



Sustainability Report

2024

TABLE OF CONTENTS

I. Letter to stakeholders	3
II. Methodological note.....	4
1. Corporate identity and governance	5
1.1 Our roots, our future	5
1.2 Governance	8
1.3 Organizational structure of Omas	9
1.4 Local presence and markets	12
1.5 Business model: value creation	12
1.6 Risks, strategy and sustainability	14
1.7 Stakeholder engagement	16
1.8 Materiality analysis	16
1.9 Certifications	18
1.10 Transparency and compliance	18
2. Omas and social responsibility	19
2.1 The value of employees and collaborators	19
2.1.1 Workplace and employment	20
2.1.2 Diversity and equal opportunities	23
2.1.3 Skills development	25
2.2 Workplace health and safety.....	27
2.3 Customer focus	29
2.4 Value for the community	31
3. Omas for the environment	32
3.1 Energy management.....	32
4. Generated and distributed value	35
4.1 Value distribution to stakeholders.....	36
5. Improvement objectives.....	37
6. GRI content index	39
III. Conclusions	42

I. Letter to stakeholders

San Giorgio delle Pertiche, March 11th, 2025

We are proud to share with you the first **Sustainability Report** from Omas: a meaningful milestone in our journey toward a more responsible and forward-looking future.

This document has been prepared in accordance with international **GRI Standards**, offering a transparent and structured account of our economic, environmental and social performance.

Innovation, quality and sustainability at the core

Since 1966, Omas has been delivering cutting-edge solutions for the milling and steelworking industries. Our focus on innovation, energy efficiency, and environmental respect has shaped technologies such as the Flexy Mill system and the Leonardo roller mill, designed to reduce impact while raising the bar in terms of performance and reliability. At the heart of everything we do lies a commitment to creating value for customers, people and the planet.

Built on quality and safety

We operate under a fully integrated management system certified to ISO 9001 and ISO 45001 standards, which supports continuous improvement across all areas of the business. We believe that sustainability starts with people. That's why we invest in a safe, well-organized working environment through ongoing training, infrastructure upgrades, and innovation, ensuring the well-being of our team and the excellence of our products.

Listening to what matters

This report was built with your input and shaped by the priorities you've helped us identify. Whether you are a customer, employee, supplier, partner, or part of our local community, your voice guided the definition of our key focus areas: workplace safety, emissions reduction, sustainable sourcing and community engagement. You'll find each of these topics addressed through concrete actions, results achieved and goals set for the future.

Looking ahead with purpose

2024 marked a year of consolidation and new ambitions for Omas. We look to the future with determination, knowing that our role goes beyond technology: it's about contributing to sustainable progress that values people, resources and innovation. Sustainability is not a destination, but a mindset, one that shapes decisions today and defines our strategy for tomorrow.

Thank you for your continued trust and support. We hope this report inspires further dialogue and shared commitment as we build a more responsible and innovative future, together.

With appreciation and gratitude,

Luigi Nalon

Chief Executive Officer
Omas Industries

II. Methodological note

This document marks the first edition of the Omas Sustainability Report and offers a detailed account of our environmental, social and economic performance during 2024.

The report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, a globally recognized framework that promotes corporate transparency and accountability.

Although Omas is not currently subject to mandatory non-financial reporting, we have chosen to undertake this effort voluntarily with the aim of sharing our progress, priorities and commitments with all stakeholders.

Throughout the report, we highlight the alignment between our actions and the United Nations Sustainable Development Goals (SDGs) set out in the 2030 Agenda. We have selected the most relevant SDGs for our industry and our long-term strategy, ensuring coherence between our values and our impact.

We adopted a materiality-based approach to identify the most significant topics for Omas and our stakeholders. This analysis guided the selection of key impact areas and helped us focus on what matters most, both internally and externally.

The reporting scope refers exclusively to the activities of Omas S.r.l. Any indirect impacts linked to suppliers or partners are not systematically included, though relevant examples are mentioned to offer a more complete picture when appropriate.

As part of our commitment to transparency and continuous improvement, we intend to update this report on an annual basis, gradually broadening the scope of analysis and verification as our sustainability practices evolve.

We have also developed a structured system for managing reports and complaints, designed to ensure an open and accessible process for all stakeholders. This includes dedicated channels aligned with whistleblowing regulations, allowing for confidential reporting of misconduct, irregularities, or violations of our Code of Ethics.

All reports are reviewed by a designated internal team — or external professionals when needed — to guarantee objectivity and confidentiality. Each case is thoroughly assessed and corrective actions are implemented where necessary, reinforcing our commitment to accountability and trust.

Omas operates in full compliance with applicable laws and the principles outlined in its Code of Ethics. We maintain strict oversight of our operations and proactively monitor regulatory compliance. In the event of a deviation, targeted corrective measures are swiftly taken to restore full alignment with legal and ethical standards.

During the reporting period, no incidents of non-compliance with laws or regulations were recorded, a testament to Omas's dedication to legality, transparency, and responsible conduct across all areas of the business.

1. Corporate identity and governance

1.1 Our roots, our future

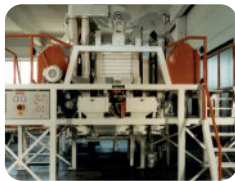
Omas is an industrial company founded in 1966 in Arsego, in the province of Padua, with the ambition to become a leader in the production of cereal milling machinery and the construction of turnkey milling plants. From the very beginning, the company has placed innovation, reliability, and a commitment to excellence at the heart of its vision, values that have guided its growth for over half a century.



1966

Adriano Nalon founded Omas Industries with a promise: to reinvent, innovate, and evolve. Always.

+



1985

The first milling plant made by Omas, with a capacity of 15 tons per day, is born. A first milestone that paves the way for a new way of producing flour.

+



1990

ROE is born: the first roller mill developed by Omas — a solid, reliable solution, built to last.

+



2000

We present Evolution, the roller mill that changes the rules of milling with advanced technologies that transform every stage of the process.

+



2010

We patent Galileo, the plansifter unique in its kind for fully detachable aluminum frames. At the same time, we expand our commercial network to meet the growing global demand.

+



2014

With the world's unique patent for the Leonardo roller mill, the concept of Flexy Mill comes to life – a flexible mill that optimizes the performance of every plant.

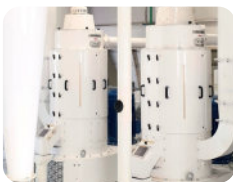
+



2015

We inaugurate our new headquarters: 11,000 sqm on the outskirts of Padua. An important step, a result of commitment and forward-thinking.

