



FIN-OMET GROUP

2024 SUSTAINABILITY REPORT



OPAC

CREATE TO INNOVATE

2024
SUSTAINABILITY REPORT

FIN-OMET GROUP



OPAC
| CREATE TO INNOVATE

Letter to Stakeholder	4
Highlights 2024	6

1	Our identity	9
	Vision and values for a responsible company	10
	Ownership structure and operating structures	11
	History	14

2	Governance and responsible management	16
	Governance structure	18
	Corporate policies	19
	Certifications and awards	20
	Membership in associations	21

3	Towards shared value	23
	Strategy, products, markets, and resources related to sustainability	24
	The ESG path	34
	The Sustainability Strategy	40

4	The OMET Group and sustainability	43
	Our commitment to the environment	44
	The value of people, the driver of change	54
	Towards a responsible and transparent supply chain	66

5	Appendix	68
	Methodological note on the report	70
	Scope of reporting	71
	GRI and ESRS cross-reference table	72
	Social performances	74
	Environmental performances	84
	Glossary	88

LETTER TO STAKEHOLDER

Dear Stakeholders,

We are pleased to present you the first Sustainability Report of the Fin-Omet Group, which brings together the commitment, actions, and vision of our main companies, OMET and Opac, on environmental, social, and governance issues.

Sustainability has always been an integral part of our business decisions. With this report, we have decided to formalize an approach that already guides our daily activities, in the belief that it is a concrete opportunity for continuous improvement and can strengthen the solidity and quality of our relationships with our employees, customers, suppliers, and local communities.

We have chosen to draw up this report out of a sense of responsibility towards the context in which we operate and towards those who interact with us on a daily basis.

Although we are not subject to the obligations of the Corporate Sustainability Reporting Directive (CSRD), we have chosen to draw inspiration from its principles in order to enhance the work we have done so far in the ESG field and define our future plans.



We believe that structured reporting can be a relevant tool for gaining a greater understanding of challenges and opportunities in our industry.

This report is therefore not a point of arrival, but a concrete step in a journey that began some time ago and looks to the future. It is essential in content, clear in structure, and transparent in its intentions.

Enjoy reading it.

ANTONIO BARTESAGHI (PRESIDENT)

Innovation, sustainability, and training: the pillars of competitiveness

HIGHLIGHTS 2024

Business

171 Million
CONSOLIDATED TURNOVER

13,7 Million
(8% of turnover) - EBITDA

64 Million
NET EQUITY

120+ Countries reached
by our solutions

GRI 2-6 Activities, value chain and other business relationships
GRI 2-7 Employees

ESRS 2 SBM 1
ESRS S1 6

People

431 Employees
28% women

+3.300 Hours of
internal training

Environment

1.315 tCO₂eq total emissions
of which

495 tCO₂eq
direct emissions (Scope 1)

820 tCO₂eq
indirect emissions (Scope 2)

OUR IDENTITY

This chapter presents the founding elements of the Fin-Omet Group: its vision, mission, and values, its entrepreneurial history, and its ownership structure. Together, these elements tell the story of the company's evolution and define its strategic and cultural footprint.



VISION AND VALUES FOR A RESPONSIBLE COMPANY

Fin-Omet S.r.l. is a family-run Italian industrial group with an entrepreneurial vision focused on sustainable growth, technological innovation, and social responsibility.

Founded in 1963 as OMET (Officina Meccanica E Tranceria), it has built a solid reputation over time in the various industries in which it operates (industrial machinery, cosmetics), distinguishing itself for its quality, reliability, and attention to people.

Vision

To be a leading global industrial group, capable of combining innovation, excellence, sustainability, and value, generating a positive impact for people, communities, and environment.

Mission

To offer advanced technological solutions tailored to customer needs, promoting manufacturing excellence and social responsibility in every operational area.

Every choice is driven by a deep understanding of the market and a strong sense of responsibility towards people, communities, and the local area, all translated into concrete and sustainable projects.

The Group's strategic vision, rooted in the values of the founding Bartesaghi family, which still controls it today, is based on the idea that the company must generate not only economic value, but also social and environmental value.

Fin-Omet works to combine innovation, competitiveness, and respect for communities, promoting a development model that focuses on people, the local area, and long-term sustainability.

Company values

Integrity

Transparency, fairness, and honesty in all relationships.

Innovation

Continuous search for cutting-edge solutions in every activity.

Sustainability

Attention to ESG issues with a view to future generations.

People

Respect, training, and development of people.

Social responsibility

Commitment to the local area and communities.

Made in Italy

Promotion of Italian industrial excellence around the world.

OWNERSHIP STRUCTURE AND OPERATING STRUCTURES

Fin-Omet S.r.l. has its registered office in Lecco (LC), Italy, and is entirely owned by the **Bartesaghi family**, which has led the group since its foundation. The company adopts a family governance model based on stability, long-term vision, and consistent values, which guarantees continuity and attention to human capital.

The company acts as an industrial holding company and coordinates the activities of its main subsidiaries:

OMET S.r.l.

Specialized in industrial machinery and mechatronic solutions, which has the following

Divisions:

- OMET Packaging Printing Machines (Molteno, Italy)
- OMET Tissue Converting (Lecco, Italy)
- OMET Systems in Motion (Valmadrera, Italy)

Foreign subsidiaries mainly dedicated to service and sales:

- OMET Americas Inc. (Illinois, USA)
- OMET Suzhou Mechanical Co. Ltd. (Wujang, China)
- OMET India (Gurgaon, India)
- OMET Ibérica (Barcelona, Spain)

Subsidiaries:

- Pierrebi Innovation Srl (Imola, Italy) packaging and wrapping.
- OT Lucca Srl (Lucca, Italy), tissue converting (100% from 2025)

OPAC S.r.l.

Operating in the cosmetics and personal hygiene industry, with a branch in the Czech Republic (OPAC Sro in Lichoceves) and a subsidiary in Italy (Ellebi Srl in Rimini)

Ribes Tech S.r.l.

Operating in printed electronics and technological innovation.

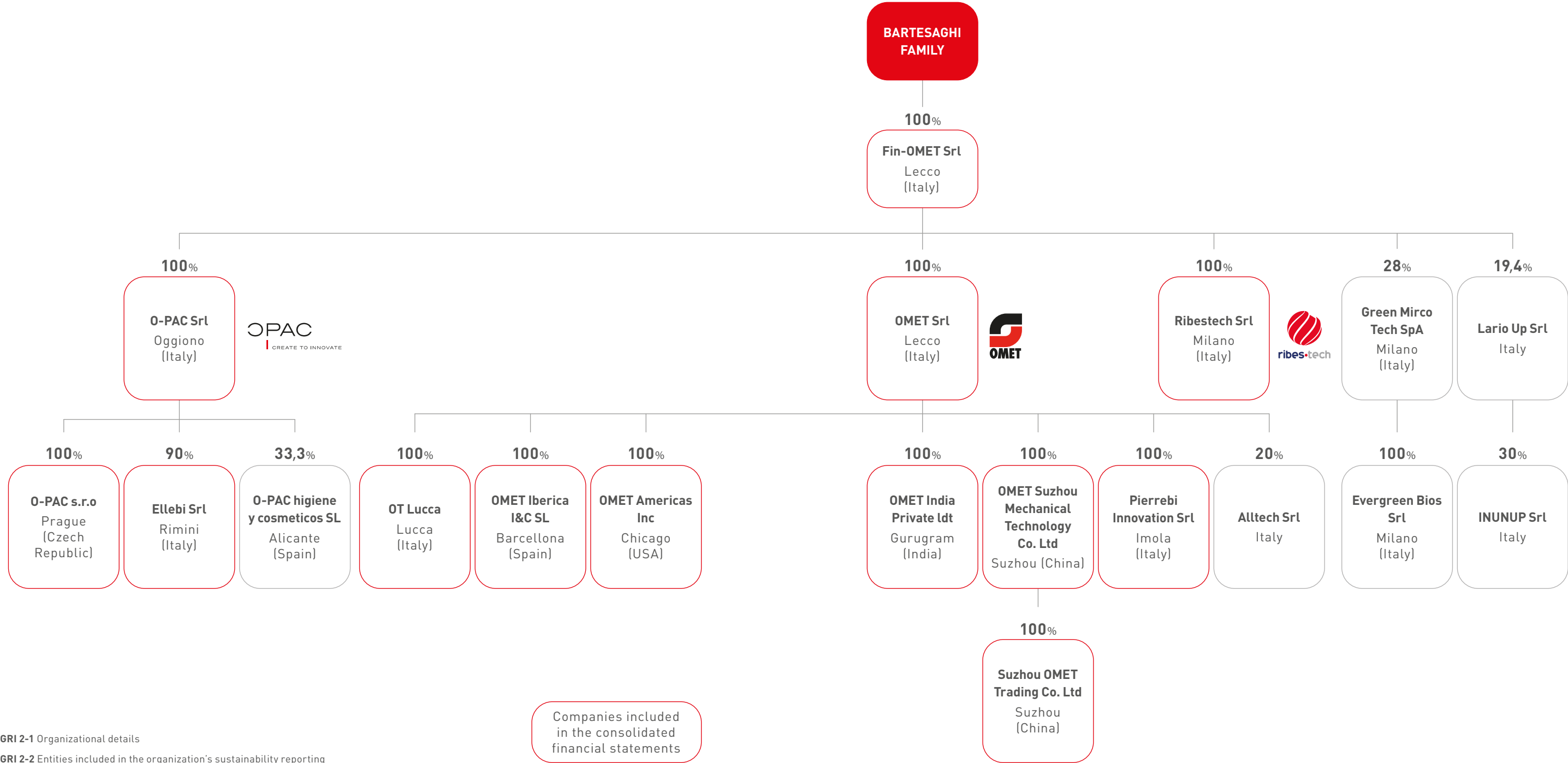
The Group has an extensive network of operational facilities, including production plants, warehouses, research centers, and offices located globally but mainly in Lombardy.

GRI 2-1 Organizational details

GRI 2-2 Entities included in the organization's sustainability reporting

ESRS 2 BP 1

OWNERSHIP STRUCTURE AND OPERATING STRUCTURES



GRI 2-1 Organizational details
GRI 2-2 Entities included in the organization's sustainability reporting
ESRS 2 BP 1

HISTORY

Angelo Bartesaghi founded OMET on February 1, 1963. He was 29 years old, had a strong passion for mechanics, and limited financial resources.

Thanks to the economic boom and his innovative spirit, the company grew rapidly and established itself internationally in just a few years.

In the 1970s, **OMET designed and built the first Italian machines for the production of paper napkins**. The model represented a turning point, tripling the production speed of the time.

Bartesaghi's design guidelines were clear: flawless operation, affordability, and refined aesthetics. Efficiency has always been a cornerstone, but never at the expense of quality.

Angelo Bartesaghi strives for excellence, values teamwork, and promotes collaboration, summed up by his motto "1+1=3."

Trade fairs offered international visibility and OMET began its expansion. **In 1976, the company moved to its first owned plant in Lecco**, in Via Caduti Lecchesi in Fossoli.

In 2003, the new headquarters in Via Polvara was inaugurated, with an adjoining Demo Center, while the sales network expanded globally.

In 1989, OPAC was born, active in the production of wet wipes, thanks to an innovation in tissue converting.

The OMET group received awards in various sectors, including the prestigious Global Award for Continuous Innovation, obtained in 2010 in Chicago, recognizing innovation as the foundation of the company's success.

In 2007, OMET Systems in Motion opened a business unit in China dedicated to handling systems and the development of ball bearings.

In 2011, OMET Americas, Inc. was founded in Illinois. In **2016, Ribes Tech was created, a start-up created with the Center for Nano Science and Technology** of the IIT in Milan, for the development of printed electronics solutions for home automation, smart cities, and IoT.

In recent years, OMET and OPAC have grown in all areas of activity, expanding both their product range and their presence along the entire value chain, including through acquisitions.

1963

1970's

1980's

1990's

2005

2011

2016

2018

2019

2021

OMET foundation

Angelo Bartesaghi founds OMET

Systems in Motion

Opening of the OMET bearings division (System in Motion)

O-PAC & OMET Group

In 1989, Bartesaghi founds OPAC, a company dedicated to the production of wet wipes: the Omet Group is born

OMET in the world

The sales network grows along with customer service: new branches and sales offices are opened around the world

OMET China

Inauguration of the new OMET China headquarters

OMET Americas

The opening of OMET's American office allows the company to closely follow the American market for sales and technical assistance.

Ribes Tech

Ribes Tech srl is founded, jointly owned by OMET and former researchers from the Italian Institute of Technology

OT Lucca

OT Lucca is founded in Montecarlo di Lucca to manufacture machines for the production of interfolded tissue paper products

OMET India

Opening of the new office in Gurugram, Delhi NCR

New OMET Headquarters

Inauguration of the new 34,000 m² production site at OMET headquarters in Molteno (LC)

A photograph of three professionals standing in front of a large world map. On the left is a woman with blonde hair, wearing a grey blazer, a light pink top, and grey trousers. In the center is a woman with brown hair, wearing a black and white patterned jacket over a white top and black trousers. On the right is a man with a grey beard, wearing a grey blazer, a white shirt, a dark tie, and dark trousers. The world map is a large, stylized graphic in the background, with the continents in a light brown color against a dark blue background. The title 'GOVERNANCE AND RESPONSIBLE MANAGEMENT' is overlaid on the left side of the image in large, white, sans-serif capital letters.

GOVERNANCE AND RESPONSIBLE MANAGEMENT

This chapter describes the Fin-Omet Group's governance structure, its corporate policies on quality, ethics, and sustainability, together with the certifications and awards it has obtained, demonstrating its commitment to transparent and responsible management.

GOVERNANCE STRUCTURE

The Board of Directors, together with the Shareholders' Meeting, is the body responsible for defining the Group's strategy and values.

In the Fin-Omet Group, the Bartesaghi family holds key roles in both governance bodies.

The Board of Directors submits financial reports to the Shareholders' Meeting through a formal approval process defined by Italian civil law, as well as non-financial reports, which do not require formal approval but are given equal attention and consideration.

In addition, **the Board of Directors has the power to delegate the reporting and management of the Group's sustainability impacts to department heads.**

The delegated functions regularly report on the main updates relating to the management of ESG aspects in the company and, thanks to the preparation of the Sustainability Report, this will take place formally at least once a year.

GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body
GRI 2-12 Ruolo del massimo organo di governo nel controllo della gestione degli impatti
GRI 2-13 Delega di responsabilità per la gestione di impatti
ESRS 2 GOV 1
ESRS 2 GOV 2

The Board of Directors does not perform a direct control function with regard to corporate due diligence or the monitoring of the effectiveness of organizational processes, but it has delegated these aspects to department heads while maintaining a general supervisory role.

With regard to Group-level policies and procedures, Fin-Omet is evaluating the possibility of implementing internal regulatory documents, with particular attention to issues of ethical business conduct, conflict of interest management, and reporting procedures.

Remuneration policies are defined internally on the basis of merit, role, and responsibilities within the organization.

Bonuses, or variable remuneration, are paid annually based on the achievement of specific objectives defined in advance and agreed with employees. To date, there are no MBOs or incentive schemes linked to sustainability issues. Salary increases for executives are linked to merit.

CORPORATE POLICIES

The Fin-Omet Group adopts a proactive and structured approach to managing **ESG risks and opportunities**, with the aim of integrating sustainability principles into every aspect of its activities.

Company policies are not simply a response to regulations, but reflect a deep-rooted commitment to **corporate culture**, which has always been based on responsibility, transparency, and respect for the environment and people.

In terms of quality and safety, **OMET** srl's Italian offices in Lecco, Molteno, and Valmadrera are certified according to the **ISO 9001:2015 standard**, a recognition obtained from DNV for quality management systems.

These certifications strengthen internal process control, contributing to the prevention of operational risks and the creation of value for all stakeholders.

Regarding governance and organizational responsibility, the Group is progressively implementing increasingly advanced control tools. **OPAC srl adopted the Code of Ethics in 2024**, defining principles and expected behaviors that guide daily operations at all levels.

GRI 2-27 Compliance with laws and regulations
ESRS 2 GOV 4

Also in 2025, OPAC will embark on the implementation of **the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001**, confirming the Group's will to strengthen anti-crime measures and promote a transparent, fair, and compliant operating environment.

Among the policies to protect against governance risks and social impacts, the Group promotes:

- An anti-corruption policy, inspired by criteria of legality, fairness, and zero tolerance for illegal practices;
- A whistleblowing system, aimed at ensuring that employees and collaborators can report unethical behavior or violations, even anonymously;
- A mindset oriented towards gender equality, with the aim of promoting fairness and inclusion in all work contexts.

CERTIFICATIONS AND AWARDS



With regard to quality and safety, OMET's Italian sites in Lecco, Molteno, and Valmadrera are **certified according to the ISO 9001:2015 standard**, a recognition obtained from DNV for quality management systems.

These certifications strengthen internal process control, contributing to the prevention of operational risks and the creation of value for all stakeholders.

The corporate welfare project implemented by the Group is a model of excellence at the national level. OMET's ongoing commitment in this area has earned it several awards since 2015. The most recent are:

- 2020, 2021, 2022, and 2024 – OMET is in **the Top 50** in the "Welfare Champion" category in the Welfare Index PMI ranking, which involved over 7,000 companies representing all production sectors and all sizes at the national level. Award ceremony has been held in Rome by government representatives
- 2023 – **BtoB Awards** for the ESG category



- **Company certifications**
ISO9001, ISO22716, ISO14001 (CZ), ISO5001 (CZ), IFS HPC
- **Supply chain and product certifications**
FSC (cz), RSPO (cz), NORDIC ECOLABEL (cz), PEFC (cz), COSMOS, NATURAL/COSMOS ORGANIC, ECOPETCARE, ECOBIOCOSMESI, BIOCOSMETIC, NATURCOSMETIC, NATRUE, AT SMA ALLERGI, DAAB, ECARF, CLEANRIGHT

OPAC has won several awards for product sustainability.

- **MakeUp in Paris 2022** - OPAC Jury Prize for a product made from 100% upcycled ingredients, recognized for its originality and commitment to sustainability. upcycle <https://www.opac.it/fullcycle-anti-ox-booster-vincitore-del-coup-de-coeur-du-jury/>
- **International Private Label Selection (IPLS) Award** – Marca di Bologna Winner in the EcopetCare category, for sustainable products dedicated to animal care. eco-sustainable <https://www.opac.it/opac-premiata-con-lipls-award-2023/>
- **Formulation Award – MakeUp in New York 2022** - Recognition for Beauty Pills, an innovative product completely free of water, composed of 100% natural ingredients and with eco-friendly packaging

MEMBERSHIP IN ASSOCIATIONS



The Company interacts with associations, bodies, and institutions at different levels and in relation to the specific issues, respecting their mutual and specific areas of responsibility, roles, and prerogatives, and with a view to collaboration, loyalty, and transparency.

OMET and its board of directors also support the following associations by participating with annual fees:

- Confindustria
- ACIMGA Association of Italian manufacturers of machinery for the graphic, paper, paper converting and related industries. (Marco Calcagni, OMET Sales & Marketing Director, is President of Acimga, elected until 2025)
- Italian Foreign Trade Association
- Italian National Association of Graphic and Paper Industries
- Italian Technical Association for Flexography
- Italian Graphic Arts Technicians Association
- Amici di Lecco - association of Lecco entrepreneurs who believe in a more attractive, tourist-friendly and lively city.

OMET promotes sporting activities among its employees and supports various sports associations on the territory.



The Company interacts with associations, bodies, and institutions at different levels and in relation to the specific issues, respecting their mutual and specific areas of responsibility, roles, and prerogatives, and with a view to collaboration, loyalty, and transparency.

OPAC and its board of directors also support the following associations by participating with annual fees:

- Confindustria
- Cosmetica Italia
- Cosmetics Hub
- Edana

TOWARDS SHARED VALUE

This chapter illustrates how Fin-Omet generates economic and productive value for its stakeholders and how it is progressively integrating sustainability into its corporate strategy, laying the foundations for a more responsible and sustainable growth model.

STRATEGY, PRODUCTS, MARKETS, AND RESOURCES RELATED TO SUSTAINABILITY

Economic and financial value

The group achieved a production value of €176,070,072 compared to €181,023,616 in the 2023 financial year.

During the 2024 financial year, the Group’s turnover, despite a slight decline due exclusively to the postponement of the formal delivery of some machinery that had already been prepared, showed a further trend of growth in margins and profitability compared to previous years.

The year 2024 did not present any particular issues relating to the supply of electronic components, which in 2021 and 2022 had slowed down deliveries, penalizing the company’s operating profitability.

In order to provide a better understanding of the performance and results of operations in 2024, the data from the Consolidated Balance Sheet, by macro-class, are provided below, compared with the corresponding data for 2023 [Table 1].

GRI 2-6 Attività, catena del valore e altri rapporti di business
ESRS 2 SBM 1

BALANCE SHEET	12/31/2024	12/31/2023
Receivables from shareholders for payments due	0	0
Fixed assets	62,825,546	63,378,353
Current assets	130,387,338	131,010,179
Accruals and deferrals	433,772	514,932
Total assets	193,646,656	194,903,464
Consolidated shareholders' equity	64,010,779	60,343,932
Provisions for risks and charges	1,945,597	2,235,310
Employee severance indemnities	2,033,147	2,127,764
Payables	123,183,964	127,201,944
Accruals and deferrals	2,473,964	2,994,514
Total liabilities	193,646,656	194,903,464

[Table 1]

The same comparison is provided for the consolidated financial data below [Table 2]

INCOME STATEMENT	12/31/2024	12/31/2023
Value of production	176,070,072	181,023,616
Production costs	-167,508,806	-175,031,806
Difference	8,561,266	5,991,810
Financial income and expenses	-2,049,629	-1,801,835
Value adjustments on financial assets	-90,000	-
Income taxes	-1,994,691	-1,928,970
Profit (loss) for the year	4,426,946	2,261,005
Profit (loss) attributable to the Group	4,416,204	2,442,726
Profit (loss) attributable to third parties	10,742	-181,721

[Table 2]

STRATEGY, PRODUCTS, MARKETS, AND RESOURCES RELATED TO SUSTAINABILITY

Our solutions' value



- **Products:** OMET manufactures printing machines for labels and flexible packaging, converting machines for tissue paper products, and industrial handling systems.
- **Main Distribution Channels:** OMET operates in the B2B market, serving industrial customers in over 120 countries through sales offices in Italy, Spain, the US, India, and China, with a strong after-sales service network.
- **Technologies Used:** OMET employs advanced technologies for flexographic, rotogravure, screen, offset, and digital printing, with modular and customizable solutions. Tissue converting machines are equipped with digital controls and advanced automation.
- **After-sales:** an outstanding excellence. OMET guarantees global after-sales service through innovative systems that include a multilingual approach, technical assistance, training, predictive maintenance, and remote control.



- **Products/Services:** OPAC develops and manufactures wet wipes and white cosmetics for hygiene and treatment for the B2B market, operating as a full-service private label supplier for over 200 brands.
- **Main Distribution Channels:** It mainly supplies the retail, cosmetics, and pharmaceutical industries, with a significant export component.
- **Technologies Used:** OPAC uses technologies for the automated production of cosmetics and wet wipes, with a strong focus on sustainability, using natural ingredients, biodegradable materials, and recyclable packaging. The company constantly invests in new technologies and automation throughout the production line, from its in-house R&D laboratory to quality control systems and end-of-line equipment, to ensure efficiency, traceability, and high standards.
- **Sustainable innovation:** Innovation focused on sustainability and diversification, with patented and certified products. It has received international recognition for its green solutions and innovative packaging.

GRI 2-6 Activities, value chain and other business relationships
ESRS 2 SBM 1

The context in which we operate OMET MACHINERY DIVISIONS

The Machinery Division comprises two business units: **Packaging Printing Machines**, focused on the production of printing machines for labels and flexible packaging, and **Tissue Converting Machines**, specialising in the manufacture of lines for converting tissue paper into disposable products for the professional and consumer channels. Both units operate in highly specialized international B2B markets, targeting industrial companies operating in high value-added sectors such as food, pharmaceuticals, cosmetics, and organized distribution.

OMET stands out for its high level of technological innovation, the modularity of its solutions, and its customer-oriented approach, which translates into significant investment in **process digitalization, global support, and machine customization**. This approach allows the company to respond flexibly to the challenges posed by rapidly evolving markets and an increasingly demanding competitive environment in terms of sustainability, production efficiency, and regulatory compliance.

Value creation and competitive positioning factors:

- The two business units share a strategic vision focused on **process and product sustainability**, with technologies aimed at reducing waste, saving energy, and intelligent automation.

- The integrated and global after-sales service, managed through a dedicated platform, offers **training, predictive assistance, remote control, and personalized technical support**, strengthening the long-term relationship with the customer.
- The competitive environment is characterized by **growing technological pressure, increasingly stringent environmental requirements** (especially in packaging materials), and a marked sensitivity to quality and efficiency from customers.
- Suppliers, mostly located in Italy, represent a strategic asset, selected for their proximity, reliability, and ability to support sustainable innovation.

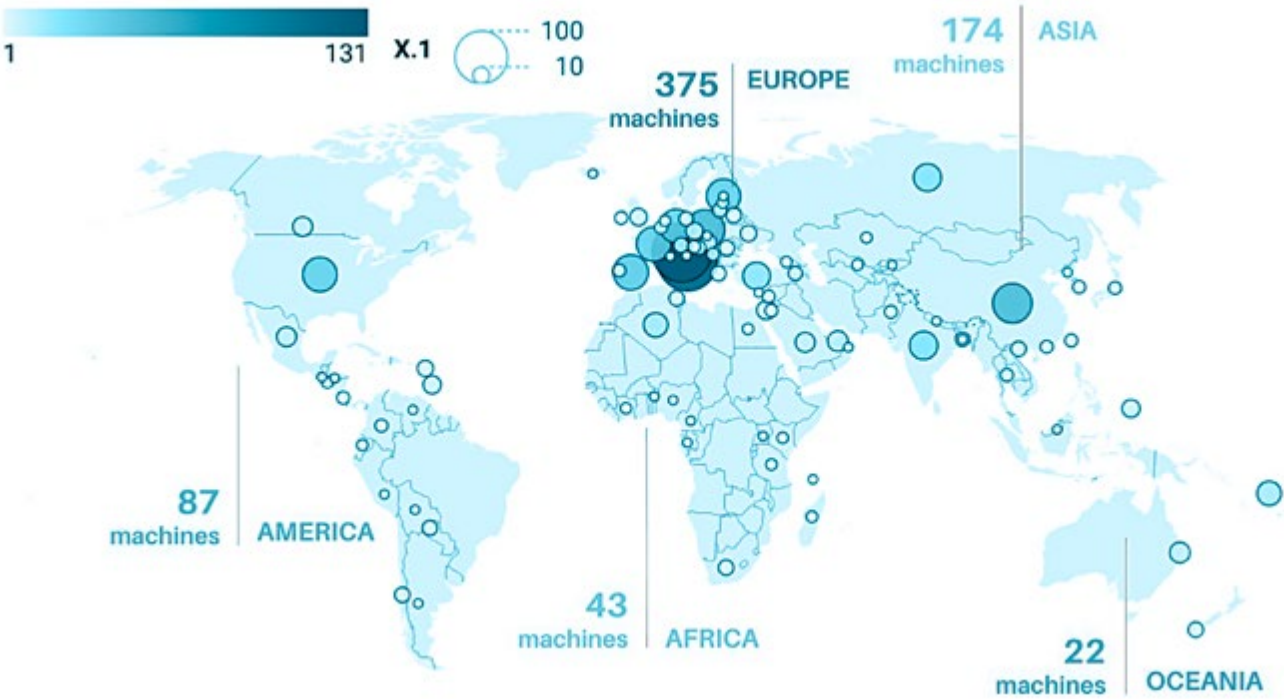
The OMET Machinery Division is exposed to complex global dynamics, including the emergence of new international competitors, regulatory developments on materials and production processes, and the growing bargaining power of multinational customers. However, the organization's high level of specialization, reputation for reliability, and continuous investment in sustainable and digital solutions enable it to maintain a **solid position in the short term and a sustainable one in the long term**.

The context in which we operate OMET DIVISIONI MACCHINE

Overall, OMET has more than two thousand machines installed in over 120 countries around the world, on every continent.

