OMET | OPAC

CREATE TO INNOVATE

BUILDING VALUE, TOGETHER

Industrial innovation, supply chain and evolving sustainability



2025

SUSTAINABILITY REPORT

FIN-OMET GROUP

At the Fin-Omet Group, value creation stems from the integration of industrial expertise, technological innovation, and collaboration throughout the entire supply chain.

An approach that has evolved over time, transforming a set of production activities into an industrial system capable of generating solutions, relationships, and results.

In this journey, sustainability is an integral part of this evolution, shaping decisions across the business: from process efficiency to product quality, and all the way to our relationships with people, partners, and the local community.

This report describes how the Group is building on this progress, making the link between industrial strategy, value creation, and long-term responsibility increasingly clear.

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



The Fin-Omet S.r.l. Group has prepared this Sustainability Report on a voluntary basis, covering the reporting period from January 1, 2025, to December 31, 2025.

Building value, *together*



Dear Stakeholders,

The Fin-Omet Group has always considered the social dimension of sustainability a fundamental part of its business, based on the belief that a company's value is also measured by the quality of the relationships it builds with people, the local area, and the community in which it operates.

The industrial sector is undergoing significant change, driven by technological advances, evolving regulations, and growing attention to ESG topics, albeit to varying degrees depending on the target market. Against this backdrop, all Group companies are developing strategies aimed at responsible growth, progressively integrating sustainability into their industrial and organizational activities, which have always been focused on innovation and quality.

In practice, this approach translates into the development of more efficient technologies and processes, the reduction of waste, and the responsible use of resources. Continuous improvement is a central element of the Group's corporate culture, with the goal of increasing the efficiency of production and organizational processes while reducing waste, lead times, and obsolescence, yielding both economic and environmental benefits. At the same time, we continue to make progress in improving product recyclability, embracing circular economy principles, increasing energy self-sufficiency, and enhancing production efficiency.

Above all, employee well-being remains a top priority across the Group. In recent years, we have expanded our corporate welfare initiatives, services for employees, and workplace improvement projects, with the goal of enhancing the quality of life within the company. We are paying particular attention to health and preventive care, which are increasingly viewed as strategic themes for both individual and collective well-being.

We are aware that manufacturing companies are among those that make the greatest use of local resources: energy, people, space, and organizational capacity. For this reason, I believe that the industrial sector has a particularly important responsibility toward the community in which it operates. We are convinced that economic growth must go hand in hand with the ability to create value for people, for the local community, and for the future.

Innovation, technology, and sustainability are not separate elements; today, they represent a single path toward responsible development.

Antonio Bartesaghi
President of the Fin-Omet Group

GRI 2-22 Statement on sustainable development strategy
ESRS 2 SBM-1

How to *read* this Sustainability Report

This Sustainability Report outlines the Fin-Omet Group's progress in integrating sustainability into its industrial operations and value creation model, with the goal of providing a clear picture of how the company creates value over time.

The structure is designed to guide the reader step by step:

CHAPTER 1

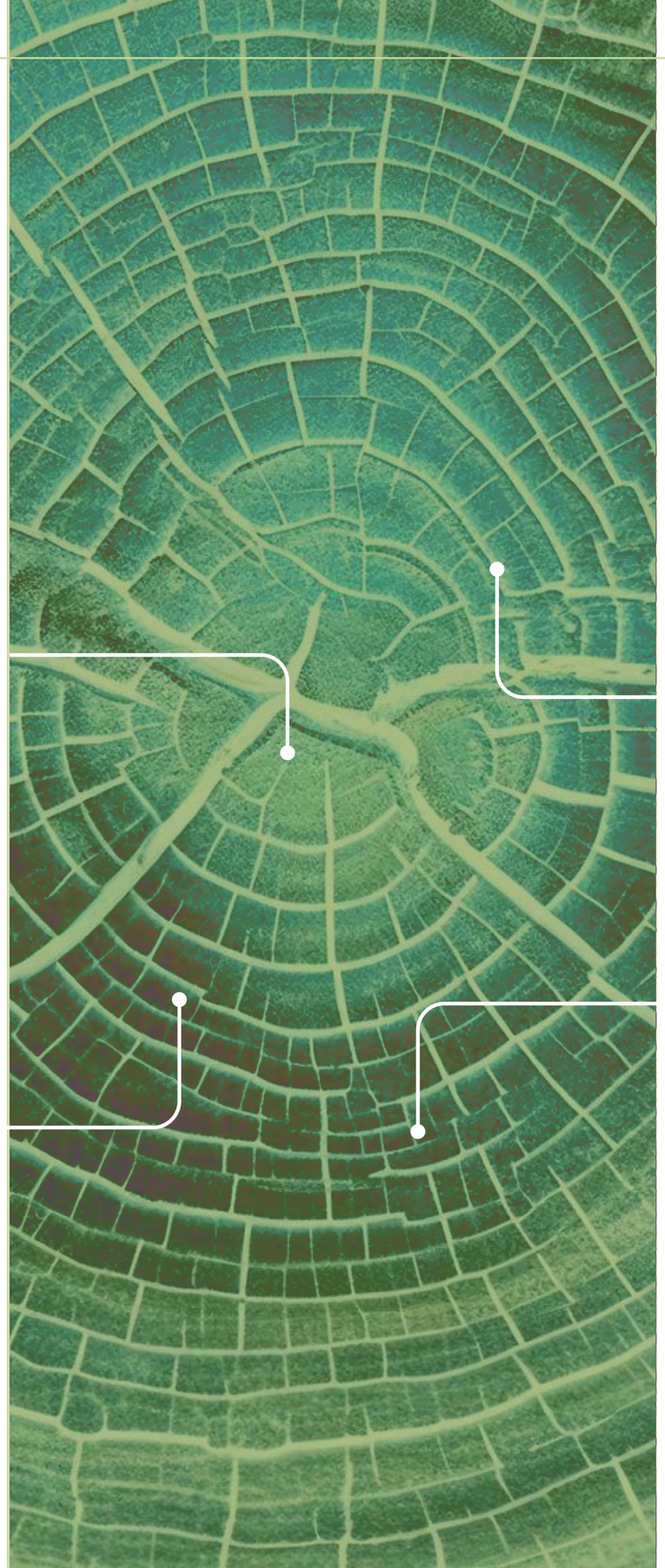
About *us* and how we create *value*

It presents the group's identity, its business model, and how its various divisions operate, highlighting how expertise, technologies, and markets are integrated into a single system.

CHAPTER 2

Sustainability strategy and integration

It explores the evolution of the ESG journey, the material topics, and the strategic directions that will guide future development.



CHAPTER 3

From strategy to *action*

It highlights the key initiatives, achievements, and ongoing activities in the areas of the environment, social responsibility, and governance.

CHAPTER 4

Performance and *methodology*

It contains methodological details and quantitative data, in accordance with GRI standards and in progressive alignment with the ESRS.

At the beginning, a summary of the highlights provides an at-a-glance overview of the Group's key results.

Highlights

2025

GRI 2-6 Activities, value chain and other business relationships
GRI 2-7 Employees
ESRS 2 SBM-1; ESRS S1-6

Stability and industrial development

A comprehensive industrial system capable of operating across multiple markets while maintaining technological consistency and the quality of its solutions.

185
CONSOLIDATED REVENUE (IN MILLIONS OF €)

21
M€
(11% of revenue)
EBITDA

69
M€ NET EQUITY

+120
Countries where our solutions are available

People and society

Skills are a key factor in ensuring continuity, innovation, and quality over time.

491
Employees
: 26% women and 74% men

+400
Responses collected through the group-wide internal survey to guide the new employee benefits plan

+4,000
Hours of in-house training

Launch of the Omet Academy
(12 young people enrolled in a 1,000-hour IFTS program)

Environmental impacts

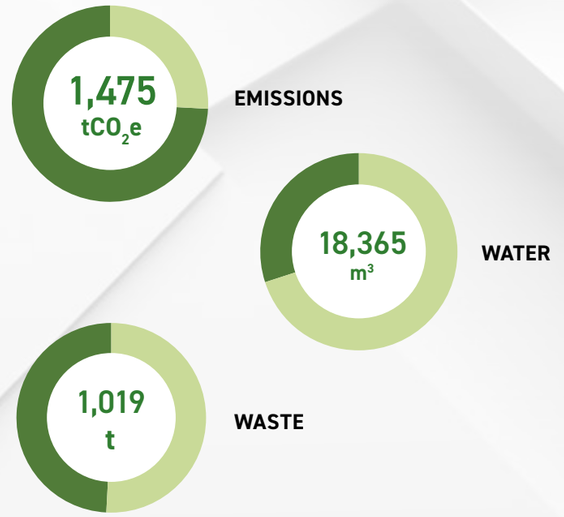
Process efficiency and optimized resource use are key drivers of continuous improvement.

9%
of energy consumption from renewable sources

+74% compared to 2023

+27% compared to 2024

of which Omet
of which OPAC



About us and how we *create* value

This chapter presents the Fin-Omet Group's identity and the business model through which the company creates value over time: a family-owned entrepreneurial history, cross-functional technological expertise, and diverse businesses connected by a shared industrial culture focused on quality, innovation, collaboration, and an international presence.

Today, the Group continues to evolve through a model that integrates manufacturing, technological innovation, and collaboration throughout the entire supply chain.

An industrial identity *built* over time

The Group's growth has been driven by the integration of different areas of expertise, technologies, and markets within a single corporate culture

The history of the Fin-Omet Group is deeply rooted in the Italian manufacturing tradition and in its ability to transform specialized technical expertise into a sophisticated, well-structured, and innovation-driven industrial system.

The Group's origins date back to 1963, when Angelo Bartesaghi founded OMET — Officina Meccanica e Tranceria — launching a business initially focused on the design and manufacture of mechanical components. From its earliest stages of development, the company built its identity around certain elements that still define it today: manufacturing quality, technical reliability, customer focus, and the ability to evolve through innovation.

Over the years, the company's growth has followed a gradual path of specialization and expansion of its industrial capabilities. Starting with precision mechanics, OMET has evolved toward the design and manufacture of increasingly complex systems, developing new business divisions and gradually expanding its presence in international markets.

This evolution has led to the creation of an industrial group capable of operating in various sectors that share a common technological and cultural foundation: printing and packaging machinery, tissue converting, industrial material - handling systems, contract manufacturing for the cosmetics industry, and the development of innovative technologies.

Over time, the Group's ability to integrate design, automation, technological development, and knowledge of production processes has enabled it to consolidate its position in highly specialized markets, while maintaining a high degree of industrial and organizational flexibility.

Alongside its growth in size and international reach, the Group has maintained a long-term entrepreneurial vision based on continuity, reinvestment in expertise, and a commitment to building lasting relationships with employees, customers, suppliers, partners, and the local community.

Today, Fin-Omet is a well-structured, international industrial company that continues to evolve while maintaining a strong connection to its manufacturing heritage and an industrial approach focused on creating long-term value.

Development of industrial operations across three divisions

OMET entered the European markets by participating in its first industry trade shows. As its industrial operations expanded, the three divisions of the OMET Group were established:

- OMET Systems in Motion, which specializes in the design of material-handling systems
- OMET Printing: Design and Manufacture of Labeling Machines
- OMET Tissue: Manufacturer of machines for interfolded products

International expansion and overseas offices

The Group is accelerating its international expansion by opening strategic branches in China, India, the United States, and the Czech Republic, thereby optimizing its sales network and production and ensuring global customer support.

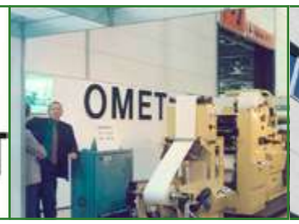
OMET Suzhou - a key Chinese subsidiary for the System in Motion division

Fin-omet and its commitment to esg themes

The Fin-OMET Group has published its first Sustainability Report (ESG Report) covering the 2022–2024 period. This historic milestone formalizes a commitment to transparency and accountability.

















Angelo Bartesaghi founded OMET

Angelo Bartesaghi founded OMET on February 1 in Lecco. The business got its start in the family garage, laying the foundation for what would become a great entrepreneurial success story.

The birth of OPAC

Angelo Bartesaghi founded OPAC. The company applies technologies from the tissue industry to the production of wet wipes, introducing a completely new product to the Italian market.

Acquisitions and new business

Driven by strong sales growth, the Group is launching an acquisition strategy to expand its presence throughout the country.

In 2016, a startup was launched to develop printed electronics solutions, and in 2021, the OMET Headquarters in Molteno (LC) was inaugurated.

Entrepreneurial *vision* and industrial *culture*

At the Fin-Omet Group, industrial growth and technological innovation are driven by an entrepreneurial vision that prioritizes innovation, technology, and the ability to create long-term value for customers, while also focusing on people and the local community.

From its very beginnings, the Group has adopted a **highly pragmatic industrial approach**, based on the search for concrete solutions, a focus on customer needs, and the continuous development of technical and manufacturing expertise. This approach is reflected in the Group's ability to operate in highly specialized markets while maintaining flexibility, the ability to adapt quickly, and the reliability of the solutions it develops, all while remaining firmly rooted in the local community where the Group has grown.

Over time, **innovation has become a central element** of the Group's industrial culture, understood as the ability to integrate design, automation, digitization, customer support, and knowledge of production processes within an increasingly advanced and interconnected system.

Relationships with customers, suppliers, and partners are an essential element of the growth model. Collaboration throughout the supply chain is, in fact, viewed as a driver of industrial development and continuous improvement, through constant engagement with different markets, technologies, and applications.

In this journey, **people are the foundation of the Group's development model**, along with its connection to its local communities. Employees and stakeholders contribute daily to the company's growth through their expertise, dialogue, and initiatives. For this reason, the Group invests in developing its people, in continuous training, and in professional growth, promoting a work environment based on responsibility, collaboration, and knowledge sharing. At the same time, the Group's connection to its local community translates into a focus on local communities, the promotion of local talent, and a contribution to the economic and social development of the areas where the Group operates.

This vision translates into an industrial model that aims to combine innovation, robust production, and sustainability, while maintaining a long-term perspective and the ability to navigate constantly evolving markets.