+



2018

We invent and patent the FEB – Flour Extraction Booster system, which improves flour yield, optimizes wheat purification, and accelerates water absorption

+

Initially established as a family-run business, Omas has since evolved into an international point of reference, combining artisanal precision with the most advanced technologies. This transformation has been driven by continuous investment in research and development: an essential lever for anticipating market needs and delivering cutting-edge technological solutions.

Today, the company not only designs and manufactures milling equipment but also develops integrated, tailor-made systems that meet the specific needs of its customers, supporting greater efficiency, flexibility and sustainability.

The organization is structured into several specialized divisions, each dedicated to key strategic areas to ensure technical excellence at every stage of the production process. **The Milling Division** focuses on the development of grain processing technologies, while the **Steel Division** specializes in stainless steel fabrication for industries where hygiene, durability and precision are paramount, such as food and pharmaceuticals.

Omas is internationally recognized for innovations that have significantly advanced the milling sector. Among these, the **Flexy Mill system** and the **Leonardo roller mill** stand out: technologies designed to optimize energy consumption, reduce maintenance needs and minimize environmental impact. The Leonardo roller mill, in particular, exemplifies the integration of automation and sustainability, responding to industry demands for smarter, more efficient production while lowering emissions and resource use.

Underlying this technological excellence is a corporate culture rooted in quality, safety and social responsibility. Certified to **ISO 9001** and **ISO 45001**, Omas adheres to rigorous standards to guarantee both product quality and worker safety. The company promotes a healthy, stimulating workplace and firmly believes that long-term success relies not only on innovation, but also on the well-being and continuous development of its people. For this reason, it consistently invests in upskilling and training, fostering a culture of growth and shared purpose.

HIGHLIGHTS



Operational sites

3

International branches

2

Exports to over

70 countries

Distributors worldwide

20

Today, with a solid presence in international markets, Omas continues to reinforce its commitment to sustainability by addressing environmental and social challenges with responsibility and vision. We work closely with suppliers, customers, and local communities to promote sustainable practices across the entire value chain.

Looking ahead, our goal is to contribute positively to both society and the environment—without ever losing sight of the core values that have shaped our identity since the beginning.

With over fifty years of experience, Omas remains on a path of continuous growth and innovation, staying true to its mission: to deliver advanced technological solutions that combine high performance with environmental responsibility, while providing the quality and reliability our clients have always trusted.

The company's headquarters are located at Via Fornace Seconda Strada 1, Arsego, San Giorgio delle Pertiche (PD), Italy.

Omas operates under the ATECO code 28.30.99 – Manufacture of other machinery for agriculture, forestry, and livestock farming.

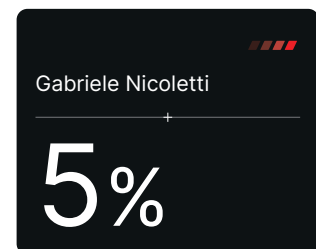
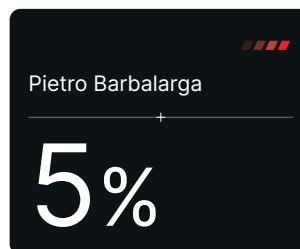
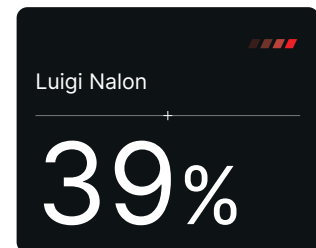
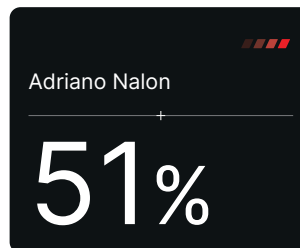
1.2 Governance

The Board of Directors (BoD) of Omas S.r.l. is made up of the following members:

Last Name and First Name	Function	Role	Length of Service	Age
Luigi Nalon	President, Employer	President of the BoD	13 years	> 50
Adriano Nalon	Vice President	Vice President of the BoD	13 years	> 50
Federica Nalon	Financial Management	CEO	13 years	30 < age < 50
Rosetta Scapin	Financial Management	CEO	13 years	> 50
Gabriele Nicoletti	Production-Industrial Management	CEO	13 years	> 50

The appointment of directors is carried out by the Shareholders' Meeting, with the exception of the initial directors, who are designated in the Articles of Incorporation.

The shareholders of Omas S.r.l. are:



As the supervisory body, the company has appointed Andrea Marangoni as Sole Auditor.

Liana Griggio is authorized to carry out administrative operations under a power of attorney issued in 2023.

Omas S.r.l. implements structured procedures to prevent and manage conflicts of interest, ensuring that all corporate decisions are guided by transparency, integrity, and impartiality. The internal policy requires employees, collaborators, and members of the governing bodies to promptly disclose any personal or professional interests that could interfere with company objectives or compromise the impartiality of decision-making processes.

Any potentially critical situations are reviewed by Management, which adopts the necessary measures to address them—such as temporarily excluding the individual

involved from related decision-making activities. This approach safeguards transparency and helps preserve the integrity of corporate actions.