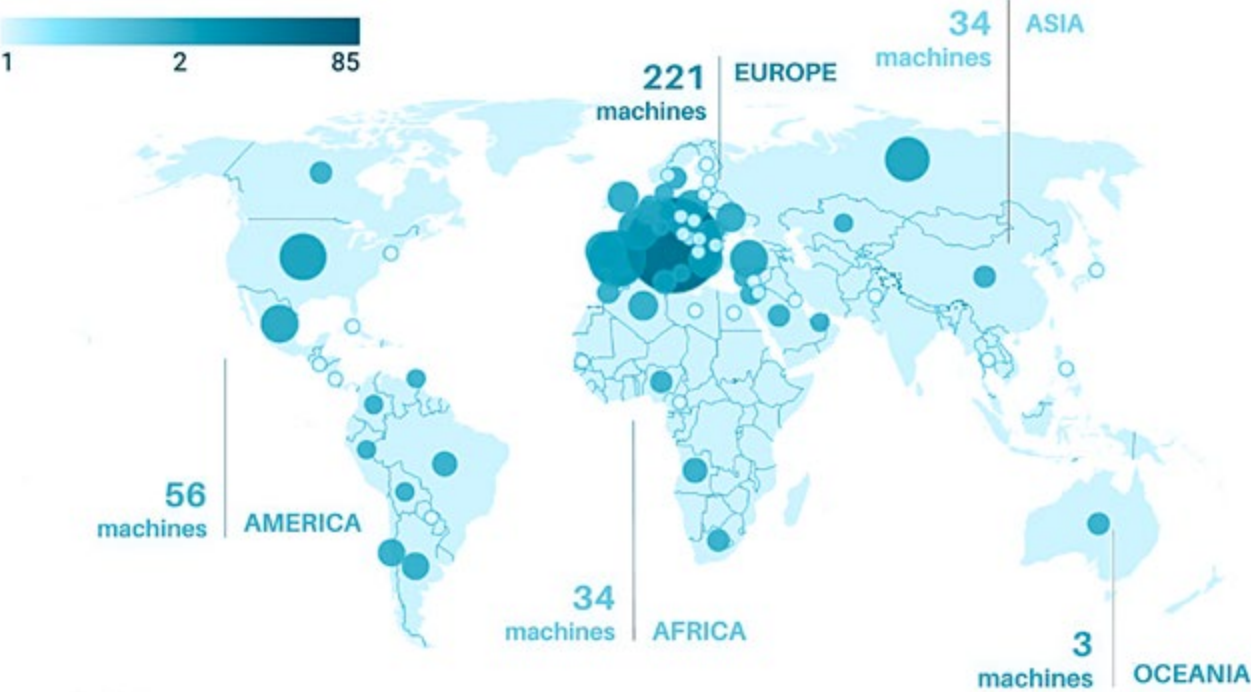
Geographical distribution of OMET machines

Printing Division



Geographical distribution of OMET machines

Tissue Division



STRATEGY, PRODUCTS, MARKETS, AND RESOURCES RELATED TO SUSTAINABILITY

The context in which we operate OMET SYSTEMS IN MOTION DIVISION

The **OMET Systems in Motion Division** designs and manufactures components and integrated systems for industrial handling – from bearings to wheels, right up to complete kits – for sectors such as elevators, doors and windows, air transport, shower enclosures, and many others. Operating since the Group's foundation in 1963, the division has developed a solid presence in Europe, supported by a strategic production base in China (OMET Suzhou).

Over 90% of its customers are European, with 31% Italian and 10% outside Europe.

- **Suppliers:** in 2024, purchasing turnover was approximately €8,800,000, of which 45% came from the subsidiary OMET Suzhou, 25% from other Chinese suppliers, and the remaining 30% from European suppliers. **In terms of supplier distribution, 77% of suppliers are located in Europe (mainly Italy) and the remaining 23% in China.**

The division's supplier portfolio reflects strong industrial integration: most purchases are concentrated on machined metal components and bearings, followed by small parts, plastics, rubber, and semi-finished metal products. The rest is divided between assemblies, packaging, electromechanical components, technical services, and testing materials.

GRI 2-6 Attività, catena del valore e altri rapporti di business
ESRS 2 SBM 1

STRATEGY, PRODUCTS, MARKETS, AND RESOURCES RELATED TO SUSTAINABILITY

The context in which we operate OPAC

Founded in 1989 by Angelo Bartesaghi, **OPAC is now a company that proposes itself as a total B2B solution provider in the cosmetics, pharmaceutical, and detergent sectors.** A benchmark for complete personal care and cleaning solutions, it is recognized for its ability to offer innovative, sustainable, and tailor-made solutions.

Its history stems from a vision: to be the first to grasp the potential of wet wipes, leveraging the know-how gained in the design of tissue converting machinery together with OMET. Since then, OPAC has embarked on a path of growth that has led it to evolve from a simple manufacturer to an international partner, capable of developing complete projects for personal care, household cleaning, and cosmetics. The company's expansion has taken place both through strategic acquisitions and the opening of foreign offices, such as the one in the Czech Republic, strengthening its presence on the European market. Today, the group has over 100 employees: more than 70 at the Czech subsidiary OPAC SRO and about 30 at the Italian headquarters of OPAC Ellebi.

OPAC stands out for its high production flexibility and integrated service covering the entire supply chain: from formulation to wrapping design, from packaging to logistics, ensuring fast lead times and customized solutions for every customer need.

The business model is strongly oriented towards private labels: over 90% of turnover comes from private label products, with a portfolio of over 200 brands. 58% of customers belong to the retail sector and 42% to the industrial sector. Exports account for 40% of turnover, confirming the company's growing international presence.

OPAC stands out for its approach to innovation, which combines scientific research, quality, and sustainability.

The company invests in 360° eco-friendly products covering all aspects of the product (formula, support, packaging, and secondary packaging); it develops formulations with very high percentages of natural ingredients (>90%) and, in some cases, upcycled ingredients, i.e., derived from the creative reuse of vegetable and food waste; it uses fabrics that are 100% plant-based or biodegradable.

The packaging also follows the same philosophy, aiming to reduce packaging materials as much as possible, reducing or eliminating plastic, offering recyclable or recycled single-material solutions, and clearly specifying how to use the product to avoid waste and how to dispose of and recycle the packaging.

STRATEGY, PRODUCTS, MARKETS,
AND RESOURCES RELATED
TO SUSTAINABILITY

The context in which we operate RIBESTECH

Ribes Tech, part of the Fin-Omet Group, is a deep-tech company specialized in the development of printed electronics technologies for applications in home automation, smart cities, and the Internet of Things (IoT).

Founded in 2016 as a collaboration between OMET and the Italian Institute of Technology in Milan, the company is based in Milan and stands out for its production of flexible photovoltaic modules printed on lightweight plastic films, ideal for powering low-consumption electronic devices in indoor environments.

An area of particular interest for Ribes Tech is smart labels: intelligent labels that integrate electronic components and sensors, capable of interacting with the surrounding environment.

Thanks to roll-to-roll printing technology, Ribes Tech is able to produce active RFID labels, overcoming the limitations of traditional passive labels and opening up new possibilities for wireless applications without the use of batteries or silicon photovoltaic modules.

With an approach focused on innovation and sustainability, Ribes Tech aims to overcome the current energy limitations of IoT devices, contributing to the spread of smart and autonomous solutions in the modern technological landscape.

THE ESG PATH

Double materiality

Although not subject to the obligations of the European CSRD Directive, the Fin-Omet Group has chosen to draw inspiration from the principle of **double materiality** to identify the most relevant ESG issues, assessing them from two complementary perspectives:

- **Impact materiality**, i.e., the effects of the company's activities on the environment and society (inside-out approach);
- **Financial materiality**, i.e., the economic and financial risks and opportunities arising from internal or external ESG factors (outside-in approach).

GRI 3-1 Process to determine material topics

GRI 3-2 List of material topics

ESRS 2 IRO 1

1. Identification of ESG issues: the Group updated the issues already analyzed in the previous year, aligning them with the language and thematic structure proposed by the European Directive. This phase led to the definition of a set of relevant issues on which to conduct the double materiality analysis.

2. Mapping and assessment of impacts: a cross-functional team analyzed the impacts of the company's activities on the environment and society, defining their extent and assigning a degree of materiality according to the impact perspective.

The analysis was structured into four main phases

3. Assessment of financial risks and opportunities: with the support of the Head of Finance, the potential economic and financial effects linked to the identified ESG impacts were analyzed, as well as those deriving from external factors (e.g., regulatory changes or developments in market preferences). Risks and opportunities were assessed quantitatively, defining a further degree of materiality according to the financial perspective.

4. Definition of material issues: by cross-referencing the impact and financial assessments, the most relevant ESG issues for the Group were identified and formed the basis of the sustainability plan.

Through this approach, Fin-Omet intends to strengthen its risk management capabilities, seize new opportunities, and generate lasting value for all stakeholders.

THE ESG PATH

Impacts, Risks and Opportunities

In the context of double materiality analysis, the identification of impacts aims to shed light on certain or potential elements related to the company’s activities that have positive or negative effects on the environment and society.

The next step involves identifying the economic and financial effects, in terms of risks and opportunities, linked to ESG impacts. The table below provides a summary of the main elements identified from both perspectives.

Theme	Sub-theme	Impacts on the Environment and Society	Economic and financial effects
Climate change	CO ₂ emissions	Company activities produce CO ₂ emissions, particularly those related to transport and global distribution.	Access to financing on favorable terms thanks to the adoption of transition pathways Entry into markets that reward a solid ESG approach.
Climate change	Energy	The Group’s activities involve energy consumption at all stages of production, particularly those of OPAC.	Instability of energy costs and/or increase in energy costs.
Water and marine resources	Water use	In general, production activities require limited water consumption, with the exception of OPAC’s activities, which require a significant use of water resources.	Volatility of water prices and availability. Increasingly stringent regulatory and penalty system. Growing market focus on products with low water impact.
Circular economy	Use of raw materials	The Group’s activities require the use of raw materials and natural resources, particularly precious raw materials (e.g., iron, copper). OPAC’s activities are characterized by the significant use of plastic materials.	Fluctuations in the price and availability of raw materials, also as a result of potential international regulatory and tax systems (e.g., plastic tax).
Workforce	Employee skills and well-being	The policies adopted by the company to support employee engagement, skills development, and flexibility promote the growth and well-being of people.	Productivity and competitiveness linked to attracting talent, also in terms of adequate welfare policies, growth plans, employee well-being and engagement, and work-life balance policies
The communities involved	Creating value in the community	The company’s presence on the territory enables the creation of training and job opportunities, as well as contributing to innovation and research with local and supra-local benefits.	Productivity, competitiveness, and attraction of strategic skills based on partnerships with the local education system.
Business conduct	Culture and governance tools	A corporate culture based on innovation and continuous improvement promotes the creation of economic, environmental, and social value, as well as ensuring ethical business practices.	Market appreciation of products and services offered by companies that are well positioned in terms of sustainability.

GRI 3-1 Process to determine material topics

GRI 3-2 List of material topics

ESRS 2 IRO 1

The double materiality analysis produced a matrix - a summary of which is shown in Figure 1 - consisting of two Cartesian axes: the horizontal axis highlights the progressive (from left to right) relevance of ESG topics according to their materiality of impact, while the vertical axis highlights their progressive relevance (from bottom to top) according to their economic and financial materiality (see previous paragraphs for more details on the meaning of the two types of “materiality”).

It is important to note that the position of the issues within the double materiality matrix does not represent a judgement on the level of attention or management currently adopted by the company with regard to ESG issues, nor does it intend to diminish the importance of those issues that appear in areas that are apparently less relevant.

On the contrary, some aspects are less significant from a “materiality” point of view precisely because they are already well covered by established management systems and tools, which reduce their potential impact on the environment, people, or the company itself in economic and financial terms.

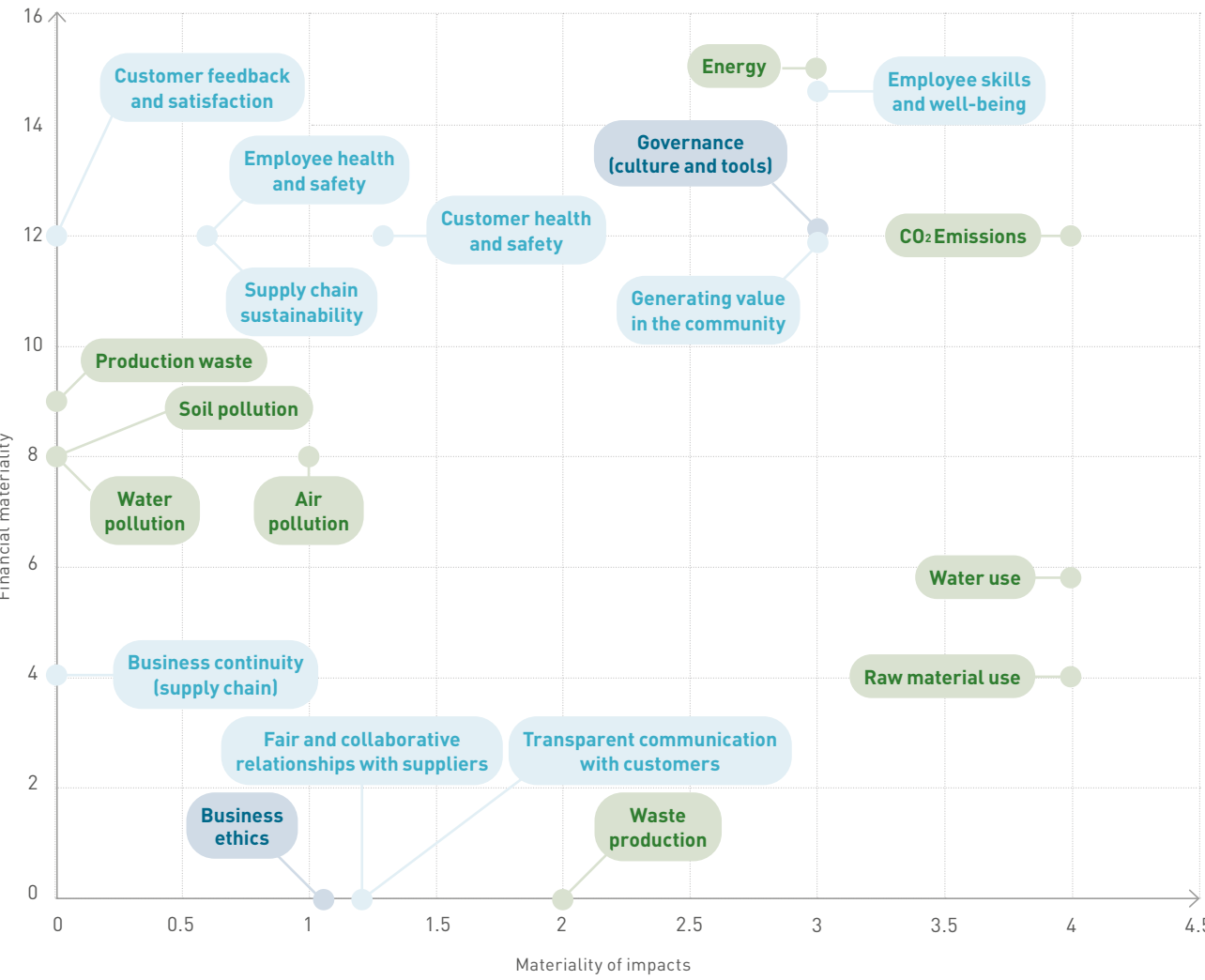
One example concerns the issue of worker health and safety: full compliance with current regulations, supplemented by preventive measures and improvement activities, contributes to significantly reducing the risk of accidents or occupational diseases, thus also limiting the potential negative impact of the issue.

