dependence on the grid and limit CO₂ emissions. This system has made a significant contribution to energy self-generation, increasing the proportion of renewable energy used in the company's operations.

HEAT RECOVERY FROM COMPRESSORS

Among the energy-efficiency measures implemented by OMAL is a system for recovering heat generated by the industrial compressors installed at the Passirano production site. The thermal energy produced whilst the systems are in operation is recovered and reused for space heating and the production of domestic hot water, thereby reducing the plant's overall energy requirements.

This solution makes it possible to utilise a source of energy that would otherwise be wasted, helping to improve process efficiency and reduce the energy consumption associated with heating.



FACTS

In 2025, the compressor used to produce compressed air for the assembly department at the Rodengo Saiano plant was replaced with a new, latest-generation inverter-driven unit which, whilst maintaining the same performance levels, ensures considerable savings in electricity consumption and, consequently, a significant reduction in CO₂ emissions.

	ENERGY			ENVIRONMENT	
	ENERGY CONSUMPTION	ENERGY REDUCTION	SAVINGS	CO ₂ EMISSIONS	REDUCTION IN CO ₂ EMISSIONS
CURRENT SITUATION	88,1 MWh	-	-	46.429 Kg	-
VARIABLE 30	12,16 MWh	76 MWh	86,2%	6.406 Kg	40.023 Kg

5.2 CLIMATE CHANGE AND CORPORATE CARBON FOOTPRINT

ESRS E1 | GRI 305

Climate change is one of the main environmental challenges facing the manufacturing sector and its value chains. In this context, OMAL regularly monitors its greenhouse gas emissions in order to understand the impacts associated with its business activities, identify the main sources of emissions and guide future improvement measures.

During 2025, the company updated its **Corporate Carbon Footprint** (CFO) in accordance with the **UNI EN ISO 14064-1:2019** standard, with reference to the activities carried out at the Rodengo Saiano and Passirano sites.

The analysis was carried out using the control approach and covers both direct and indirect emissions generated by the company's activities throughout the entire value chain.



The update carried out in 2025 involved a methodological review of the scope of the analysis, with the aim of improving the representativeness of the emissions inventory. In particular, the range of materials and components taken into account in relation to indirect emissions associated with procurement and inbound logistics has been expanded, enabling a more comprehensive assessment of the impacts generated throughout the supply chain.

This update has resulted in a significant change in the results compared with the calculations made in previous years. For this reason, a direct comparison with previous Corporate Carbon Footprints is not methodologically appropriate. The 2025 study therefore serves as the new benchmark for monitoring the company's future climate performance and will form the starting point for defining any future measures to reduce emissions and for monitoring the company's climate performance.

GHG EMISSIONS 2025 – MARKET-BASED APPROACH		
Category	tCO ₂ eq	% Incidence
Category 1 – Direct emissions	225,56	3,39%
Category 2 – Electricity purchased (Market-based)	0,00	0,00%
Category 3 – Transport	177,64	2,67%
Category 4 – Goods and services purchased	6.244,71	93,93%
Total	6.647,90	100%

Source: OMAL 2025 Corporate Carbon Footprint Study.

The emissions inventory shows that the majority of the organisation's climate impact is attributable to indirect emissions generated throughout the supply chain. The category relating to goods and services purchased accounts for 93.93% of total emissions, confirming that the main sources of emissions are linked to the raw materials, components and semi-finished products used in production processes.

This result highlights the importance of an approach that progressively involves the entire value chain and strengthens dialogue with suppliers and strategic partners, with a view to promoting greater integration of environmental criteria into procurement processes.

ELECTRICITY AND A MARKET-BASED APPROACH

To quantify the indirect emissions associated with purchased electricity, OMAL adopts the market-based approach, which takes into account the supply of energy covered by Guarantees of Origin (GOs).

In 2025, the electricity purchased by the company was fully covered by Guarantees of Origin, enabling Category 2 to be assigned an emissions value of 0 tCO₂eq in accordance with the market-based method.

By applying the location-based approach instead – which takes the national energy mix into account – the emissions associated with imported electricity amount to 220.12 tCO₂eq.

The organisation's total emissions therefore amount to:

- **6,647.90 tCO₂eq according to the market-based approach;**
- **7,104.74 tCO₂eq according to the location-based approach.**



CRITERIA FOR CALCULATING EMISSIONS

The 2025 Corporate Carbon Footprint was developed in accordance with the principles of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the UNI EN ISO 14064-1:2019 standard.

Emissions are expressed in tonnes of carbon dioxide equivalent (tCO₂eq) and include the main emission categories associated with the company's activities, including direct emissions, emissions resulting from energy use, and indirect emissions across the value chain. The calculation was based on company data relating to energy consumption, fuels, procurement, logistics and transport, supplemented by emission factors sourced from internationally recognised databases and sources, including Ecoinvent, ISPRA and DEFRA.

PROSPECTS FOR IMPROVEMENT

For OMAL, updating its Corporate Carbon Footprint is a key tool for understanding the distribution of climate impacts across the value chain and guiding future improvement initiatives.

The availability of a new baseline based on a broader and more representative scope will enable the company to monitor the trend in its emissions more accurately and to identify priority areas for action. In line with its sustainability strategy, OMAL will continue to develop initiatives aimed at improving energy efficiency, promoting the use of renewables, strengthening environmental monitoring and progressively involving the supply chain in efforts to improve climate performance.

GREEN IN – LOGISTICS EFFICIENCY AND VOLUNTARY CLIMATE ACTION INITIATIVES

Throughout 2025, OMAL continued its efforts to monitor and reduce indirect emissions associated with its logistics and distribution activities, through initiatives aimed at improving transport efficiency, collaborating with established logistics operators and progressively monitoring emissions data throughout the supply chain.

At the same time, the company has joined voluntary programmes run by third parties that support certified environmental and climate projects related to the residual emissions generated by certain logistics activities and corporate travel.

In particular:

- it has supported Italian reforestation and agricultural regeneration projects in the Salento region; these are traceable and verifiable via a public register and blockchain technology, and contribute not only to the removal of CO₂ from the atmosphere but also to supporting local farming communities (totalling 208 tCO₂, as a voluntary offset of part of the residual emissions generated by the international logistics and transport activities of partners Aprile S.p.A. and Schenker Italia);
- through the DKV Climate programme, it has supported environmental projects relating to 86 tCO₂ associated with the company fleet's fuel consumption;
- CO₂e emissions associated with DHL transport operations for 2025 amount to approximately 21.3 tonnes, reduced to 18.6 tonnes thanks to decarbonisation initiatives (approximately -12.6%) achieved through the GoGreen Plus service (insetting).



These initiatives do not replace the process of directly reducing emissions, which remains OMAL's strategic priority as part of its decarbonisation programme.

The company therefore adopts an approach focused on transparency and accuracy in its environmental communications, avoiding generic or potentially misleading claims and promoting reporting that is consistent with developments in the European regulatory framework on green claims and the fight against greenwashing.

Documento nr.
TCR-039/00053/26

CERTIFICATO DI COMPENSAZIONE

Il presente certificato attesta l'avvenuta **compensazione volontaria delle emissioni di CO₂** attraverso l'acquisto di crediti di carbonio generati da un progetto di riforestazione certificato nel territorio del Salento. I crediti sono stati quantificati secondo la metodologia TCR di Carborea, validata da RINA in conformità alla norma internazionale ISO 14064-2, e sono stati verificati e certificati ex-post da un ente terzo indipendente (Climate Standard) con **livello di garanzia ragionevole**, a garanzia della loro trasparenza, permanenza e tracciabilità.

Questa azione rappresenta un contributo concreto alla rigenerazione ambientale, sociale ed economica di un'area fortemente colpita dalla Xylella, e **si inserisce pienamente nei principi ESG** (Environmental, Social and Governance) oggi richiesti dalle imprese responsabili, oltre che nei **requisiti della CSRD** (Corporate Sustainability Reporting Directive), che impongono un'informativa chiara e verificabile sull'impatto ambientale.

PROGETTO	QUANTITÀ	DATA
OLIVAMI CARBON CREDITS - PROJECT ID: TCR-039	33 Tonnellate	18 Giugno 2026

NOME AZIENDA
Omal Società Benefit S.p.A.

MOTIVO DELLA COMPENSAZIONE
Compensazione volontaria emissioni residue generate dalle attività di trasporto merci del trasportatore Schenker, quantificate secondo GHG Protocol.

HASH DELLA TRANSAZIONE
0x8ca6ff6cd988191965718ed8ae2d52789e9939ec3a7e3f3ab5efcd88dead226a

VALIDAZIONE DEL PROGETTO
Il presente progetto di compensazione è stato **certificato secondo la metodologia TCR** (Trusted Carbon Reduction) sviluppata da Carborea. La metodologia è conforme alla norma internazionale ISO 14064-2 ed è stata validata da RINA, ente di certificazione accreditato.

VALIDAZIONE E VERIFICA EX-POST DEI CREDITI DI CARBONIO
I crediti di carbonio generati dal presente progetto sono stati verificati e validati ex-post da Climate Standard, organismo indipendente di verifica, in conformità ai requisiti di trasparenza, tracciabilità, additionalità e permanenza.

STEFANO PRESICCE - CEO CARBOREA SRL BENEFIT

Progetto Realizzato da Progetto Validato e Certificato da

Documento nr.
TCR-053/00052/26

CERTIFICATO DI COMPENSAZIONE

Il presente certificato attesta l'avvenuta **compensazione volontaria delle emissioni di CO₂** attraverso l'acquisto di crediti di carbonio generati da un progetto di riforestazione certificato nel territorio del Salento. I crediti sono stati quantificati secondo la metodologia TCR di Carborea, validata da RINA in conformità alla norma internazionale ISO 14064-2, e sono stati verificati e certificati ex-post da un ente terzo indipendente (Climate Standard) con **livello di garanzia ragionevole**, a garanzia della loro trasparenza, permanenza e tracciabilità.

Questa azione rappresenta un contributo concreto alla rigenerazione ambientale, sociale ed economica di un'area fortemente colpita dalla Xylella, e **si inserisce pienamente nei principi ESG** (Environmental, Social and Governance) oggi richiesti dalle imprese responsabili, oltre che nei **requisiti della CSRD** (Corporate Sustainability Reporting Directive), che impongono un'informativa chiara e verificabile sull'impatto ambientale.

PROGETTO	QUANTITÀ	DATA
OLIVAMI CARBON CREDITS - PROJECT ID: TCR-053	175 Tonnellate	18 Giugno 2026

NOME AZIENDA
Omal Società Benefit S.p.A.

MOTIVO DELLA COMPENSAZIONE
Compensazione volontaria emissioni residue generate dalle attività di logistica internazionale associate ai trasportatori WUXI, APEX, TIANJIN HUIHUA, NINGBO HAWKS e OMAL, quantificate secondo GHG Protocol.