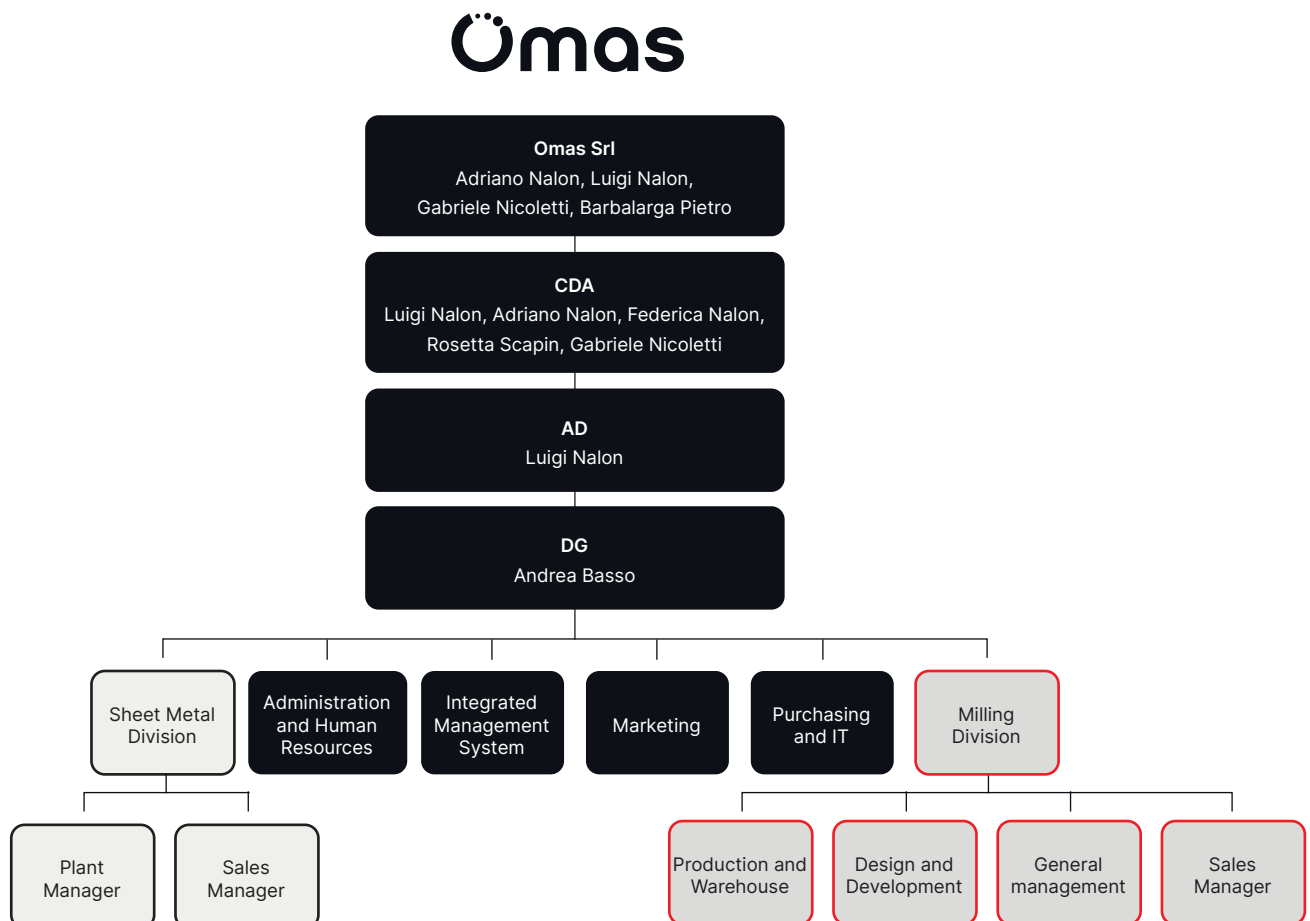
The highest governing body of Omas holds direct responsibility for defining, supervising, and implementing the company's sustainability policies. This active role ensures that sustainability is integrated into the corporate strategy and aligned with long-term economic, social, and environmental goals. The Board's involvement guarantees that key decisions are strategically oriented toward sustainable development.

The Board is also actively engaged in the preparation of the Sustainability Report, ensuring that it accurately reflects Omas's values and strategic direction. This includes reviewing material topics, validating objectives, and formally approving the final document. Regular dedicated meetings are held to analyze collected data and verify alignment with international reporting standards. This process reinforces transparency, accountability, and alignment between the report and Omas's sustainability commitments.

The remuneration of board members and senior executives is defined in accordance with applicable legislation.

1.3 Organizational structure of Omas

Below is the functional organizational chart of Omas S.r.l., current as of 2024.



The organizational chart highlights the grouping of operational activities, which represent the company's driving force, into the following areas:

1. SHEET METAL DIVISION

This division specializes in sheet metal processing, a core industrial activity of Omas. It manages operations related to the production and transformation of sheet metal for various applications, tailoring processes to meet specific customer requirements.

- a. *Plant Manager*: Coordinates daily production activities, ensuring compliance with company quality and safety standards. This role is essential for maintaining production continuity and operational efficiency.
- b. *Sales Manager*: Oversees sales and customer relations for the Sheet Metal Division. Works closely with the production team to align products with market needs and ensure smooth communication with clients.

2. ADMINISTRATION AND HUMAN RESOURCES

Responsible for administrative management and human resources, this function plays a crucial role in internal company operations by providing personnel with the necessary resources and support to perform efficiently.

- a. *Human Resources Management*: Supports staff recruitment, training, and professional development, fostering a healthy and motivating work environment. Also manages employment contracts and related procedures.
- b. *Accounting and Finance*: Oversees financial management, ensuring accounting accuracy and regulatory compliance. Contributes to financial planning and the preparation of the annual budget.

3. INTEGRATED MANAGEMENT SYSTEM

This division forms the backbone of Omas's quality and safety management, implementing and monitoring quality and occupational health and safety systems in compliance with international standards (ISO 9001 and ISO 45001) and sector-specific regulations.

- a. *Quality*: Ensures that business processes meet established quality standards and that final products fulfill customer requirements. Continuously monitors performance through key performance indicators (KPIs) and conducts internal audits to identify improvement opportunities.
- b. *Occupational Health and Safety*: Maintains a safe working environment through training, emergency preparedness, and regular safety inspections. Plays a vital role in accident prevention and promoting a culture of responsibility.

4. MARKETING

Responsible for promotional strategies and managing commercial relationships, this division focuses on positioning the Omas brand, promoting products, and communicating corporate values.

- a. *Market Analysis*: Conducts research to identify market trends, customer needs and growth opportunities, guiding product development and commercial strategy.
- b. *Promotion and Communication*: Develops and executes promotional campaigns to enhance Omas's visibility via digital and traditional channels. Collaborates with commercial teams to generate leads and strengthen customer loyalty.

5. PURCHASING AND IT

Manages the supply chain and IT infrastructure, providing material and technological resources essential for business operations.

- a. *Purchasing*: Oversees supplier selection and management, securing high-quality materials and components at competitive prices. Coordinates with production divisions to ensure material availability aligns with production schedules.
- b. *Information Technology (IT)*: Maintains IT systems, ensuring operational efficiency, security, and updates. Supports all divisions by facilitating communication, data access, cybersecurity, and the implementation of new technologies to optimize processes.

6. MILLING DIVISION

Dedicated to the design, production, and distribution of machinery and turnkey plants for the milling industry.