Similarly, the issue of business ethics – such as the prevention of illegal behavior or corruption – is less critical because the industry in which the company operates is not particularly exposed to such risks. In addition, the presence of effective governance tools helps to protect the organization from any legal or reputational consequences.

In consideration of the analyses and assessments carried out, the most relevant issues relate to CO2 emissions and energy in terms of environmental issues, employee skills and well-being, and value creation for the community in terms of social issues, as well as culture and governance tools in terms of governance issues.

THE ESG PATH

Materiality Matrix



GRI 3-1 Process to determine material topics
GRI 3-2 List of material topics
ESRS 2 IRO 1

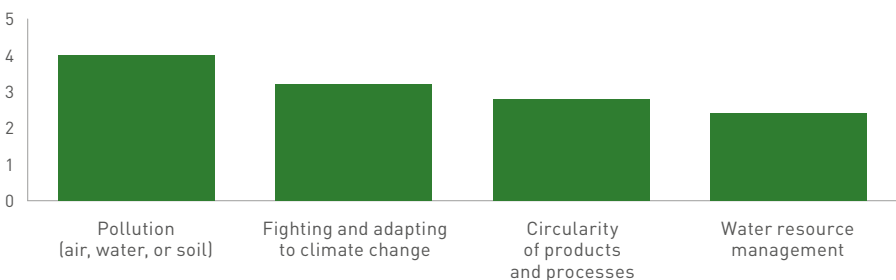
Stakeholder perspective and engagement

The company carried out an initial exercise to engage its stakeholders in order to gather information on which ESG issues are relevant from their perspective. After mapping key stakeholders within five macro-categories (employees, suppliers, local area and community, banks, customers), surveys were sent out asking respondents to rank the various ESG issues covered by the IRO assessment in order of priority.

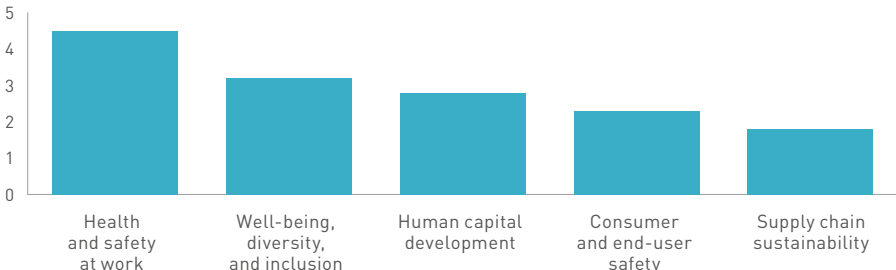
Stakeholders	Responses received
Employees	95
Suppliers	21
Territory and Community	1
Customers	6
Banks	3

An overview of the responses is shown in the chart below.

Environmental factors



Social factors

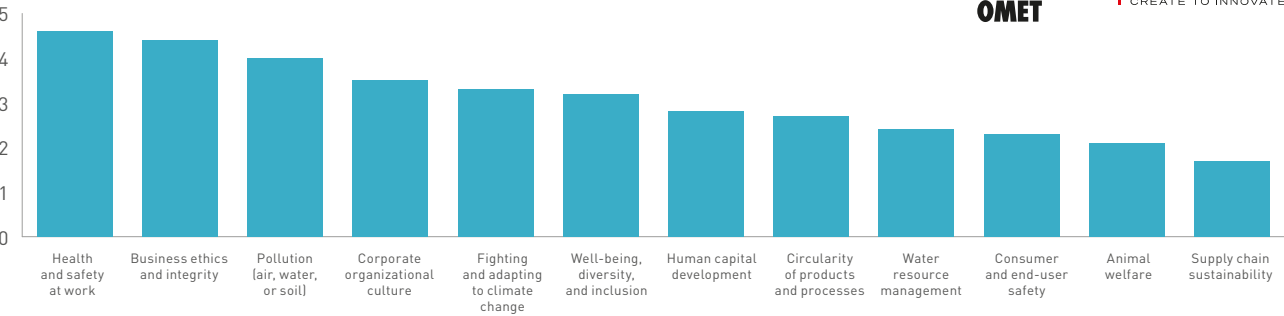


Governance factors



Materiality survey results dashboard

Stakeholder average



GRI 2-29 Approach to stakeholder engagement
GRI 3-1 Process to determine material topics

ESRS 2 SBM 2
ESRS 2 IRO 1



THE SUSTAINABILITY STRATEGY

The materiality analysis was a fundamental step in identifying the most relevant ESG issues for the Group, laying the foundations for a structured sustainability path.

At this stage, the company has defined an initial set of strategic objectives, consistent with a long-term vision and a commitment to continuous improvement.

The precise definition of actions, operational targets, and timelines is currently under development: a gradual and participatory process that will be fully formalized in the next reporting cycle.

This approach allows the organization to build a solid strategy, calibrated to its own impacts and capable of generating concrete value over time.

E

MATERIAL TOPICS	OBJECTIVES
CLIMATE CHANGE MITIGATION AND ADAPTATION	Increase the use of renewable energy through suppliers and investments
	Analyze energy intensity and evaluate improvement actions
	Calculate and evaluate actions to reduce the carbon footprint
WATER MANAGEMENT	Decrease water intensity through recovery systems and process optimization
	Improve the quality of water discharged from production processes
	Monitor and measure the water footprint using recognized systems and communicate progress to stakeholders
CIRCULAR ECONOMY	Increase the circularity of incoming materials, in collaboration with suppliers
	Manage the waste cycle in compliance with regulations and following the best practices currently available

GRI 2-22 Statement on sustainable development strategy
GRI 3-2 List of material topics
GRI 3-3 Management of material topics

ESRS 2 SBM 1
ESRS 2 SBM 2
ESRS 2 SBM 3

S

MATERIAL TOPICS	OBJECTIVES
HUMAN CAPITAL DEVELOPMENT	Promoting internal training, both technical and "soft" skills
	Promote systems for skills development, career paths, and talent attraction
WELL-BEING, DIVERSITY, AND INCLUSION	Consolidate welfare and income support systems for employees
	Strengthen diversity, inclusion, and employee engagement policies
SUSTAINABLE SUPPLY CHAIN	Consolidate supplier control systems through specific ESG policies and processes
	Involve the supply chain to increase its level of sustainability
COMMUNITY RELATIONS	Maintain active partnerships with the local community (institutions, schools, and the local area)
END CUSTOMER HEALTH AND SAFETY	Continue research and development to ensure safe and sustainable products

G

MATERIAL TOPICS	OBJECTIVES
BUSINESS ETHICS	Integrate sustainability tools, processes, and procedures into corporate governance and strategy
	Consolidate corporate culture through internal awareness-raising and the reinforcement of governance processes and systems



THE OMET GROUP AND SUSTAINABILITY

ACTIONS AND FUTURE PROSPECTS

This chapter outlines the OMET Group's commitments, concrete results, and plans in the three dimensions of sustainability — environmental, social, and economic — highlighting the path toward an increasingly responsible and long-term business model.

OUR COMMITMENT TO THE ENVIRONMENT

Introduction

The Fin-Omet Group’s perspective on ecological transition

Within the Group, sustainable development is a strategic and cross-cutting objective that guides every area of growth. Every company in the Fin-Omet network acts with full awareness of its environmental, social, and economic impact, adopting an integrated and responsible approach to the management of resources, processes, and people.

Ecological transition is considered a strategic priority, in line with the entire industrial economic system in which companies operate.

In the near future, all production processes will be required to significantly reduce their environmental impact, systematically addressing fundamental issues such as resource consumption, energy efficiency, and the selection of raw materials.

The guiding principle is that of **continuous improvement**, understood as a tangible commitment to evolve in every direction: from energy efficiency to the reduction of waste in machinery, from the improvement of daily business practices to the enhancement of human capital, through the protection of health, welfare, and the contribution to social well-being.

Every step forward in these areas generates not only environmental and social benefits, but also competitive and economic advantages for the company, strengthening its ability to innovate and create lasting value. The challenge of sustainability therefore lies both in reducing the environmental impact throughout the entire product life cycle and in promoting a corporate culture geared towards responsibility and continuous improvement.

The following pages analyze in detail the main environmental impacts and the actions taken by Fin-Omet to manage and reduce them.

Consumption and energy

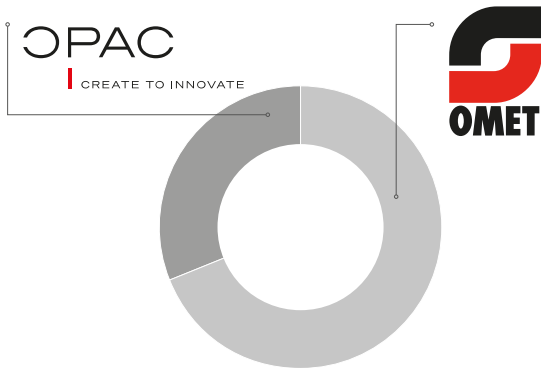
In the three-year period 2022–2024, the company continued to monitor and optimize its energy consumption, implementing efficiency measures and increasing its use of renewable sources.

In 2024, the share of energy from renewable sources reached 9% of total demand, a significant increase compared to 2% in 2023 and 1% in 2022.

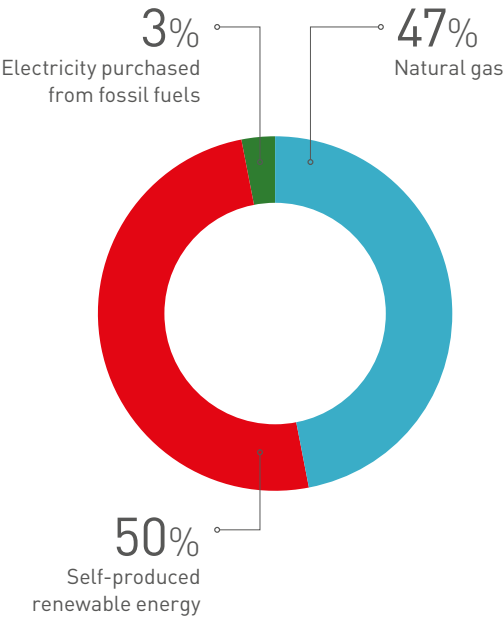
This increase was made possible by the introduction of certified electricity from renewable sources, which complemented the photovoltaic self-production active at the plants.

Total energy consumption for the year was 5,954 MWh, with the remaining 91% covered by fossil fuels (natural gas, electricity from fossil fuels, and fuel for the fleet).

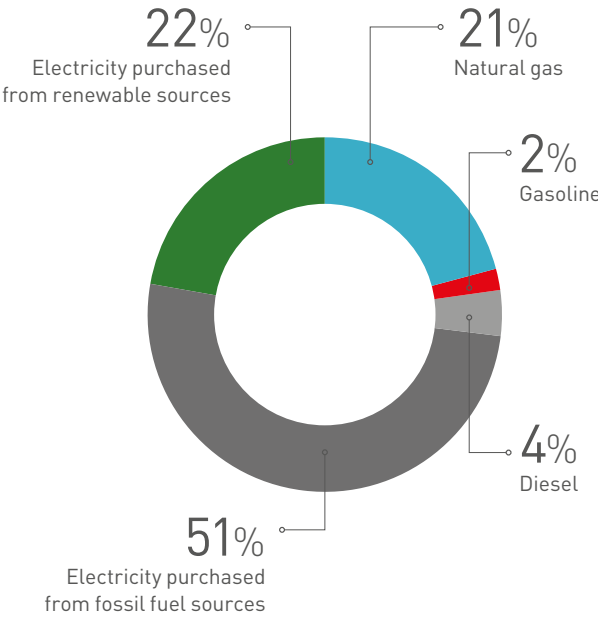
Energy consumption (MWh)	2022	2023	2024
Total	6,721	5,840	5,954
OMET	4864.7	4040.9	4124.7
OPAC	1856.0	1798.7	1829.1



OMET 2024 energy mix



OPAC 2024 energy mix



OUR COMMITMENT TO THE ENVIRONMENT

Energy efficiency and innovation

Fin-Omet has implemented various measures to improve the energy efficiency of its production processes.

Among these, OMET has introduced LED drying systems for printing inks, which consume less energy than traditional methods and do not emit ozone, and has adopted heat pump systems for heating and air conditioning.

In addition, the installation of automation systems for lighting and air conditioning management has helped to reduce energy consumption by automatically turning off lights and adjusting the temperature based on staff presence.

OMET Headquarters: efficiency and sustainability at the core



OMET has been at the forefront of technological innovation in the service of sustainability for years, with solutions designed to reduce waste and energy consumption. The reduction in machine setup times, made possible by new electronic systems, increases efficiency and decreases the use of resources. Even the drying of printing inks with LED technology allows for significant energy savings compared to traditional methods.

This process, known as **polymerization**, also eliminates the ozone emissions generated by previous technologies, making printing activities more sustainable.

The focus on energy saving is also reflected in structural choices. In 2021, OMET moved its headquarters and printing division to a new facility in Molteno (LC), which now houses around 200 people. The entire

structure was designed according to sustainability and waste reduction standards.

The office building (4,500 m³) is equipped with a heat pump system for heating, summer air conditioning, and domestic hot water production. The new logistics center (3,000 m³) has been equipped with 80 kW photovoltaic panels and two multi-brand electric charging stations, located on opposite sides of the warehouse.

Automation plays a key role in the plant's energy efficiency: the Fieldbus system allows automatic adjustment of lighting and temperature based on the presence of people, turning off the lights after 3 minutes of inactivity and activating standby mode for cooling.

The move to the new headquarters represented not only a logistical evolution, but also a cultural change, promoting a "green" vision throughout the company.