"OMET, Innovation with Passion"

Growth and innovation are the result of investment, a long-term vision, and listening to the market and people

The principles that guide the Group's business model:



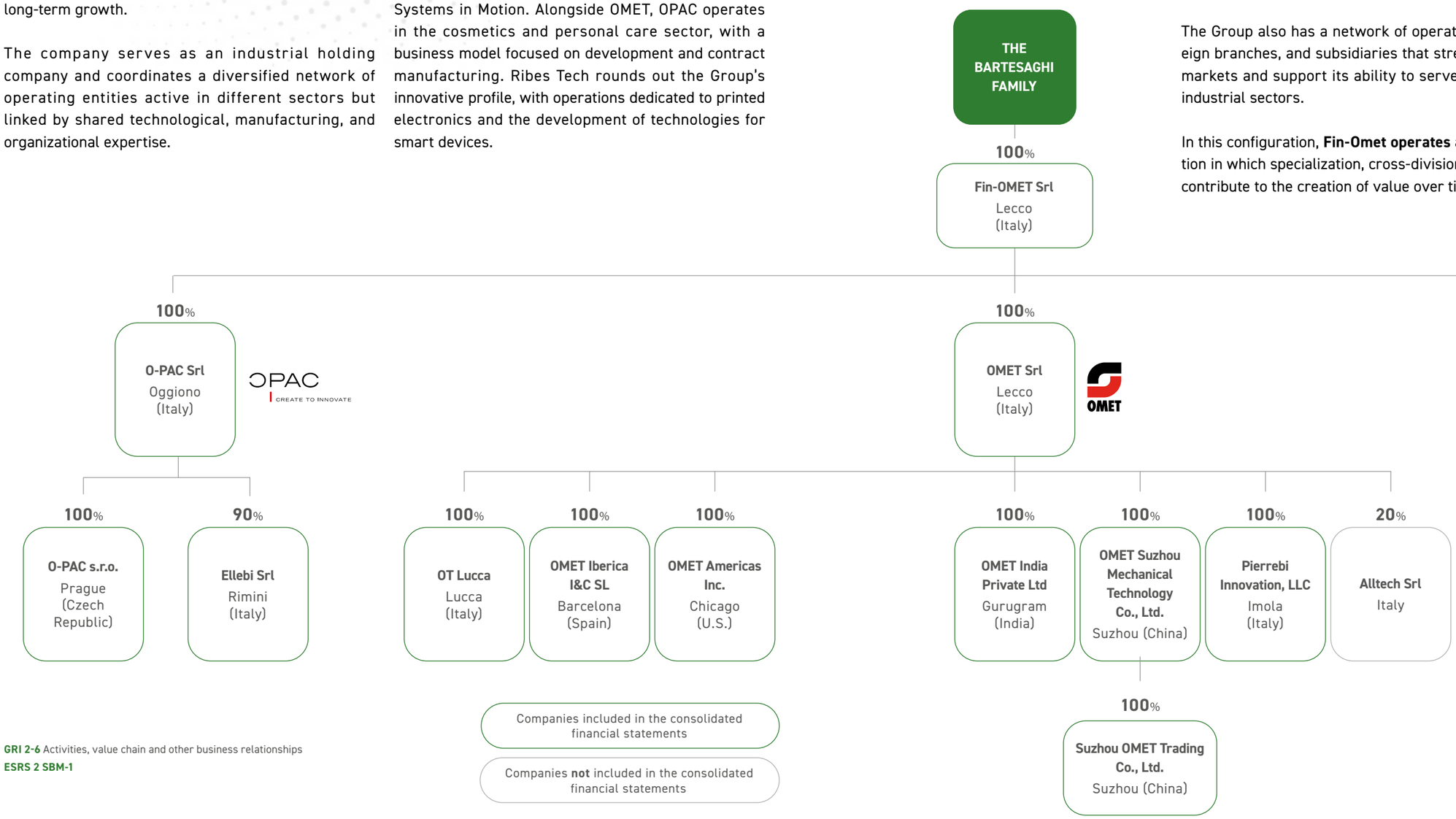
GRI 2-6 Activities, value chain and other business relationships
ESRS 2 SBM-1

An *integrated* industrial group

Fin-Omet is an Italian family-owned industrial group controlled by the Bartesaghi family, which guides its development while maintaining an entrepreneurial vision focused on continuity, stability, and long-term growth.

The company serves as an industrial holding company and coordinates a diversified network of operating entities active in different sectors but linked by shared technological, manufacturing, and organizational expertise.

At the heart of the Group is OMET, which specializes in the development of industrial machinery and mechatronic solutions across three main business areas: Packaging Printing Machines, Tissue Converting, and Systems in Motion. Alongside OMET, OPAC operates in the cosmetics and personal care sector, with a business model focused on development and contract manufacturing. Ribes Tech rounds out the Group's innovative profile, with operations dedicated to printed electronics and the development of technologies for smart devices.



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

Rather than simply representing business diversification, this structure reflects an integrated industrial model, built over time around the ability to transfer expertise, design methodologies, and a culture of innovation across different sectors.

The Group also has a network of operational facilities, production sites, foreign branches, and subsidiaries that strengthen its presence in international markets and support its ability to serve customers and partners in various industrial sectors.

In this configuration, **Fin-Omet operates as an industrial system**: an organization in which specialization, cross-divisional collaboration, and a shared vision contribute to the creation of value over time.

OMET: the Group's industrial *heart*

Within the Fin-Omet Group, OMET is the leading industrial and technological entity, around which an integrated production system has been developed that includes mechanical design, automation, software development, and technical support services.

Throughout its evolution, OMET has progressively expanded its expertise, production capacity, and international presence, consolidating its role in the design and manufacture of machinery and technological systems for various industrial sectors.

The company's operations are currently organized into three main divisions: **Packaging Printing Machines**, dedicated to label and packaging printing solutions; **Tissue Converting**, focused on technologies for tissue paper converting; and **Systems in Motion**, specializing in the development of high-precision motion control systems and bearings.

The integration of multidisciplinary expertise throughout the entire value chain enables OMET to develop customized solutions that meet customers' specific application needs and provide technical support throughout the various stages of the equipment's lifecycle.

In a context marked by rapid technological change and intense international competition, OMET continues to invest in product and process innovation, the digitization of business operations, and the development of its employees' technical and professional skills-all of which are considered strategic for the company's long-term sustainability and competitiveness.



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

OMET AT A GLANCE:

1963
Foundation

Over
120
Countries served

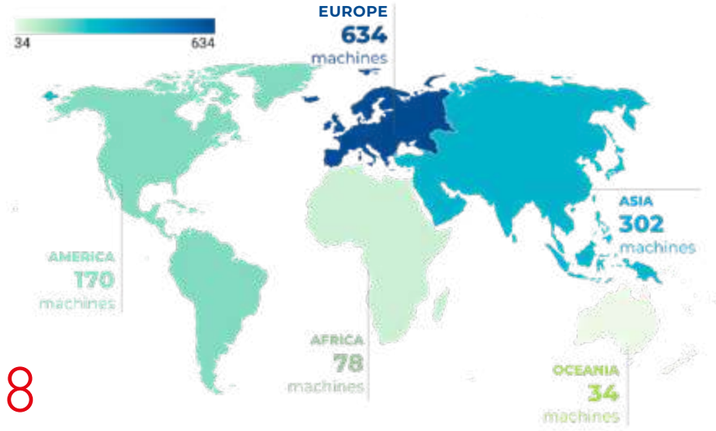
3
Industrial divisions

B2B INDUSTRIAL SOLUTIONS HIGHLY SPECIALIZED

INTERNATIONAL PRESENCE

NUMBER OF MACHINES SOLD:

2090
Total machines

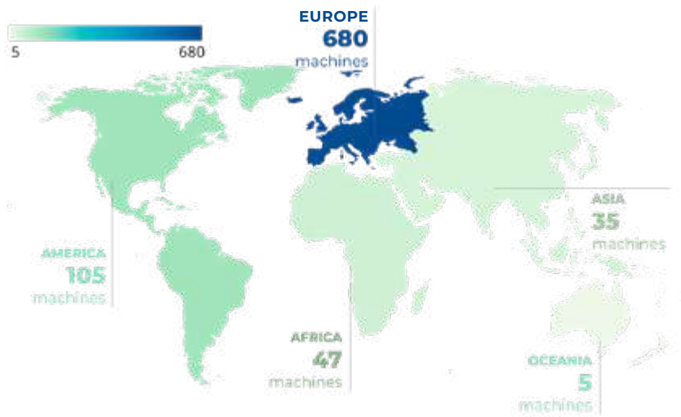


PRINTING DIVISION

1218
Machines

TISSUE DIVISION

872
Machines



Within OMET, the divisions represent distinct industrial sectors but are united by a common technological and design approach:

To develop reliable, modular, and high-performance solutions that create added value for customers by adapting to their production needs

Innovation and *Sustainability* at OMET



Antonio Bartesaghi
President and CEO of the Fin-Omet Group

How are technological innovation and sustainability intertwined at OMET?

Innovation is central to OMET's approach to sustainability: energy efficiency, waste reduction, and process digitization are now closely linked to competitiveness in the international market. Customers, too, are increasingly expected to improve their ESG ratings and report on their environmental performance: offering more efficient machines means making a tangible contribution to their value chain.

What specific characteristics emerge across the various production divisions?

In the Packaging Printing division, innovation has focused on improving the energy efficiency of drying systems and reducing material waste. The new K6 platform, unveiled at Labelexpo Barcelona 2025, introduces the Cold Foil Saver — which cuts foil usage in half while maintaining the same production output — and the Multivision+ system, which drastically reduces waste during both startup and side trimming. In Tissue Converting, the latest innovations help reduce raw material waste, optimize energy consumption, and streamline the supply chain. The "Safety by Design" approach integrates safety, automation, and sustainability right from the design phase.

How important is recyclability in the packaging industry?

This is one of the themes evolving most rapidly, partly due to new European regulations. The market is increasingly shifting toward single-material packaging, which is easier to recycle and reuse. Sleeve applications are on the rise: systems that cover the container without the use of adhesives and separate easily thanks to a pre-cut tear line, simplifying plastic sorting and recycling. These solutions allow for the use of standard transparent containers, reducing the use of colored plastics — which are more difficult to recycle.

How does OMET involve its supply chain in its sustainability strategy?

Through structured sessions for discussing and sharing the strategic vision. The Suppliers Day on June 25, 2025, held at the OMET Innovation Park in Molteno, brought together over 200 people, including suppliers and partners: an opportunity for company management to present the Group's strategic priorities, with a special focus on responsible development goals throughout the supply chain.

What investments are you making in the areas of energy and corporate infrastructure?

OMET is expanding the number of photovoltaic systems installed on the roofs of its warehouses, with an ongoing expansion of approximately 500 kW at its main production facility. OMET's facility in Suzhou allows the company to directly serve the Southeast Asian markets, reducing shipments from Italy and the emissions associated with international transport. At its Italian plants, 2025 saw the installation of a new high-efficiency cooling system to replace the previous air-conditioning system.

When we demonstrate that a machine consumes less energy while maintaining the same production speed, we enable our customers to reduce their operating costs: sustainability becomes a tangible factor in industrial competitiveness

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



OMET's divisions

Packaging Printing Machines

The Packaging Printing Machines division develops machinery and solutions for printing labels and flexible packaging, operating in an international market characterized by a high degree of technological specialization and the continuous evolution of applications and materials.

Over the years, OMET has built up expertise in the design of modular and integrated systems capable of combining different printing and converting technologies to meet customers' production needs and the specific requirements of various market sectors.

Innovation is a key element in the division's development, with a particular focus on process automation, production efficiency, and the quality of the finished product. These activities are complemented by a technical assistance and after-sales support system designed to ensure operational continuity and the reliability of the installed solutions.

Energy Efficiency

Waste Reduction

Technological Innovation

MILESTONES 2025

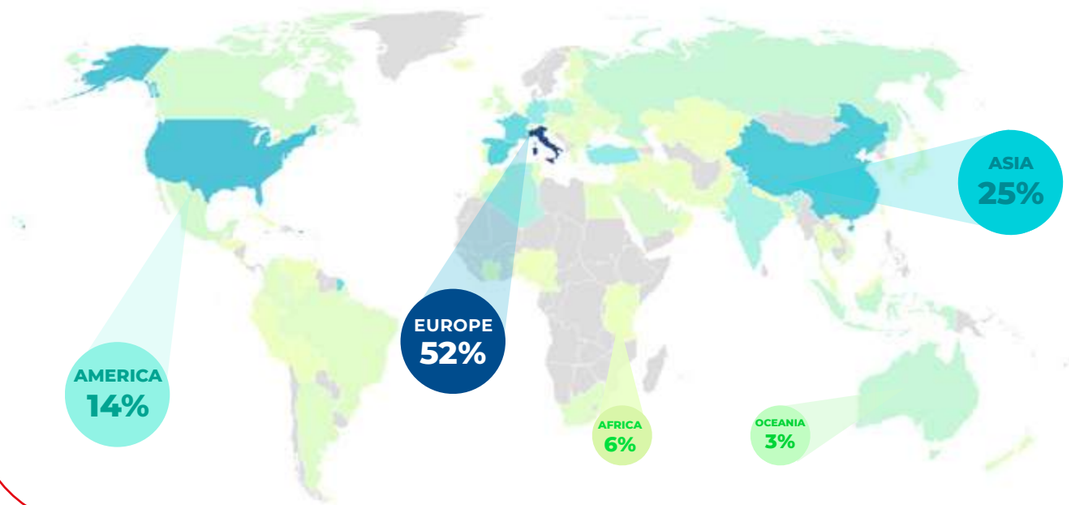
NEW TECHNOLOGIES / PRODUCT LINES:

- iFlex 440 - KFLEX K6 – VISIONX and MULTIVISION+ systems
- New Tasker and Formula Software Developed by OMET DIGITAL SOLUTIONS

EVENTS:

- Print4All trade show
- Labelexpo Barcelona trade show
- Launch of the KFLEX K6

GEOGRAPHICAL DISTRIBUTION OF OMET MACHINES
Printing Division
Over 1,200 Machines Worldwide



In the label and packaging printing industry, one of the main areas of innovation involves reducing energy consumption. Printing presses, in fact, require significant amounts of energy, particularly during the ink-drying processes. To address this challenge, OMET has invested both in the integration of LED curing systems and in the development of energy-efficient hot-air drying systems. These systems are designed and manufactured in-house, including through collaborations with academia, to support the use of water-based or solvent-based inks, which are becoming increasingly widespread in the packaging industry.

Another area of innovation involves reducing production waste and optimizing the use of raw materials. The solutions introduced on the latest printing platforms improve the efficiency of consumable use, reducing waste generated during startup and throughout production. These measures help both lower operating costs for customers and reduce the environmental impact associated with printing processes through a more efficient use of resources.

Innovations for Material Efficiency and Waste Reduction

At Labelexpo Barcelona 2025, OMET unveiled the K6 printing platform, featuring new solutions designed to improve material efficiency and reduce production waste.

Among the key innovations introduced is the Cold Foil Saver system, designed to optimize foil usage in the printing process. This solution enables more efficient use of the material, reducing overall consumption by up to approximately 50% under specific application conditions.

The Multivision+ system was also introduced, which allows for better control of the startup phases and a reduction in material waste throughout the entire production cycle, including the edges and the initial stages of production.

These solutions help improve the operational efficiency of printing processes and reduce production waste, resulting in both lower production costs and reduced use of material resources.

<<Stakeholder Voices>>

Andrea Vimercati — CEO, Pilot Italia

Pilot Italia specializes in the production of self-adhesive labels and printing solutions for packaging. CEO Andrea Vimercati explains how sustainability has become an integral part of the company's strategy, a journey that includes the EcoVadis rating (silver medal), carbon footprint calculations, and investments in renewable energy.

"In September, we ordered a new OMET KFlex K6 machine, a solution capable of reducing waste and optimizing setup times. These factors improve both industrial efficiency and our environmental impact, and we have high hopes for them."

Commenting on industry trends:

"Customers are increasingly requesting ESG data, ratings, and information. We are convinced that, over time, sustainability, traceability, and transparency will become increasingly central factors from a competitive standpoint as well."

Tissue Converting

The Tissue Converting division develops industrial machinery for tissue paper processing intended for the professional and industrial markets.

The solutions designed by OMET are aimed at ensuring high levels of efficiency, operational continuity, and production flexibility, in response to a market characterized by constantly evolving application requirements and materials.