- a. *Production and Warehouse*: Manages machinery manufacturing, from raw material processing to final assembly, and organizes logistics to ensure timely delivery of finished products.
- b. *Design and Development*: Focuses on R&D for innovative milling solutions like the Leonardo Roller Mill and Flexy Mill system, collaborating with marketing and clients to adapt technologies to market evolution and enhance products.
- c. *Sales Manager*: Oversees sales activities within the Milling Division, manages client relationships, works with marketing to identify business opportunities, and ensures customized solutions meet client needs.

1.4 Local presence and markets

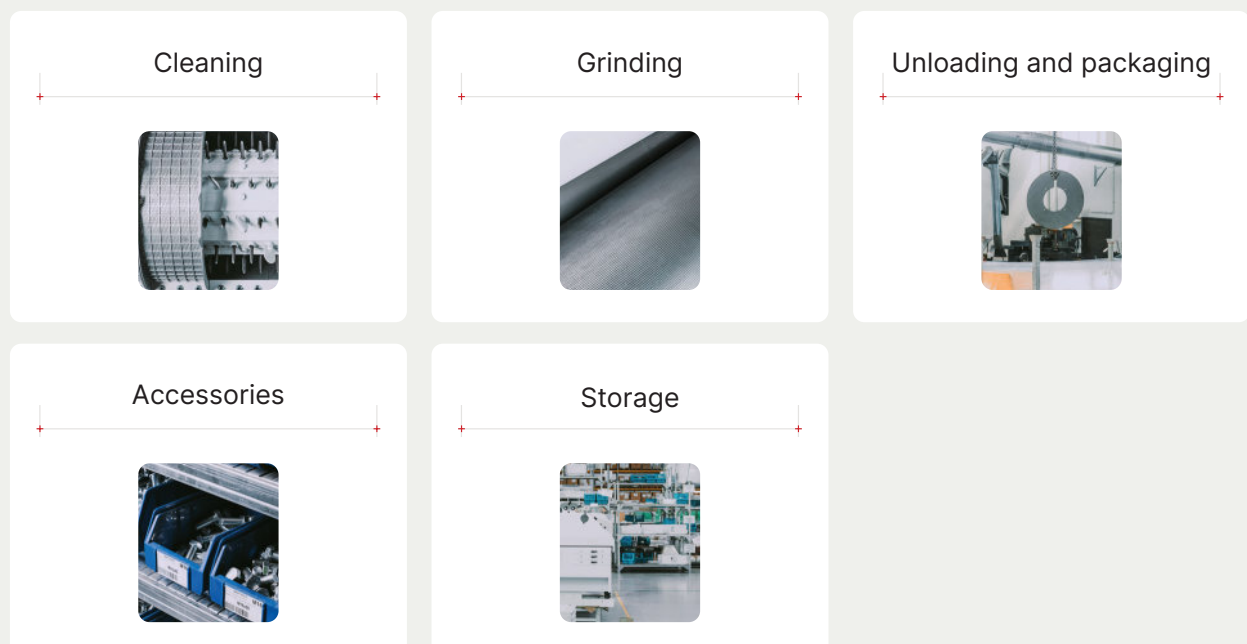
Omas has deep roots in the Arsego area (Padua), where it plays a key role not only as a local employer but also as an active supporter of community initiatives. This strong local presence reinforces the company's bond with the surrounding territory and its people.

At the same time, Omas looks far beyond national borders, with a clear focus on international growth. The company offers cutting-edge technologies for milling and metalworking, serving a global customer base primarily in the food industry and grain processing sectors. While the Sheet Metal Division mainly serves the Italian market, the Milling Division has a solid international footprint, with key markets including the UK, France, the United States, Russia, Cameroon, and Angola.

1.5 Business model: value creation

At the heart of Omas's business model lies the design, production, and sale of high-performance machinery for cereal milling and steel processing. The company's mission is built on three essential pillars: technological innovation, sustainability, and product quality. These elements drive value creation for customers, for the local community, and for the broader global ecosystem in which the company operates.

Constant investment in research and development enables Omas to deliver advanced solutions like the Flexy Mill system and the Leonardo Roller: smart technologies that integrate automation, energy efficiency, and reduced environmental impact. These innovations are a direct response to growing market demand for sustainable, forward-looking machinery helping Omas meet customer expectations, gain a competitive edge, and strengthen its identity as a forward-thinking industry leader.



Omas S.r.l. is structured into two specialized divisions — Milling and Steel — enabling a flexible and targeted response to the needs of different industrial sectors. Each division focuses on a specific market, delivering tailored solutions for both the milling industry and those requiring advanced steel processing. This structure ensures a high level of specialization, positioning the company as a reliable partner for clients with complex and specific demands.

At the core of this model lies a strong network of relationships with suppliers, built on transparency and mutual trust. These partnerships guarantee consistent quality across the supply chain — particularly crucial for clients in the food sector, where safety and reliability are essential.

Omas's commitment to quality and safety is embedded in its integrated management system, compliant with ISO 9001 and ISO 45001 standards. This system ensures product excellence, regulatory compliance, and reduced operational risks. Quality and safety are not only business requirements — they are also key to building long-term partnerships based on trust and dependability.

Sustainability is another driving force behind the company's innovation efforts. By reducing the environmental impact of its products and processes, it promotes more responsible and efficient production. Technologies developed in-house — such as energy optimization systems — help customers lower consumption and emissions, creating value that goes beyond financial performance to include tangible environmental benefits.

Beyond industry, Omas actively supports local communities through initiatives that foster safer workplaces and enhance the surrounding areas. These actions reflect a belief that long-term growth is built not just on innovation, but on strong roots — in people, in the land, and in shared responsibility.

Omas operates primarily with its own resources, following a prudent and forward-looking financial policy that enables the company to reinvest profits into strategic development. This balanced approach fosters economic independence and resilience, even in times of uncertainty laying the groundwork for long-term, sustainable growth.

Strong relationships with stakeholders lie at the heart of Omas's way of doing business. Whether it's employees, customers, suppliers, financial institutions, or local communities, each plays a crucial role in the company's ecosystem. Through focused marketing actions and ongoing, open dialogue, Omas not only ensures high levels of customer satisfaction but also gathers valuable insights into market trends and emerging needs fueling its capacity for innovation and adaptability.

Firmly rooted in Arsego (Padua), Omas is deeply committed to the growth and well-being of its surrounding community. The company promotes and supports local initiatives that respond to real needs, reinforcing its role as a responsible and engaged corporate citizen.

With this approach, Omas generates economic value while contributing to the social and environmental progress of the areas where it operates. Innovation, quality, sustainability, and relationships built on trust allow Omas to consolidate its leadership and drive forward a model of responsible industrial development that benefits today's stakeholders and future generations alike.