From formulation to end of life: OPAC's sustainable journey



OPAC has always been guided by the principles of developing quality products free of ingredients that are potentially harmful to both people and the environment.

Over the years, the concept of sustainability has evolved, expanding its scope beyond research

and development to include packaging, company and product certifications, environmental policies, product use, and end-of-life.

It is in this sense that OPAC is operating, researching, and integrating new sustainable solutions.

OUR COMMITMENT TO THE ENVIRONMENT

The environmental impacts of our activities

Greenhouse gas (GHG) emissions

Monitoring and calculating greenhouse gas emissions is a central component of the Group’s environmental strategy. In the three-year period 2022–2024, total CO₂ equivalent emissions were measured using both a location-based and market-based approach, in line with internationally recognized methodologies.

Emissions are divided into the following categories:

Scope 1 (direct emissions): these include emissions generated directly by company activities, such as the combustion of natural gas or fuels in company vehicles and the use of refrigerant gases.

Scope 2 (indirect emissions from imported energy): these include emissions associated with the electricity purchased and consumed by the Group. Scope 2 emissions can be calculated using two approaches:

- **Location-based**, which considers the average emission intensity of the national electricity grid;
- **Market-based**, which takes into account specific energy supply contract terms (e.g., certified renewable energy supply contracts).

In 2024, total GHG emissions calculated using the **market-based** approach amounted to **2,006 tons of CO₂eq**, down from **2,169.9 CO₂eq**

in 2023 and **2,261.3 CO₂eq** in 2022. With reference to the **location-based** calculation, total emissions will be **1,315.7 CO₂eq** in 2024, substantially stable compared to the previous year (**1,300.8 CO₂eq**, +1.15%).

In detail, in 2024:

- **Direct emissions (Scope 1)** amounted to **495.5 CO₂eq**;
- **Indirect emissions from imported energy (Scope 2 market-based)** amounted to **1,510.4 CO₂eq**;
- **Indirect emissions from imported energy (Scope 2 location-based)** amounted to **820.2 CO₂eq**.

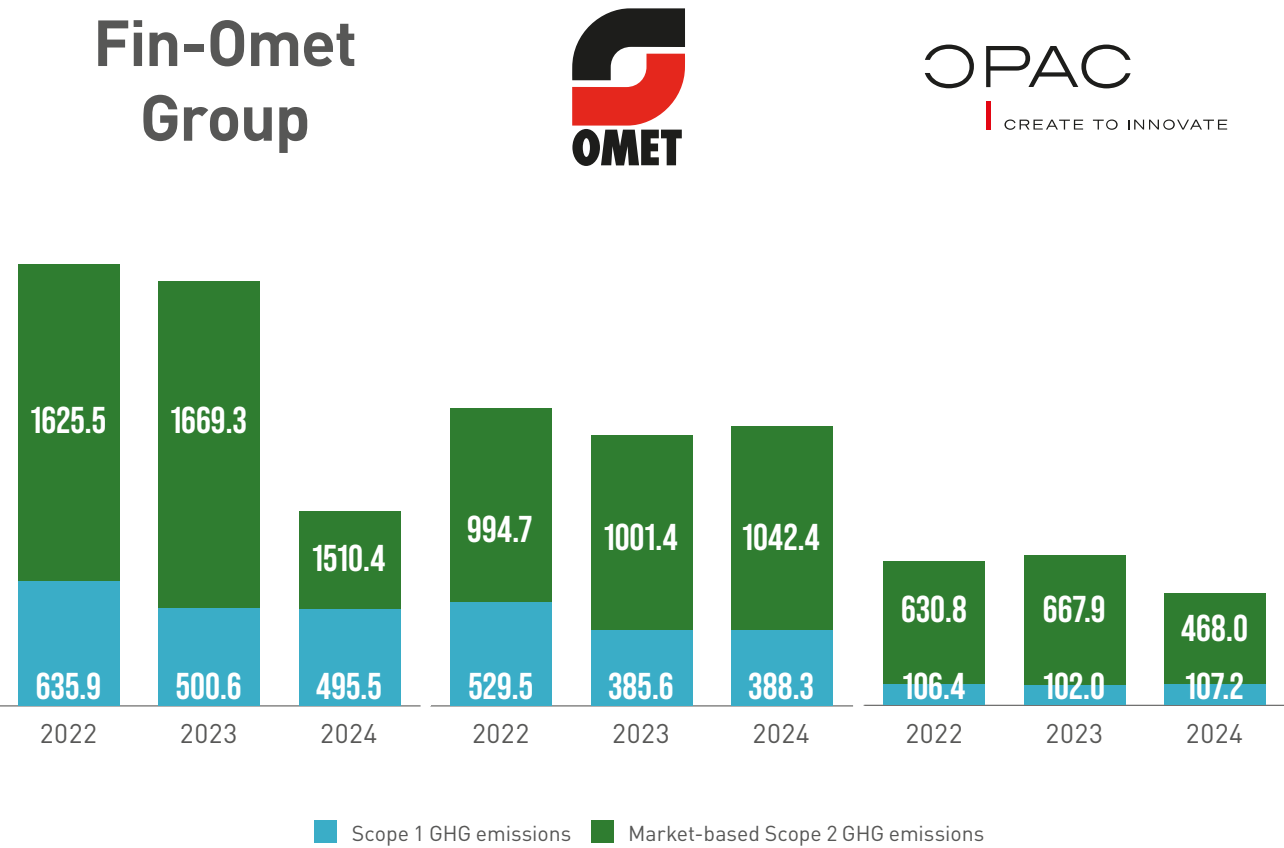
Emissions were calculated in accordance with leading international best practices, using:

- The **national emission factors published by ISPRA (Table of national standard parameters 2023)** for direct emissions (Scope 1) and for the location-based calculation of Scope 2;
- The **AIB (Association of Issuing Bodies) emission factors** for the market-based calculation of Scope 2, in line with the contractual and energy procurement tools adopted by the Group.

Future prospects

Fin-Omet is committed to continuing on the path towards sustainability, with the aim of further increasing the share of energy from renewable sources and reducing greenhouse gas emissions. Further

investments in photovoltaic systems and innovative energy efficiency technologies are being evaluated in order to consolidate the results achieved and actively contribute to the ecological transition.



OUR COMMITMENT TO THE ENVIRONMENT

Water resources

Efficient water resource management is an area of constant focus for Fin-Omet, with the aim of progressively reducing withdrawals and optimizing water use in production processes.

In the three-year period 2022-2024, the Group's total water consumption fell gradually from over 24,000 m³ to around 18,600 m³. The consumption trend reflects the different nature of the two companies' production activities.

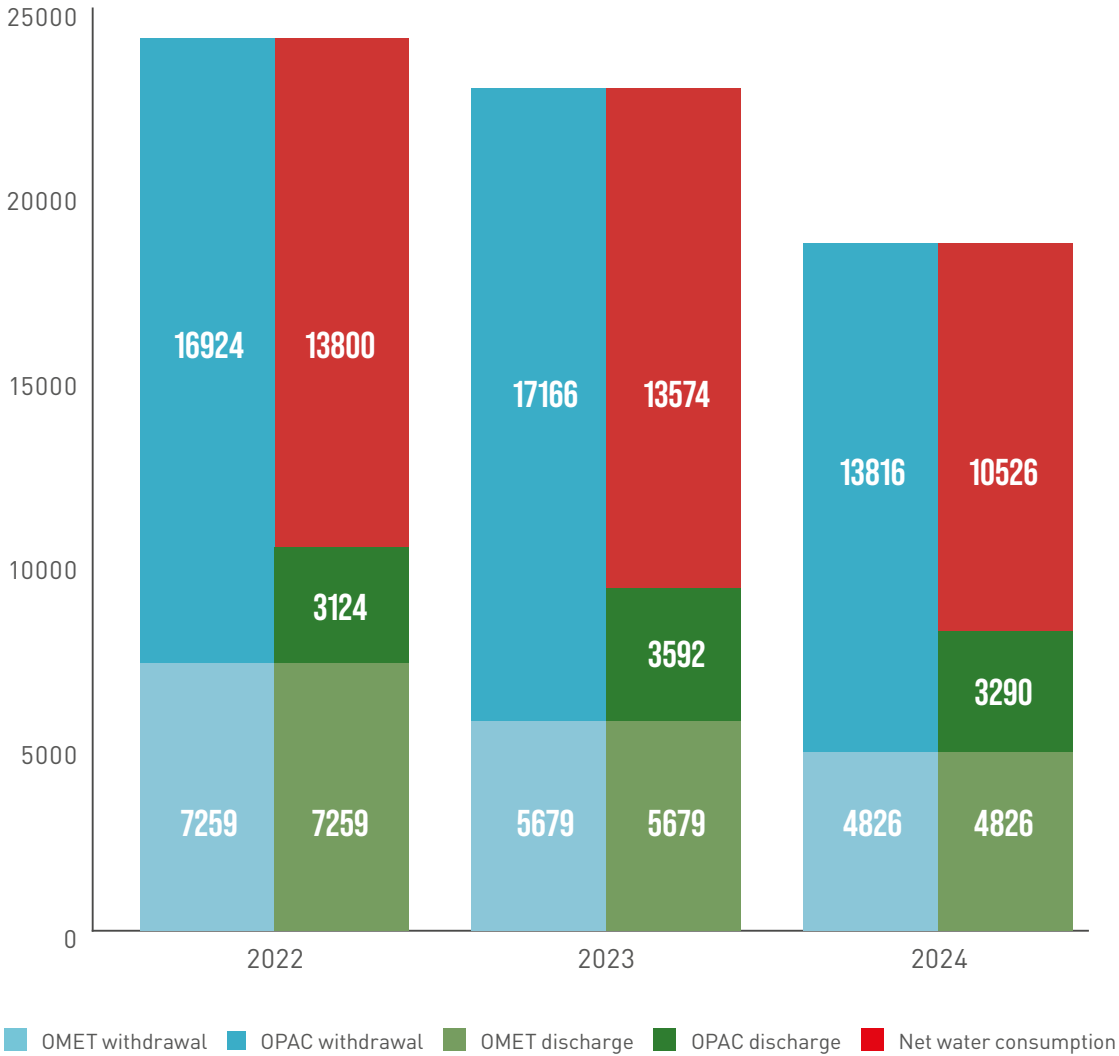
At **OMET**, water is mainly used in the testing, mechanical processing, sanitary facilities, air conditioning, irrigation, and canteen departments. In these areas, the water withdrawn is essentially returned, with discharges comparable to withdrawals overall, given the limited net water consumption associated with the processes.

Conversely, at **OPAC**, which is active in cosmetics production, water is a direct ingredient in finished products (lotions, wet wipes) as well as in production cycles, thus resulting in higher water consumption.

At the same time, discharge volumes have also been progressively reduced, constantly monitored, and subjected to the necessary purification treatments. In particular, **OPAC carries out specific chemical analyses and the necessary wastewater purification treatments** to verify its quality and compliance with legal requirements before discharging it into the network, as determined by the site's Single Environmental Authorization. **OPAC also has a wastewater treatment plant in place to minimize the presence of polluting particles.**

In 2024, **net water consumption** stood at around 10,500 m³, down from previous years. The volume of water recycled and reused at OPAC also remained stable at around 3,700 m³.

All **OMET and OPAC** production sites are located in the province of Lecco and fall within areas classified as **low water risk** according to the **World Resources Institute (WRI – Aqueduct Water Risk Atlas)** mapping.



OUR COMMITMENT TO THE ENVIRONMENT

Use of resources and circular economy

The **Fin-Omet Group**’s production model, which combines **OMET**’s mechanical and industrial automation activities with **OPAC**’s cosmetics activities, requires the use of heterogeneous materials

throughout the entire production cycle. With this in mind, responsible resource management and waste recovery have been a constant focus for both companies for many years.

Materials used

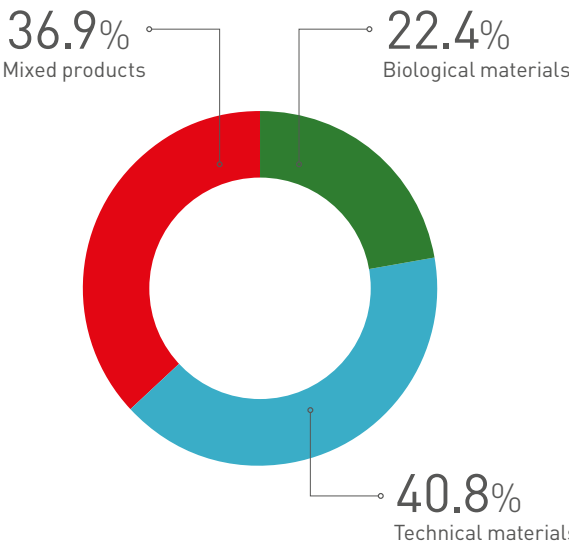
In 2024, approximately **3,900 tons of materials** were used, mainly related to product packaging, packing, and handling. Specifically:

Approximately **1,440 tons** of mixed and laminated materials, such as bottles, jars, caps, labels, and tubes, used mainly in **OPAC**’s cosmetics production.

Approximately **1,590 tons** of technical materials for packaging and logistics handling, such as plastic film, protective film, cardboard, and pallets, mainly related to the assembly and shipping of **OMET** machinery.

Approximately **870 tons** of biological materials, including cosmetic raw materials, paper, and wood for packaging.

Within these biological materials, approximately **90 tons** come from certified suppliers along sustainable supply chains. The Group continues to work to progressively expand the share of traceable and certified materials.



Waste management

In 2024, the Group produced a total of approximately **1,048 tons of waste**. Its origin reflects the specific production characteristics of the two divisions:

At **OMET**, waste mainly comes from packaging used to protect and ship machinery, as well as from residues generated during testing and maintenance.

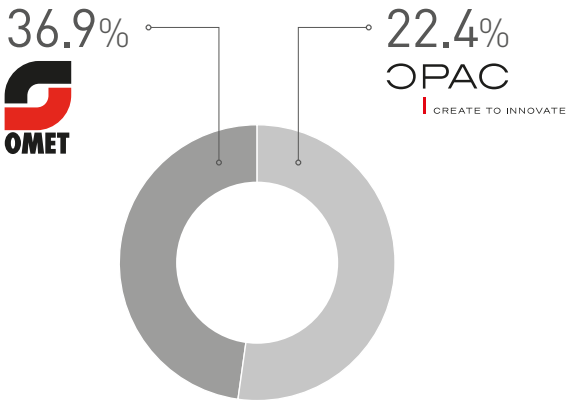
At **OPAC**, waste mainly comes from the cosmetic production, packaging, and laboratory activities.