A key feature of the division is its ability to configure production lines in a modular fashion, tailoring them to specific customer needs. This approach combines expertise in technology development, technical support, and knowledge of industrial processes, enabling the division to support customers throughout the entire lifecycle of their solutions.

The latest technological advancements in the tissue industry are helping to reduce raw material waste, optimize energy consumption, and streamline the supply chain, all of which contribute to lowering the environmental impact of production processes. Converting and packaging solutions are also designed to promote the use of more sustainable materials and, in some cases, to reduce primary packaging.

The design approach adopted by OMET also integrates safety and automation principles into industrial processes, with the goal of improving operational efficiency and reducing the need for manual intervention, while also helping to minimize errors and waste.

Efficiency

Automation

Sustainability

MILESTONES 2025

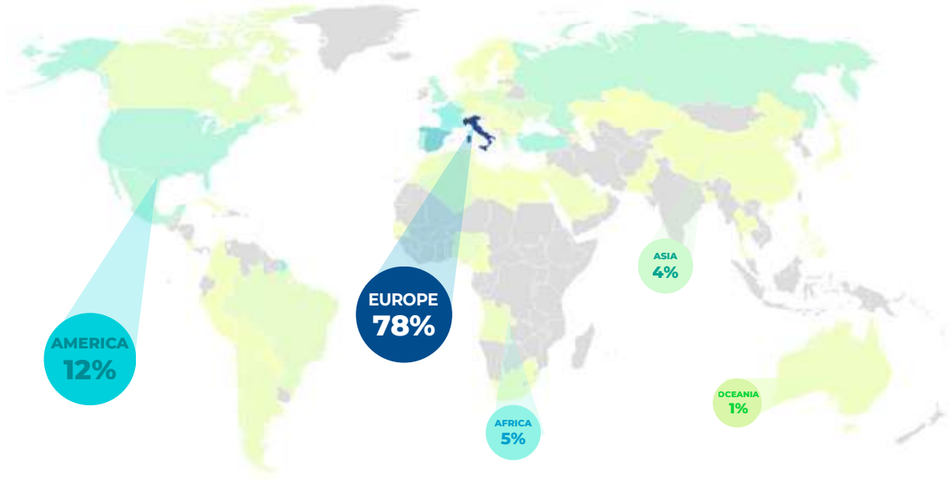
NEW TECHNOLOGIES OR PRODUCT LINES:

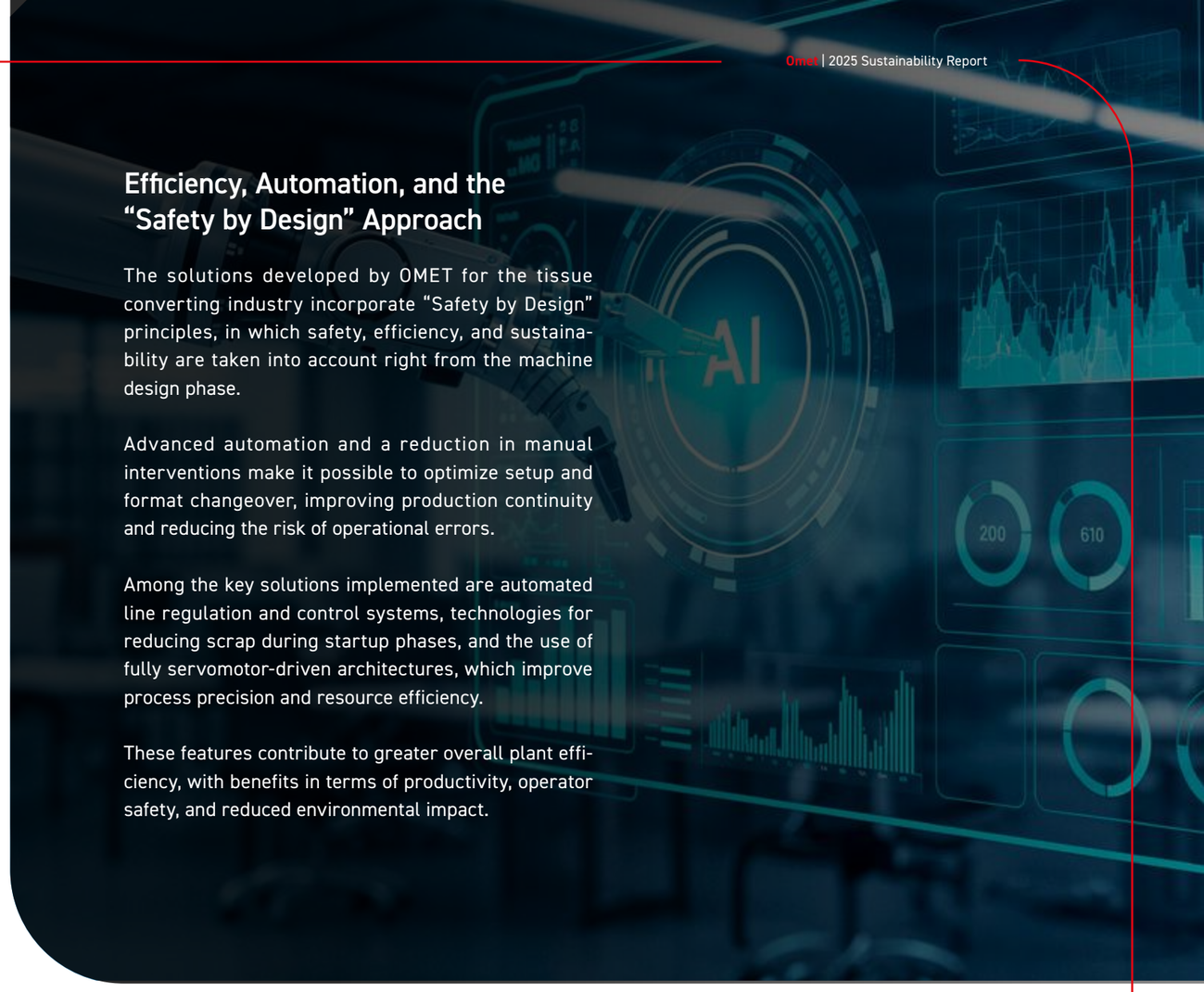
- Line XV conveyor system for connection and interface with the packaging machine,
- XV Line online,
- New HERA Cartoning Machine

EVENTS:

- Tissue World Düsseldorf
- MIAC and Open House in Lucca

GEOGRAPHICAL DISTRIBUTION OF OMET MACHINES
Tissue Division
Over 870 Machines Worldwide





Efficiency, Automation, and the “Safety by Design” Approach

The solutions developed by OMET for the tissue converting industry incorporate “Safety by Design” principles, in which safety, efficiency, and sustainability are taken into account right from the machine design phase.

Advanced automation and a reduction in manual interventions make it possible to optimize setup and format changeover, improving production continuity and reducing the risk of operational errors.

Among the key solutions implemented are automated line regulation and control systems, technologies for reducing scrap during startup phases, and the use of fully servomotor-driven architectures, which improve process precision and resource efficiency.

These features contribute to greater overall plant efficiency, with benefits in terms of productivity, operator safety, and reduced environmental impact.

<<Stakeholder Voices>>

Riccardo Balducci,
Group Sustainability Director, Sofidel

Sofidel is one of the world’s leading manufacturers of tissue paper, with plants in more than 13 countries. A long-standing partner of OMET in the Tissue Converting division, the Group has validated its decarbonization goals through Science Based Targets and is committed to achieving net-zero by 2050.

“Technology providers make a tangible contribution to achieving ESG goals. In the tissue converting industry, plant performance directly impacts efficiency, quality, and waste reduction. It is becoming increasingly important to rely on flexible machines capable of processing different materials — including recycled ones — and adapting to the introduction of alternative solutions such as paper packaging.”

“Operational continuity and efficiency remain essential: reducing downtime and inefficiencies also means limiting consumption and waste.”

Systems in Motion

The OMET Systems in Motion division develops components and systems for industrial motion control across various application sectors, offering solutions designed to ensure reliability, technical precision, and quiet operation.

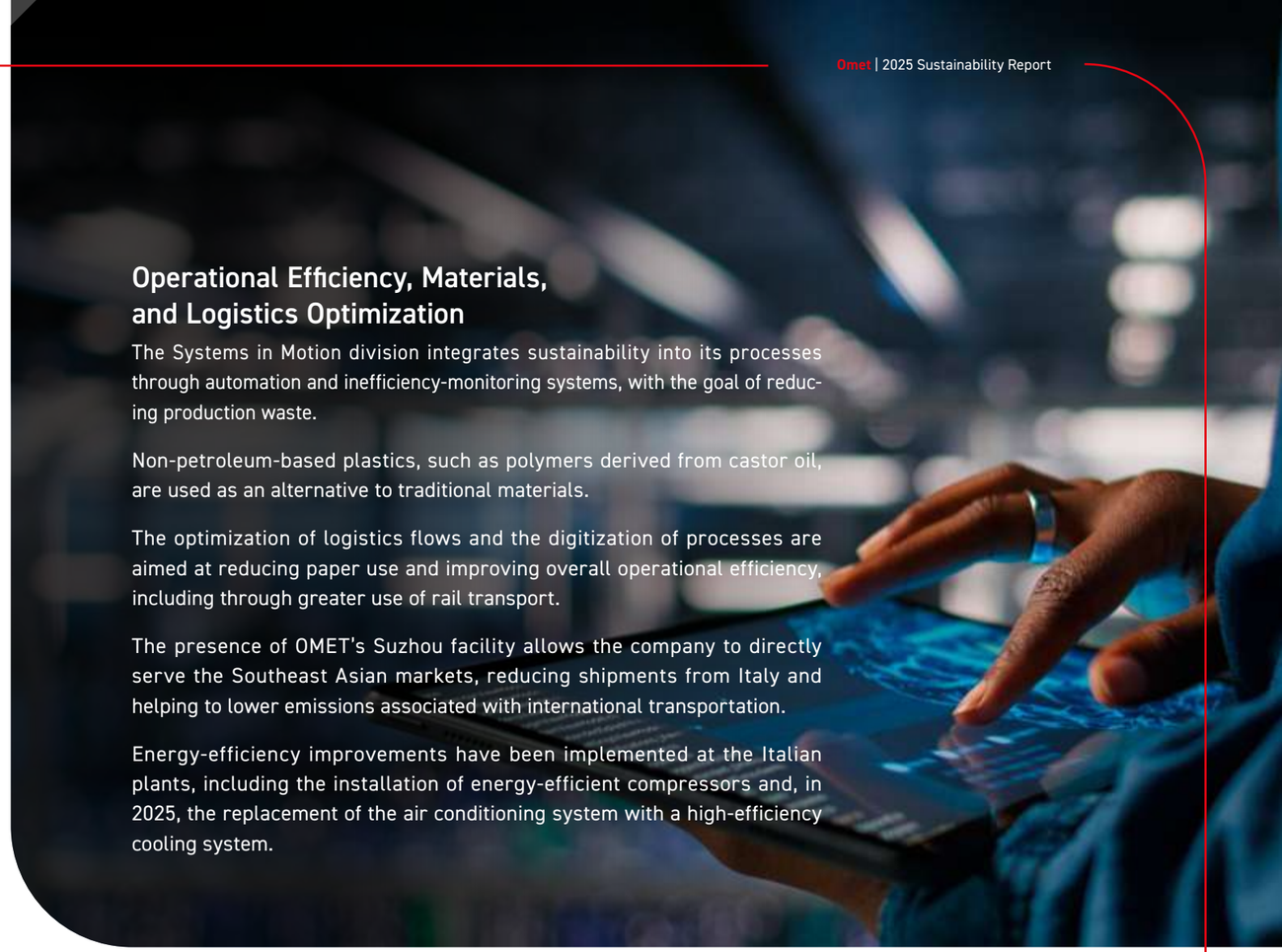
The experience we have gained in precision mechanics and industrial design enables us to develop custom systems capable of meeting diverse production needs and serving highly specialized industrial contexts. Our approach is based on collaboration with our customers and our ability to understand the specific application requirements of various industrial sectors, translating operational needs into reliable technological solutions.

Sustainability is integrated through initiatives focused on operational, energy, and logistics efficiency, as well as the reduction of production waste, thanks to systems for monitoring inefficiencies and automation processes.

Quietness

Smoothness

Durability



Operational Efficiency, Materials, and Logistics Optimization

The Systems in Motion division integrates sustainability into its processes through automation and inefficiency-monitoring systems, with the goal of reducing production waste.

Non-petroleum-based plastics, such as polymers derived from castor oil, are used as an alternative to traditional materials.

The optimization of logistics flows and the digitization of processes are aimed at reducing paper use and improving overall operational efficiency, including through greater use of rail transport.

The presence of OMET's Suzhou facility allows the company to directly serve the Southeast Asian markets, reducing shipments from Italy and helping to lower emissions associated with international transportation.

Energy-efficiency improvements have been implemented at the Italian plants, including the installation of energy-efficient compressors and, in 2025, the replacement of the air conditioning system with a high-efficiency cooling system.

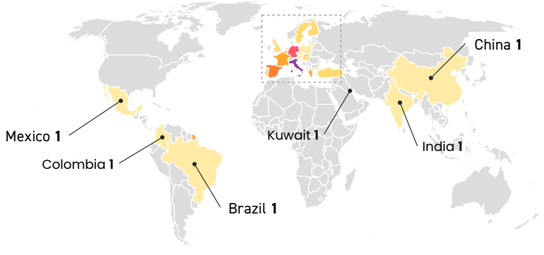
NUMBER OF OMET SISTEMI ITALIA CUSTOMERS AND THEIR GEOGRAPHIC DISTRIBUTION - 2025

197 CUSTOMERS
of whom

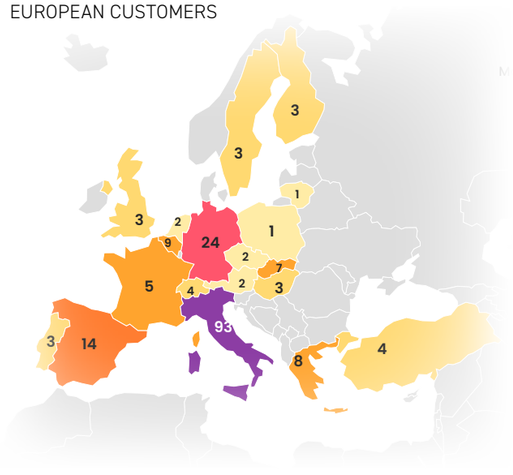
EUROPE 97% - 191 CUSTOMERS

OUTSIDE EUROPE 3% - 6 CUSTOMERS

CUSTOMERS
OUTSIDE EUROPE



EUROPEAN CUSTOMERS



Number of Customers

1–2 | 3–4 | 5–9 | 10–20 | 21–50 | > 50

No customers in 2025

<<Stakeholder Voices>>

Ronny Ebben — Strategic Purchaser (Poultry), JBT Marel Corporation

JBT Marel Corporation — formed through the merger of John Bean Technologies and Marel, which was completed in January 2025 — is an OMET Systems customer for industrial handling solutions. The group's ESG strategy is based on five pillars: customers, people and communities, operations, suppliers, and governance. In 2025, the Group completed a double materiality assessment.

"At JBT Marel Corporation, sustainability and responsible business practices are fundamental to the way we operate. These principles guide both the innovative solutions we offer our customers and the practices we follow internally."