1.6 Risks, strategy and sustainability

Sustainability is not an add-on for Omas: it is a central pillar of the company's strategic vision. Every business decision is guided by the goal of achieving sustainable and efficient growth, in line with the core values set out in its Quality and Safety Policy: dynamism, reliability, and long-term responsibility.

Environmental and social initiatives are not isolated efforts, but part of a broader, ongoing improvement process. This journey is powered by consistent investment in cutting-edge technologies, a strong focus on research and development, and the active involvement of employees at every level. Together, these elements form the foundation of a strategy that looks beyond short-term results to deliver enduring value for people, for the planet, and for the market.

At Omas, sustainability is managed with a structured and responsible approach, grounded in compliance with current regulations and internationally recognized standards such as ISO 9001 and ISO 45001. These certifications ensure that quality and safety are embedded in every stage of company operations.

Thanks to efficient technologies — such as the KERS system — Omas is able to significantly reduce energy consumption and lower its environmental footprint. At the same time, the company closely monitors the impact of its activities on the local area, with a strong commitment to continuously improving its production processes for the benefit of the community.

The publication of this first Sustainability Report marks an important milestone in Omas's journey toward greater environmental and social responsibility. It serves as a tool to define measurable goals, highlight areas for improvement, and track progress through clearly defined KPIs. This process is not confined to leadership alone: area managers and employees are actively involved, fostering a collective and inclusive approach to sustainability and the challenges of the future.

Looking ahead, Omas is determined to stay the course, keeping sustainability at the heart of its strategic decisions. Every year, the company sets out new "Improvement Objectives" to guide innovation, reinforce accountability and drive progress toward a more sustainable and responsible industrial model, one that respects both people and the planet.

Sustainability also means resilience. Omas adopts an integrated and proactive approach to identifying, assessing, and managing risks, ensuring the long-term strength and continuity of its operations. Risk analysis is fully embedded in the business strategy and spans across all areas of the organization from production and supply chain to health and safety, regulatory compliance and corporate reputation.

The company constantly monitors internal dynamics and external conditions to anticipate potential issues and take timely, preventive action. The main risk areas include product quality, employee health and safety, environmental impact, legal compliance and reputation management. Omas addresses these through targeted policies, advanced monitoring systems, staff training programs and continuous technological upgrades.

The following table provides an overview of the key risks identified, along with the related policies and management strategies implemented by the company.

Risks	Adopted Policies	Management Methods
Operational and production risks (machine breakdowns, production interruptions)	Preventive maintenance and emergency plans	Regular equipment inspections, technical training for staff
Environmental risks (emissions, resource consumption, waste management)	Adoption of sustainable technologies and reduction of environmental impact	Emission monitoring, consumption optimization, energy management
Health and safety risks at work (accidents, injuries, exposure to hazardous substances)	ISO 45001 certification, safety training programs	Internal safety audits, periodic health surveillance
Regulatory and compliance risks (compliance with laws and regulations)	Certified management system ISO 9001, ISO 45001	Periodic audits, continuous regulatory updates, staff training
Reputational risks (negative community impacts, lack of transparency)	Corporate social responsibility policies and sustainability report	Stakeholder dialogue, transparent communication on company activities
Supply chain risks (dependency on suppliers, delivery delays)	Supplier diversification and selection based on sustainability criteria	Supplier performance monitoring and supply chain audits
Financial and market risks (economic fluctuations, raw material cost increases)	Financial risk management strategies	Market analysis, financial hedging tools, prudent resource management
Cybersecurity and data protection risks (cyber attacks, privacy breaches)	Advanced cybersecurity systems	Staff training, regular backups, monitoring digital threats
Technological innovation risks (obsolescence, failure to develop new solutions)	Investments in R&D and collaborations with research institutions	Continuous technology updates, development of innovative products
Climate and energy transition risks (regulatory changes, increased energy costs)	Adoption of renewable energy, energy efficiency	Implementation of decarbonization strategies (self-production)
Staff turnover risks (loss of key skills, difficulty in replacement)	Retention policies, corporate welfare programs	Professional development plans, valorization of internal skills
Social impact risks (lack of community acceptance of the company)	Territorial engagement initiatives and support for local communities	Active participation in social and environmental projects, dialogue with institutions
Digitalization and automation risks (adaptation difficulties, implementation costs)	Investments in software and training on new technologies	Training programs for staff, pilot testing for technology introduction
Competition and competitiveness risks (market pressure, entry of emerging players)	Differentiation strategies and development of innovative products	Continuous competitive analysis, development of customized solutions for clients

Omas continues to see risk management as a strategic investment: an essential lever for ensuring the long-term sustainability of its operations. By adopting a proactive mindset and fully integrating risk analysis into its broader business strategy, the company is able to respond to industry challenges with greater resilience. This approach not only reduces potential negative impacts, but also transforms critical issues into real opportunities for sustainable growth.

1.7 Stakeholder engagement

To ensure that its Sustainability Report meets stakeholder expectations and focuses on the most relevant issues for the company and its operational context, Omas has implemented a structured stakeholder engagement process. This initiative gathered diverse perspectives and insights, laying a strong foundation for identifying the material topics that will shape the company's future strategies.

In line with its commitment to integrated sustainability and in compliance with GRI standards, Omas applied the **principle of double materiality**, analyzing topics based on their impact from two perspectives:

- **Financial (internal) materiality**, which considers how sustainability issues influence the company's economic, strategic and operational performance;
- **Impact (external) materiality**, which assesses how the company's activities affect the environment, society and its stakeholders.

Omas identified a representative sample of stakeholders across key groups, including governance bodies, employees, suppliers, banks, trade associations and clients from both the Milling and Steel Divisions. This inclusive approach ensured balanced input and a comprehensive understanding of the expectations and priorities related to sustainability.

Two primary engagement methods were used: structured surveys and in-person workshops.

The surveys efficiently gathered quantitative feedback, asking stakeholders to rate the importance of various sustainability topics, both from the perspective of their own organization and of society at large. This helped map out key priorities and highlighted the areas of greatest interest across stakeholder groups.

To complement the surveys, Omas also hosted in-person workshops, providing a space for deeper discussion. These sessions enabled participants to review the initial findings, explore urgent issues, clarify concerns and offer suggestions on how the company could improve its social, environmental and economic performance.