HASH DELLA TRANSAZIONE
0xt22d8859ef47d347d2c95f952319d15f5f61c228636cca9d4f67932e0bfb8d6a

VALIDAZIONE DEL PROGETTO
Il presente progetto di compensazione è stato **certificato secondo la metodologia TCR** (Trusted Carbon Reduction) sviluppata da Carborea. La metodologia è conforme alla norma internazionale ISO 14064-2 ed è stata validata da RINA, ente di certificazione accreditato.

VALIDAZIONE E VERIFICA EX-POST DEI CREDITI DI CARBONIO
I crediti di carbonio generati dal presente progetto sono stati verificati e validati ex-post da Climate Standard, organismo indipendente di verifica, in conformità ai requisiti di trasparenza, tracciabilità, additionalità e permanenza.

STEFANO PRESICCE - CEO CARBOREA SRL BENEFIT

Progetto Realizzato da Progetto Validato e Certificato da



FACTS

RETE CLIMA CERTIFICATE

The company offsets the CO₂ emissions resulting from users' browsing of its corporate website by supporting certified and verifiable projects carried out by the association Rete Clima®.



5.3 WATER MANAGEMENT

ESRS E3 | GRI 303

Water is an essential resource for communities, ecosystems and economic activities. Although it operates in a manufacturing sector characterised by limited use of water in production processes, OMAL regularly monitors its water consumption with the aim of promoting the efficient and responsible use of water.

The company's water supply comes exclusively from the public water mains and is used primarily for sanitation, cleaning and limited support for production activities, with no water-intensive industrial processes taking place.

OMAL has also assessed its operating environment with regard to potential risks relating to the availability of water. The analysis, which took into account the location of the plants, the nature of the activities carried out and the organisation's level of dependence on this resource, did not reveal any particularly critical situations or exposure to water stress that would jeopardise the company's operational continuity in the short and medium term.

Although OMAL does not operate in areas currently characterised by high water stress and its production processes are not particularly water-intensive, the company recognises the growing importance of water stewardship in the context of climate change and the increasing frequency of extreme weather events. For this reason, the company continues to monitor developments in the local context and in its own consumption, adopting an approach focused on preventing waste and improving the efficient use of water.

In 2025, the company's water abstraction totalled 5,531 m³, a decrease of 49.4% compared with the 10,940 m³ recorded in 2024. This result confirms the focus placed on monitoring environmental performance and the responsible management of natural resources.

OMAL will continue to monitor its water consumption and keep track of changes in climate and local conditions, identifying any opportunities for improvement and encouraging practices aimed at an increasingly responsible and efficient use of water.

WATER ABSTRACTIONS BY SOURCE (m ³)			
Abstraction point	2023	2024	2025
Source	Freshwater (m ³)	Freshwater (m ³)	Freshwater (m ³)
Groundwater (all areas)	-	-	-
Groundwater (areas experiencing water stress)	-	-	-
Well	-	-	-
Water supply network	10.422	10.940	5.531
Total	10.422	10.940	5.531



5.4 CIRCULAR ECONOMY, WASTE AND PACKAGING

ESRS E5 | GRI 306

In a manufacturing environment characterised by the predominant use of metals, the company promotes practices aimed at optimising the use of resources, recovering/recycling materials and continuously improving the management of waste streams arising from its manufacturing activities. The management of waste and packaging materials is one of the areas through which OMAL makes a tangible contribution to the principles of the circular economy, by promoting the recovery of recyclable materials and minimising the need for final disposal.

Throughout 2025, the company continued to monitor key indicators relating to waste generation, material recovery and packaging use, with the aim of progressively improving resource efficiency and reducing the environmental impacts associated with its production processes.

At the same time, preliminary assessments have been launched into the application of circular economy principles to the company's products and processes, taking into account the methodological guidelines introduced by the ISO 59000 series, with a view to identifying new opportunities for improvement in resource management throughout the product life cycle.

The data presented in the following sections illustrate trends in the waste generated by the company's operations, the management methods adopted and the key findings regarding the use and recovery of packaging materials.

WASTE GENERATED THROUGHOUT THE YEAR			
Type of waste	2023	2024	2025
Total waste generated	567.350	376.962	374.343
of which hazardous	14.995	6.384	12.816
% hazardous	3%	2%	3%
of which non-hazardous	552.355	370.578	361.527
Total waste sent for recovery	557.375	373.132	366.103
Total waste sent for disposal	9.975	3.830	8.240
% sent for disposal	2%	1%	2%

Type of waste	2023		2024		2025	
Total hazardous waste	14.995		6.384		12.816	
% of hazardous waste sent for recovery	12075	81%	6354	100%	11296	88%
% of hazardous waste sent for disposal	2920	19%	30	0%	1520	12%
Total non-hazardous waste	552.355		370.578		361.527	
% of non-hazardous waste sent for recovery	544840	99%	366777,56	99%	354807	98%
Total waste sent for disposal	7515	1%	3800	1%	6720	2%
Circular waste recovery	95%		97%		93%	



In 2025, too, the proportion of waste sent for recovery remains particularly high, reflecting the company's ability to make the most of the resources generated by its production processes.

The composition of the waste also confirms the central role played by ferrous and non-ferrous metal scrap, which accounts for the majority of the recovered materials. This result reflects the characteristics of the company's production process and the attention paid to the proper management and optimisation of resources throughout the entire operational cycle.

Details of the waste generated during the three-year period 2023–2025 are set out below:

NON-HAZARDOUS WASTE SENT FOR RECOVERY				
Type of waste	UoM	2023	2024	2025
Plastic waste	kg	2.395	602	2.100
Ferrous metal filings and shavings	kg	192.415	177.120	167.170
Non-ferrous metal filings and shavings	kg	187.072	101.970	103.750
Processing waste and metal scrap	kg	105.307	32.506	32.615
Paper and cardboard packaging	kg	21.640	22.000	17.450
Wooden packaging	kg	34.550	32.500	29.865
End-of-life equipment and WEEE	kg	1.391	280	4.950
Other non-hazardous waste	kg	70	0	71
Total non-hazardous waste recovered	kg	544.840	366.978	357.971

RIFIUTI PERICOLOSI DESTINATI A RECUPERO				
Type of waste	UoM	2023	2024	2025
Emulsions and solutions for machinery	kg	11.485	4.900	7.720
Metal sludge	kg	0	200	0
Used lubricating oils	kg	0	520	0
Packaging containing residues of dangerous substances	kg	0	46	220
Contaminated absorbents and filter materials	kg	0	688	2.880
End-of-life equipment containing hazardous components	kg	570	0	410
Lead-acid batteries	kg	20	0	7
Total hazardous waste disposed of	kg	12.075	6.354	11.237



EFFICIENCY IN THE USE OF PACKAGING

The efficient use of resources is one of the ways in which OMAL helps to reduce the environmental impacts associated with its manufacturing activities. In this context, the company constantly monitors the use of packaging, promoting solutions geared towards recycling.

PACKAGING SPECIFICATIONS				RECOVERY OF PACKAGING MATERIALS			
Material	2023	2024	2025	Recycled material	2023 (t)	2024 (t)	2025 (t)
Plastic	9.979	8.684	13.784	Plastic*	2,0	0,5	2
Wood	56.480	51.013	42.177	Wood	35,0	32,0	29,8
Cardboard	36.540	33.452	36.342	Paper and cardboard	22,0	22,0	17,5
Total	102.999	93.149	92.303	Total	59,0	54,5	49,3

**Please note that the quantities stated for this category refer solely to the plastic waste generated during the production process.*

5.5 RESPONSIBLE SOURCING

ESRS E5, ESRS 2 SBM-2 | GRI 204

Supply chain management is a strategic priority for OMAL, both in terms of operational continuity and the contribution that suppliers make to the organisation's environmental, social and economic performance.

For this reason, the company promotes the gradual integration of ESG criteria into the processes for selecting, assessing and monitoring its supply chain, thereby fostering the development of business relationships based on reliability, transparency and continuous improvement.

Relations with suppliers are governed by the principles set out in the Code of Ethics and the Supplier Code of Conduct, through which OMAL promotes shared standards in the areas of sustainability, integrity, the protection of human rights, safety and respect for the environment. The Supplier Code of Conduct is a key tool for monitoring the supply chain and sets out the main requirements for commercial and industrial partners, with particular reference to:

- compliance with applicable national and international regulations;
- protection of human rights and working conditions;
- health and safety of workers;
- prevention of corruption and fair business practices;
- respect for the environment and responsible management of resources;
- prevention of pollution and reduction of environmental impacts;
- compliance with ESG principles and company policies;
- traceability, reliability and operational continuity of supply.

Through its Supplier Code of Conduct, OMAL aims to develop strong and lasting business relationships, based on collaboration, reliability and continuous improvement, whilst promoting the gradual integration of sustainability principles throughout the supply chain.



SUPPLIERS WHO ADHERE TO THE CODE OF CONDUCT

Throughout 2025, OMAL also continued its programme to streamline and consolidate its supply chain, reducing the overall number of suppliers and focusing its commercial relationships on the most strategic partners who are best qualified from a technical, organisational and environmental perspective.

YEAR	% CCF ADHESION	NUMBER OF QUALIFIED SUPPLIERS
2023	95%	297
2024	99%	304
2025	99%	240

BREAKDOWN OF MAIN SUPPLIES IN 2025	
CATEGORY DESCRIPTION	TOTALE
Contracted services	24,9%
Raw materials	8,8%
Components	30,0%
Heat and surface treatments	6,9%
Accessories and resale products	12,9%
Other	16,6%
Total	100,0%

SUPPLIER ASSESSMENT AND INTEGRATION OF ESG CRITERIA

With regard to environmental issues, OMAL assessed 68 suppliers, representing 28% of its total active suppliers, thereby confirming its commitment to monitoring environmental performance across the value chain. Of the new suppliers qualified during the year, six underwent a specific assessment of environmental aspects. The figures relating to new suppliers are particularly significant: the proportion of suppliers subject to environmental assessment rose from 33% in 2024 to 46% in 2025, highlighting the increasing integration of environmental criteria into the screening processes.

SUPPLIERS ASSESSED AGAINST ENVIRONMENTAL CRITERIA		
INDICATOR	2024	2025
Total number of suppliers	304	240
New suppliers	3	13
Suppliers assessed against environmental criteria	102	68
New suppliers assessed against environmental criteria	1	6
% of suppliers assessed against environmental criteria	34%	28%
% of new suppliers assessed against environmental criteria	33%*	46%

** the information set out in the previous financial statements is hereby corrected.*



PROPORTION OF SPENDING ON LOCAL SUPPLIERS

In accordance with GRI Standard 204-1 – Proportion of spending on local suppliers, OMAL monitors, on an annual basis, the geographical distribution of spending on the purchase of raw materials and the procurement of general goods and services. The figures confirm that a significant proportion of purchases are made within Italy and the local region, highlighting the company's strong ties with its local supply chain.

In 2025, in fact, 77.7% of expenditure on raw materials and 96.7% of expenditure on general suppliers went to Italian suppliers, confirming the company's commitment to contributing to the growth and competitiveness of the national manufacturing sector through stable and long-lasting commercial relationships.