On opportunities for collaboration with supply chain partners:

"Areas of common interest include resource efficiency and environmental performance, waste reduction and circularity, sustainable innovation, and digitalization."

Ribes Tech: exploring *new* technological *frontiers*

MILESTONES 2025

- Ongoing collaboration with IIT
- Development of Sensing Technology for Traceability
- Progress on Smart IoT Solutions
- Industrial Projects in Printed Electronics

In addition to its established industrial activities, the Fin-Omet Group is developing initiatives focused on exploring emerging technologies, with the goal of testing innovative solutions and generating new opportunities for industrial development.

It is against this backdrop that Ribes Tech was founded, a company developed in collaboration with the Italian Institute of Technology (IIT) to research and develop printed electronics technologies and applications for smart devices.

The company's activities focus on advanced sensor technology, the Internet of Things (IoT), smart surfaces, and embedded electronic systems, with applications ranging from logistics traceability to smart devices and energy solutions.

Ribes Tech serves as a bridge between scientific research and industrial application, contributing to technology transfer and the development of advanced expertise within the Group.

The collaboration with IIT continues over time through research activities in microfabrication and printed electronics, including the use of a printing line on loan at the Center for Nano Science and Technology in Milan, which is used for the development of thin-film transistors.

Ribes Tech also participates in training and innovation initiatives promoted by IIT and partner universities, contributing to the analysis of spin-off projects and fostering interaction between research and academic education.

> *Ribes Tech specializes in manufacturing printed electronics directly on the customer's substrate, reducing the need for external processing and streamlining production processes.*

The Latest Technologies and Applications

As part of its research collaboration with IIT, Ribestech has commissioned a printing line installed at the Center for Nano Science and Technology in Milan, which is used to study microfabrication processes and thin-film transistors.

In the field of logistics and traceability, wireless tags with built-in sensors are being developed that can detect environmental parameters (light, temperature, humidity) and track events along the supply chain, including the opening of containers.

In the IoT sector, projects are underway with industry partners to develop self-powered devices, including smart hotel door handles powered by light and energy storage systems using printed supercapacitors.

In the field of renewable energy, a "wrapping" technology for photovoltaic modules is currently being developed that uses aesthetic films that are up to 90% transparent, improving architectural integration without compromising energy efficiency.

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

OPAC: *innovation* and *sustainability* in cosmetics

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

MILESTONES 2025

- Introduction of a Dedicated HSE Position
- EcoVadis Medal
- Implementation of Model 231
- Process Standardization

Founded in 1989, OPAC is a company specializing in the production of wet wipes, a field in which it has developed technical expertise and established a strong position in international markets over time. As the company has evolved, it has gradually expanded its scope of operations to include "white cosmetics", personal hygiene products, and cleaning products.

OPAC operates primarily in the B2B market as a partner for third-party brands (private labels), developing comprehensive solutions that cover all stages of the production process and offering customers who request it a full-service solution: from formulation to the selection of packaging materials, through industrial production, to the packaging of the finished product.

The operating model is highly integrated and enables in-house management of the key stages of the production chain, ensuring control over quality and product performance, as well as the ability to customize products for different target markets.

The company's growth has been driven by investments in technology, expansion of production capacity, and the introduction of sustainability-focused products and materials, with a particular emphasis on the use of biodegradable materials, recyclable packaging, and the optimization of resource use.

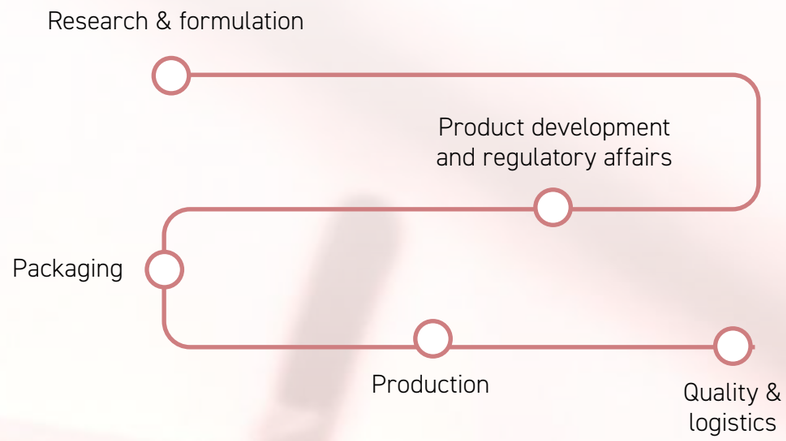
Throughout 2025, several organizational and governance initiatives were launched and implemented, including the creation of a dedicated HSE role with responsibility for ESG processes and sustainability certifications. The company obtained its EcoVadis rating, earning a silver medal for the structured assessment of its sustainability performance, and implemented the 231 organizational model, aimed at strengthening internal accountability and the traceability of relevant decision-making processes. The standardization of production processes across the various sites is currently underway, with the goal of ensuring consistency in the final product.

SILVER | Top 15%
ecovadis
Sustainability Rating
JAN 2026

GOALS FOR THE FUTURE

- Standardization of process water treatment to ensure consistency across the group's various locations
- Increasing wastewater recovery through the standardization of washing processes
- An increase in the proportion of recovered waste compared with current levels, which are already above the industry average
- Strengthening integrated ESG governance across production, R&D, and procurement
- The development of a certified supply chain to ensure the compliance of materials even before the production process begins

FROM VISION TO MARKET



Accessible *sustainability*: the OPAC vision

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

Davide Cozzarolo
General Director of OPAC

What role does sustainability play in OPAC's strategy?

This is a key focus area. In international markets, there is a growing need to make sustainability accessible not only to the partners for whom we manufacture, but above all to the end consumer, who today seeks information about a product before purchasing it. For OPAC, this means complementing our strong industrial foundation with a deep understanding of the market: identifying real needs and responding to them with concrete solutions.

Does the market really demand more sustainable products?

Sustainability is very much in the spotlight, but it often clashes with affordability when you look at the details of production. A sustainable product can cost 30–50% more than a traditional one - due to raw materials, certifications, and processes - and this still limits its widespread adoption. There are also significant geographical differences: what is in high demand in certain European markets is still far from being a priority in other contexts. Our strategy is to be "affordable": to offer sustainable solutions that remain accessible to the markets we serve.

What are the most significant concrete initiatives of 2025?

First and foremost, we appointed a dedicated HSE manager with specific responsibilities for ESG processes and corporate certifications. This appointment has allowed for greater focus and streamlining of the processes required by the market. We then obtained EcoVadis certification — which assesses the robustness of the production system from raw materials all the way to the product placed on the market — and achieved a silver medal. Finally, we implemented the 231 Organizational Model, which I consider an important step toward fostering internal accountability: it makes every business decision traceable and assessable at all levels of the organization.

What are the next operational priorities?

One of the main projects is the group-wide certification of facilities in Italy and the Czech Republic: moving from separate operational approaches to a single model with standardized processes. We are working to standardize water treatment across the various plants — conductivity and chemical composition must be consistent to ensure the chemical identity of the final product regardless of the production site — and to increase wastewater recovery.

What is the biggest challenge you face?

Striking a balance between environmental sustainability, affordability, and market stability. The coming years will be marked by significant instability-economic, energy-related, and geopolitical. Companies will need to focus on standardization, supply chain certifications, and technological innovation. Our ultimate goal is to turn sustainability commitments into practical action while ensuring long-term economic viability.

We are shifting from a product-centric approach to a customer-centric approach: sustainability must be accessible, measurable, and compatible with the markets we serve.



Strategy and integration of *sustainability*

This chapter traces the strategic evolution of the Fin-Omet Group in the ESG area: from the analysis of material themes to the direct engagement of stakeholders, and on to the definition of objectives for the 2025–2027 three-year period. This journey connects the company's business strategy to the creation of long-term sustainable value in an increasingly structured manner.

Double *materiality*

GRI 3-1 Process to determine material topics
GRI 3-2 List of material topics
GRI 2-29 Approach to stakeholder engagement
ESRS 2 IRO-1, ESRS 2 IRO-2; ESRS 2 SBM-2

In the previous reporting period, the company launched a process to identify its material themes, drawing inspiration from the principle of double materiality proposed by recent European directives on reporting.

Sustainability themes, including their main aspects, were assessed based on the **effects** (the so-called "inside-out" perspective) that the **company's activities have on the environment and society**, and based on the **economic risks and opportunities associated with ESG factors** (the so-called "outside-in" perspective).

The analysis was conducted with the involvement of cross-functional teams that collaborated to identify factors related to impacts, risks, and opportunities, as well as to define parameters for their qualitative and quantitative assessment.

The integration of impact assessment and financial assessment made it possible to identify the ESG themes most relevant to the Group — that is, the foundations upon which the 2025 — 2027 sustainability plan was built. The materiality matrix, the IRO frameworks, and the analysis methodology are discussed in detail in Chapter 4.

The process was updated based on new evidence and business developments, while confirming the results achieved and reported in the previous edition of the Sustainability Report



Stakeholder *engagement*

GRI 2-2 Entities included in the organization's sustainability reporting
GRI 3-2 List of material topics
ESRS 2 BP-1, ESRS 2 SBM-3

In general, the materiality analysis involves — in addition to the internal activities described above — gathering the concerns and perspectives of external stakeholders through the stakeholder engagement process. The key development compared to last year was the **refinement of our engagement tools**, shifting from the administration of surveys and questionnaires to direct dialogue. A selection of the most relevant stakeholders shared - through **interviews and** ad hoc **discussions** - their perspectives, priorities, and plans regarding the sustainability theme, thereby helping us incorporate the insights that emerged into the strategic planning process. We would therefore like to **thank those who participated for their valuable insights and contributions.**

Within the document, you can explore certain specific points in more detail in the dedicated boxes. More generally, the listening sessions revealed the following aspects:

- **The growing importance of sustainability in relations with the financial system**: Banks are introducing ESG assessment tools, such as dedicated questionnaires, which are not yet fully integrated into credit ratings but are useful for assessing companies' level of maturity;
- **Regulation as a driver of change**: There has been an acceleration in the adoption of specific ESG regulations, some of which are having an impact on the packaging industry, which will increasingly need to meet sustainability criteria;
- **Decarbonization**: The theme of carbon footprints is gaining prominence, with growing demands for quantitative data throughout the supply chain-particularly regarding raw materials, energy, transportation, and packaging;
- **The supply chain is playing an increasingly central role** in providing and ensuring transparency, traceability, and the quality of ESG data for its stakeholders;
- **Product and process innovation**: the need to develop solutions that are efficient, flexible, and compatible with recycled or alternative materials. This translates into reduced waste, lower consumption, greater process adaptability, and the ability to support new materials and more recyclable packaging.
- **Social and Governance Aspects**: In addition to the environment, welfare, health and safety, inclusion, people development, ethics, transparency, and ESG governance systems are key priorities, with a pragmatic and non-bureaucratic approach to sustainability.

From material themes to objectives

GRI 2-2 Entities included in the organization's sustainability reporting
GRI 3-2 List of material topics
ESRS 2 BP-1; ESRS 2 SBM-3

The Group's sustainability plan takes shape based on the materiality analysis; it is structured around three dimensions-environmental (E), social (S), and governance (G)-and broken down into strategic objectives for each relevant theme.

The following tables outline the structure of the commitments for the 2025–2027 period: from combating climate change and managing resources, to developing human capital, ensuring supply chain sustainability, and strengthening governance tools.

E

MATERIAL THEMES	OBJECTIVES
CLIMATE CHANGE ADAPTATION AND MITIGATION	Increase the use of renewable energy through suppliers and investments
	Assess the Group's energy intensity and evaluate ways to improve it
	Calculate the Group's carbon footprint and assess measures to reduce it
WATER MANAGEMENT	Reduce water intensity through water recovery systems and process optimization
	Improving the quality of water used in production processes
	Monitor and measure its water footprint using recognized methods and communicate its progress to stakeholders
CIRCULAR ECONOMY	Increase the circularity of incoming materials, in collaboration with our suppliers
	Manage the waste cycle in compliance with regulations and in accordance with current best practices

S

MATERIAL THEMES	OBJECTIVES
HUMAN CAPITAL DEVELOPMENT	Promote internal training, both technical and in "soft skills"
	Promote systems for skills development, career paths, and talent acquisition
WELL-BEING, DIVERSITY, AND INCLUSION	Strengthen welfare and income support systems for its employees
	Strengthen policies on diversity, inclusion, and employee engagement
SUSTAINABLE SUPPLY CHAIN	Strengthen supplier oversight systems through tailored ESG policies and processes
	Engage the supply chain to increase its level of sustainability
COMMUNITY RELATIONS	Maintain active and ongoing partnerships with the local community (local organizations, schools, and the surrounding area)
END-USER HEALTH AND SAFETY	Continue research and development to ensure safe and sustainable products

G

MATERIAL THEMES	OBJECTIVES
BUSINESS ETHICS	Integrate sustainability tools, processes, and procedures into corporate governance and strategy
	Strengthen the corporate culture through internal awareness-raising and by reinforcing governance processes and systems

Our goal is to progressively refine this planning framework by setting specific, quantifiable, and time-bound targets, so that our progress becomes increasingly transparent and verifiable.



From *strategy* to *action*

This chapter describes how the Fin-Omet Group translates its sustainability commitments into concrete actions, results, and paths for improvement in the environmental, social, and governance areas.

Based on the objectives identified in the sustainability initiative launched by the Group, this report presents the key initiatives developed during 2025, the results achieved, and ongoing developments, with a view to progressively integrating sustainability, industrial operations, and long-term value creation.

Energy and climate

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3



E

For the Fin-Omet Group, improving energy efficiency and gradually reducing climate impacts are key drivers for strengthening industrial competitiveness, operational continuity, and the ability to adapt to changes in the manufacturing landscape.

As part of the Group's ongoing efforts, monitoring energy consumption, assessing emissions, and the gradual adoption of more sustainable energy sources are central elements of an approach focused on the continuous improvement of environmental performance.

WHAT WAS DONE IN 2025

Energy efficiency is a core focus of the Group's activities, both in its products and in its facilities. It has become a key factor in machine development and international competitiveness: designing solutions that consume less energy while maintaining the same level of productivity enables customers to reduce costs and their environmental impact.

This approach makes sustainability a tangible industrial factor, as more efficient machines or those that produce less waste help reduce resource consumption throughout the entire value chain.

Printing presses consume significant amounts of energy in their ink-drying systems. In addition to the growing use of LED curing, OMET has developed high-efficiency hot-air drying systems-manufactured in-house and in collaboration with the Polytechnic University of Milan-in response to the shift toward water-based and solvent-based inks.

At its facilities, the Group is investing in solar power systems to increase its energy self-sufficiency from renewable sources. The company is also in the process of replacing its fleet with electric and plug-in hybrid vehicles and installing charging stations at its locations.

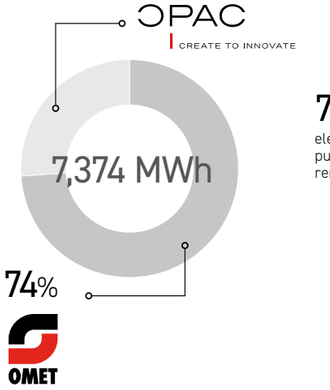
OMET: The data on energy and climate impact reflect the addition of a new facility (Cislago) compared to the 2024 figures

OPAC: In 2025, the company decided to purchase electricity in which 30% comes from renewable sources, with the corresponding certificate of origin.