At the end of this engagement process, Omas analyzed all the data to develop a materiality matrix, clearly outlining the priority topics identified. These material themes will guide the company's sustainability actions in the coming years, helping generate shared value that reflects stakeholder needs.

Thanks to this inclusive and transparent approach, Omas has created a Sustainability Report that not only responds to evolving market challenges but also reinforces open dialogue and trust with stakeholders, laying the groundwork for responsible and forward-looking development.

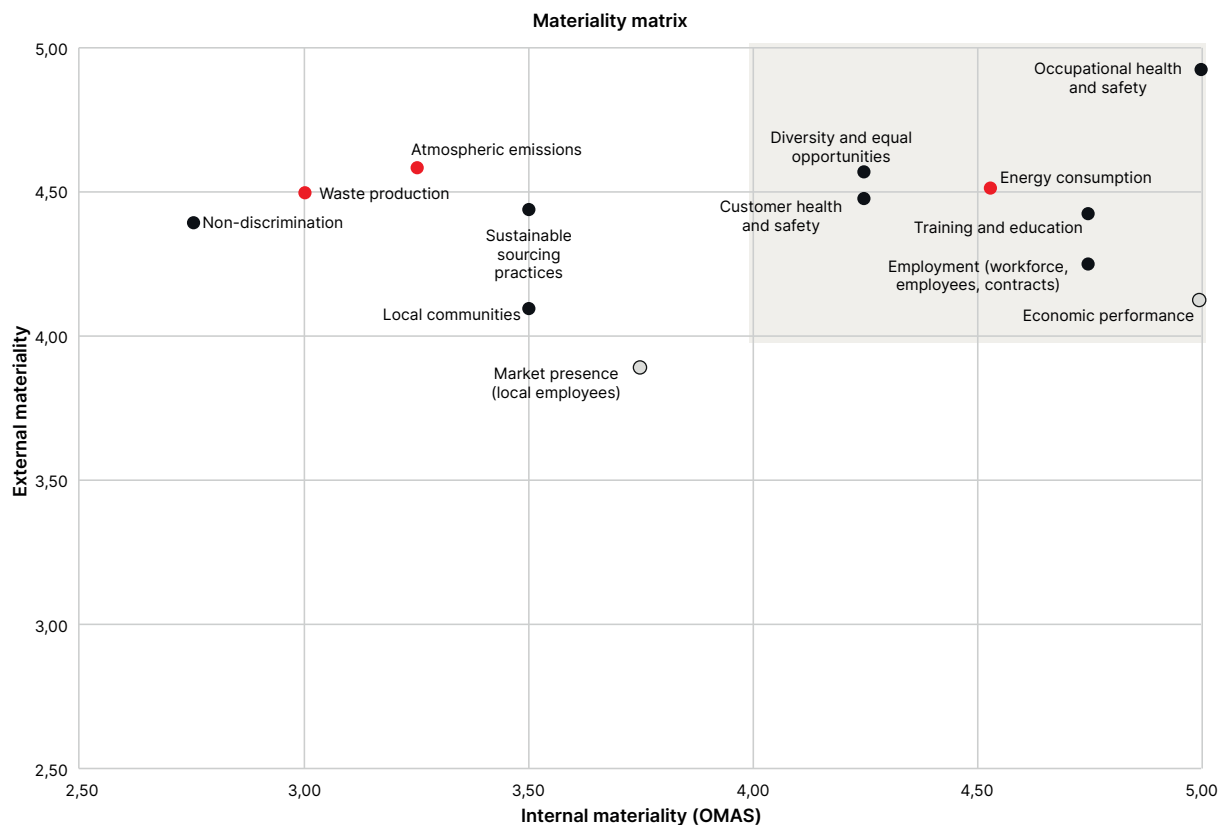
1.8 Materiality analysis

Materiality analysis helps identify the most significant sustainability aspects — so-called material topics — that can meaningfully influence both stakeholder decisions and management strategies. Omas carried out this analysis through a structured, multi-phase process.

The first step involved identifying potentially material topics through an analysis of emerging sustainability trends and a benchmarking exercise against industry best practices. This allowed Omas to compile a list of relevant topics that reflect current priorities and stakeholder expectations.

Next, key company departments took part in an evaluation process to assess the relevance of each topic. Each item was rated from both an internal and external perspective, considering its importance to the organization and its stakeholders. Using a scale of importance, this process made it possible to rank and prioritize the most relevant topics.

Finally, based on the assessment results, Omas developed a **materiality matrix** that visually represents the most significant topics. Topics placed in the top-right quadrant of the matrix exceeded a relevance threshold of 4 points, confirming their strategic importance to both the company and its stakeholders.





Key material topics identified:

- Occupational health and safety
- Training and education
- Energy consumption
- Diversity and equal opportunities
- Customer health and safety
- Employment
- Shared value creation (economic performance)

1.9 Certifications

Omas is strongly committed to quality and safety, continuously working to obtain, maintain and improve its certifications. These recognitions attest to the company's dedication to delivering reliable, efficient and effective products and services. The following table lists the most recent certifications obtained:

Certification Type	Standard	Certificate No.
 QMS – Quality Management System Certification	UNI EN ISO 9001:2015	1118-2020
 OHSMS – Occupational Health and Safety Management System Certification	UNI ISO 45001:2018	1166-2021

1.10 Transparency and compliance

Omas grounds its conduct on the principles of transparency and legality. Over the years, the company has not experienced any incidents of corruption or violations of applicable regulations and, consequently, no corrective actions have been required.

The company's commitment to ethics and transparency—cornerstones of its business practices—is demonstrated by the attainment and renewal of legality attestations issued by the Italian Competition Authority (AGCM).

On November 30, 2024, the AGCM confirmed OMAS S.R.L.'s **Legality Rating** (code RT1784), a recognition that certifies the company's compliance with legal, risk management, and sustainability standards, reserved for sound and virtuous enterprises.

OMAS S.R.L. received a rating of *+, valid until November 30, 2026.

The rating can be consulted on the Italian Competition Authority's official website:

<https://www.agcm.it/competenze/rating-di-legalita/>

2. Omas and social responsibility



Human resources represent one of the key pillars of Omas's development. The company places high value on the contribution of its employees, acknowledging that their dedication and skills are the foundation of growth and long-term success. Omas consistently invests in the well-being and development of its people, fostering a safe, stimulating, and inclusive work environment.