SPENDING ON SUPPLIERS OF RAW MATERIALS BY GEOGRAPHICAL AREA (GRI 204-1)						
GEOGRAPHICAL AREA	2023 (€)	%	2024 (€)	%	2025 (€)	%
Lombardy	9.966.854	74,5%	8.401.880	73,8%	8.769.920	69,3%
Rest of Italy	1.043.724	7,8%	838.029	7,4%	1.059.762	8,4%
Europe	49.301	0,4%	62.332	0,5%	107.680	0,9%
Non-EU	2.321.229	17,3%	2.087.681	18,3%	2.716.690	21,5%
Total	13.381.108	100%	11.389.922	100%	12.654.052	100%

In 2025, OMAL purchased raw materials totalling €12.65 million. The value of supplies sourced in Italy stands at €9.83 million, representing 77.7% of total expenditure, confirming the company's strong commitment to a domestic and local supply chain. Of this amount, €8.77 million were paid to suppliers in Lombardy, accounting for 69.3% of total expenditure on raw materials.

The focus on supply chain management is complemented by the monitoring of the main materials used in production processes, an activity that enables the company to understand trends in consumption and support initiatives to improve the use of resources.

The composition of the materials used reflects the nature of our in-house production, which is primarily based on the machining of metal alloys and components intended for the manufacture of valves and actuators. The main materials used are steel, brass, bronze and aluminium, alongside packaging materials and auxiliary materials used to support production and logistics operations.

In 2025, there was an increase in the quantities of steel and brass used, in line with the trend in production activity and the mix of products manufactured during the year. At the same time, there has been a reduction in the use of aluminium and auxiliary materials, whilst the quantities of packaging have remained broadly stable compared with the previous financial year.



MATERIALS USED				
MATERIALS USED BY WEIGHT	UoM	2023	2024	2025
Brass	kg	279.204	215.336	228.359
Steel	kg	363.453	315.851	378.912
Aluminium	kg	3.692	6.835	3.563
Bronze	kg	12.737	5.325	6.835
Packaging	kg	102.999	93.149	92.303
Auxiliaries	kg	8.597	7.840	4.876

SPENDING ON GENERAL SUPPLIERS BY GEOGRAPHICAL AREA (GRI 204-1)						
GEOGRAPHICAL AREA	2023 (€)	%	2024 (€)	%	2025 (€)	%
Lombardy	5.197.721	84,8%	5.088.441	83,5%	4.537.764	79,9%
Rest of Italy	769.536	12,6%	778.899	12,8%	953.403	16,8%
Europe	135.041	2,2%	182.696	3,0%	146.090	2,6%
Non-EU	26.849	0,4%	41.445	0,7%	43.625	0,7%
Total	6.129.147	100%	6.091.481	100%	5.680.882	100%

In 2025, total spending amounted to €5.68 million, of which €5.49 million (96.7%) went to Italian suppliers. In particular, suppliers based in Lombardy account for around 80% of total expenditure, confirming the company's long-standing ties with the local economy and its commitment to fostering a supply chain characterised by geographical proximity, collaboration and the continuity of commercial relationships.

PROPORTION OF SPENDING ON ITALIAN AND LOMBARDY-BASED SUPPLIERS	2023	2024	2025
Spending on raw materials from Italian suppliers	82,3%	81,2%	77,7%
Spending on raw materials from Lombardy-based suppliers	74,5%	73,8%	69,3%
Spending on general suppliers versus Italian suppliers	97,4%	96,6%	96,7%
Spending on general suppliers versus Lombardy-based suppliers	84,8%	83,5%	79,9%

The environmental activities and results described here form a key part of the company's sustainability programme and contribute to the impact targets relating to environmental protection and the responsible use of resources. The contribution of these initiatives is reported in the Impact Report, using indicators and improvement targets defined in line with the strategic priorities.



PEOPLE

06

VALUING THOSE WHO BUILD OMAL EVERY DAY

ESRS S1 | GRI 2-7, 2-8, 401, 403, 404, 405, 406



People are central to OMAL's development model and are a key factor in the quality of processes, innovation and business continuity. Technical skills, experience gained over time and collaboration between the various departments contribute every day to the quality of our products, the reliability of our processes and the company's ability to meet the challenges of the market.

For this reason, the company continually invests in training, health and safety, organisational well-being and the professional development of its staff, fostering a working environment based on respect, responsibility and the recognition of skills.

POLICIES FOR PEOPLE

Our approach to people management is based on the principles of respect, health and safety, the development of skills and equal opportunities. The company's approach is set out in the Code of Ethics, the Health and Safety Management System certified to UNI ISO 45001:2018, the company's Organisational Model and the internal procedures governing human resources management.

Through these tools, the company promotes:

- protection of workers' rights;
- occupational health and safety;
- equal opportunities and non-discrimination;
- professional development and continuous training;
- organisational well-being and the active involvement of staff.

Particular attention is paid to **accident prevention**, the continuous improvement of working conditions and the active involvement of staff in the organisation's growth and improvement processes. These areas represent the priorities on which the company focuses its initiatives, in line with its material topics and its objectives of public benefit.

QUALITY OF WORK AND EMPOWERMENT OF PEOPLE

Over the years, OMAL has developed an organisational model focused on job security, professional development and the enhancement of skills.

The high proportion of staff who have been with the company for many years is testament to the organisation's ability to retain and pass on, over time, the wealth of technical and production knowledge that characterises its internal business model.

The quality of work is achieved through investment in training, health and safety, employee welfare and organisational development, with the aim of fostering staff engagement and strengthening the skills needed to support the organisation's future growth.



6.1 EMPLOYMENT AND WORKING CONDITIONS

ESRS S1 | GRI 2-7, 401

The company regards the employment relationship as a central aspect of its social and corporate responsibility, promoting sound working conditions, relationships based on mutual trust, and career development pathways consistent with organisational and operational developments.

In 2025, the company's workforce stood at 113 employees, representing an increase of +4.63% compared with the previous year. This increase reflects the consolidation of operational activities and the gradual strengthening of the organisational structure, particularly in the technical and production areas.

YEAR	NUMBER OF EMPLOYEES	CHANGE
2023	109	+0,93%
2024	108	-0,91%
2025	113	+4,63%

The company regards the preservation of industrial know-how as one of the key strategic factors in ensuring manufacturing quality, operational continuity and the capacity for innovation.

During 2025:

- there were **10** new hires;
- there were **8** resignations.

96.5% of staff are employed on permanent contracts, confirming the company's commitment to stable and long-term employment relationships.

The company's workforce consists of:

- **54.9%** office workers;
- **45.1%** skilled factory workers.

The strong presence of technical and production staff highlights the direct control over industrial expertise that characterises OMAL's manufacturing model.

BREAKDOWN OF STAFF BY AGE, GENDER AND JOB CATEGORY – 2023-2025							
DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES (GRI 405-1)							
Job category	2023						Total
	<30 years old		30-50 years old		>50 years old		
	Men	Women	Men	Women	Men	Women	
DIRECT EMPLOYEES							
of whom: Senior ma- nagers	0	0	0	0	1	0	1
of whom: Middle Managers	0	0	0	0	0	0	0
of whom: Office staff	7	2	17	15	11	2	54
of whom: Factory workers	7	0	35	1	2	2	47
of whom: Trainees	0	0	0	0	0	0	0



Job category	2023						
	<30 years old		30-50 years old		>50 years old		Total
	Men	Women	Men	Women	Men	Women	
INDIRECT EMPLOYEES/TEMPORARY STAFF							
of whom: Factory workers	2	1	2	1	0	0	6
of whom: Trainees	0	0	0	0	0	0	0
Total direct and indirect employees	16	3	54	17	14	4	108
Job category	2024						
	<30 years old		30-50 years old		>50 years old		Total
	Men	Women	Men	Women	Men	Women	
DIRECT EMPLOYEES							
of whom: Senior managers	0	0	0	0	0	0	0
of whom: Middle Managers	0	0	0	0	0	0	0
of whom: Office staff	7	3	15	17	13	2	57
of whom: Factory workers	4	1	31	2	6	2	46
of whom: Trainees	0	0	0	0	0	0	0
INDIRECT EMPLOYEES/TEMPORARY STAFF							
of whom: Factory workers	2	0	3	0	0	0	5
of whom: Trainees	0	0	0	0	0	0	0
Total direct and indirect employees	13	4	49	19	19	4	108
Job category	2025						
	<30 years old		30-50 years old		>50 years old		Total
	Men	Women	Men	Women	Men	Women	
DIRECT EMPLOYEES							
of whom: Senior managers	0	0	0	0	0	0	0
of whom: Middle Managers	0	0	0	0	0	0	0
of whom: Office staff	7	3	18	16	15	3	62
of whom: Factory workers	3	1	29	1	10	3	47
of whom: Trainees	0	0	0	0	0	0	0
INDIRECT EMPLOYEES/TEMPORARY STAFF							
of whom: Factory workers	4	0	0	0	0	0	4
of whom: Trainees	0	0	0	0	0	0	0
Total direct and indirect employees	14	4	47	17	25	6	113



The age distribution shows a significant proportion of staff in the 30-50 age group, who form the organisation's core operational and technical workforce. At the same time, the presence of staff with greater length of service facilitates the transfer of skills and ensures the continuity of production know-how.

Women are predominantly employed in clerical roles, whilst production areas are staffed mainly by men, as is typical of the metalworking and industrial sector. In 2025, women accounted for 23.9% of the workforce (exceeding the sector benchmark, which stands at between 20 and 21%), whilst 73% of staff were under 50 years of age, highlighting an organisational structure characterised by a combination of established expertise and a gradual generational transition.

CONTRACT TYPE AND JOB SECURITY									
INFORMATION ON EMPLOYEES BY TYPE OF CONTRACT (2-7)									
Employees by type of contract	2023			2024			2025		
	<30 years old			30-50 years old			>50 years old		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent staff	78	22	100	76	26	102	82	27	109
Fixed-term staff	6	2	8	5	1	6	4	0	4
Non-guaranteed hours employees	0	0	0	0	0	0	0	0	0
Total	84	24	108	81	27	108	86	27	113

OMAL primarily offers full-time, permanent employment contracts, in line with the nature of the work carried out and with the aim of ensuring organisational continuity, skills development and job security.

Over the three-year period in question, almost all employees were employed on full-time contracts.

EMPLOYEES BY TYPE OF CONTRACT	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time	84	23	107	81	27	108	86	27	113
Part-time	0	1	1	0	0	0	0	0	0
Total	84	24	108	81	27	108	86	27	113

The absence of part-time roles in 2025 reflects the company's organisational and production characteristics, which require staff to be present on a continuous basis across the various operational and managerial processes.



COLLECTIVE BARGAINING

OMAL recognises the value of dialogue between the company and its employees and applies the provisions of the National Collective Labour Agreement for the metalworking industry to its staff, ensuring compliance with the rights, safeguards and contractual conditions set out in the applicable legislation.

Almost all employees working at the company's Italian offices are covered by collective agreements. For employees working at overseas offices, the contracts and provisions laid down by the relevant local legislation apply.