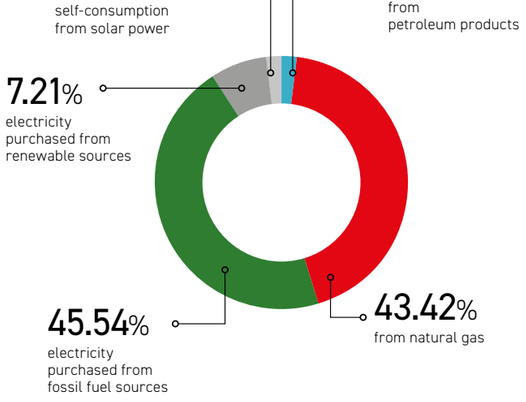
EVIDENCE AND RESULTS

In FY2025, the Group's total energy consumption increased compared to the previous fiscal year, rising from 5,954 MWh to 7,374 MWh. The increase is primarily attributable to higher consumption of natural gas, totaling 3,202 MWh, and electricity purchased from fossil fuel sources, totaling 3,358 MWh. Despite this, the energy mix maintained a 9% share of renewable sources, in line with FY2024 and an improvement over the 2% recorded in FY2023. In particular, there was an increase in electricity purchased from renewable sources, reaching 532 MWh, while self-generated renewable energy remained essentially stable at 131 MWh. Overall, energy consumption remains predominantly based on fossil fuels, which account for 91% of the total; however, there is a gradual integration of energy from renewable sources into the company's energy mix. This trend is also reflected in GHG emissions, which increased in FY2025 compared to the previous year, primarily due to higher consumption of natural gas and electricity purchased from fossil fuel sources. At the company level, the increase in consumption primarily affects OMET, which rose from 4,124.7 MWh in FY2024 to 5,473.7 MWh in FY2025, while OPAC showed more modest growth, reaching 1,900.5 MWh.

Share of energy consumption by group companies in 2025



Composition of the group's energy mix in 2025



FUTURE GOALS/ ACTIONS

- Gradually increase the use of renewable energy and the share of self-generated energy through suppliers and investments in solar power
- Analyze energy intensity and identify opportunities for improvement
- Calculate the Organization's Carbon Footprint
- OPAC: 100% of energy supplied from renewable sources.

Water resources and *process quality*

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3



E

Efficient water management is a key theme for the Group's operations; over the years, the Group has developed monitoring systems and practices aimed at optimizing water consumption and continuously improving its processes.

The focus on water recovery, water quality, and impact assessment is part of an increasingly structured approach to natural resource management and the reduction of environmental impacts.

OBJECTIVES

- Reducing water intensity through water recovery systems and process optimization
- Improving the quality of water used in production processes
- Monitor and measure the water footprint using recognized methods and report progress to stakeholders

WHAT WAS DONE IN 2025

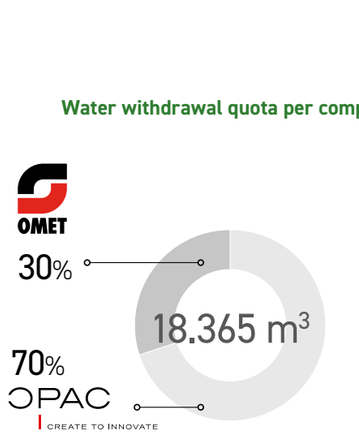
In 2025, OPAC further enhanced its water consumption monitoring system, making it more accurate and timely. Thanks to the more comprehensive data collection, it is now possible to map water flows in real time, quickly identify any anomalies, and take preventive action to reduce water waste.

OMET: Water consumption figures reflect the addition of a new facility (Cislago) compared to the 2024 figures.

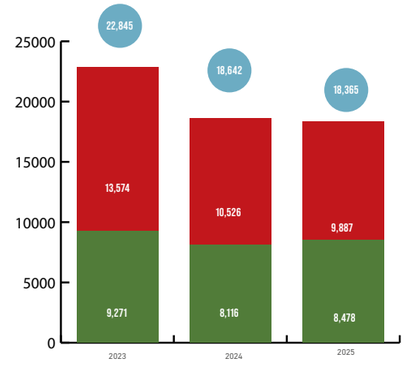
OPAC: During 2025, there was a decrease in water consumption, primarily due to a reduction in production

EVIDENCE AND RESULTS

In FY2025, the Group's water management data show that water withdrawals remained essentially stable compared to the previous fiscal year, totaling 18,365 m³ — a slight decrease from the 18,642 m³ recorded in FY2024 and down from the 22,845 m³ recorded in FY2023. Water discharges, on the other hand, showed a slight increase compared to FY2024, totaling 8,478 m³, though they remained below the levels of FY2023. Water consumption, calculated as the difference between water withdrawn and water discharged, decreased further, falling from 10,526 m³ in FY2024 to 9,887 m³ in FY2025. The company's facilities, located in Lombardy, are situated in areas characterized by low water risk.



Water withdrawal quota per company



Water consumption in m³

FUTURE ACTIONS / DEVELOPMENTS

In line with its sustainability goals, OPAC will focus its future efforts on optimizing industrial processes in the cosmetics sector. The company is working to increase water recovery and standardize equipment cleaning procedures, which currently depend on the manual skills of individual operators. Standardizing these activities through clear guidelines will enable rigorous and predictive control of water consumption, with the strategic goal of reducing total water consumption by 5% by 2030 compared to 2024 levels.

Materials and *circularity*

E

For a diversified industrial group like Fin-Omet, a focus on materials management is a key factor in improving production efficiency, process quality, and sustainability throughout the supply chain.

Dialogue with suppliers and partners is an essential tool for promoting an increasingly responsible use of resources and identifying opportunities for improvement in line with the circular economy.



GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3

OBJECTIVES

- Increase the circularity of incoming materials, in collaboration with suppliers
- Manage the waste cycle in compliance with regulations and in accordance with best practices

WHAT WAS DONE IN 2025

For the Fin-Omet Group, sustainability is not limited to the final product but extends to the systematic reduction of waste - in materials, energy, and time - throughout the entire production cycle. In its target markets, there is a growing focus on waste reduction and recyclability. In the packaging sector, in particular, the trend is clearly shifting toward single-material and transparent solutions to facilitate recycling and reuse-a development that directly involves both OMET's Printing division, which specializes in label and packaging printing machines, and OPAC, which manufactures wipes and cosmetics for third parties.

Within the OMET Group, the Lean initiative plays a central role in production efficiency; it operates with a focus on continuous improvement, aiming to identify and eliminate waste, optimize lead times, and reduce inefficiencies.

Turning to the activities of the individual divisions, the Research and Development team in the Printing division continued to design solutions that combine efficiency and sustainability. During the Labelexpo Barcelona 2025 event, the new OMET K6 press was unveiled, introducing two key technologies: the Cold Foil Saver system, which cuts foil usage in half — resulting in a 50% savings in raw materials — and the Multivision+ device, designed to drastically reduce waste both during startup and on the side trims of the entire run. These innovations deliver dual benefits, reducing operating costs for the customer and minimizing the overall environmental impact.

At the same time, the shift toward sustainability has also affected the Systems in Motion division, which has used plastics derived from castor oil rather than petroleum, thereby reducing the carbon footprint of its components.

FUTURE ACTIONS / DEVELOPMENTS

The circular economy and recycling are among the fastest-evolving themes, partly due to new European regulations such as the PPWR.

For both OMET and OPAC, efforts will also focus on the evolution of the supply chain. The Group intends to consolidate a network of business partners capable of ensuring the environmental compliance of packaging directly at the source. At OPAC, the operational goal is to introduce a management system in which incoming materials are already certified upstream, thereby optimizing internal processes, eliminating the need for subsequent checks, and ensuring full compliance with current regulatory standards.

<<Stakeholder Voices>>

Fabrizio Di Gregorio — Technical Director, Plastics Recyclers Europe / RecyClass Contact Person

The European Regulation on Packaging and Packaging Waste (PPWR, EU 2025/40) has been in effect since February 11, 2025, with operational provisions taking effect in August 2026. Starting in 2030, all packaging must be classified as recyclable and meet increasing requirements for recycled content. Fabrizio Di Gregorio, Technical Director of Plastics Recyclers Europe and spokesperson for RecyClass — the cross-industry platform that develops European guidelines on the recyclability of plastic packaging — discusses the implications for packaging manufacturers and their supply chains.

"The new regulatory framework will also have a significant impact on industrial machinery. Production lines will need to handle materials redesigned for recyclability: single-material structures and components containing post-consumer recycled plastic. This will require greater flexibility and the ability to adapt to more stringent technical specifications."

On the evolution of packaging and label design:

"Packaging must become simpler and consist of as few materials as possible. Labels will also be affected: they must be smaller or thinner, as well as easily removable during the recycling process. Elements that interfere with recycling—such as functional barriers, additives, and incompatible inks — will be reduced."

On the Future of Traceability:

"Technologies such as artificial intelligence for the automatic recognition of plastics and 'digital watermarking' — which embeds invisible codes on packaging to facilitate its identification throughout the recycling supply chain — are emerging."



Responsible waste management

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3

E

Waste management is a significant component of the Group's operations and is carried out through processes focused on regulatory compliance, the proper separation of waste streams, and maximizing waste recovery while ensuring environmentally responsible disposal.

Over time, the Group has established practices and tools aimed at the continuous improvement of waste management operations, in line with the adopted standards and the evolution of production processes.

The goal is to capitalize on the strong market demand for single-material, easily recyclable solutions by expanding applications that promote greater sustainability, such as sleeves that allow containers to be lined without the use of adhesives, thereby simplifying their subsequent separation.



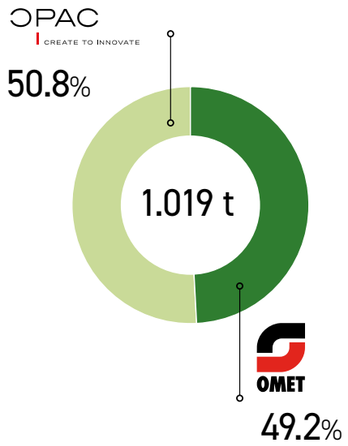
OBJECTIVES

- Increase the circularity of incoming materials, in collaboration with suppliers
- Manage the waste cycle in compliance with regulations and in accordance with best practices

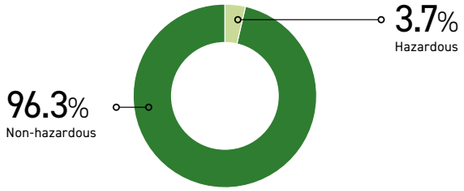
EVIDENCE AND RESULTS

In FY2025, the Group's total waste generation remained essentially stable compared to previous fiscal years, totaling 1,019,111.5 kg, a slight decrease from FY2024. Waste generation was evenly distributed between the Group's two companies, with OMET accounting for 49.2% of the total and OPAC for 50.8%. The composition of the waste generated consists primarily of mixed waste, accounting for 63.2% of the total, followed by paper and cardboard, which account for 20.5%, and metals, accounting for 7.7%. In terms of hazardousness, the majority consists of non-hazardous waste, accounting for 96.3% of the total, while hazardous waste accounts for 3.7%. Waste treatment data also reflect a recovery-oriented approach: 77.5% of the waste generated was redirected for recycling or reuse, while 20.7% was sent for disposal. Overall, the data confirm a waste management system characterized by stable waste generation, a limited proportion of hazardous waste, and a predominant focus on recovery.

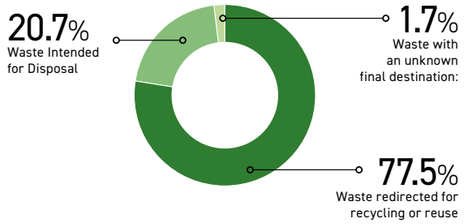
Waste sources in 2025



Hazardous waste 2025



Waste Management in 2025



FUTURE ACTIONS / DEVELOPMENTS

The company continues its efforts to increase the percentage of waste sent for recycling, starting from levels that are already above the industry average.

Skills, growth, and attracting *talent*

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3



For the Fin-Omet Group, expertise, technical specialization, and professional growth are key elements of industrial competitiveness and the ability to navigate constantly evolving markets and technologies.

From this perspective, strengthening technical and soft skills, developing internal talent, and focusing on attracting new talent are key drivers for sustaining innovation, quality, and competitiveness over the long term.

WHAT HAS BEEN DONE

In 2025, the group's companies strengthened their commitment to people development through a comprehensive training plan designed to support both professional growth and organizational innovation. Investments focused on updating digital and technological skills, with courses dedicated to the use of artificial intelligence, data analysis, and advanced process management tools, complemented by in-depth technical and specialized training in the areas of production, engineering, and quality control. At the same time, training programs in project management, personnel management, and operational coordination were developed with the goal of strengthening managerial and organizational capabilities. Particular attention was also given to soft skills through initiatives focused on negotiation, teamwork, and cross-functional collaboration, helping to consolidate a corporate culture oriented toward continuous improvement, innovation, and the development of internal talent.

OBJECTIVES

- Promote internal training, both technical and in "soft skills"
- Promote systems for skills development, career paths, and talent acquisition

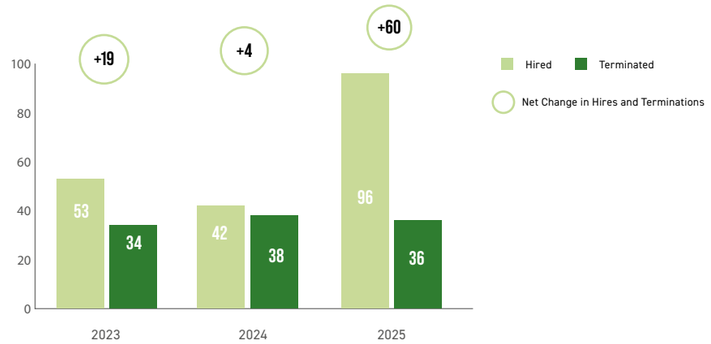
EVIDENCE AND RESULTS

In FY2025, the Group's workforce saw a significant increase, with the number of employees at the end of the period rising from 431 to 491, representing a growth of 60 employees compared to FY2024. The increase was primarily driven by OMET, which added 52 new employees, rising from 335 to 387, while OPAC saw more modest growth, rising from 96 to 104 employees.

The workforce composition reflects a stable structure: 97.1% of the Group's employees are on permanent contracts, while fixed-term contracts account for 2.9% of the total. In terms of gender, in FY2025 the workforce consisted of 130 women and 361 men, representing 26.5% and 73.5% of the total, respectively.

In FY2025, the Group's training activities increased compared to the previous fiscal year, with a total of 4,125 hours delivered, compared to 3,356 hours in FY2024. The average number of training hours per employee also increased, rising from 7.8 to 8.4 hours, although it remained below the figure recorded in FY2023, which was 13.1 hours.

Hiring and Terminations at the Fin-Omet Group



FUTURE ACTIONS / DEVELOPMENTS

OMET: The company will focus its future efforts on implementing the "TalentWare" HR management system. This unique platform will enable the company to integrate and systematically organize its key people-related processes, centralizing the mapping and assessment of skills, professional development, career planning, and overall performance management within a single digital environment. The introduction of this technology will mark a strategic turning point in streamlining the HR department, ensuring greater traceability and transparency in processes, while also supporting a more informed, structured, and employee-centered approach to personnel management.