In recent years, particularly during the challenges brought on by the Covid-19 pandemic, Omas demonstrated a strong commitment to its workforce by adopting measures that ensured business continuity and economic support, even in the most difficult moments. This attention to employee well-being is also reflected in continuous training initiatives and internal feedback processes aimed at nurturing a dynamic company culture focused on ongoing improvement.

At the same time, Omas extends its commitment beyond the workplace and into the local community, recognizing the important role that a responsible company can play in promoting collective well-being. The company supports charitable initiatives and collaborates with non-profit organizations to advance projects with social and environmental impact. Among these, the support for Fondazione Città della Speranza — a foundation dedicated to pediatric disease research — is a concrete example of the company's attention to public health and community care.

Omas also supports initiatives in key areas such as youth sports, women's health, and local traditions — such as the historic Arsego Fair — demonstrating a strong bond with its territory and a commitment to inclusive and sustainable development. By investing in projects that improve quality of life and promote the future of younger generations, the company reaffirms its role as an active and responsible participant in community growth.

Omas S.r.l.'s approach to social responsibility extends beyond the local context. It includes a broader commitment to integrating sustainable technologies into its production processes and contributing to the creation of shared value. This mindset is an integral part of the company's mission and strengthens its position as a responsible, forward-thinking player in the global market.

2.1 The value of employees and collaborators

At Omas, people are the beating heart of the organization and a key element for achieving strategic goals. The company recognizes that the value of its human capital is essential to face the challenges of a continuously evolving global market, placing employee well-being, development, and empowerment at the center of its strategy.

Omas is committed to creating a work environment that fosters personal and professional growth, promoting job stability and quality. The corporate culture is based on principles of inclusion, respect, and equal opportunity, ensuring every employee has the same chances for development and success, regardless of role or personal characteristics. This approach reflects the company's dedication to building a cohesive workforce focused on continuous improvement.

Through targeted investments, Omas promotes training and skills development programs, helping maintain the company's competitiveness and support its capacity for innovation. In 2024, Omas launched training activities with a special focus on soft skills, aware of their importance in today's professional context. This focus on professional growth enables employees to be always prepared to face technological changes and transformations in the industrial sector while ensuring a high level of personal satisfaction. For 2025, the company is implementing further enhancement programs, focused not only on professional development but also on strengthening communication skills and relational aspects, fundamental for effective collaboration and a harmonious work environment.

This vision demonstrates Omas's commitment not only to meeting the needs of its employees but also to actively involving them in creating shared value. The focus on people is also evident in initiatives that promote the well-being of the territory and community, highlighting the company's role as a responsible and socially aware actor.

2.1.1 Workforce and employment

As of December 31, 2024, Omas S.r.l. employed a total of 95 people, including 20 women and 75 men. More than 98% of the workforce is employed under permanent contracts, reflecting the company's strong commitment to job stability and long-term professional relationships. The entire workforce is based in Italy, and the vast majority of employees (93%) work on a full-time basis.

Permanent employees

Gender	Men	Women	Total
Count	73	20	93

+

Temporary employees

Gender	Men	Women	Total
Count	2	0	2

+

Full-time employees

Gender	Men	Women	Total
Count	75	14	89

+

Part-time employees

Gender	Men	Women	Total
Count	0	6	6

+

Personnel by gender and job level — 2024

Job Level	Gender	Count
Executives	Men	1
	Women	0
Middle Managers	Women	1
	Men	1
Employees	Women	17
	Men	29
Workers	Women	3
	Men	43

Omas actively invests in the training and development of new generations through internship and work placement programs, offering concrete opportunities for learning and entry into the workforce.

The company collaborates with schools, universities, and vocational institutions to host young talents, enabling them to acquire practical experience within a highly specialized and innovative environment.

This commitment promotes not only the transfer of knowledge and professional growth of participants but also supports the development of the next generation of professionals in the sector. It aligns with Omas S.R.L.'s vision of enhancing human capital and fostering a dynamic, future-oriented corporate culture.

In 2024, Omas S.r.l. hosted:

- 1 university internship
- 5 training placements in collaboration with local institutions
- 1 internship that resulted in a new hire

for a total of **2,364 training hours** delivered.

As for workforce mobility, all new hires in 2024 were Italian nationals. Among those who left the company during the year, two were non-Italian nationals (one from another European country and one from a non-European country).

Hires by gender

Men	Women	Total
16	3	19

+

Hires by age group

< 30	30–50	> 50	Total
5	12	2	19

+

Departures by gender

Men	Women	Total
12	3	15

+

Departures by age group

< 30	30–50	> 50	Total
1	11	3	15

Omas S.r.l. employs its personnel exclusively through regular and legally compliant employment contracts, maintaining full adherence to applicable labor regulations and adopting a zero-tolerance policy toward any form of irregular or non-compliant work.

In 2024, the company engaged only one external professional, a self-employed technical consultant/designer specializing in milling plant systems.

Omas also promotes work-life balance and supports parenting responsibilities. During 2024, 3 women and 1 man benefited from parental leave, with a 100% return-to-work rate. While the retention rate following parental leave is not yet measurable for 2024, historically, Omas has recorded a 100% retention rate, reflecting the company's commitment to a supportive and inclusive work environment.

2.1.2 Diversity and equal opportunities

Omas recognizes diversity as a strategic asset essential for the company's growth and development. Fostering an inclusive environment where every individual can fully express their potential is a core value embedded in the corporate culture and sustainability vision.

The company is committed to ensuring equal opportunities for all employees, regardless of gender, age, origin, or other personal characteristics. Omas implements policies that uphold respect for the dignity and uniqueness of each person.

Human resource management at Omas is founded on principles of meritocracy and transparency. Professional growth and career progression are accessible to everyone, with decisions based solely on skills, performance, and dedication. The company places strong emphasis on cultivating a positive workplace climate, where mutual respect and appreciation of differences contribute to employee well-being and reinforce internal cohesion.

Omas firmly believes that diverse teams represent a competitive advantage, enhancing innovation and enabling flexible responses to global market challenges. Consequently, the company ensures equitable access to training, development, and leadership opportunities, creating an environment where all employees can contribute meaningfully to the organization's success.

Commitment to diversity and inclusion is also maintained through ongoing dialogue with employees, employing listening tools to monitor their needs and expectations. This proactive approach allows Omas to continuously refine its policies, improve the quality of the work environment, and support a healthy balance between professional and personal responsibilities.

In Omas's governance bodies, women currently represent 40% of the members, reflecting the company's dedication to inclusive leadership.