In addition to the contractual provisions set out in the National Collective Labour Agreement, the company promotes measures to recognise and reward staff, which may include bonus schemes, welfare initiatives and other forms of recognition linked to corporate, professional and organisational objectives.

In 2025, 96.46% of direct employees were covered by collective agreements; this figure relates solely to direct employees. Staff on temporary contracts are subject to the collective agreement applied by the relevant employment agency.

% OF EMPLOYEES COVERED BY THE NATIONAL COLLECTIVE AGREEMENT (CCNL)	2023 (%)	2024 (%)	2025 (%)
Total number of employees	108	108	113
Number of employees covered by the National Collective Labour Agreement	108	108	109
% of employees covered by the National Collective Labour Agreement	100	100	96,46%

6.2 OCCUPATIONAL HEALTH AND SAFETY

ESRS S1 | GRI 403

For OMAL, health and safety is a top priority and a fundamental part of its organisational model. The company regards prevention as the key means of protecting people and promotes a safety culture based on responsibility, participation, awareness and continuous improvement.

The Health and Safety Management System complies with Legislative Decree 81/2008 and is certified to the **UNI ISO 45001:2018** standard. Certification is one of the key tools for organisational oversight and enables the company to manage, in a structured manner, the prevention, monitoring and improvement of health and safety performance.

Throughout 2025, OMAL continued to consolidate its Health and Safety Management System through training initiatives, technological upgrades, scheduled plant maintenance, continuous monitoring and the direct involvement of staff in improvement processes. The organisation is supported by the Health and Safety Officer (RSPP), the Occupational Health Doctor, the Workers' Safety Representative (RLS), designated officers and emergency teams specially trained in first aid and the management of emergency situations.

Of particular significance is the internal project '**Sicuri al 100%**' (100% Safe), a working group comprising senior management and plant managers, aimed at monitoring improvement targets and promoting a culture of prevention within the organisation.



During 2025:

- Number of meetings with the RLS: 5;
- Number of 'Sicuri al 100%' meetings: 8;
- Number of reports and proposals relating to occupational health and safety: 13 corrective and/or improvement actions following internal audits, external audits, regulatory updates and organisational changes.

The QR Code reporting system is a tool for listening to and actively engaging employees on issues relating to health and safety, sustainability and work organisation, as well as on HR matters, team-building proposals, and charitable or social initiatives.

Below are the reports collected for the year in question:

- proposals for new business initiatives: 3;
- reports relating to company services: 14;
- on OHS topics: 1;
- general requests: 1.

HEALTH AND SAFETY TRAINING – 2025		
TYPE	HOURS	PARTICIPANTS
General training	36	6
Specialised training	814,5	42
Supervisors/RLS/H&S officers/First aiders/Fire safety officers	493	9
Total	1.343,5	57

The high number of hours devoted to specialised training confirms the company's commitment to promoting a culture of prevention and strengthening operational skills in the field of safety.

WORK-RELATED INJURIES (GRI 403-9)			
INDICATOR	2023	2024	2025
Hours worked	185.176	241.040	177.343
Injuries	0	2	2
Serious injuries	2	0	0
Fatalities	0	0	0

No fatalities or serious injuries were recorded during the three-year period. The fact that the number of injuries has remained low confirms the effectiveness of the prevention, training and monitoring measures implemented by the company.



RECORDED OCCUPATIONAL DISEASES			
INDICATOR	2023	2024	2025
Number of recordable cases of occupational diseases	0	0	0
of which deaths caused by occupational diseases	0	0	0

During the three-year period 2023-2025, no cases of occupational diseases attributable to work carried out at the company were recorded, nor were there any deaths related to occupational diseases. This figure confirms the attention OMAL pays to safeguarding people's health and safety through prevention, training, health surveillance and the monitoring of workplace risks.

OCCUPATIONAL DISEASES			
TYPE	2023	2024	2025
Physical	0	0	0
Psychological	0	0	0

6.3 TRAINING, SKILLS AND PROFESSIONAL DEVELOPMENT

ESRS S1 | GRI 404

In an industrial context characterised by technological change, digitalisation and increasing organisational complexity, the company invests in the ongoing development of technical, managerial and transversal skills, promoting training programmes aimed at all key business functions.

The training programmes delivered in 2025 covered health and safety at work, specialist technical refresher courses, digital skills, cyber security, organisational development, leadership and soft skills, helping to strengthen the professional capabilities needed to support the organisation's growth.

OMAL regards training not merely as a regulatory obligation or a means of professional development, but as a strategic investment to foster innovation, staff engagement and the continuity of the company's know-how. Training programmes help to develop technical and transversal skills, supporting employees' professional development and the company's ability to adapt to market changes.

In 2025, OMAL provided a total of **7,415 hours of training**, marking a significant increase compared with previous years. This figure reflects the company's commitment to developing the technical, managerial and transversal skills of its staff.

YEAR	TOTAL HOURS DELIVERED
2023	1.410
2024	1.717
2025	7.415



FACTS

During 2025, the Communications Department undertook a programme of professional development by taking part in a 72-hour specialisation course in marketing, focusing on digital strategies, data analysis and brand positioning. A training programme designed to strengthen key skills and make an increasingly tangible contribution to supporting business activities.

This is a first step towards transforming the Communications Department into a fully-fledged Marketing Department, which will serve as a strategic driver for sales growth in the coming years.

This initiative goes hand in hand with the introduction, in 2025, of the new role of Business Development Manager, reflecting the company's commitment to building an increasingly integrated model, in which marketing and sales work together synergistically to generate new opportunities for growth.

TRAINING HOURS DELIVERED

During 2025, OMAL provided a total of **7,415 man-hours of training**, involving staff across the various departments. Given a workforce of 113 employees, the investment in training amounts to **an average of approximately 65.6 hours of training per employee**, confirming the company's commitment to the continuous development of technical, organisational and managerial skills.

PROJECTS FOR THE DEVELOPMENT OF SKILLS AND ORGANISATIONAL INNOVATION

EMPOWERED LAB AND THE DEVELOPMENT OF CROSS-FUNCTIONAL SKILLS

Throughout 2025, OMAL continued to develop cross-functional skills through the Empowered Lab project, a training programme involving **10 employees** from various departments, totalling 24.5 hours of activities.

The programme has been designed to encourage dialogue between people with different roles and responsibilities, developing skills relating to effective communication, active listening, relationship management, constructive feedback and cross-functional collaboration.

The initiative forms part of the wider Pole Position programme, launched in 2024 with the aim of increasing staff involvement in business processes, promoting leadership across all levels of the organisation, and fostering a culture centred on collaboration and continuous improvement.



2

PERFORMANCE REVIEW AND SKILLS DEVELOPMENT

Throughout 2025, OMAL continued to develop its Performance Review system, a tool designed to support the professional development of staff and promote an increasingly structured approach to managing internal skills.

During the year, the pilot phase – which involved the HR, Quality and Technical Departments – was completed, enabling us to gather useful feedback for validating the model and optimising the assessment tools.

The project aims to support the **dialogue** between managers and staff, promote greater awareness of career development pathways, and help identify training needs and opportunities for growth. During 2026, the system is expected to be consolidated through its gradual extension to other business functions and the refinement of the assessment metrics adopted.

3

CYBERSECURITY AND DIGITAL SKILLS

The increasing digitalisation of business processes makes it ever more important to develop skills relating to cyber security and the proper management of information. In this context, fostering a culture of cybersecurity is essential to ensuring the protection of company data and business continuity.

During 2025, OMAL ran a comprehensive training programme focused on Cyber Security Awareness, with the aim of raising staff awareness of the main cyber risks and the best practices to follow in their day-to-day use of digital tools. The training programme was delivered via an interactive digital platform and involved all staff members with access to a PC, totalling 196 hours of training delivered. The programme included multimedia content, progressive training modules and assessments of the knowledge acquired, requiring participants to complete each module before they could move on to the next.

Particular emphasis was placed on practical experience, through simulations of cyber-attacks (including simulated phishing campaigns), which taught staff how to recognise potentially risky situations and adopt the correct course of action. Interactions on the platform were also supported by a feedback and scoring system, which helped to monitor individual progress and the organisation's overall level of engagement.

This initiative forms part of a wider programme to strengthen the organisation's digital culture and information security measures, helping to foster informed and responsible behaviour in the management of cyber security.



PARTNERSHIPS WITH SCHOOLS AND UNIVERSITIES

OMAL regards dialogue with the world of education and training as an opportunity to contribute to the development of skills within the local area and to foster links between the education system and the business world.

Throughout the year, the company has collaborated with various schools and universities through research, in-depth analysis and discussion on the themes of sustainability, organisational innovation and the role of Benefit Corporations.

The key partnerships established include initiatives with:

- University of Brescia;
- Sacro Cuore Catholic University;
- University of Parma;
- University of Calabria.

The initiatives undertaken included research projects, degree theses, academic study programmes and opportunities for dialogue between students, researchers and industry, helping to strengthen the links between OMAL, the academic world and the local community. We had the opportunity to host **8 students** on work placements across various departments within the company (communications, administration, technical department, data centre and CSR), totalling **930 hours**. At the same time, the company has collaborated on **6 thesis projects and university activities** through questionnaires, interviews and technical discussions.

MENTORING AND MANAGERIAL DEVELOPMENT PROGRAMME

The company launched a structured programme of managerial and organisational development, aimed at strengthening the skills of key roles and supporting the evolution of the production model.

In particular, the initiative was aimed at enhancing the Plant Manager's technological skills, in line with the company's strategy, which identifies the integration of technology into production processes as a key enabler for optimising operations, improving efficiency and supporting decision-making.

The training programme included:

- a Lean Manufacturing course (16 hours), aimed at improving the efficiency of production processes and promoting a culture of continuous improvement;
- an individual mentoring programme (72 hours), aimed at developing managerial, organisational and leadership skills, with a particular focus on the application of innovative tools and approaches in operational contexts.

The project was also extended, in part, to the new plant managers, helping to strengthen their operational coordination skills and promote alignment between the various production areas.

The initiative provided tangible support for the internal reorganisation process, helping to improve the efficiency of processes and to develop a more consistent and integrated management model across the various plants.



FACTS

Throughout 2025, OMAL also played an active part in discussions and knowledge-sharing sessions on issues relating to staff management. In this context, the company's HR Manager spoke as a panellist at the event 'BEING AN HR MANAGER: the challenges that change us', which focused on the evolution of the HR role and the dynamics of attracting, managing and developing talent. The meeting provided an important opportunity for professionals in the sector to exchange experiences and views.

6.4 DIVERSITY, EQUITY AND INCLUSION

ESRS S1 | GRI 405, 406

OMAL promotes a working environment based on respect for the individual, the recognition of skills and equal professional dignity, regardless of age, gender, background or personal circumstances.

The company regards diversity as a factor that enriches the pool of knowledge and experience within the organisation and fosters exchange between different professional backgrounds and generations.

As regards workplace inclusion, in 2025 there were three employees belonging to the protected categories as defined by Law 68/99. The company promotes induction and professional development programmes designed to foster individual skills and facilitate integration into the organisation. During the three-year period 2023-2025, there were no recorded incidents of discrimination or reports of behaviour that undermined people's dignity.