OPAC: The company will continue to evolve its approach to people management, with a particular focus on leveraging employees' skills and fostering professional development. As part of this effort, a structured performance evaluation system will be gradually implemented, based on the establishment of clear, measurable objectives that align with the company's priorities. The system will enable a more structured approach to performance reviews and support the identification of opportunities for professional development and growth, while contributing to a human resources management approach that is increasingly focused on transparency, accountability, and the achievement of corporate objectives.

Well-being, welfare, and *inclusion*

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3



The Group considers employee well-being and the quality of the work experience to be fundamental elements in strengthening engagement, motivation, and organizational continuity. With this in mind, Fin-Omet has developed a structured and continuously evolving corporate welfare system designed to promote a healthy work-life balance.

Scholarship Program

Each year, the Fin-Omet Group offers a scholarship program for employees' children and employees themselves. The initiative recognizes academic merit and values it equally across all educational paths, from high school through college and graduate school, including technical colleges (ITS), bachelor's degrees, and master's degrees. The program has seen consistent participation and growing interest from families, confirming the value of the initiative.

	2023	2024	2025
OMET Scholarships	47	27	35
Total Amount	50,900 €	32,550 €	42,650 €
OPAC Scholarships	9	6	8
Total Amount	8,600 €	4,750 €	7,250 €



Welfare Services and Work-Life Balance

The Group promotes initiatives designed to simplify daily life and reduce the burden of non-work-related tasks. These include "time-saving" services such as laundry, tire changes, and package delivery, as well as group purchasing programs and an extensive network of special offers for employees.

Office Space and Services

To support daily well-being, the Group provides on-site spaces and services dedicated to employees, including a company library, as well as areas designed to enhance the quality of work life and facilitate moments of rest and concentration.

Training and Personal Well-Being Development

The welfare system is complemented by training programs focused on individual well-being and the development of personal skills, with the goal of enhancing employees' professional and personal growth.

Financial Support and Supplemental Welfare Benefits

The Group also provides financial assistance and supplemental welfare benefits to support employees and address their specific needs.

OBJECTIVES

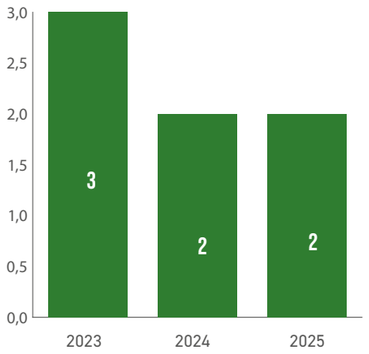
- Strengthen welfare and income support systems for its employees
- Strengthen policies on diversity, inclusion, and employee engagement

EVIDENCE AND RESULTS

In FY2025, the Group reports an increase in its workforce, accompanied by a largely stable employment structure and a turnover rate of 8%, a slight improvement compared to the previous fiscal year. This figure, when considered alongside the positive net change between hires and separations, demonstrates the Group's strong ability to attract and retain talent, even as the workforce expands.

In this context, protecting health and safety is a central element of people's well-being. In FY2025, there were no fatalities or cases of work-related occupational diseases, consistent with previous years. Reportable accidents remained at 2, while the corresponding rate showed a slight improvement, falling from 2.7 in FY2024 to 2.5 in FY2025, despite an increase in total hours worked. The number of days lost due to injuries also decreased significantly, from 67 to 13. The main types of injuries reported involved cuts to the hands, confirming the importance of maintaining a high level of attention to operational activities, prevention, and the promotion of safe behaviors.

Number of Reportable Workplace Injuries at the Fin-Omet Group



FUTURE GOALS

- Strengthening organizational listening and employee engagement
- Improving Work-Life Balance by Enhancing Employee Benefits
- Expand and update services based on the needs that have emerged
- Strengthen initiatives for inclusion and well-being
- Making the welfare system more flexible and personalized

<<Stakeholder Voices>>

An OMET supplier in the precision machining industry

"In the area of social welfare, we would like to draw inspiration from what OMET is already doing and explore how to adapt some of those initiatives to our situation. The approach they have taken could serve as a replicable model in the medium term for a company of our size."

"For us, it is important not to limit welfare to mere financial benefits—which risk being perceived as insignificant—but to develop tools capable of creating real value and a sense of belonging within the organization."



Active *listening* in the workplace

S

The welfare system is based on a participatory approach centered on listening to people. Through internal surveys and periodic discussions, the Group identifies employees' needs and uses this information to guide the updating and continuous improvement of its initiatives.

Specifically, in 2025, a comprehensive internal survey was conducted across all Group companies, with the aim of systematically gathering employees' perceptions, needs, and priorities.

The results contributed significantly to the redefinition of the welfare plan and the establishment of strategic objectives for the next three years.

The survey consisted of three targeted thematic surveys (Benefits and Health, Caregiving and Flexibility, and Welfare and Work Environment), administered to the entire workforce. The initiative saw high participation, with over 400 responses in total, enabling a precise and quantitative assessment of employees' needs. The results provide an objective, data-driven foundation for designing future welfare policies, guiding the company's investments toward initiatives focused on flexibility, psychological support, and health services in response to concrete and priority needs.

WHAT HAS BEEN DONE

Following the survey, a plan was developed to introduce new employee benefits designed to simplify employees' daily lives by reducing the need to travel for low-value-added tasks and errands. The initiatives were aimed at improving work-life balance and enhancing employees' overall well-being.

Particular attention will be given to the theme of health, which the evidence has shown to be a priority. Promoting prevention is, in fact, an investment with both social and organizational value, as it directly impacts people's quality of life and the sustainability of the system as a whole.

PROGRESS AND FUTURE ACTIONS

Changes to the welfare system will be aimed at strengthening services dedicated to people's health and physical and mental well-being. The main areas of development include:

- health screening and prevention programs
- Initiatives in the Area of Psychological Support in the Workplace
- development of spaces and initiatives dedicated to physical activity, including a company gym
- Participation in the WHP (Workplace Health Promotion) program, which aims to promote healthy lifestyles in the workplace.

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3

WELFARE SURVEY

What requests?

41%

ORGANIZATION AND COMMUNICATION

- **Definition of roles and responsibilities** (organizational chart)
- More collaboration
- **A structured and concrete growth plan**
- Feedback on the work done to facilitate improvement
- **More interaction with management and ownership**
- More transparency

32%

FLEXIBLE WORK SCHEDULES AND REMOTE WORK

- **Short week**
- **I'll make up the hours by the end of the week**
- **30-Minute lunch break reduction**
- **Medical leave**
- Flexible working hours in production
- **Enable remote work in OPAC**
- **Building a smart system through training for managers**
- More trust in people

18%

RECOGNITION AND BENEFITS

- **Production award**
- Practical tips for groceries and utility bills
- Vouchers (groceries, gas)
- **Pay raise**
- **Valuing and recognizing work**

9%

WELFARE SERVICES AND FACILITIES

- **Psychological support**
- Childcare assistance
- **Gym and relaxation area open**
- Washing work clothes at the company
- **Personal computing devices**
- Be mindful of workstations
- Season-appropriate workwear
- Parking for shift workers

Territory, community, and *responsible innovation*

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3

S

For the Fin-Omet Group, its relationship with the local community, the educational system, and local stakeholders is a fundamental component of its corporate identity and its ability to generate shared value over time. The Group operates with the understanding that businesses play a crucial role in fostering the economic, social, and cultural development of the communities in which they operate.

In this context, the strategic goal is to consolidate and develop, over time, active and fruitful partnerships with local communities, organizations, schools, and institutions in the area.

The year 2025 marked the launch of the Omet Academy, through the IFTS program focused on the installation, assembly, and testing of industrial systems: 12 young people participated in a one-year program totaling 1,000 hours, combining theoretical training with hands-on activities conducted directly in the departments of the Printing and Tissue divisions.

The Group also hosted more than 400 students on company tours, participated in over 100 public events and 10 presentations at schools and career guidance events, while supporting seven local community and sports organizations.

OBJECTIVES

- Maintain and strengthen partnerships with the local community, public agencies, schools, and local stakeholders
- Promote career guidance and training initiatives to help young people enter the workforce
- Develop technical and transferable skills that align with the needs of the manufacturing industry and the employment opportunities in the sector
- Promote dialogue between businesses and the education system to support responsible innovation and regional growth

FUTURE ACTIONS / DEVELOPMENTS

- Launch a second edition of the IFTS course
- Expand the network of partners for training and career guidance initiatives for local youth, including company visits and opportunities for discussion on innovation and sustainability.
- Promoting a culture of corporate welfare in the local community
- Formalize and standardize the process for requesting support from nonprofit organizations and associations by defining the criteria, procedures, and evaluation timelines to ensure greater transparency and effectiveness.



LOCAL INITIATIVES - 2025

GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3

The Group's commitment to the local area, the community, and future generations has resulted in a series of concrete and synergistic initiatives carried out throughout 2025

Youth Employment, Training, and Internships

The main development in 2025 was the launch of the Fin-Omet Group's in-house Academy, through the IFTS program "Technician for the Installation, Assembly, and Testing of Industrial Systems," which involved 12 young participants: a one-year course comprising 1,000 hours of theoretical and practical training conducted directly within the company's Printing and Tissue divisions, with the goal of facilitating young people's entry into the workforce and developing technical and transferable skills. At the same time, the Group continues to welcome students for internships and training programs, placing them in production departments and corporate offices.

+400
Students Hosted on Company Tours

+100
public gatherings

Promoting Social Welfare in the Community

The Group is actively committed to spreading and promoting a culture of corporate welfare, with a particular focus on local SMEs. Through these awareness-raising efforts, Fin-Omet helps people understand how welfare measures-starting with the simplest and least costly ones-not only improve employees' quality of life and well-being but also serve as a genuine strategic tool for boosting the growth, competitiveness, and attractiveness of the companies themselves.

7
supported community and sports organizations

Collaboration with Educational and Career Guidance Institutions

Throughout 2025, the Group implemented various initiatives to promote dialogue between schools and businesses, helping to foster a culture of technical education and career guidance among the younger generation. Among the main activities carried out were:

- Presentations at schools aimed at career guidance, and meetings focused on the sustainable transition of companies.
- Participation in and organization of events for students, such as TECH4STUDENTS Day-an open house that drew more than 280 high school students-and PMI Day, organized by Confindustria to help middle school students explore their career options. In addition, numerous company tours were offered to students of all ages and summer camp participants.
- Organization of a Tech Talk open to the public titled "From the School Desk to the Factory of the Future," featuring Luigi Mazzola, a former Ferrari track engineer and manager who is now a performance coach and corporate trainer.

10
Presentations at schools and career guidance events

12
young people enrolled in the IFTS program "Technician for the Installation, Assembly, and Testing of Industrial Systems"

Social Responsibility and Community Support

This deep connection to the local community is also expressed through concrete financial support for organizations working in the social sector. Each year, the Group allocates over 15,000 euros to local associations and charitable foundations, including Cancro Primo Aiuto and Gli Amici di Chiara, as well as various local sports organizations. This ongoing contribution aims to promote social development that is as inclusive, healthy, and balanced as possible for the entire surrounding community.

1000
hours of on-the-job training provided to IFTS students

An increasingly *sustainable* supply chain



GRI 3-2 List of material topics
GRI 3-3 Management of material topics
ESRS 2 SBM-1; ESRS 2 SBM-3

S

For a diversified industrial group like Fin-Omet, dialogue with suppliers and partners is essential to enhancing quality, reliability, and sustainability throughout the value chain.

With this in mind, the Group has launched an initiative aimed at strengthening its supply chain assessment and engagement systems, promoting a greater focus on ESG issues and the continuous improvement of shared practices.

WHAT HAS BEEN DONE

OMET actively engages its business partners through structured opportunities for dialogue, aimed at sharing its strategic vision and future development goals.

With this in mind, the Suppliers Day was held on June 25, 2025, at the OMET Innovation Park in Molteno, with over 200 professionals from the supply chain in attendance. During the event, company management presented the Group's key strategic priorities, with a particular focus on sustainability and shared themes for responsible development throughout the supply chain.

OPAC has adopted its own Code of Ethics and Supplier Code of Conduct, which define the guiding principles and values for all company activities — principles that suppliers must also adhere to in accordance with fairness, transparency, integrity, and compliance with applicable regulations. In addition, OPAC has launched a supplier qualification process focused on quality, HSE, and sustainability, which will lead in the coming years to the selection of suppliers that operate at the highest standards.

FUTURE ACTIONS / DEVELOPMENTS

Product and supply chain sustainability are playing an increasingly central role in the Group's strategy and will increasingly guide decisions in the coming years. Attention is gradually shifting to the early stages of the production cycle, with a specific focus on the raw materials and packaging (such as plastic and paper) used in plant operations.

The medium- to long-term goal is to establish a network of business partners capable of ensuring — right from the source — that materials meet technical and environmental standards, by creating a system in which production inputs are certified upstream, thereby gradually reducing the need for subsequent inspections.

OBJECTIVES

- Strengthen supplier oversight systems through structured ESG policies and processes
- Strengthen supply chain engagement to increase its level of sustainability
- Develop integrated assessment and monitoring tools throughout the entire supply chain

<<Stakeholder Voices>>

An OMET supplier in the mechanical engineering and industrial assembly sector

"There is a strong focus on ESG themes, particularly environmental themes. Our work centers on energy efficiency, waste management and recycling, and reducing our overall environmental impact."

Looking ahead:

"We see a natural evolution toward co-design initiatives with customers, with the goal of integrating sustainability criteria right from the design phases: choosing alternative materials together, reviewing components, and replacing treatments with a higher environmental impact with alternative solutions. Working together from the very beginning would allow us to integrate sustainability goals much more effectively."

Quality, certifications, and continuous improvement

G



For the Fin-Omet Group, quality, reliability, and operational continuity are central elements of its business model and its relationships with customers, partners, and target markets.

Over time, the Group has developed a management system based on structured processes, control activities, and certifications that support the continuous improvement of industrial performance, product safety, and compliance with regulatory and market requirements.

The Group's companies implement certified management systems in various areas, helping to enhance production quality, safety, organizational efficiency, and the ability to respond to customer needs.

In this sense, certifications serve not only as a tool for compliance but also as concrete support for the Group's ability to operate in highly specialized international markets, ensuring high standards throughout its industrial and manufacturing processes.

Throughout 2025, the Group continued its efforts to maintain and improve its management systems and certifications.

GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body
GRI 2-12 Role of the highest governance body in overseeing the management of impacts
GRI 2-13 Delegation of responsibility for managing impacts
ESRS 2 GOV-1; ESRS 2 GOV 2

OMET 2025 CERTIFICATIONS:

ISO 9001:2015

OPAC 2025 CERTIFICATIONS:

COMPANY CERTIFICATIONS
ISO 9001, ISO 22716, ISO 14001 (CZ), ISO 50001 (CZ), IFS HPC

SUPPLY CHAIN AND PRODUCT CERTIFICATIONS:
OPAC SRL: ICEA (natural cosmetics): ICEA COSMOS, BIOS (biocosmetics, naturecosmetics), ECOCERT, and ECOPETCARE

OPAC SRO holds the following certifications: FSC, PEFC, RSPO, AISE

ECOVADIS
The OPAC Group received an EcoVadis Silver Medal in recognition of its sustainability performance

Continuous improvement

Sustainability also depends on organizational efficiency, which helps minimize waste of materials, energy, time, and capital. Focusing on process efficiency means reducing waste, scrap, and obsolescence. The Group has long applied Lean Manufacturing principles pursuing a path of continuous improvement, a concrete example of sustainability: the goal is to produce only what is needed, when it is needed. Process efficiency, in fact, has a direct impact on the environment as well, because it allows for increased productivity while using fewer resources and generating less waste.