Waste management has made it possible to recover approximately **92%** of the total waste produced, with only **8%** destined for controlled disposal. As regards the nature of the waste, the hazardous portion stands at 8%, while the vast majority remains **non-hazardous** waste.

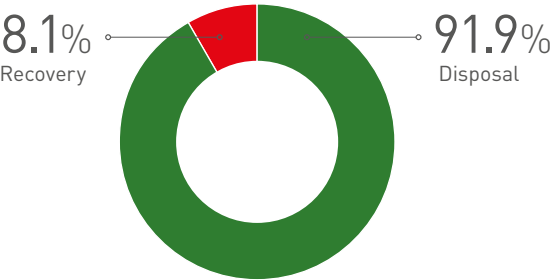
During the three-year period analyzed, the total volume of waste produced by the Group remained relatively stable, fluctuating around 1,000 tons per year, but with a gradual increase in recovery activities: the proportion sent for recycling grew from around 82% in 2022 (figure reconstructed considering the highest disposal rate) to 92% in 2024.

This trend reflects the consolidation of good practices already in place within the two divisions, with particular effectiveness in the separate management of packaging and packaging materials.

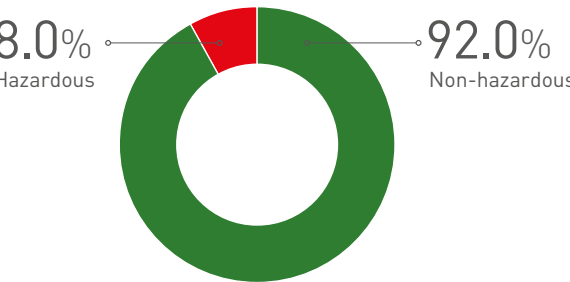
Waste origin 2024



Waste destination 2024



Hazardous waste 2024



THE VALUE OF PEOPLE, THE DRIVER OF CHANGE

The growth of the Fin-Omet Group is not solely the result of technological innovations or strategic decisions made by management and owners, but is truly driven by people. Over the years, it has been repeatedly emphasized that human capital is at the heart of the organization: the technical skills, flexibility, and passion of our employees are the backbone of the continuous development of the various companies within the group.

Over time, significant investments have been made in infrastructure, training, and innovation, reflecting the importance attached to the well-being and growth of internal talent.

The corporate culture promotes stimulating work environments focused on personal and professional development, with the aim of attracting qualified resources and enhancing those already present.

This approach allows us to maintain a balance between tradition — such as generational and managerial continuity — and innovation, placing people at the center of our corporate strategy.

The result is a sustainable and resilient model, fueled daily by the passion and active commitment of its employees.

Our people

In 2024, the Italian division of the Fin-Omet Group recorded slight **growth compared to 2023** (from 427 to 431 employees) and 5.7% growth compared to 2022.

The distribution of personnel shows significant differences between the two operating entities:

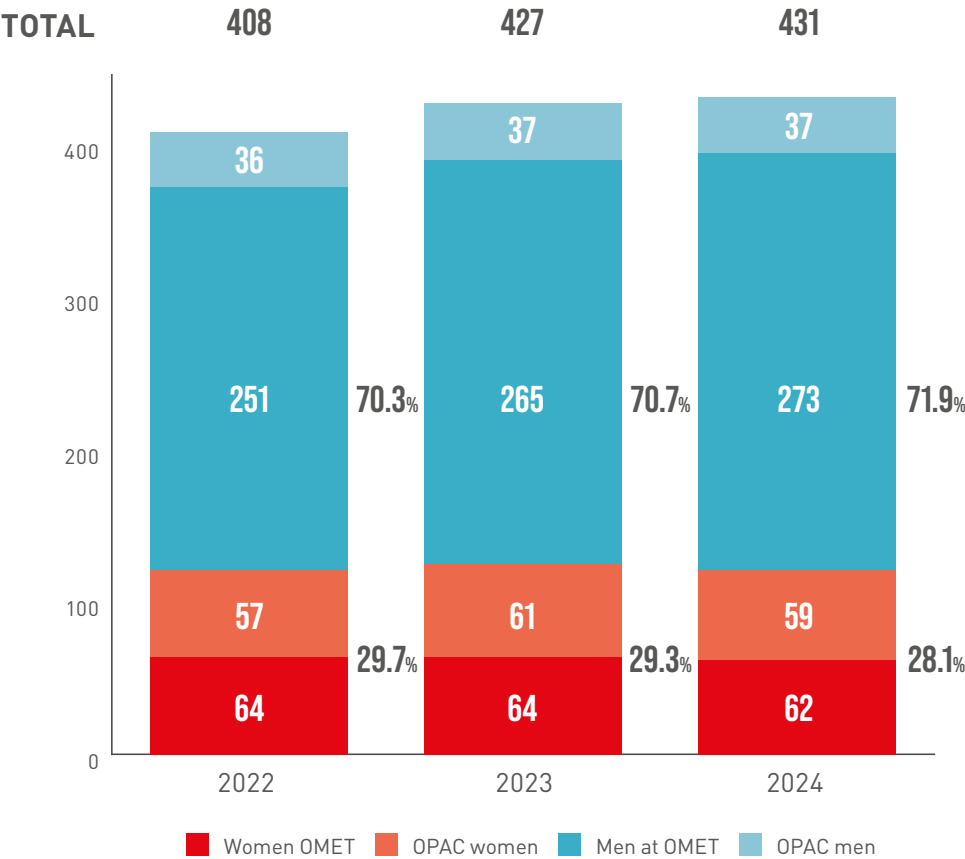
OMET, with approximately three times more employees than OPAC, employs **77% of the total workforce in Italy**. The workforce is predominantly male, with approximately **82% men** and **18% women**, the majority of whom are on permanent contracts.

OPAC, in the cosmetics sector, accounts for the remaining **23% of Italian personnel**, with a composition of **approximately 62% women** and **38% men**, reflecting a greater attractiveness for women.

It should also be noted that these figures refer **exclusively to Italy** and do not include OMET's foreign offices.

For further information, please refer to the GRI index in the appendix.

Fin-Omet Group workforce composition (OMET and OPAC)



THE VALUE OF PEOPLE, THE DRIVER OF CHANGE

Stability, generational turnover, and employment continuity

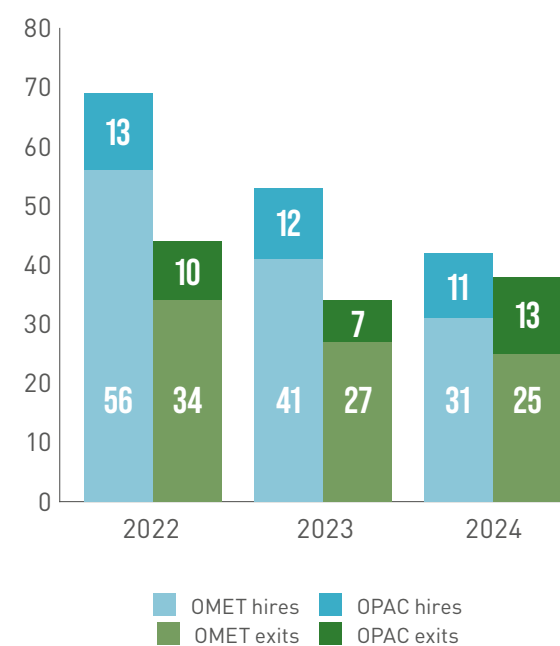
In the three-year period 2022-2024, the Fin-Omet Group maintained stable and controlled management of staff inflows and outflows. The **turnover rate** — which measures the ratio between departures and total staff — remained at moderate and physiological levels, falling **from 11% in 2022 to 9% in 2024**, confirming good employee retention and stability.

Hires Over the three-year period, the number of new hires gradually decreased (from 69 in 2022 to 42 in 2024), reflecting a phase of gradual stabilization of the workforce. However, new hires continued to fuel generational turnover, with a significant proportion of new hires among the youngest: in 2024, approximately **45% of new hires were under 30 years of age**, alongside new hires in older age groups.

Exits The number of exits remained at low levels, without any particular critical issues: 44 departures in 2022, 34 in 2023, and 38 in 2024. Departures affected both younger and more senior profiles in a balanced manner, reflecting a physiological dynamic linked to relocations, retirements, and natural staff turnover.

Overall balance The overall analysis presents a picture of balance and continuity in personnel management, with low turnover levels and constant monitoring of the demographic and professional evolution of the workforce.

**Fin-Omet Group
Hires and Exits**



ESRS 5.1

The culture of training as a lever for continuous growth

At the **Fin-Omet Group**, training is a strategic tool for personal development and the consolidation of sustainable and innovative growth. Training is designed to enhance technical, professional, and interpersonal skills, in line with the company's strategies and the specific needs of the Group's various operating areas.

At **OMET**, a highly specialized metalworking company, training is strongly focused on technical and industrial updating, in line with the evolution of technologies and business lines. The approach includes not only employees, but also actors outside the value chain: suppliers and customers are involved in knowledge-sharing processes, transforming training into a technology transfer service that strengthens the quality, efficiency, and innovation of the entire production ecosystem.

At **OPAC**, which operates in the cosmetics and wellness sector, training also focuses on the development of cross-functional, interpersonal, and managerial skills, which are essential for ensuring service quality, product safety, and attention to the individual. The training courses are designed to promote empowerment, loyalty, and attractiveness of human resources in a dynamic, end-customer-oriented market.

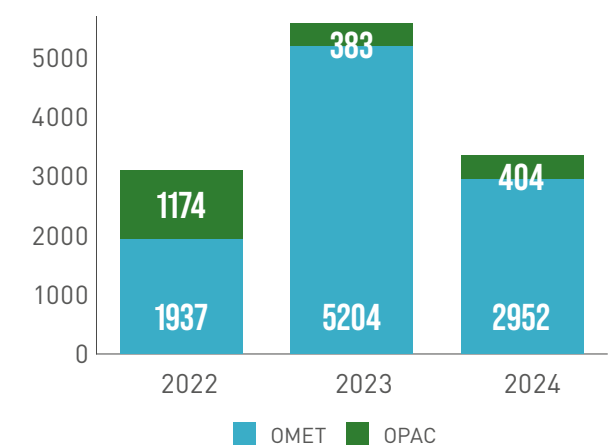
Training is carried out through internal activities, on-the-job training, and collaborations with technical

schools and national business schools. It starts with a needs analysis and translates into a structured learning process that creates value for the organization over time.

In the three-year period 2022-2024, the Group provided a significant number of training hours, peaking in 2023 (13.1 hours per employee on average), followed by a stabilization in 2024 (7.8 hours). Despite the decline, the data confirms the central role of training as a lever for growth, continuous updating, and competitiveness for the Group.

For further information, please refer to the GRI indices in the appendix.

Total hours of training Fin-Omet Group



THE VALUE OF PEOPLE, THE DRIVER OF CHANGE

Health and safety: a daily commitment

For the Fin-Omet Group, protecting the health and safety of workers is a fundamental principle and an essential condition for sustainable, responsible, and lasting development.

This commitment translates into daily actions on two fronts: the continuous improvement of risk prevention, control, and management systems, and the promotion of conscious behavior and good practices among all employees.

The Group acts through:

- Active prevention of accidents and occupational diseases;
- Constant adaptation of the health and safety management system, with updated procedures and operating instructions;
- Compliance with current regulatory obligations (e.g., Legislative Decree 81/08 and local regulations);
- The planning and implementation of training, information, and education courses;
- The involvement of the RLS (Workers' Safety Representatives) and the active participation of workers in improvement processes.

An H&S management system is in place at all Group sites in Italy and abroad, which includes:

- Periodic risk assessment, inspections, and monitoring meetings;
- Management of near misses, accidents, and reports with systematic data analysis;
- Timely dissemination of preventive and protective measures identified by the RSPP (Prevention and Protection Service Manager) and consultants;
- Involvement of workers (directly or through RLS) in safety meetings.

Staff are encouraged to report any potentially dangerous situations. Reports are analyzed anonymously and in compliance with privacy regulations.

From a health perspective, employees undergo health surveillance by the competent doctor, based on risk factors, in accordance with current legislation. Personal data is processed in compliance with the GDPR (and equivalent regulations in non-EU countries).

In terms of benefits, Italian sites provide supplementary sector-specific health coverage, while the US headquarters provides private insurance coverage.

The Group promotes a culture of prevention and accountability: general and specific courses are organized each year, based on the roles and emerging risks identified through internal analyses.

Continuous prevention and shared commitment

Protecting the health and safety of workers is a priority for the Fin-Omet Group, guaranteed through management systems that are fully compliant with current regulations and applied at all company sites, with 100% coverage also in the three-year period 2022-2024.

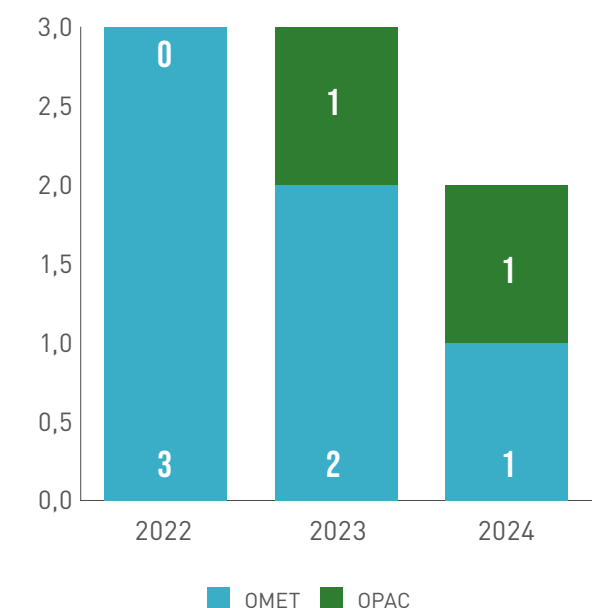
During the period under review, there was a **gradual improvement in accident** indicators: the total number of recordable accidents fell from 3 cases per year in 2022 and 2023 to 2 cases in 2024, with a consequent decrease in the frequency rate.

In detail:

- At **OMET**, accidents decreased from 3 to 1, confirming the effectiveness of the prevention and awareness initiatives implemented.
- At **OPAC**, no accidents occurred in 2022, while in the following two years there were isolated incidents, none of which resulted in serious consequences, fatalities, or occupational diseases.

The most common types of accidents — crushing, cuts, and falls — reinforce the importance of constant attention to prevention through targeted training, daily vigilance, and continuous improvement of working conditions.