6.5 WELFARE, WELL-BEING AND CORPORATE CULTURE

ESRS S1 | GRI 401, 403

People's **well-being** is a key factor in the organisation's growth and in the quality of the working environment. For this reason, the company promotes initiatives aimed at supporting health, quality of life, a healthy work-life balance and the active involvement of staff in company life. Throughout 2025, we continued our welfare activities and initiatives focused on prevention, health protection and organisational well-being, with the aim of helping to create a positive, inclusive working environment that is responsive to employees' needs.

The corporate welfare scheme provides for access to benefits of up to €2,200 per year per employee, through schemes and services designed to support personal and family needs and promote the overall well-being of our staff.

Particular attention was also paid to preventive healthcare: during the year, the company continued with the 'BenEssere' scheme launched the previous year, organising access to MRI scans for frontline staff for the early diagnosis of cancer, and voluntary cancer screening for the workforce at the company's premises (with a participation rate of 70% among men and 87% among women), with the aim of promoting a culture of prevention and contributing to the protection of people's health.

The activities carried out form part of a broader initiative aimed at empowering people, based on the belief that motivation, well-being and participation are key factors in supporting the organisation's growth and tackling future challenges.

**FACTS**

- This year, too, OMAL has continued to organise the two events open to all members of staff, aimed at fostering dialogue, sharing and a sense of belonging. These include 'Empowered Night', which takes place in July and combines an update on the company's developments with a social gathering, and the traditional Christmas dinner in December, an opportunity to round off the year together.
- OMAL has produced a branded clothing range for all employees, comprising T-shirts, sweatshirts, sleeveless jackets and trousers, with the aim of strengthening the company's identity and fostering a sense of team spirit. For production staff, this meant new work uniforms; for office staff, a leisurewear set.

PARENTHOOD AND WORK-LIFE BALANCE

OMAL recognises the importance of fostering a work-life balance, by promoting a working environment that is sensitive to people's needs at different stages of their personal and professional lives.

To this end, the company ensures that all employees have access to the information they need to make use of the provisions set out in the legislation on parental leave, offering support with administrative procedures and in understanding how to access the leave and protective measures provided for by law.

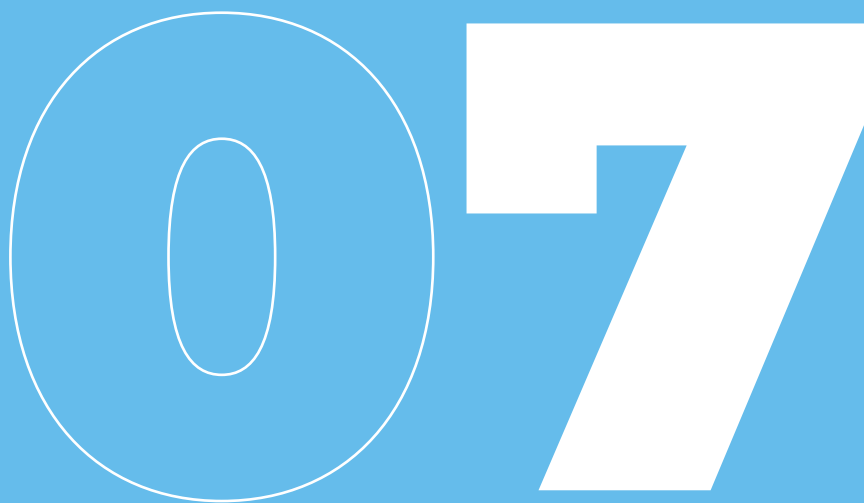
The aim is to enable people to fully exercise their rights, facilitating the smooth management of periods of absence and supporting their subsequent return to work in a way that respects both organisational and personal needs.

Indicator	Women	Men	Total
Employees who took parental leave	6	5	11
Employees who returned to work	6	5	11
Employees still in post 12 months after their return	6	5	11

In 2025, the rate of return to work and the retention rate twelve months after returning to work both stood at 100%. This figure highlights the organisation's ability to support people through the various stages of family life, helping to ensure continuity in their careers and the long-term retention of their employment.



RELATIONSHIPS, CUSTOMERS AND SHARED VALUE



**TRUST, QUALITY AND ACCOUNTABILITY
THROUGHOUT THE VALUE CHAIN**

ESRS S2, S3, S4 | GRI 203, 204, 413, 416



Ever since its inception, OMAL has built its growth on the ability to forge strong and lasting relationships with its stakeholders: customers, suppliers, industrial partners, institutions, schools, universities and local communities. The company's presence on international markets, combined with its strong roots in the Brescia area, has over time fostered the creation of a well-developed network of relationships, which is now a defining feature of the company's business model.

With this in mind, OMAL recognises that its relationships with customers, partners and the local community are a key factor in generating shared value and in consolidating its sustainability strategy. The company fosters relationships based on quality, reliability and collaboration, contributing both to improving the performance of its customers' facilities and to strengthening the local economy, whilst promoting responsible practices throughout the entire value chain.

POLICIES AND PRINCIPLES GOVERNING RELATIONS WITH STAKEHOLDERS, CUSTOMERS AND THE LOCAL COMMUNITY

Relationships with customers, suppliers, business partners, local communities and other stakeholders are guided by the principles set out in the Code of Ethics, the Supplier Code of Conduct and the company's management systems.

These documents set out OMAL's commitments regarding fair trading, the quality of its products and services, compliance with applicable regulations, the protection of individuals and accountability throughout the value chain.

Over the years, the company has progressively strengthened its efforts to listen to, monitor and engage with stakeholders, with the aim of building relationships based on trust, transparency and mutual cooperation.

7.1 STRATEGIC PARTNERSHIPS AND CREATING SHARED VALUE

ESRS S3 | ESRS S4 | GRI 2-28 | GRI 413-1

OMAL operates within a network of relationships that includes customers, suppliers, trade associations, training institutions, universities and local organisations.

Participation in professional networks and forums enables the company to keep pace with changing market needs, promote skills development and contribute to the promotion of industrial culture and sustainability.

Throughout 2025, OMAL continued its dialogue with the academic world and local organisations through partnerships, research activities, training initiatives and forums for discussion focused on the themes of innovation, sustainability and organisational development.

7.2 LOCAL AREA, COMMUNITY AND SOCIAL IMPACT

ESRS S3 | GRI 203, 413

OMAL has a long-standing and well-established connection with the Brescia area, where the company's main production, organisational and business activities are based. Relationships with local communities are an integral part of corporate social responsibility and take the form of concrete initiatives aimed at supporting the social fabric, promoting technical expertise and contributing to the development of the local area.

Over the years, the company has progressively strengthened its commitment to associations, local organisations, cultural initiatives, sporting projects and social activities, viewing sustainability as the ability to generate positive impacts not only in economic terms, but also in terms of relationships and the community.

VALUE REDISTRIBUTED TO THE LOCAL COMMUNITY			
TYPE OF SUPPORT	2023	2024	2025
Donations	11.060€	42.550€	25.500€
Sponsorships	100.997€	118.985€	149.908€
Total support	112.057€	161.535€	175.408€

In 2025, the total amount redistributed to the local area through donations and sponsorship reached over €175,000, marking an increase compared with previous years and confirming the company's commitment to strengthening its social role within the local community.

Among the most significant initiatives carried out over the course of the year, the project undertaken in collaboration with the association 'ParolePerDirlo' – an organisation dedicated to supporting children and young people with autism and neurodevelopmental disorders – is of particular importance.

The initiative also directly involved the company's management, who volunteered to take part in operational activities to support the association, helping to improve the facilities used for educational activities. And to mark Saint Lucia's Day, OMAL also organised a charity toy collection for the children who use the centre.

The organisations we support each year:



'La Casa delle Donne' in Brescia, a women's shelter that supports victims of domestic violence, helping them to escape abusive situations and re-enter the world of work. This partnership demonstrates our concrete commitment to sustainability and our focus on the most vulnerable members of society. We also encourage our employees to support the charity through volunteering initiatives, thereby strengthening the bond between the company and the local community.



'I Bambini delle Fate', a social enterprise that supports inclusion projects for the families of children with autism and other disabilities. This partnership enables us to raise awareness amongst our staff and actively involve them in issues relating to inclusion.



LIST OF ADDITIONAL ORGANISATIONS SUPPORTED THROUGHOUT THE YEAR

Polaveno Municipal Authority	Palio dell'oca
Volley Prealpino	Volleyball team sponsor
Fondazione Dolci	Book and art exhibitions
ParolePerDirlo Soc Coop Soc	Autism support centre
Rodengo Saiano Athletics Mico Sport SpA	Franciacorta Run – charity run



FACTS

During 2025, OMAL also hosted an event open to the public at its Rodengo Saiano plant, organised in collaboration with Rodengo Saiano Municipal Authority and Legambiente, focusing on the themes of sustainability and 'happiness as a skill' in the world of work. The initiative provided an important opportunity for dialogue between the company, the local area and the community on the themes of quality of life, sustainability and organisational well-being.

These initiatives enable OMAL to make a tangible contribution to the promotion of industrial and manufacturing culture, by passing on skills, know-how and organisational values to the younger generations.

A focus on training and skills development is also a key strategic factor in supporting the region's competitiveness and facilitating the entry of young people in the labour market.

7.3 CUSTOMERS, QUALITY AND RELIABILITY

ESRS S4 | GRI 416

The company operates in sectors characterised by high performance requirements, where operational continuity, precision and reliability are essential for the proper functioning of its customers' plants and production processes. For this reason, OMAL combines the quality of its products with an approach centred on **listening**, **technical support** and **collaboration** with customers throughout the various stages of the business relationship, from the definition of design specifications right through to after-sales support.

The experience gained in the industrial valves and actuators sector enables the company to offer specialist expertise and solutions designed to meet the requirements of a range of industrial applications. The solutions developed by OMAL contribute directly to improving the safety, operational continuity and efficiency of customers' plants, generating positive impacts throughout the entire product lifecycle (downstream).

The ability to build long-lasting business relationships and to meet the needs of different markets has enabled OMAL to develop a very geographically diverse customer base over time. In 2025, approximately 58% of the company's turnover was generated in Italy and the remaining 42% in international markets, confirming the company's ability to operate consistently across different economic and industrial contexts.



GEOGRAPHICAL AREA	%
Italy	57,95%
Europe	25,11%
Asia	7,19%
MENA	3,97%
North America	3,87%
Latin America	0,93%
CIS	0,69%
Africa	0,22%
Oceania	0,07%
Total	100,00%

7.4 CUSTOMER SATISFACTION AND PRODUCT LIABILITY

ESRS S4 | GRI 416

Customer satisfaction is one of the key indicators OMAL uses to assess the quality of its operations and its ability to meet market needs. Customer satisfaction levels are therefore monitored regularly using specific survey tools that enable us to gather feedback on product quality, delivery punctuality, technical support, the handling of enquiries and the overall quality of the service.