<<Stakeholder Voices>>

An OPAC supplier in the sustainable cosmetic packaging industry

"Our ESG journey began several years ago, with the goal of integrating sustainability principles into our business strategy by going beyond regulatory requirements. In 2025, the scope of our reporting was expanded to include the Group's international operations, with the aim of ensuring maximum transparency for all stakeholders."

Regarding the contribution to the OPAC supply chain:

"As packaging suppliers, we can contribute by using recycled materials, single-material solutions that facilitate end-of-life recovery, and comparative LCA analyses to identify the solutions with the lowest overall environmental impact. In some cases, virgin plastic may have a lower environmental impact than recycled plastic, when considering all energy and water-related parameters; for this reason, we believe it is essential to address the sustainability theme through scientific and measurable assessments."

Governance



G

For the Fin-Omet Group, sustainability is achieved through a system of rules, responsibilities, and control mechanisms that support process quality, risk management, and the development of transparent relationships with customers, suppliers, and stakeholders.

Over time, the Group's companies have established a set of organizational controls, governance models, certifications, and compliance tools designed to ensure integrity, reliability, and business continuity, in line with developments in the regulatory environment and target markets. In 2025, this process continued through the consolidation of existing practices and the development of tools to support quality, corporate ethics, and responsible supply chain management.

How the governance system has evolved

The principles of fairness, transparency, and accountability are fundamental to the way Group companies operate; they act in accordance with the applicable regulatory framework and consistently promote a transparent, fair, and compliance-oriented work environment.

The Group continues to strengthen its governance and internal control frameworks — in part in response to regulatory developments and growing expectations in the areas of ESG and risk management — through the continuous improvement of accountability processes and safeguards.

In this context, some Group companies have already adopted the Organization, Management, and Control Model in accordance with Legislative Decree 231/2001, while others, including OMET, are progressively developing and consolidating their own system of organizational controls in line with the same principles.

To support this approach, a whistleblowing system is in place that allows all employees to report — even anonymously — any non-compliant behavior or violations, thereby safeguarding the Group's integrity and transparency.

ethicpoint.eu/omet-srl/

GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body
GRI 2-12 Role of the highest governance body in overseeing the management of impacts
GRI 2-13 Delegation of responsibility for managing impacts
ESRS 2 GOV-1; ESRS 2 GOV 2

FUTURE ACTIONS / DEVELOPMENTS

With a view to continuous improvement, the Group's future development will focus on the progressive and even deeper integration of sustainability tools, processes, and procedures into corporate governance and strategic planning. At the same time, the company is committed to consolidating its corporate culture by enhancing internal awareness initiatives and strengthening organizational systems, so that ESG principles become a natural and shared driver for every business decision and activity throughout the entire value chain.

<<Stakeholder Voices>>

Intesa Sanpaolo — Lecco Business Branch

Banks are gradually incorporating ESG criteria into their assessment of companies' creditworthiness. At Intesa Sanpaolo, corporate clients can access a structured ESG self-assessment questionnaire, the results of which help map the company's level of sustainability and lead to improved terms on specific financial products.

"At Intesa, there is a strong focus on ESG themes, including in our business plan. From a credit perspective, we assess ESG commitments using a tool that is constantly evolving, with the goal of achieving an increasingly structured evaluation of our corporate clients' sustainability performance."

Commenting on future developments:

"The most sensitive theme for businesses is the social one, and that's where they're moving the fastest. This tool will likely have a greater impact as sustainability reporting gradually becomes mandatory."

Culture of responsibility

GRI 2-9 Governance structure and composition
GRI 2-11 Chair of the highest governance body
GRI 2-12 Role of the highest governance body in overseeing the management of impacts
GRI 2-13 Delegation of responsibility for managing impacts
ESRS 2 GOV-1; ESRS 2 GOV 2

G

The governance system and compliance practices are evolving gradually and in an integrated manner, leading to concrete tools that support more effective management of processes and decisions throughout the entire corporate chain.

From this perspective, the gradual strengthening of governance is not only a regulatory compliance theme but also a means of increasingly integrating ESG considerations into business operations, promoting responsible behavior, and fostering a corporate culture focused on long-term sustainability.

In line with the objectives set for 2024, the Group continued its efforts to integrate sustainability tools, processes, and procedures into its governance model and corporate strategy, while strengthening its corporate culture through internal awareness-raising initiatives and the consolidation of governance systems.

Since sustainability is understood as a living culture, fueled by people, shared values, and ongoing dialogue, efforts in 2025 focused on strengthening a sense of belonging and promoting transparency, translating the ESG strategy into concrete actions that foster engagement both internally and within the local community.

With this in mind, the findings of the 2024 ESG report were shared internally with the goal of informing the entire workforce about the milestones achieved and the improvement initiatives launched. At the same time, meetings were organized to present ESG projects to local students, with the aim of strengthening dialogue with the younger generation and promoting a culture of sustainability.

Among the various internal initiatives carried out, it is worth noting the promotion of equity and internal sharing through the redistribution of Christmas gifts received from external partners, via a company raffle organized during the management's year-end meetings, with the active involvement of production staff as well.

The Group has also actively participated in roundtables and meetings on corporate welfare with other local businesses, fostering the exchange of best practices and the development of local networks for collaboration and support.



Performance *and methodology*

Transparency, measurement, and reporting criteria

This chapter provides an in-depth look at the methodological framework for reporting — data collection criteria, reference standards adopted, and the methodology note — and compiles the Group's key environmental, social, and economic performance indicators. It also includes a detailed analysis of the double materiality approach, featuring tables of impacts, risks, and opportunities, as well as the materiality matrix, which complements the strategic guidelines introduced in Chapter 2.

Methodological notes and *scope of reporting*

GRI 2-3 Reporting period, frequency and contact point
ESRS 2 BP-1

General guidelines for drafting

This document constitutes the Fin-Omet Group's (legal name: Fin-OMET S.R.L.) 2025 Sustainability Report. The report has been prepared on a voluntary basis, demonstrating the Group's commitment to transparent communication of its environmental, social, and governance (ESG) performance.

Reference standards and interoperability

In order to ensure methodological consistency with previous reports and to facilitate an international audience's understanding of the data, this report has been prepared with reference to the GRI (Global Reporting Initiative) Standards.

Furthermore, in line with the improvement process launched last fiscal year, the document incorporates the principles of the ESRS (European Sustainability Reporting Standards). This decision capitalizes on the high level of interoperability between GRI and ESRS, enabling the Group to progressively align itself with the requirements of the Corporate Sustainability Reporting Directive (CSRD).

Although the Group is not currently subject to these regulatory requirements, its proactive adoption of these standards is intended to ensure operational and methodological readiness in the event of a future expansion of these requirements resulting from the company's growth or changes in the legislative framework.

Reporting period and scope

The information and data contained in this document pertain to the calendar year from January 1, 2025, to December 31, 2025, consistent with the reporting period of the financial statements.

The scope of this report includes the parent company, Fin-OMET S.R.L., and the operations of the companies' Italian offices:

- Omet srl (Italian offices);
- Opac srl (Italian offices).

In accordance with the principles of transparency, it is hereby specified that data and information relating to the Group's foreign subsidiaries are excluded from the scope of this report.

Data quality and accuracy

To ensure a fair presentation of performance, the data was collected with the involvement of the relevant company departments.

Where direct measurements were not available, estimates based on the best available methodologies were used; these are appropriately noted in the text to ensure the reliability of the information.



Double materiality analysis methodology

In accordance with the methodology described — which has been updated from the previous fiscal year — the identification of impacts aims to shed light on actual or potential factors 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 — associated with ESG impacts. The table below provides a summary of the key elements identified from both perspectives.

Theme	Subtopic	Environmental and Social Impacts	Economic and Financial Effects
Climate Change	CO2 Emissions	Business operations generate CO2 emissions, particularly those related to transportation and global distribution	Access to financing on favorable terms through the implementation of transition plans Entry into markets that reward a robust ESG approach
Climate Change	Energy	The Group's operations involve energy consumption at all stages of production, particularly in OPAC's operations.	Volatility in energy costs and/ or rising energy costs
Water and Marine Resources	Water Use	In general, production activities require limited water consumption, with the exception of OPAC activities, which require a significant amount of water.	Volatility in water prices and availability. An increasingly stringent regulatory and penalty system. Growing market interest in products with a low water footprint
Circular Economy	Use of Raw Materials	The Group's operations require the use of raw materials and natural resources, particularly precious raw materials (e.g., iron, copper). OPAC's operations involve a significant amount of plastic.	Fluctuations in the prices and availability of raw materials, including as a result of potential international regulatory and tax systems (e.g., the Plastic Tax)
Its workforce	Employee Skills and Well-Being	The policies the company has adopted to support employee engagement, skills development, and flexibility promote people's growth and well-being	Productivity and competitiveness are linked to attracting talent, including through appropriate welfare policies, growth plans, employee well-being and engagement, and work-life balance policies
The affected communities	Creating Value in the Community	The company's presence in the region fosters the creation of training and job opportunities, as well as contributing to innovation and research with local and broader benefits.	Productivity, competitiveness, and the ability to attract strategic talent through partnerships with the local education system
Corporate Conduct	Culture and Governance Tools	A corporate culture centered on innovation and continuous improvement fosters the creation of economic, environmental, and social value, while also ensuring ethical business practices.	Market recognition of products and services offered by companies that are well-positioned on the ESG and sustainability themes

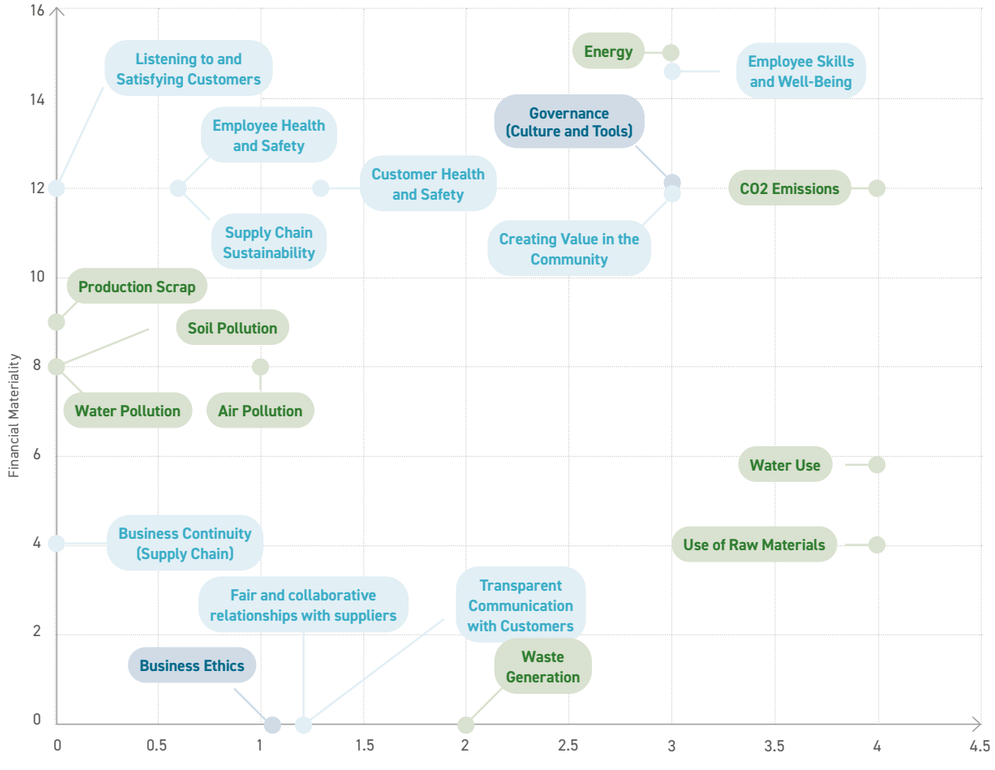


Figure 1

The double materiality analysis produced a matrix — a summary of which is shown in Figure 1 — consisting of two Cartesian axes: the horizontal axis shows the progressive (from left to right) relevance of ESG themes based on impact materiality, while the vertical axis shows their progressive relevance (from bottom to top) based on economic and financial materiality (see previous paragraphs for further details on the meaning of the two types of "materiality").

It is important to note that the position each theme occupies within the double materiality matrix does not represent a judgment on the level of attention or management currently applied by the company with regard to ESG themes, nor is it intended to downplay the importance of those themes that appear in areas that are seemingly less relevant.

Conversely, some aspects are less significant from a "materiality" perspective precisely because they are already well addressed by established management systems and tools, which reduce their potential impact on the environment, on people, or on the company itself in economic and financial terms.

One example concerns the theme of worker health and safety: full compliance with applicable regulations, supplemented by preventive measures and improvement initiatives, helps significantly reduce the risk of workplace injuries or occupational diseases, thereby also limiting the potential negative impact of the theme.

Similarly, the theme of business ethics — such as the prevention of unlawful conduct or incidents of corruption — is less critical because the sector in which the company operates is not particularly exposed to such risks. Furthermore, the presence of effective governance mechanisms helps protect the organization from any legal or reputational consequences.

Based on the analyses and assessments conducted, the themes identified as most relevant include CO2 emissions and energy consumption among environmental themes; employee skills and well-being, and creating value for the community among social themes; and corporate culture and governance tools among governance themes.

Social performance

GRI 2-7 Employees
GRI 401-1 New employee hires and employee turnover
ESRS S1-6

2025

Employees by Contract Type	Women	Men	Total
Number of employees	130	361	491
Number of permanent employees	123	354	477
Number of temporary employees	7	7	14

2024

Employees by Contract Type	Women	Men	Total
Number of employees	121	310	431
Number of permanent employees	118	303	421
Number of temporary employees	3	7	10

2023

Employees by Contract Type	Women	Men	Total
Number of employees	125	302	427
Number of permanent employees	118	300	418
Number of temporary employees	7	2	9

GRI 2-7 Employees
GRI 401-1 New employee hires and employee turnover
ESRS S1-6

Employees Hired and Terminated	2023	2024	2025
Total Number of Employees Hired	53	42	96
Total number of employees who left the company	34	38	36
Employee Turnover Rate	8%	9%	8%

GRI 2-8 Workers who are not employees
ESRS S1-7

Non-employee workers	2023	2024	2025
Interns	7	8	5
Self-Employed Workers	5	4	3
Temporary workers	10	10	11
Trainees	3	3	0

GRI 405-1 Diversity of governance bodies and employees
ESRS S1-6, ESRS S1-9

2025

Diversity	Women	Men	Total
SENIOR MANAGEMENT			
Gender Distribution by Number at the Senior Management Level	1	10	11
Gender Distribution by Percentage at the Senior Management Level	9%	91%	
Gender Ratio at the Senior Management Level		0,10	
GOVERNING BODY			
Gender Distribution by Number in the Governing Body	2	1	3
Percentage Breakdown of Gender Representation in the Governing Body	67%	33%	
Average ratio of female to male members on the governing body		2.00	

Social performance

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

Performance Evaluation	2023	2024	2025
Percentage of employees who participated in periodic performance and career development reviews	84%	84%	84%

2025

Total Training	Women	Men	Total
Average number of training hours	4.7	9.7	**8.4**
Total training hours	613	3,513	**4,126**

2024

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

2023

Total Training	Women	Men	Total
Average number of training hours	3.9	16.9	**13.1**
Total training hours	488	5,099	**5,587**

GRI 2-30 Collective bargaining agreements
ESRS S1-8

Collective Bargaining Agreements

100% of employees are covered by national collective bargaining agreements (CCNL). Specifically, OMET primarily applies the Metalworking CCNL, while OPAC applies the Paper Industry CCNL; for executive staff, the relevant Executive CCNL applies.