Number of recordable accidents
at work Fin-Omet Group



THE VALUE OF PEOPLE,
THE DRIVER OF CHANGE

Corporate welfare:
a model of excellence

The Fin-Omet Group and its companies consider corporate welfare not only as a set of services, but as a cultural and strategic vision based on the centrality of people.

The Group has always invested in the well-being of its employees, considering it an essential factor for the quality of working life and for corporate competitiveness. This approach, consistent with the Sustainable

Development Goals of Agenda 2030 (in particular Goals 5, 8, and 9), has given rise to a comprehensive, dynamic, and constantly evolving welfare plan that combines social innovation, attention to the local area, and concrete results in terms of productivity and organizational climate.

The welfare plan is based on three main areas: **employee services**, **financial support**, and organizational measures.

Employee services: measures have been put in place to improve day-to-day management and work-life balance, such as free legal advice, on-site tax assistance, laundry, tire changes, and personal parcel delivery. There is also a system of local and national agreements, with a particular focus on supporting the local economy.

Financial support: the plan provides for scholarships for employees' children, shopping and fuel vouchers, and reimbursements for family expenses (summer camps, school books, transport), thanks in part to the use of welfare credit provided for in the National Collective Labor Agreement for the Metalworking Industry.

Organizational flexibility: smart working and flexible hours are applied according to job duties and family needs, with a particular focus on workers with young children or dependent relatives. Welfare also includes internal social events and company events to promote relational well-being.

A distinctive feature of the plan is the investment in **extra-professional training**: over the three-year period in question, meetings were organized on family issues (conscious use of social media, stress management), economic issues (savings, social security), and health issues (cancer prevention), offering concrete tools for dealing with everyday life.

The corporate welfare project implemented by OMET is now a **model of excellence in Italy** and has received several local and national awards over time.

Scholarships:
support for merit and education

Every year, the FINOMET Group promotes a structured scholarship program for the children of its collaborators and, since 2024, also for its employee-students.

The initiative supports educational continuity and rewards merit, covering high school, ITS, university, and master's degree students.

In 2024, the call for applications was expanded to include new categories, such as awards for excellence in lower secondary school and students in technical and vocational courses.

The scholarships help reduce educational inequalities and strengthen the link between the company, the community, and human capital development.

Year	FINOMET + Machinery Scholarships	Total Amount	O-PAC Scholarships	Total Amount
2022	47	€ 48,650	7	€ 7,700
2023	47	€ 50,900	9	€ 8,600
2024	27	€ 32,550	6	€ 4,750

THE VALUE OF PEOPLE, THE DRIVER OF CHANGE

Workers in the value chain

The Fin-Omet Group has always based its business on compliance with the law, principles of fairness and integrity, and an ethical approach to work and professional relationships.

Although it operates in sectors and geographical areas with a low risk of workers' rights violations, the company recognizes the importance of monitoring these aspects throughout the value chain.

The introduction of the Code of Ethics, currently being formally adopted by the Group's companies, consolidates an approach that is already present in company practices: rejection of forced or child labor, respect for human dignity, protection of health and safety, attention to equal treatment and fundamental rights.

Although no critical situations or anomalies have been identified, the company is aware of the evolution of international standards and growing expectations in terms of social sustainability.

For this reason, an internal review has been launched with a view to strengthening controls along the supply chain, including through the wider dissemination of values and the progressive adoption of criteria inspired by social responsibility in relations with suppliers.

The ultimate goal is to promote a value chain based on fair, safe, and respectful working conditions, in line with the principles of Agenda 2030 and international standards.

Protecting workers' rights in the value chain

Policy and commitments

The Fin-Omet Group bases its activities on respect for human and workers' rights, promoting an ethical approach to work and professional relationships, including throughout the value chain.

OPAC has already formally adopted a Code of Ethics that prohibits all forms of forced or child labor, promotes equal treatment, and guarantees respect for the dignity, health, and safety of all workers.

Actions and tools implemented

Although the Group operates mainly in low-risk sectors and geographical areas, it is undertaking a process of monitoring and protecting workers in the supply chain. The main actions include:

- Dissemination of the Code of Ethics to strategic suppliers and progressive integration of ethical and social clauses in supply contracts;
- Initial mapping of relevant suppliers from an ESG perspective;

Risk monitoring and management

To date, no critical issues or significant non-compliance have been identified along the supply chain. However, the Group recognizes the importance of adopting a preventive and structured approach to:

- Assess potential social risks by product category and geographical area;
- Identify any situations of labor vulnerability;
- Launch training and awareness programs, both internally and for suppliers.

Future objectives

To promote an increasingly fair and responsible value chain, the Fin-Omet Group intends to extend the adoption of the Code of Ethics to all companies in the group, which will be able to undertake a process to protect the supply chain with a social assessment system for suppliers based on ESG criteria.

THE VALUE OF PEOPLE, THE DRIVER OF CHANGE

Growing together with the local community

Commitment, training, solidarity

Fin-Omet and all its companies operate according to a corporate citizenship approach, with a commitment to integrating the needs of the local context in which they operate into their strategy, aware that the role of businesses is crucial for the development of local areas and communities.

Due to its size, solidity, and history, the Group is an important player in its local area, where it creates value by pursuing sustainable development and paying particular attention to the training of young people.

This commitment translates into various actions:

1. Promotion of welfare in the territory:

In a context where the culture of corporate welfare is still in its infancy, the Group is actively committed to promoting cultural change, helping to raise awareness that these measures not only improve the quality of life of workers, but also represent a strategic lever for the competitiveness of businesses.

2. Support for training: Fin-Omet collaborates with schools, technical colleges, and universities to bridge the gap between the supply and demand for technical skills. Key initiatives include internships, work placements, company visits, participation in SME DAY, career guidance events, and support for projects such as FABER (promoted by the daily newspaper "La Provincia di Lecco") and the Territorial Laboratory for Employability (IIS Fiocchi).

3. Internships and apprenticeships:

The company regularly welcomes university and high school students for internships and work-study programs, offering training and growth opportunities in all areas of the company, from offices to production. Middle and high school classes are also often hosted, with the aim of bringing young people closer to small and medium-sized enterprises in the area, conveying the value of business culture and technical professions, and guiding them towards training courses in line with the needs of the labor market.

4. Social responsibility: Fin-Omet allocates over €10,000 each year to projects in the health, sports, and cultural sectors. Beneficiaries include associations such as Cancro Primo Aiuto, Gli Amici di Chiara, parishes, and other local organizations. The company also supports solidarity initiatives promoted directly by its employees.

5. Sports and cultural sponsorships:

The Group supports local sports associations and organizations active in the cultural and recreational sectors, strengthening its ties with the community and promoting balanced social development.

TOWARDS A RESPONSIBLE AND TRANSPARENT SUPPLY CHAIN

Currently, a structured system for measuring and evaluating supplier sustainability is not yet in place. Pending the introduction of a statistically based ESG scoring model, the company refers to the voluntary statements provided by its partners across the supply chain.

The payment policy is geared towards transparency and compliance with current regulations. The terms are formally in line with the law, although they may be extended in specific cases related to cash flow requirements. Such changes are always communicated in a timely manner to the suppliers concerned.

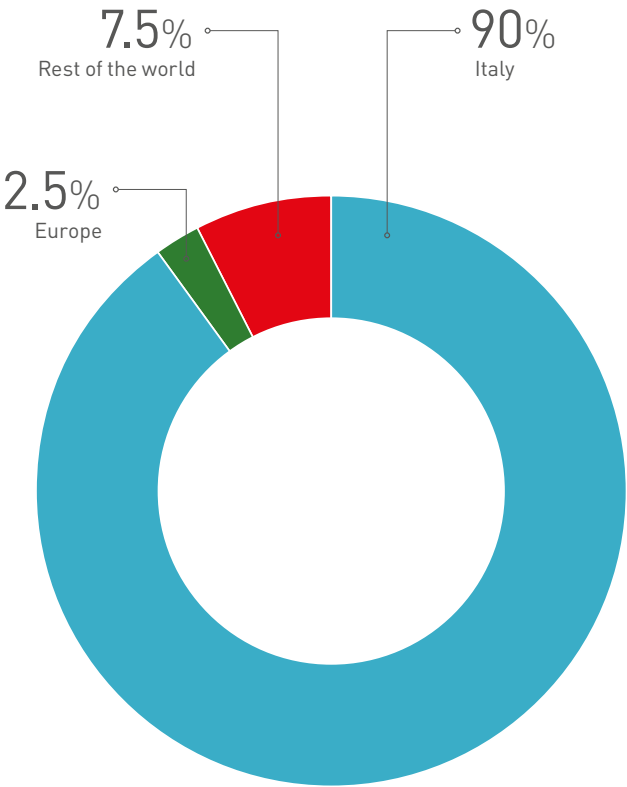
The company attaches great importance to ethics and the proper management of supplier relationships.

The General Terms and Conditions of Purchase, available on the OMET website, contain explicit references to the Group's Code of Ethics, which governs the fundamental principles of conduct, including transparency, legality, and respect for human rights.

During 2026, a **Code of Ethics** will be developed for all companies in the group, focusing on ESG issues (environment, human rights, working conditions, ethics, and legality), which will be required to be signed as a contractual condition.

At the same time, the Group will promote **training and awareness** initiatives on sustainability issues among strategic suppliers.

Supplier distribution



A glass terrarium containing a small green plant with several leaves. The terrarium is placed on a dark surface, and the background is dark with many out-of-focus light spots (bokeh) in warm tones. The word "APPENDIX" is written in white capital letters on the left side of the image, flanked by stylized blue and white geometric shapes.

APPENDIX

METHODOLOGICAL NOTE ON THE REPORT

The Sustainability Report of the Fin-Omet S.r.l. Group (referred to as "Fin-Omet" in the document) is the tool through which the company transparently communicates its environmental, social, and governance commitments, reporting on results, policies, and objectives with a view to continuous improvement and the creation of shared value.

The scope of reporting covers Omet S.p.A. and Opac S.r.l. and coincides with the scope of the financial statements of the aforementioned companies.

The report has been prepared in accordance with various principles that refer to frameworks, standards, and indicators typical of sustainability reporting, in particular the Global Reporting Initiative **(GRI) Sustainability Reporting Standard 2021 - Referenced option**.

For more details on the information required by the Standards and the indicators reported, please refer to the **GRI Content Index** table in this appendix.

SCOPE OF REPORTING

The **Corporate Sustainability Reporting Directive (CSRD)**, published in the Official Journal of the European Union on December 16, 2022, was transposed by the Italian Government in September 2024 and was to be applied gradually, based on company size. However, in April 2025, the European Parliament approved the so-called "**Omnibus Package I**," which provides for a **two-year postponement of the entry into force of the CSRD obligations**. The measure is currently awaiting formal transposition by the Italian Government. Once transposed, the deadlines will automatically be extended by two years.

According to the current definition of a "large enterprise" (companies with 250 or more employees), the **Fin-Omet Group** falls within the second application tier and will therefore be required to publish its **first CSRD-compliant report in 2028**, referring to the 2027 financial year.

However, a process of **reviewing the size criteria** for the application of the directive is currently underway at European level. Among the proposals currently under discussion is **raising the employment threshold to over 1,000 employees**, which could change the scope of entities subject to the directive. This proposal is still being negotiated between European institutions and has not yet been formally adopted.

Pending a definitive regulatory framework, the Fin-Omet Group has chosen to **voluntarily publish its Sustainability Report**, committing itself to closely monitoring developments in the regulatory environment and gradually preparing for the adoption of the new requirements set out in the CSRD.

With a view to gradually aligning with the new legislation, **the contents of this document have also been inspired by the methodological and reporting guidelines set out in the ESRS (European Sustainability Reporting Standards)**, with the aim of ensuring ever greater quality, transparency, and relevance of the information reported.

This document therefore represents an **exercise in convergence** between the standards applied to date and the new regulatory requirements, in a constantly changing context.

ESRS		GRI 2-29 Approach to stakeholder engagement		GRI 303 Water and Effluents 2018		GRI 403 Occupational Health and Safety 2018	
		ESRS 2 SBM 2	39				
ESRS E 1	44, 46, 48	GRI 2-30 Collective bargaining agreements		GRI 303-5 Water consumption		GRI 403-9 Work-related injuries	
ESRS E 3	50	ESRS S1 8	78	ESRS E3 4	86	ESRS S1 14	81
ESRS E 5	52					GRI 403-10 Work-related ill health	
ESRS G 1	66	GRI 3 Material Topics 2021		GRI 305 Emissions 2016		ESRS S1 14	81
ESRS S 1	54, 56, 58, 60						
ESRS S 2	62	GRI 3-1 Process to determine material topics		GRI 305-1 Direct (Scope 1) GHG emissions		GRI 404 Training and Education 2016	
		ESRS 2 IRO 1	34,	ESRS E1 6	85		
		36, 38, 39		GRI 305-2 Energy indirect (Scope 2) GHG emissions		GRI 404-1 Average hours of training per year per employee	
		GRI 3-2 List of material topics		ESRS E1 6	85	ESRS S1 13	82, 83
		ESRS 2 IRO 1	34,	GRI 305-3 Other indirect (Scope 3) GHG emissions		GRI 404-3 Percentage of employees receiving regular performance and career development reviews	
		36, 38, 40		ESRS E1 6	85	ESRS S1 13	82, 83
		GRI 3-3 Management of material topics		GRI 305-4 GHG emissions intensity			
		ESRS 2 SBM 3	40	ESRS E1 6	85	GRI 405 Diversity and Equal Opportunity 2016	
		GRI 301 Materials 2016		GRI 306 Waste 2020		GRI 405-1 Diversity of governance bodies and employees	
						ESRS S1 9	79, 80
		GRI 301-1 Materials used by weight or volume		GRI 306-3 Waste generated			
		ESRS E5 4	87	ESRS E5 5	86		
		GRI 301-2 Recycled input materials used		GRI 306-4 Waste diverted from disposal			
		ESRS E5 4	87	ESRS E5 5	86		
				GRI 306-5 Waste directed to disposal			
		GRI 302 Energy 2016		ESRS E5 5	86		
		GRI 302-1 Energy consumption within the organization		GRI 401 Employment 2016			
		ESRS E1 5	84				
		GRI 302-3 Energy intensity		GRI 401-1 New employee hires and employee turnover			
		ESRS E1 5	84	ESRS S1 6	74, 76		