CUSTOMER SATISFACTION INDEX (CSI)

This index measures customer satisfaction by taking into account the following parameters: customer loyalty, growth in turnover, complaints, punctuality of deliveries. Once again this year, the CSI has exceeded the 90% target (92.8%), confirming our customers' confidence in our organisation.

YEAR	%
2023	95,50%
2024	91,06%
2025	90,12 %

The results recorded over the three-year period show overall high levels of satisfaction, in line with the company's objectives. Although there has been a slight decline, the customer retention figure remains at a significant level, confirming the strength of the relationships built up over time and the company's ability to maintain a stable and ongoing relationship with its customers.



INNOVATION AND THE DEVELOPMENT OF SOLUTIONS FOR CUSTOMERS

Innovation is one of the key ways in which OMAL supports its customers in keeping pace with the technological, regulatory and market developments that characterise the various industrial sectors in which it operates.

The ability to manage the entire process in-house – from design through to production and as far as the distribution of the finished product – enables the company to guarantee high quality standards, traceability, reliability and a rapid response to customers' application requirements. The investments made over time in research and development, production technologies and specialist expertise enable the company to develop solutions capable of meeting the growing demands for efficiency, safety, automation and operational continuity from the markets in which it operates.

Innovation is also reflected in the ability to design increasingly high-performance products and services and to support customers in tackling new industrial challenges, by providing technical know-how, practical experience and specialist support throughout the entire life cycle of the solutions provided.

One of the areas seeing the most significant growth is the **hydrogen** sector, which is regarded as one of the energy carriers set to play an increasingly important role in the energy transition. Thanks to the expertise it has built up over the years, OMAL is now able to offer solutions tailored to the various stages of the hydrogen value chain, from production to transport, storage and distribution infrastructure.

This has included the development of the **H2 INVICTUS (PN700)**, designed for high-pressure applications and certified by TÜV SÜD in accordance with standard EN ISO 19880-3, demonstrating the company's commitment to developing reliable and innovative solutions for emerging markets.

CERTIFICATIONS: A GUARANTEE OF THE QUALITY AND SAFETY OF OUR PRODUCTS

Certifications are a key factor in ensuring the quality, safety and regulatory compliance of the products we manufacture. We currently hold the following:

- Certificate of conformity with Directive 2014/68/EU (PED);
- Compliance with Directive 2014/34/EU (ATEX);
- API 6D certificate;
- FIRE SAFE API607/ISO10497 certificate;
- FUGITIVE EMISSIONS EN ISO 15848 certificate;
- TA-LUFT certificate;
- IGR approval;
- AD 2000-Merkblatt HP 0 / A4;
- SIL3 IEC 61508 certificate;
- ADR – EN 14432 approval;
- DIN DVGW certificate for GAS EN 13774;
- RINA MAC242716CS certificate;
- Certificate of conformity with Directive 2010/35/EU (PED) (EN 14432–ISO 23826);
- Certificate of conformity with standard EN ISO 19880-3;
- Certificate of conformity with the Machinery Directive 2006/42/EC (MC);
- T-PED certificate
- WRAS certificate
- Obtaining certification for the UK market has been significant for our internationalisation strategies.



Particular attention is paid to the traceability of production processes, the management of any non-conformities and the analysis of feedback from the market, which are regarded as essential tools for driving the continuous improvement of the company's products and processes.

During 2025, there were no significant incidents relating to product safety, nor were there any recalls attributable to defects that could have posed a risk to customers or end users.

7.5 COMMUNICATION AND TRANSPARENCY

ESRS 2 GOV-1, SBM-2 | GRI 2-29, 2-30

For OMAL, communication is a key tool for sharing information, fostering dialogue with stakeholders and promoting the company's activities. The organisation promotes communication characterised by clarity, accuracy and consistency, with the aim of ensuring that the information it disseminates accurately reflects the activities carried out, the results achieved and the commitments made to its stakeholders. The aim is to help spread knowledge and raise awareness of issues relating to innovation, sustainability, people's well-being, safety, the local area and organisational development.

To support these activities, the Communications department, together with the CSR and HR departments, work in synergy to manage corporate content, coordinate stakeholder engagement initiatives and promote the company's key projects.

Communication activities are carried out through a variety of tools and channels, including the website, social media, newsletters, events, partnerships with schools and universities, association activities and local initiatives. At the same time, the company organises opportunities for discussion and provides information resources for its staff, with the aim of encouraging the sharing of information and engagement in key company initiatives.

Particular attention is paid to the quality and reliability of the information shared, in the belief that transparency, listening and dialogue are essential elements in building strong and lasting relationships with all stakeholders.



FACTS

SOCIAL MEDIA

Here are some figures on our social media interactions:



4.358
FOLLOWERS

81.050
IMPRESSIONS

8959
PAGE VIEWS



5.459
FOLLOWERS

32.465
VIEWS POST



188
FOLLOWERS

37.534
VIEWS POST



3.794
VIEWS

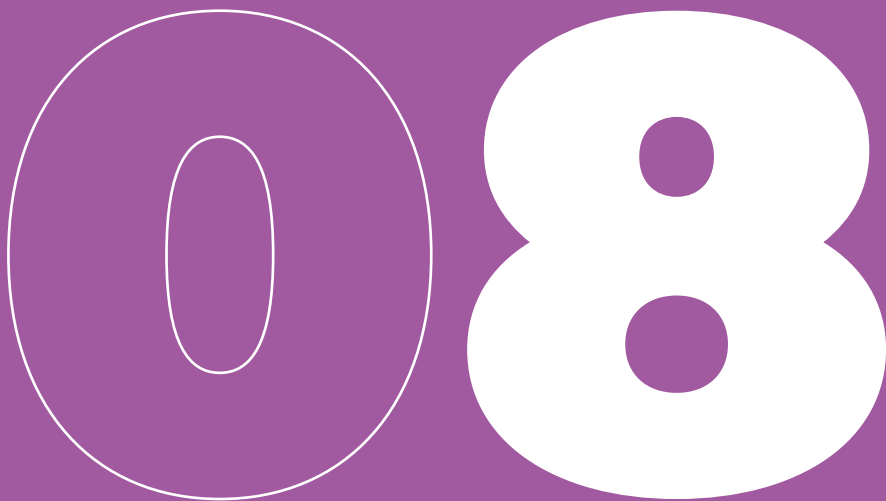
19.300
IMPRESSIONS

271
SUBSCR

We have also published 13 articles in trade magazines:
7 Valve World + 6 Valve World Americas.



THE 2025 IMPACT REPORT



**BENEFIT STRATEGY, ESG GOVERNANCE AND
CREATING SHARED VALUE**

GRI 2-22, 3-3 | ESRS 2



The **Impact Report** is the tool through which OMAL S.p.A. Società Benefit reports on its progress in integrating industrial growth, sustainability and objectives of public benefit, in line with the provisions of the legislation on Benefit Corporations and with the evolution of the corporate ESG framework.

The evolution of the Sustainability Report and the Impact Report reflects the commitment to developing an increasingly structured system for assessing and managing the environmental, social and economic impacts generated throughout the value chain.

The document thus serves a dual purpose:

- **to report on the activities carried out and the results achieved in relation to the objectives of public benefit;**
- **to support the development of the corporate ESG model through a continuous improvement tool.**

8.1 OMAL AS A BENEFIT CORPORATION

GRI 2-22 | ESRS 2 SBM-1

OMAL adopted the status of **Benefit Corporation** on 12 July 2021, incorporating specific objectives of public benefit into its Articles of Association in accordance with Law No 208 of 28 December 2015.

This decision formalises an approach that is already deeply rooted in the company's corporate culture and business model, based on a commitment to combining quality, innovation and economic growth with social responsibility, environmental protection and a focus on people and the local community.

For OMAL, being a Benefit Corporation means operating whilst simultaneously pursuing:

- economic and industrial objectives;
- sustainable value creation over the long term;
- the generation of positive impacts for stakeholders, the environment and the community;
- a gradual reduction in the negative impacts associated with the company's activities.

During 2025, the company further strengthened the integration between:

- objectives of public benefit;
- material topics identified through the double materiality analysis.

This process has enabled us to achieve greater consistency between the Articles of Association, the Sustainability Report, the Impact Report and the ESG objectives plan, thereby promoting a more measurable and structured approach to managing environmental, social and governance priorities.



8.2 OBJECTIVES OF PUBLIC BENEFIT AND CONNECTION WITH MATERIAL TOPICS

GRI 2-22, 3-3 | ESRS 2 IRO-1, SBM-3

The objectives of public benefit set out in OMAL's Articles of Association serve as the strategic framework through which the company guides its sustainability strategy and the management of its ESG impacts.

In 2025, the Benefit objectives were further aligned with the priority topics identified through the double materiality analysis, carried out in accordance with ESRS principles, in order to strengthen the consistency between the company's identity, impact management and strategic planning.

Set out below are the specific objectives of public benefit set out in our Articles of Association and the way in which we intend to pursue them, with a view to generating profitability and promoting the well-being of individuals, the community and the local area in which we operate.

OBJECTIVE I

To invest in innovation in products and business processes to ensure the right balance between people and the environment and to build a better world for future generations.

OBJECTIVE II

To promote training and professional development, and to encourage socialisation and dialogue within the community by supporting socio-cultural recreational initiatives, community activities and sporting pursuits.

OBJECTIVE III

To create an inclusive and proactive working environment that safeguards rights and responsibilities, protects health and safety, and supports corporate welfare initiatives.



THE CONNECTION BETWEEN BENEFIT OBJECTIVES, MATERIAL TOPICS AND ESG STRATEGY

This reconciliation clarifies the link between the Articles of Association, the ESG strategy and impact management: material topics are, in fact, the practical means by which OMAL puts its Benefit objectives into practice.

OBJECTIVES OF PUBLIC BENEFIT	RELATED MATERIAL TOPICS	RELATED SDGs	STRATEGIC CONNECTION
Invest in innovation in products and business processes to ensure the right balance between people and the environment and to build a better world for future generations.	Climate change, energy, resource consumption, environmental management, circular economy, product innovation, process innovation, digitalisation, production efficiency.	SDG 7, SDG 9, SDG 12, SDG 13	Support the development of products and processes that are increasingly efficient, innovative and geared towards reducing environmental impacts, thereby contributing to competitiveness and resilience of the business in the long term.
Promote training and professional development, and encourage socialisation and dialogue within the community by supporting socio-cultural recreational initiatives, community activities and sporting pursuits.	Training and skills development, empowering people, welfare, relations with schools and universities, the local area and community, stakeholder engagement, social and cultural initiatives.	SDG 3, SDG 4, SDG 8, SDG 11, SDG 17	Promotes the professional development of individuals, dialogue with the local community and the world of education, thereby contributing to the promotion of industrial culture, innovation and sustainability.
Create an inclusive and proactive working environment that safeguards rights and responsibilities, protects health and safety, and supports corporate welfare initiatives.	Occupational health and safety, inclusion, equal opportunities, organisational well-being, corporate welfare, ethics, compliance, human rights, responsible supply chain management.	SDG 3, SDG 5, SDG 8, SDG 10, SDG 12, SDG 16	Helps to create a safe, inclusive and responsible working environment, strengthening the protection of individuals, a culture of integrity, regulatory compliance and the sustainable management of the value chain.