GRI 2-21 Annual total compensation ratio
GRI 405-2 Ratio of basic salary and remuneration of women to men

Total Pay Gap	Formula	2023	2024	2025
OMET	Total annual compensation for the highest-paid employee at the company / Median total annual compensation for employees (excluding the highest-paid employee)	4.51	4.25	4.24
OPAC		5.17	6.64	6.51

Gender Pay Gap*	Formula	2023	2024	2025
OMET	(Average Gross Hourly Wage for Male Employees − Average Gross Hourly Wage for Female Employees) / Average Gross Hourly Wage for Male Employees x 100	19.68 %	20.06 %	19.44 %
OPAC		9.33 %	15.88 %	17.44 %

*Recalculated for the three-year period; calculation method changed. Data calculated based on monthly salary multiplied by 13

Social performance

GRI 405-1 Diversity of governance bodies and employees
ESRS S1-6, ESRS S1-9

	2025		
Employees with Disabilities and Protected Categories	**Women**	**Men**	**Total**
Total Percentage of Employees with Disabilities	10%	2%	**4%**
Total percentage of employees belonging to protected categories under Law 68/99 or disadvantaged individuals under Law 381/91.	5%	2%	**3%**

GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage

	2025
Pay Higher Than the Minimum Wage	
Percentage of employees earning more than the minimum wage	**100%**
Total Percentage of Employees Who Earn a Living Wage	**100%**

GRI 401-3 Parental Leave

	2025		
Parental Leave	**Women**	**Men**	**Total**
Total percentage of employees eligible for family-related leave	17%	11%	**13%**
Percentage of Employees with Flexible Work Schedules			**89%**

GRI 403-9 Work-related injuries
GRI 403-10 Work-related ill health
ESRS S1-14

Employees	**2023**	**2024**	**2025**
Number of deaths due to work-related injuries and illnesses	**0**	**0**	**0**
Number of recordable work-related injuries	3	2	2*
Recordable work-related injury rate	4.1	2.7	2.5
Main Types of Injuries	Crushed foot, cut on the hand	Crushing and Falling	Cut on the hand
Number of reportable cases of work-related illnesses	0	0	0
Number of days lost due to injuries	47	67	13
Number of hours worked by all employees	738,841	732,160	811,042

*Excluding a work-related injury in 2025.

ENVIRONMENTAL

Environmental performance

GRI 302-1 Energy consumption within the organization
GRI 302-3 Energy intensity
ESRS E1-7

Energy Consumption and Energy Mix	Units of measurement	2023	2024	2025
1) Consumption of crude oil and petroleum products	MWh	130	120	151
2) Natural Gas Fuel Consumption	MWh	2,243	2,296	3,202
3) Consumption of electricity purchased from fossil fuel sources	MWh	3,335	3,017	3,358
4) Total energy consumption from fossil fuels (sum of lines 1 through 3)*	**MWh**	**5,708**	**5,433**	**6,711**
Share of Fossil Fuels in Total Energy Consumption	**%**	**98%**	**91%**	**91%**
5) Consumption of electricity purchased from renewable sources	MWh	-	401	532
6) Consumption of self-generated renewable energy without relying on fossil fuels	MWh	132	120	131
7) Total energy consumption from renewable sources (sum of lines 5 through 6)	**MWh**	**132**	**521**	**663**
Share of renewable energy sources in total energy consumption	**%**	**2%**	**9%**	**9%**
Total energy consumption (sum of lines 4 and 7)	**MWh**	**5,840**	**5,954**	**7,374**
of which OMET	**MWh**	**4,040.90**	**4,124.70**	**5,473.70**
of which OPAC	**MWh**	**1,798.70**	**1,829.10**	**1,900.50**

*CONVERSION FACTORS taken from: "table of national standard parameters" 2023 (ispra).

GRI 305-1 Direct (Scope 1) GHG emissions
GRI 305-2 Energy indirect (Scope 2) GHG emissions
GRI 305-3 Other indirect (Scope 3) GHG emissions
GRI 305-4 GHG emissions intensity
ESRS E1-8

Direct GHG Emissions (Scope 1)	Units of measurement	2023	2024	2025
Natural Gas	tCO2e	463.7	474.5	661.9
Gasoline	tCO2e	10.7	11	12.7
Diesel	tCO2e	23.6	20.6	27.2
Scope 1* Gross GHG Emissions	**tCO2e**	**497.9**	**506.1**	**701.8**

***CONVERSION FACTORS** taken from: "Table of National Standard Parameters" 2023 (ISPRA).

Indirect GHG emissions from imported energy (Scope 2)	Units of measurement	2023	2024	2025
Scope 2 gross GHG emissions (based on location)*	tCO2e	977.1	679.9	773.7
Scope 2 Gross GHG Emissions (market-based)**	tCO2e	1944.7	1331.3	1481.5

***CONVERSION FACTORS** taken from ISPRA: "Emission Factors for Electricity Production and Consumption in Italy"
**** AIB** Conversion Factors

	Units of measurement	2023	2024	2025
Total GHG Emissions (Based on Location)	**tCO2e**	**1,475.0**	**1,186.0**	**1,475.5**

ENVIRONMENTAL

Environmental Performance

GRI 303-5 Water consumption
ESRS E3-4

	Units of measurement	2023	2024	2025
Water withdrawal*	m^3	22,845	18,642	18,365
Water Drainage	m^3	9,271	8,116	8,478
Water consumption*	**m^3**	**13,574**	**10,526**	**9,887**
Total volume of recycled and reused water	**m^3**	**3,780**	**3,700**	**3,082**

***LOW WATER** risk

GRI 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
ESRS E1-6

Omet conducts atmospheric emission sampling in accordance with the law and annually reports the mass balance for the painting plant at its headquarters at Via Caduti 22 in Fossoli. Meanwhile, Opac annually reports the volumes discharged into the public sewer system to the operating authority. All reported values were found to be below the legally mandated limit.

GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

	Address	Total area	Green space	Units of measurement	Within or near a biodiversity-sensitive area
TOTAL land use		**80,255**	**9,364**	**m^2**	
of which OMET	Lecco Office, 22 Via Caduti Lecchesi a Fossoli	3,105	40	m^2	No
	Lecco Office, 10 Via M. G. Polvara	5,366	245	m^2	No
	Valmadrera (LC) Office, 96 Via Casnedi	3,990	250	m^2	No
	Molteno (LC) Office, 4 Via Rossini	6,742	1,424.7	m^2	No
	Molteno (LC) Office, 15 Via Puccini	33,117	6,664.79	m^2	No
	Cislago (VA) Office, 79 Via Maestri del Lavoro	12,435	740	m^2	No
of which OPAC	42 Via Al Mognago (Oggiono, LC)	15,500	0	m^2	No

GRI 306-3 Waste generated
GRI 306-4 Waste diverted from disposal
GRI 306-5 Waste directed to disposal
ESRS E5-5

Waste by Company	Units of measurement	2023	2024	2025
Total waste generated	**kg**	**1,046,732.00**	**1,048,157.00**	**1,019,111.50**
of which OMET	kg	414,565.00	499,277.00	501,428.00
of which OPAC	kg	632,167.00	548,880.00	517,683.50

Waste Categorized by Material	Units of measurement	2025
Paper and Cardboard	kg	208,950.00
Wood	kg	47,400.00
Metals	kg	78,708.00
Mixed	kg	644,150.00
Non-hazardous aqueous solutions	kg	550
Discarded Equipment	kg	380
Process waste: chemical, aqueous, sewage sludge, hazardous medical waste, organic, and inorganic	kg	37,995.00
Other	kg	978.5

Waste Categorized by Hazard Level	Units of measurement	2025
Total Hazardous Waste	kg	**38,043.50**
Total Non-Hazardous Waste	kg	**981,068.00**

Waste Categorized by Disposal Method	Units of measurement	2025
Waste redirected for recycling or reuse	kg	**790,197.00**
Waste Intended for Disposal	kg	**211,414.50**
Waste with an unknown final destination	kg	**17,500.00**

GRI-to-ESRS cross-reference index

Declaration of Use	Fin-OMET S.R.L. has reported the information listed in this GRI Content Index for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.	In preparing this report, Fin-OMET S.R.L. also drew inspiration from the ESRS standards.
Use of GRI 1	GRI 1 - Core Principles - 2021 Version	

GRI 2: General Disclosures 2021

GRI 2-1 Organizational details
1

GRI 2-2 Entities included in the organization's sustainability reporting
ESRS 2 BP-1 **1**, **36**, **37**

GRI 2-3 Reporting period, frequency and contact point
ESRS 1 **73**

GRI 2-6 Activities, value chain and other business relationships
ESRS SBM-1 **8**, **13**, **15**, **17**, **20**, **28**, **29**, **32**

GRI 2-7 Employees
ESRS S1 6 **8**, **77**, **78**

GRI 2-8 Workers who are not employees
ESRS S1 7 **78**

GRI 2-9 Governance structure and composition
ESRS 2 GOV-1, ESRS 2 GOV-2 **66**, **67**, **70**

GRI 2-11 Chair of the highest governance body
66, **67**, **70**

GRI 2-12 Role of the highest governance body in overseeing the management of impacts
ESRS 2 GOV-1; ESRS 2 GOV-2 **66**, **67**, **70**

GRI 2-13 Delegation of responsibility for managing impacts
ESRS 2 GOV-1; ESRS GOV-2 **66**, **67**, **70**

GRI 2-21 Annual total compensation ratio
80

GRI 2-22 Statement on sustainable development strategy
ESRS 2 SBM 1 **4**

GRI 2-29 Approach to stakeholder engagement
ESRS 2 SBM-2 **35**

GRI 2-30 Collective bargaining agreements
ESRS S1 8 **80**

GRI 3: Material Topics 2021

GRI 3-1 Process to determine material topics
ESRS 2 IRO-1 **35**

GRI 3-2 List of material topics
ESRS 2 SBM-3 **35**, **36**, **37**, **41**, **43**, **46**, **50**, **51**, **53**, **58**, **60**, **61**, **64**

GRI 3-3 Management of material topics
ESRS 2 SBM-1 **41**, **43**, **46**, **50**, **51**, **53**, **58**, **60**, **61**, **64**

GRI 202: Market Presence 2016

GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage
81

GRI 302: Energy 2016

GRI 302-1 Energy consumption within the organization
ESRS E1 5 **83**

GRI 302-3 Energy intensity
ESRS E1 5 **83**

GRI 303: Water and Effluents 2018

GRI 303-5 Water consumption
ESRS E3 4 **85**

GRI 304: Biodiversity 2016

GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
85

GRI 305: Emissions 2016

GRI 305-1 Direct (Scope 1) GHG emissions
ESRS E1 6 **84**

GRI 305-2 Energy indirect (Scope 2) GHG emissions
ESRS E1 6 **84**

GRI 305-3 Other indirect (Scope 3) GHG emissions
ESRS E1 6 **84**

GRI 305-4 GHG emissions intensity
ESRS E1 6 **84**

GRI 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
ESRS E1-6 **85**

GRI 306: Waste 2020

GRI 306-3 Waste generated
ESRS E5 5 **86**

GRI 306-4 Waste diverted from disposal
ESRS E5 5 **86**

GRI 306-5 Waste directed to disposal
ESRS E5 5 **86**

GRI 401: Employment 2016

GRI 401-1 New employee hires and employee turnover
ESRS S1 6 **77**, **78**

GRI 401-3 Parental Leave
81

GRI 403: Occupational Health and Safety 2018

GRI 403-9 Work-related injuries
ESRS S1 14 **82**

GRI 403-10 Work-related ill health
ESRS S1 14 **82**

GRI 404: Training and Education 2016

GRI 404-1 Average hours of training per year per employee
ESRS S1 13 **79**

GRI 404-3 Percentage of employees receiving regular performance and career development reviews
ESRS S1 13 **79**

GRI 405: Diversity and Equal Opportunity 2016

GRI 405-1 Diversity of governance bodies and employees
ESRS S1-6, ESRS S1-9 **78**, **81**

GRI 405-2 Ratio of basic salary and remuneration of women to men
80

Glossary

The 2030 Agenda for Sustainable Development: This is the action plan for people, the planet, and prosperity adopted in September 2015 by the governments of the 193 UN member states. The Agenda encompasses the 17 Sustainable Development Goals (SDGs).

Carbon Footprint: Expresses, in CO2 equivalents, 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.

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

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

ESG (Environmental, Social, Governance): refers to the sustainability criteria used to evaluate an organization's activities, 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, that specify disclosure requirements for companies subject to the CSRD, covering environmental, social, and governance (ESG) aspects

Global Reporting Initiative (GRI): an international nonprofit organization established to define standards for reporting on organizations' sustainability performance.

Governance: The individuals or bodies (e.g., the board of directors or a corporate trustee) responsible for overseeing the strategic direction of an organization and its accountability and administrative obligations.

Greenwashing: the practice of fraudulently promoting one's sustainability.

Sustainability Report: This is a concise communication tool that illustrates the company's commitment to sustainability themes and measures its performance in this area.

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.

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

Table of Contents

Building value, together 3
How to read this Sustainability Report 5
Highlights 2025 7

1 About us and how we create value 9

An industrial identity built over time 11
Entrepreneurial vision and industrial culture 13
An integrated industrial group 15
OMET: the Group's industrial heart 17
Omet at a glance: 18
Innovation and Sustainability at OMET 19
OMET's divisions 21
Ribes Tech: exploring new technological frontiers 27
OPAC: innovation and sustainability in cosmetics 29
Accessible sustainability: the OPAC vision 31

2 Strategy and integration of sustainability 33

Double materiality 35
Stakeholder engagement 36
From material themes to objectives 37

3 From strategy to action 39

Energy and climate 41
Water resources and process quality 43
Materials and circularity 45
Responsible waste management 49
Skills, growth, and attracting talent 51
Well-being, welfare, and inclusion 53
Active listening in the workplace 57
Territory, community, and responsible innovation 59
An increasingly sustainable supply chain 63
Quality, certifications, and continuous improvement 65
Governance 67
Culture of Responsibility 69

4 Performance and methodology 71

Methodological notes and scope of reporting 73
Double materiality analysis methodology 75
Social performance 77
Environmental performance 83
GRI-to-ESRS Mapping List 87
Glossary 89

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

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Your feedback helps us continuously improve our sustainability performance.



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