SOCIAL PERFORMANCES

GRI 2-7 Employees

GRI 401-1 New employee hires and employee turnover

ESRS S1 6 Characteristics of the Undertaking’s Employees

2022					
Employees by contract type	Women	Men	Other	Not communicated	Total
Total number of employees	121	287	0	0	408
Number of permanent employees	116	277	0	0	393
Number of fixed-term employees	5	10	0	0	15
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	92	286	0	0	378
Number of part-time employees	29	2	0	0	31

2023					
Employees by contract type	Women	Men	Other	Not communicated	Total
Total number of employees	125	302	0	0	427
Number of permanent employees	118	300	0	0	418
Number of fixed-term employees	7	2	0	0	9
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	99	300	0	0	399
Number of part-time employees	26	2	0	0	28

2024					
Employees by contract type	Women	Men	Other	Not communicated	Total
Total number of employees	121	310	0	0	431
Number of permanent employees	118	303	0	0	421
Number of fixed-term employees	3	7	0	0	10
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	92	308	0	0	400
Number of part-time employees	29	2	0	0	31

SOCIAL
PERFORMANCES

GRI 2-7 Employees

GRI 401-1 New employee hires and employee turnover

ESRS S1 6 Characteristics of the Undertaking’s Employees

2022					
Employees hired	Women	Men	Other	Not communicated	Total
Hired aged <30	7	16	0	0	23
Hired aged between 30-50	7	30	0	0	37
Hired with age > 50	1	8	0	0	9
Total employees hired	15	54	0	0	69
2023					
Employees hired	Women	Men	Other	Not communicated	Total
Hired aged <30	7	20	0	0	27
Hired aged between 30-50	4	17	0	0	21
Hired with age > 50	2	3	0	0	5
Total employees hired	13	40	0	0	53
2024					
Employees hired	Women	Men	Other	Not communicated	Total
Hired aged <30	4	15	0	0	19
Hired aged between 30-50	8	10	0	0	18
Hired with age > 50	0	5	0	0	5
Total employees hired	12	30	0	0	42

2022					
Employees who have left the company	Donne	Uomini	Altro	Non comunicato	Totale
Retired aged <30	4	8	0	0	12
Retired aged between 30-50	6	11	0	0	17
Retired with age > 50	2	13	0	0	15
Total employees who left the company	12	32	0	0	44
Employee turnover rate					11%

2023					
Employees who have left the company	Donne	Uomini	Altro	Non comunicato	Totale
Retired aged <30	2	9	0	0	11
Retired aged between 30-50	2	14	0	0	16
Retired with age > 50	5	2	0	0	7
Total employees who left the company	9	25	0	0	34
Employee turnover rate					8%

2024					
Employees who have left the company	Donne	Uomini	Altro	Non comunicato	Totale
Retired aged <30	5	7	0	0	12
Retired aged between 30-50	8	8	0	0	16
Retired with age > 50	3	7	0	0	10
Total employees who left the company	16	22	0	0	38
Employee turnover rate					9%

SOCIAL

SOCIAL PERFORMANCES

GRI 2-8 Workers who are not employees

ESRS S1 7 Number of non-employees in own workforce

Non-employee workers	2022	2023	2024
Interns	16	7	8
Self-employed workers	5	5	4
Workers provided by undertakings primarily engaged in “employment activities”	16	10	10
Trainees	6	3	3

GRI 2-30 Collective bargaining agreements

ESRS S1 8 Collective bargaining coverage and social dialogue

Collective bargaining agreements	2022	2023	2024
Indicate the Collective Bargaining Agreements (CCNL) used in the company (if there are more than one type of contract, give an estimated proportion, e.g. 80% CCNL1, 20% CCNL2). If the value of the percentage covered is not 100%, report a specification referring to employees not covered by the CCNL.	100% of employees are covered by a National Collective Labor Agreement (CCNL), of which 75% are under the Metalworking Industry CCNL, 2% under the Industry Executives CCNL, and 22% under the Paper and Packaging Industry CCNL		
Total percentage of employees covered by collective bargaining agreements out of total	99%	98%	98%

GRI 405-1 Diversity of governance bodies and employees

ESRS S1 9 Diversity metrics

2022			
Employees	Women	Men	Total
Percentage of employees by gender	30%	70%	408
Percentage of employees: < 30 years old	3%	12%	15%
Percentage of employees: 30 - 50 years old	17%	38%	55%
Percentage of employees: > 50 years old	10%	20%	30%
2023			
Employees	Women	Men	Total
Percentage of employees by gender	29%	71%	426
Percentage of employees: < 30 years old	4%	13%	17%
Percentage of employees: 30 - 50 years old	15%	36%	51%
Percentage of employees: > 50 years old	10%	22%	32%
2024			
Employees	Women	Men	Total
Percentage of employees by gender	28%	72%	431
Percentage of employees: < 30 years old	3%	14%	17%
Percentage of employees: 30 - 50 years old	13%	34%	47%
Percentage of employees: > 50 years old	12%	24%	35%

SOCIAL PERFORMANCES

GRI 405-1 Diversity of governance bodies and employees

ESRS S1 9 Diversity metrics

2022			
Top management	Women	Men	Total
Total number by Gender	1	8	9
Percentage of employees by gender	11%	89%	100%
2023			
Top management	Women	Men	Total
Total number by Gender	2	8	10
Percentage of employees by gender	20%	80%	100%
2024			
Top management	Women	Men	Total
Total number by Gender	1	10	11
Percentage of employees by gender	9%	91%	100%

GRI 403-9 Work-related injuries

GRI 403-10 Work-related ill health

ESRS S1 14 Fair remuneration

Employees	2022	2023	2024
Percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognised standards or guidelines	100%	100%	100%
Number of fatalities as a result of work-related injuries and work-related ill health	0	0	0
Number of recordable work-related accidents	3	3	2
Rate of recordable work-related accidents	4.3	4.1	2.7
Main types of work-related accidents	Injuries from accidental impacts	Crushing, cutting injuries	Crushing, fall-related injuries
Number of cases of recordable work-related ill health	0	0	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	16	47	67
Number of hours worked	698,207	738,841	732,160

SOCIAL PERFORMANCES

GRI 404-1 Average hours of training per year per employee

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

ESRS S1 13 Work-Life Balance indicators

2022			
Performances evaluation	Women	Men	Total
Percentage of employees that participated in regular performance and career development reviews	59%	92%	82%

2023			
Performances evaluation	Women	Men	Total
Percentage of employees that participated in regular performance and career development reviews	65%	91%	84%

2024			
Performances evaluation	Women	Men	Total
Percentage of employees that participated in regular performance and career development reviews	64%	93%	84%

GRI 404-1 Average hours of training per year per employee

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

ESRS S1 13 Work-Life Balance indicators

2022			
Total training	Women	Men	Total
Average hours of training	9.2	6.9	7.6
Total hours of training	1,117	1,994	3,111

2023			
Total training	Women	Men	Total
Average hours of training	3.9	16.9	13.1
Total hours of training	488	5,099	5,587

2024			
Total training	Women	Men	Total
Average hours of training	6.7	8.2	7.8
Total hours of training	806	2,550	3,356

ENVIRONMENTAL

ENVIRONMENTAL PERFORMANCES

GRI 302-1 Energy consumption within the organization

GRI 302-3 Energy intensity

ESRS E1 5 Energy consumption and mix

Energy consumption and mix	Units of measurement	2022	2023	2024
1) Fuel consumption from coal and coal products;	MWh	160.7	129.8	119.9
2) Fuel consumption from natural gas;	MWh	2936.4	2243.2	2295.7
3) Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources;	MWh	3555.7	3334.9	3017.4
4) Total energy consumption from fossil sources (calculated as the sum of lines 1 to 3)	MWh	6652.7	5707.8	5433.0
Share of fossil sources in total energy consumption	%	99%	98%	91%
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources;	%	0.0	0.0	400.7
6) Consumption of self-generated non-fuel renewable energy.	MWh	67.9	131.7	120.1
7) Total energy consumption from renewable sources (calculated as the sum of lines 5 to 6)	MWh	67.9	131.7	520.8
Share of renewable sources in total energy consumption	%	1%	2%	9%
Total energy consumption (calculated as the sum of lines 4, and 7)	MWh	6,721	5,840	5,954

*Conversion factors sourced from: "National Standard Parameters Table" 2023 (ISPRA)

GRI 305-1 Direct (Scope 1) GHG emissions

GRI 305-2 Energy indirect (Scope 2) GHG emissions

GRI 305-3 GRI 305-3 Other indirect (Scope 3) GHG emissions

GRI 305-4 GHG emissions intensity

ESRS E1 6 Gross Scopes 1, 2, 3 and Total GHG emissions

Direct GHG emissions (Scope 1)	Units of measurement	2022	2023	2024
Natural gas	tCO ₂ eq	593.2	453.2	463.8
Petrol	tCO ₂ eq	8.1	11.0	11.3
Diesel	tCO ₂ eq	34.5	23.4	20.4
Refrigerant gases (R407C)	tCO ₂ eq	0.0	13.0	0.0
Gross Scope 1 GHG emissions*	tCO ₂ eq	635.9	500.6	495.5

*Conversion factors sourced from: "National Standard Parameters Table" 2023 (ISPRA)

Indirect GHG emissions from imported energy (Scope 2)	Unità di misura	2022	2023	2024
Gross Scope 2 GHG emissions (location-based)*	tCO ₂ eq	1041.6	800.2	820.2
Gross Scope 2 GHG emissions (market-based)**	tCO ₂ eq	1625.5	1669.3	1510.4

* Conversion factors sourced from ISPRA: "Emission factors for the production and consumption of electricity in Italy"

** Conversion factors from AIB (Association of Issuing Bodies)

	Units of measurement	2022	2023	2024
Total GHG emissions (location-based)	tCO ₂ eq	1677.5	1300.8	1315.7
Total GHG emissions (market-based)	tCO ₂ eq	2261.3	2169.9	2006.0

** Conversion factors from AIB (Association of Issuing Bodies)

ENVIRONMENTAL

ENVIRONMENTAL PERFORMANCES

GRI 303-5 Water consumption

ESRS E3 4 Water consumption

	Units of measurement	2022	2023	2024
Total water withdrawal	m3	24,183	22,845	18,642
Total water discharge	m3	10,383	9,271	8,116
Total water consumption	m3	13,800	13,574	10,526
Total water recycled and reused	m3	3,855	3,780	3,700

*Low water-related risk

GRI 306-3 Waste generated

GRI 306-4 Waste diverted from disposal

GRI 306-5 Waste directed to disposal

ESRS E5 5 Resource outflows

Waste generated by material	Units of measurement	2022	2023	2024	%
Total waste generated	kg	1,132,602.00	1,046,732.00	1,048,157.00	
of which OMET	kg	442,015	414,565	499,277	48%
of which OPAC	kg	690,587	632,167	548,880	52%
Waste directed to recovery	Units of measurement	2022	2023	2024	
Non-hazardous waste directed to recovery	kg	916,343.00	981,833.00	954,905.00	
Hazardous waste directed to recovery	kg	17,761.00	21.00	8,604.00	
Total waste directed to recovery	kg	934,104.00	981,854.00	963,509.00	

Hazardous waste directed to disposal	Units of measurement	2022	2023	2024
Total non-hazardous waste directed to disposal	kg	157,240.00	4,530.00	13,270.00
Total hazardous waste directed to disposal	kg	41,258.00	35,835.00	71,378.00
Total amount by weight directed to disposal	kg	198,498.00	40,365.00	84,648.00

	Units of measurement	2022	2023	2024
Percentage of non-recycled waste	%	4%	4%	8%
Percentage of hazardous waste	%	5%	4%	8%
Percentage of non-hazardous waste	%	95%	96%	92%

GRI 301-1 Materials used by weight or volume

GRI 301-2 Recycled input materials used

ESRS E5 4 Resource inflows

Gruppo OMET					
Weight of materials used, by type	Units of measurement	2022	2023	2024	
Total weight of products and technical and biological materials used during the reporting period	kg	4,053,723.00	4,138,425.17	3,904,148.00	
of which mixed products used	kg	1,527,445.00	1,553,430.00	1,440,058.00	37%
of which technical materials used	kg	1,769,513.69	1,774,564.06	1,591,048.00	41%
of which biological materials used	kg	756,764.32	810,431.12	873,042.00	22%
of which biological materials from sustainable sourcing	kg	14,542.32	48,757.12	89,621.00	

GLOSSARY

2030 Agenda for Sustainable Development: this is the action program for people, planet, and prosperity signed in September 2015 by the governments of the 193 UN member countries. The Agenda encompasses 17 Development Goals, known as SDGs (see next entry).

Carbon Footprint: expresses in CO2 equivalent the total greenhouse gas emissions directly or indirectly associated with a product, organization, or service. This term is used to measure the environmental sustainability of businesses.

Circular Economy: a model of production and consumption that involves sharing, reusing, repairing, reconditioning, and recycling materials and products.

CSRD (Corporate Sustainability Reporting Directive): EU directive that strengthens sustainability reporting requirements for companies, requiring detailed information on environmental, social, and governance (ESG) impacts.

ESG (Environmental, Social, Governance): refers to the sustainability dimensions by which an organization’s activities are assessed, not only from an economic and governance perspective, but also from an environmental and social perspective.

ESRS (European Sustainability Reporting Standards): European standards for sustainability reporting, defined by EFRAG, which specify disclosure requirements for companies subject to CSRD, covering environmental, social, and governance (ESG) aspects.

Governance: the persons or bodies (e.g., the board of directors or a corporate trustee) with responsibility for overseeing the strategic direction of an organization and its accountability and stewardship obligations.

Greenwashing: communicating one’s sustainability in a fraudulent manner.

GRI (Global Reporting Initiative): an international non-profit organization established with the aim of defining standards for reporting on the sustainability performance of organizations.

Impact report: a mandatory document for Benefit Corporations that illustrates the social, environmental, and economic effects generated by an organization, providing a qualitative and quantitative assessment of its activities.

SDGs (Sustainable Development Goals): 17 United Nations goals to be achieved by 2030. These goals serve as guidelines for contributing to global development, promoting human well-being, and protecting the environment.

Shared Value: a business model in which a company’s pursuit of financial success and competitive advantage includes environmental and social decisions and strategies.

Stakeholders: entities, organizations, or individuals who may be affected by the organization’s activities, products, and services or who have the ability to influence the organization’s decisions.

Sustainability report: a concise communication tool that illustrates how the company is committed to sustainability issues and measures its performance.



If you have any questions or would like further information about the contents of this report, please contact us at the following email address:

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Your contribution is precious for improving the sustainability of our company.

FIN-OMET GROUP