8.3 ACTIONS TAKEN, RESULTS AND OBJECTIVES

The table below sets out a summary of the activities carried out by OMAL during 2025 in relation to the three objectives of public benefit set out in the Articles of Association of the Benefit Corporation.

For each objective, the report sets out the key monitoring metrics, the activities carried out, the progress made during the year and the targets set for the period 2026–2027.

The overview is designed to provide a comprehensive and immediate understanding of the company's contribution in relation to its benefit commitments. The information set out in the table is summarised and explored in greater depth in the individual sections of the Annual Report, where the data, projects, initiatives and quantitative findings relating to the environment, people, training, welfare, the local community, governance and stakeholder relations are presented in greater detail.

This approach ensures continuity with the reporting model adopted in previous years, whilst also building on the work carried out in 2025 to establish links between objectives of public benefit, material topics and the company's sustainability priorities.



OBJECTIVE I

OBJECTIVE OF PUBLIC BENEFIT

To invest in innovation in products and business processes to ensure the right balance between people and the environment and to build a better world for future generations.

MONITORING METRICS

- Energy consumption;
- Energy from renewables;
- Photovoltaic generation;
- GHG emissions (carbon footprint);
- Product and process innovation;
- Digital Innovation.

MACRO OBJECTIVES

- Updating the Corporate Carbon Footprint;
- Monitoring energy and environmental consumption;
- Using electricity covered by Guarantees of Origin;
- Research, analysis, development and launch of new products with an ESG focus;
- Smart Factory.

PROJECTS COMPLETED 2025

- 100% of electricity purchased is covered by Guarantees of Origin;
- 38% of electricity requirements met by photovoltaic generation;
- Calculation of the 2025 Corporate Carbon Footprint completed;
- Project to digitise the quality control recording system and implement a predictive system for the tool-changing process.

OBJECTIVES 2026-2027

- Complete data collection for EPD certification;
- Improve energy efficiency and maintain self-generation from renewables;
- Continue efforts to reduce environmental impacts;
- Install and commission machinery for automatic workpiece inspection during production;
- Design optimisation of the MAGNUM FUSE series DN25–DN40 wafer valves;
- Finalise workpiece inspection via the dashboard and review the tool monitoring project.



OBJECTIVE II

OBJECTIVE OF PUBLIC BENEFIT

Promote training and professional development, and encourage socialisation and dialogue within the community by supporting socio-cultural recreational initiatives, community activities and sporting pursuits.

MONITORING METRICS

- Training hours delivered;
- Participation in professional development programmes;
- Partnerships with schools and universities;
- Curricular work placements;
- Research and innovation projects;
- Social and local initiatives.

MACRO OBJECTIVES

- Develop the company's Academy; technical and cross-functional training activities;
- Continuation of the Performance Review project;
- Partnerships with schools and universities;
- Support for local social and community initiatives.

PROJECTS COMPLETED 2025

- 7,415 hours of training delivered;
- Implementation of the Empowered Lab project; Cyber Security course; team coaching for the Sales Dept; Management mentoring;
- Consolidation of the performance appraisal tool;
- 8 curricular work placement students hosted; 6 university partnerships and research projects carried out;
- Support for the ParolePerDirlo association and other local initiatives.

OBJECTIVES 2026-2027

- Continuation of the Empowered Lab programme; Development of the Technical Department's team-building programme;
- Expansion and consolidation of professional and managerial development programmes (first or second line);
- Strengthen partnerships with schools, universities and voluntary organisations;
- Promote new initiatives to engage staff and encourage their participation;
- Support for local initiatives aimed at strengthening the social fabric; support for the local community.



OBJECTIVE III

OBJECTIVE OF PUBLIC BENEFIT

Create an inclusive and proactive working environment that safeguards rights and responsibilities, protects health and safety, and supports corporate welfare initiatives.

MONITORING METRICS

- 100% return-to-work rate following parental leave;
- 100% retention rate 12 months after returning;
- 0 reported incidents of discrimination;
- ISO 45001 management system maintained.

MACRO OBJECTIVES

- Maintain the ISO 45001 management system;
- Corporate welfare initiatives;
- Strengthen the culture around health and safety issues;
- Health screenings and prevention activities;
- Promotion of equal opportunities;
- System consolidation;
- whistleblowing;
- Introduce the Organisational Model 231 and strengthen compliance controls.

PROJECTS COMPLETED 2025

- Consolidation of the BenEssere action plan (projects aimed at promoting the all-round well-being of the workforce);
- Launch of a dedicated Export Compliance department and initiation of process for obtaining AEO (Authorised Economic Operator) certification.

OBJECTIVES 2026-2027

- Strengthen the tools for listening to and engaging staff;
- Expand initiatives relating to health, safety and organisational well-being (with a focus on prevention);
- Launch of the '007 della Sicurezza' (007 for Safety) project, aimed at raising awareness and increasing staff engagement on issues relating to occupational health and safety;
- Continue to consolidate governance systems, with the introduction of the Organisational Model 231;
- Construct test bunkers for high-pressure testing (up to 1,600 bar), equipped with remote monitoring systems, in order to enhance operational safety and control over testing processes.



8.4 IMPACT ASSESSMENT: BIA FRAMEWORK AND USE OF ECOVADIS

ESRS 2 MDR | GRI 3-3

Over the years, OMAL has progressively strengthened its tools for assessing and monitoring sustainability performance, integrating internal and external analysis systems designed to measure the organisation's environmental impact and identify opportunities for improvement.

As a Benefit Corporation, the company has historically used the Benefit Impact Assessment (BIA) as a benchmark for evaluating its impact performance.

During 2025, OMAL reviewed the tools it uses to monitor and assess its sustainability performance. In this context, the company has decided not to continue with the process of obtaining B Corp certification, as it believes that its sustainable development model is already organically and consistently reflected in the approach it has adopted as a Benefit Corporation.

The Benefit Impact Assessment (BIA), which in previous years was used primarily as a self-assessment tool to support the B Corp certification process, has nevertheless helped to strengthen the organisation's culture of sustainability and its ability to monitor its own impacts. This decision does not alter the company's commitment to responsible and sustainable growth, which continues to be pursued through the objectives of public benefit set out in the Articles of Association, the double materiality analysis process, the company's ESG objectives and the assessment and monitoring systems in place, including EcoVadis and the annual reporting on the impacts generated.

OMAL believes that its approach to creating sustainable value is effectively encapsulated in its status as a Benefit Corporation, which provides the framework for integrating economic, environmental and social objectives into the company's strategy and management.

EcoVadis: an independent ESG assessment tool, recognised internationally and widely adopted across global supply chains.

The EcoVadis methodology assesses corporate performance across four key areas:

- Environment;
- Labour and Human Rights;
- Ethics;
- Sustainable Procurement.

In 2025, OMAL was awarded the EcoVadis Silver medal with a score of 74 out of 100, a result that confirms the soundness of the company's approach to ESG issues and the gradual strengthening of its sustainability practices. The results achieved are an important tool for monitoring and continuous improvement, helping the company to set future priorities and continue on its path of growth towards ever-higher levels of ESG performance.



LINK BETWEEN THE BIA FRAMEWORK AND ECOVADIS

OMAL will assess whether to integrate the Benefit Impact Assessment (BIA) into its sustainability and impact monitoring system, alongside the ESG assessment tools it has already adopted. The combined use of the BIA framework and the EcoVadis rating would enable OMAL to develop a more structured and measurable impact reporting system that is consistent with the company's 'Benefit' ethos.

BIA IMPACT AREA	ECOVADIS LINK	KEY OMAL 2025 PILLARS
Governance	Ethics, compliance, policy	Compliance Department, Model 231, Code of Ethics
Workers	Labour and human rights	Welfare, training, ISO 45001, inclusion
Community	Local relations	Donations, schools, universities, volunteering
Environment	Environment	Energy GOs, photovoltaics, CFO, ISO 14001
Customers	Quality and reliability	Customer satisfaction, product quality, technical support





CONCLUSION

The approach developed during 2025 confirms OMAL's commitment to increasingly integrating sustainability into its decision-making processes, operational activities and growth strategy. The process of linking material topics, ESG objectives and objectives of public benefit has enabled the company to strengthen its ability to monitor the impacts it generates and to target improvement measures more effectively, thereby promoting greater consistency between the commitments made and the results sought.

Over the next two years, OMAL will continue to advance its strategy through the implementation of the ESG Roadmap, the consolidation of systems for monitoring environmental, social and governance performance, the strengthening of in-house expertise, and the gradual integration of sustainability criteria into business processes and value chain management.

Particular attention will be paid to achieving the objectives identified for each area of public benefit, to strengthening relationships with stakeholders, and to measuring the impacts generated, including through the possible gradual reintroduction of the Benefit Impact Assessment as a tool to support the evaluation of impact performance.

For OMAL, being a Benefit Corporation means making a concrete and ongoing commitment over time, striving for sustainable economic results whilst at the same time contributing to the personal development of its staff, the protection of the environment, the development of the local area and the creation of shared value for all the stakeholders with whom the company interacts on a daily basis

OMAL S.p.A. Società Benefit
Rodengo Saiano (BS), 2026

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

METHODOLOGICAL NOTE



**REPORTING CRITERIA, STANDARDS ADOPTED
AND QUALITY OF INFORMATION**

ESRS 2 BP-1, BP-2 | GRI 1, 2-3, 2-4



OMAL's 2025 Sustainability Report has been drawn up with the aim of providing a transparent, reliable and consistent account of the company's progress in integrating ESG principles into its business, organisational and decision-making models.

The report has been prepared in accordance with the principles of transparency, materiality, accuracy, comparability and reliability of information, with the aim of providing a balanced picture of both the positive aspects and the areas for improvement relating to the organisation's activities.

The Report is the result of a structured process of collecting, consolidating and validating information, which involved various company departments; the processing work required cross-functional collaboration across operational departments.

The document was drawn up with methodological support from consultants specialising in sustainability and ESG reporting, whilst the final oversight and approval of the Report were carried out by the Board of Directors.

The 2025 Sustainability Report will be disseminated both internally and externally, with the aim of enhancing transparency, accountability and awareness regarding the sustainability journey undertaken by OMAL.

REFERENCE STANDARDS

ESRS 2 BP-1 | GRI 1

The 2025 Sustainability Report has been drawn up in accordance with the Global Reporting Initiative Standards (GRI Standards), with particular reference to the GRI Universal Standards 2021 – GRI 1, GRI 2 and GRI 3 – which came into force on 1 January 2023. It has been prepared using a 'with reference to the GRI Standards' approach, with a view to progressively consolidating the company's ESG reporting system and, over time, enhancing the completeness, quality and comparability of the information reported.

The structure of the document and the methodological approach adopted also take into account the principles set out in the European Sustainability Reporting Standards (ESRS), particularly with regard to double materiality, the analysis of ESG impacts, risks and opportunities, and the integration of sustainability into corporate governance and strategy processes.

The data and information provided relate to the period from 1 January 2025 to 31 December 2025. Where available, a comparison with the previous two-year period is provided to enable an analysis of trends in the company's performance and key ESG indicators.

During the reporting period, there were no changes to the scope of consolidation that would affect the comparability of the information with that of the previous financial year.



SCOPE OF REPORTING

ESRS 2 BP-2 | GRI 2-3

The scope of reporting for this Report corresponds to that of OMAL S.p.A. Società Benefit and includes the main operational, production, organisational and management activities carried out by the company during the reporting period at its sites in Italy.

For certain ESG issues – in particular those relating to the supply chain, Scope 3 indirect emissions, sustainable procurement and impacts along the value chain – the Report is progressively incorporating information relating to upstream and downstream activities, in line with the approach introduced by the ESRS.

The reporting has been developed in line with the material topics identified through the double materiality process and takes into account the key links between ESG issues, applicable GRI indicators and corporate reporting areas.

NOTE ON REGULATORY DEVELOPMENTS RELATING TO THE SUSTAINABILITY REPORT

This document was drawn up and published before the entry into force of Legislative Decree 30/2026, laying down provisions on environmental and sustainability reporting and regulating the associated claims.

The information provided has therefore been prepared in accordance with the regulations, standards and reporting practices available and applicable at the time of drafting. Any references to environmental, climate or sustainability initiatives have been made in accordance with the legislation in force at the date of publication of this document.

OMAL reaffirms its commitment to reporting its ESG performance in a transparent, accurate, verifiable and proportionate manner, promoting reporting that is consistent with developments in the national and European regulatory framework and with the principles of fairness, accountability and the prevention of greenwashing.



INDEXES AND CROSS-REFERENCE TABLES

10



This section sets out the reconciliation tools used to ensure the transparency, readability and methodological consistency of the Sustainability Report for OMAL S.p.A. Società Benefit.

This includes, in particular:

- the GRI Content Index, drawn up in accordance with the applicable GRI Standards;
- the Table of Correlation between the GRI Standards and the ESRS;
- the link between material topics, reporting standards and the content set out in the document.

The aim is to encourage stakeholders to consult the Annual Report and to ensure a coherent understanding of the following:
material topics, ESG indicators, international reference standards and reporting content drafted by OMAL.

10.1 GRI CONTENT INDEX

GRI STATEMENT OF USE	
Statement of Use	OMAL S.p.A. Società Benefit has reported the information contained in this sustainability report for the period from 1 January 2025 to 31 December 2025 with reference to the 2021 GRI Standards.
GRI standards used	GRI 1: Foundation 2021
Applicable GRI sector standards	At the date of drawing up this Annual Report, there are no specific GRI Sector Standards applicable to OMAL S.p.A.'s sector of activity. Società Benefit.

GRI CONTENT INDEX			
GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION
GRI 2: General Disclosures 2021	2-1	Organisational details	Chapter 1 – Corporate Identity
GRI 2	2-2	Entities included in the organisation's sustainability reporting	Chapter 9 – Methodological Note
GRI 2	2-3	Reporting period, frequency and contact point	Chapter 9 – Methodological Note
GRI 2	2-4	Restatements of information	Chapter 9 – Methodological Note
GRI 2	2-5	External assurance	Chapter 9 – Methodological Note
GRI 2	2-6	Activities, value chain and other business relationships	Chapter 1 – OMAL in the World
GRI 2	2-7	Employees	Chapter 6 – People and Skills
GRI 2	2-8	Workers who are not employees	Chapter 6 – People and Skills
GRI 2	2-9	Governance structure and composition	Chapter 3 – Governance
GRI 2	2-10	Nomination and selection of the highest governance body	Chapter 3 – Governance
GRI 2	2-11	Chair of the highest governance body	Chapter 3 – Governance
GRI 2	2-12	Role of the highest governance body in overseeing the management of impacts	Chapter 3 – ESG Oversight
GRI 2	2-13	Delegation of responsibility for managing impacts	Chapter 3 – ESG Oversight
GRI 2	2-14	Role of the highest governance body in sustainability reporting	Chapter 3 – ESG Governance
GRI 2	2-15	Conflicts of interest	Chapter 3 – Governance



GRI 2	2-16	Communication of critical concerns	Chapter 3 – Internal control system
GRI 2	2-17	Collective knowledge of the highest governance body	Chapter 3 – Governance
GRI 2	2-18	Evaluation of the performance of the highest governance body	Chapter 3 – Governance
GRI 2	2-19	Remuneration policies	Chapter 6 – People
GRI 2	2-20	Process to determine remuneration	Chapter 6 – People
GRI 2	2-21	Annual total compensation ratio	Chapter 6 – People
GRI 2	2-22	Statement on sustainable development strategy	Chapter 8 – Impact Report
GRI 2	2-23	Policy commitments	Chapter 3 – Ethics and Governance
GRI 2	2-24	Embedding policy commitments	Chapter 3 – Governance
GRI 2	2-25	Processes to remediate negative impacts	Chapter 3 – Compliance
GRI 2	2-26	Mechanisms for seeking advice and raising concerns	Chapter 3 – Whistleblowing
GRI 2	2-27	Compliance with laws and regulations	Chapter 3 – Governance and compliance
GRI 2	2-28	Membership associations	Chapter 1 – Stakeholders and the local area
GRI 2	2-29	Approach to stakeholder engagement	Chapter 4 – Stakeholders
GRI 2	2-30	Collective bargaining agreements	Chapter 6 – People
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Chapter 4 – Double materiality
GRI 3	3-2	List of material topics	Chapter 4 – Priority issues
GRI 3	3-3	Management of material topics	Chapters 5–8
GRI 201	201-1	Direct economic value generated and distributed	Chapter 2 – Economic performance
GRI 204	204-1	Proportion of spending on local suppliers	Chapter 5 – Supply chain
GRI 205	205-2	Communication and training about anti-corruption policies and procedures	Chapter 3 – Ethics
GRI 206	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practice	Chapter 3 – Governance
GRI 302	302-1	Energy consumption within the organisation	Chapter 5 – Energy
GRI 302	302-3	Energy intensity	Chapter 5 – Energy
GRI 305	305-1	Direct (Scope 1) GHG emissions	Chapter 5 – Carbon Footprint
GRI 305	305-2	Energy indirect (Scope 2) GHG emissions	Chapter 5 – Carbon Footprint
GRI 305	305-3	Other indirect (Scope 3) GHG emissions	Chapter 5 – Carbon Footprint
GRI 306	306-3	Waste generated	Chapter 5 – Circular economy
GRI 306	306-4	Waste diverted from disposal	Chapter 5 – Circular economy
GRI 306	306-5	Waste directed to disposal	Chapter 5 – Circular economy
GRI 401	401-1	New employee hires and employee turnover	Chapter 6 – People
GRI 403	403-1/10	Occupational health and safety	Chapter 6 – Safety
GRI 404	404-1	Average hours of training per year per employee	Chapter 6 – Training
GRI 405	405-1	Diversity of governance bodies and employees	Chapter 6 – Diversity



GRI 406	406-1	Incidents of discrimination and corrective actions taken	Chapter 6 – Inclusion
GRI 413	413-1	Operations with local community engagement, impact assessments, and development programmes	Chapter 7 – Local area
GRI 416	416-1	Assessment of the health and safety impacts of product and service categories	Chapter 5 – Quality and Innovation
GRI 418	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chapter 3 – Cybersecurity and privacy

10.2 GRI-ESRS INTEROPERABILITY TABLE AND MATERIAL TOPICS

The following table shows the alignment between the main GRI Standards used in the 2025 Sustainability Report and the European Sustainability Reporting Standards (ESRS) applicable to the material topics identified by OMAL through the double materiality process.

OMAL MATERIAL TOPIC	RELATED GRI STANDARDS	RELATED ESRS
Climate change	GRI 302, 305	ESRS E1 – Climate Change
Energy and energy efficiency	GRI 302	ESRS E1
Circular economy and waste	GRI 306	ESRS E5 – Resource Use and Circular Economy
Sustainable procurement	GRI 204, 308	ESRS G1, ESRS S2
Occupational health and safety	GRI 403	ESRS S1 – Own Workforce
Training and skills development	GRI 404	ESRS S1
Diversity, equity and inclusion	GRI 405, 406	ESRS S1
Well-being and corporate welfare	GRI 401, 403	ESRS S1
Community and local area	GRI 413	ESRS S3 – Affected Communities
Innovation and quality	GRI 416	ESRS SBM-3
Governance and compliance	GRI 205, 206	ESRS G1 – Business Conduct
Privacy and cybersecurity	GRI 418	ESRS G1
Stakeholder engagement	GRI 2-29, GRI 3	ESRS 2 IRO-1
Double materiality	GRI 3-1, 3-2, 3-3	ESRS 2 IRO-1, IRO-2
Benefit Impact Report	GRI 2-22, 3-3	ESRS 2 SBM-3

The correlation between the GRI Standards and the ESRS allows us to:

- improve the readability of the Report;
- ensure methodological consistency across international standards;
- support the development of OMAL's ESG reporting system;
- promote gradual alignment with European sustainability requirements.

The approach adopted by OMAL involves a gradual process of integration between international frameworks, whilst maintaining continuity with the GRI Standards and progressively strengthening alignment with the new standards introduced by the European Community.

CONTACT DETAILS AND INFORMATION

2025 SUSTAINABILITY REPORT AND IMPACT REPORT

This document has been approved by the Board of Directors of OMAL S.p.A. Società Benefit and reflects the company's commitment to reporting transparently on its economic, environmental, social and governance performance, as well as its pursuit of the objectives of public benefit set out in its Articles of Association.

OMAL regards dialogue with its stakeholders as a key element in the continuous improvement of its operations and in strengthening the sustainability journey it has undertaken.

For any queries, comments, suggestions or further information regarding the contents of this Sustainability Report and Impact Report, please contact:

OMAL S.p.A. Società Benefit

Via Ponte Nuovo, 11
25050 Rodengo Saiano (BS) – Italy
Tel. +39 030 8900145
www.omal.com

'Generating economic value, innovation and shared well-being means building, day by day, a business capable of making a positive contribution to people, the local community and the environment.'

OMAL internal support:

Quality Department, HSEC Department, Technical Department, CSR & HR Department, Management Control Department, Administration Department and Communications Department.

Graphic design and layout:

OMAL Communication Department

Technical methodology support:





OMAL S.p.A. Società Benefit

Headquarter Via Ponte Nuovo, 11 - 25050 Rodengo Saiano (BS), Italy

Production Site Via Brognolo, 12 - 25050 Passirano (BS), Italy

Ph. +39 030 8900145 • Fax +39 030 8900423 • info@omal.it

OMAL USA Corp.

1835 Airport Exchange Blvd, Suite 100- 41018 Erlanger, (Kentucky), USA

Ph. +1 (859) 900-2108 • info@omal.com

OMAL Asia Pacific Ltd.

26/73, Moo 7, Racha Thewa Sub-district, Bang Phli District,
Samut Prakan Province, (Bangkok), Thailand

Ph. 02-117-1188 • info@omal.co.th

www.omal.com