	Men	Women
%	60%	40%
Age < 30	0	0
30 ≤ Age < 50	0	1
Age ≥ 50	3	1

In the company workforce, diversity is distributed as follows:

	Men	Women	Total
Number	75	20	95
%	79%	21%	100%
Average salary	€ 35 567	€ 30 579	-

Age group	Men	Women	Total
<30	13	2	15
Average salary in age group	€ 27 078	€ 24 108	-
30 ≤ Age < 50	40	15	55
Average salary in age group	€ 35 213	€ 31 333	-
Age ≥ 50	22	3	25
Average salary in age group	€ 40 595	€ 31 120	-

The table below presents the ratios between average salaries across different employee categories. The difference between base salary and total compensation reflects bonuses, incentives, and production-related awards.

Category	Base Salary (Women/Men)	Total Compensation (Women/Men)
Managers	1.00	0.83
Clerical Staff	0.92	0.73
Blue-Collar Workers	0.90	0.85

Salary increases, economic incentives and career advancements are determined not only by current laws and the collective labor agreement but also by individual merit. Omas values the skills and conduct of its employees, rewarding those who demonstrate strong organizational capabilities and uphold the company's ethical principles. In setting salaries, Omas adheres to the National Collective Labor Agreement for the Metalworking sector, ensuring fairness and transparency in its compensation policies. Omas S.r.l. employs 5 individuals under the provisions of Law 68/99, which supports people with certified disabilities.

During the reporting period, no incidents of discrimination were reported.

2.1.3 Skills development

Omas sees training and professional growth as essential drivers for the company's development and the ongoing enhancement of its employees' skills. The company is deeply committed to investing in targeted training programs, providing opportunities for continuous learning and specialization that keep pace with industry advancements.

Through well-structured training paths, Omas supports the acquisition of new technical and managerial skills, fostering the professional growth of each individual employee. This dedication not only boosts personal performance but also strengthens the company's competitiveness by cultivating a stimulating and innovation-focused work environment.

The company also encourages the growth of internal talent by embracing an approach that highlights skill development and merit recognition. Training initiatives are tailored to meet the specific needs of different departments, ensuring every employee has access to the tools and resources best suited to their personal growth journey.

Below are the training and development hours delivered during the reporting period:

Training Hours	2024	Category	Number	Training Hours
Men	1196	Technical Staff	21	460
Women	572	Administrative	14	628
Total	1768	Production	31	680
		Total	66	1768

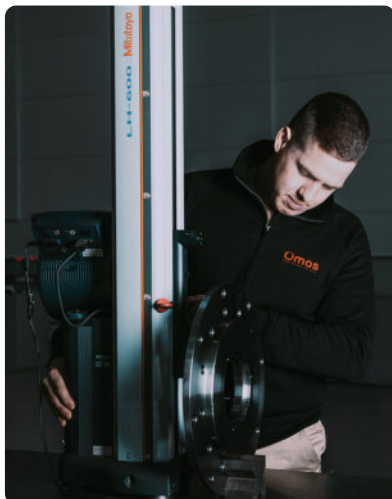
Omas is dedicated to maintaining an ongoing dialogue with its employees, actively gathering feedback and monitoring training results to continually enhance development programs. Fostering a culture of continuous learning is a core part of the company's strategy, helping to build a dynamic and forward-looking workplace.

In September 2024, Omas launched a significant internal initiative focused on listening and growth, conducting an organizational climate survey in collaboration with psychologist Dr. Serena Tassoni. The goal was to gain a deeper understanding of employees' perceptions of the work environment, promoting a culture centered on well-being, transparent communication, and active employee engagement.

The survey explored various aspects of work life, including teamwork, leadership, communication, consistency, development opportunities, incentives, and freedom of expression. The analysis revealed several strengths, such as positive views on professional development, the ability to express oneself freely, and the recognition of individual value. It also identified areas for improvement, particularly concerning internal communication and leadership perception.

The company welcomed this feedback with openness and a strong commitment to translate it into concrete actions. Among the suggestions were the need to enhance incentive criteria and encourage social interaction beyond the workplace. This initiative marks another important step in Omas S.r.l.'s ongoing dedication to employee growth and to fostering a work environment that is increasingly engaging, collaborative, and sustainable.

HIGHLIGHTS



Certified management systems

2

Permanent employees

98%

Employees

95

Hours of training

1768

2.2 Workplace health and safety

At Omas, protecting the health and safety of employees is an absolute priority and a core part of the company's strategy. The company takes a proactive approach to identifying and mitigating risks associated with work activities, strictly adhering to current regulations and the highest industry standards.

The company maintains a structured safety management system that includes continuous monitoring of working conditions and the implementation of preventive measures to avoid accidents and occupational illnesses. Every production process is designed and managed with rigorous safety standards, and all plants and equipment undergo regular inspections and maintenance to ensure optimal performance and full compliance.

Training plays a key role in Omas's safety strategy. Dedicated programs raise awareness of the specific risks related to employees' roles and encourage safe behaviors. Continuous training and updates involve all employees, regardless of position, reinforcing a culture of prevention and safety throughout the organization.

Open dialogue with employees is fundamental to Omas's safety policy. The company actively promotes the reporting of potential hazards and values suggestions for improving workplace conditions. Every report is carefully reviewed and, where necessary, prompt corrective actions are taken to enhance safety.

The company strives to empower its people on safety matters by fostering collaboration and communication among colleagues, encouraging deep understanding and ownership of safety rules. This approach also supports supervisors in their roles, helping reduce the need for direct interventions.

To further improve engagement and communication, the company recently launched the "Stay tuned, stay safe" broadcast channel. This platform allows employees to receive updates, news, and invitations from Omas and, while respecting privacy, to send feedback and reports.

Health surveillance is a vital component of the prevention system, with regular medical check-ups aimed at minimizing occupational risks and promoting employee well-being.

The company tracks health and safety performance through specific indicators, enabling evaluation of policy effectiveness and identification of areas for improvement.

Omas's commitment goes beyond regulatory compliance, embracing a safety management philosophy rooted in social responsibility and continuous improvement. Through active employee involvement and a prevention-focused approach, the company continually strengthens its safety culture, ensuring a protected, positive, and sustainable work environment.

The company proudly holds the ISO 45001 certification, an international standard recognizing its dedication to occupational health and safety management. This certification confirms the company's systematic efforts to prevent accidents, reduce risks, and continually improve working conditions. Implementing ISO 45001 ensures compliance with regulations while fostering a pervasive culture of safety that actively engages employees and stakeholders alike.

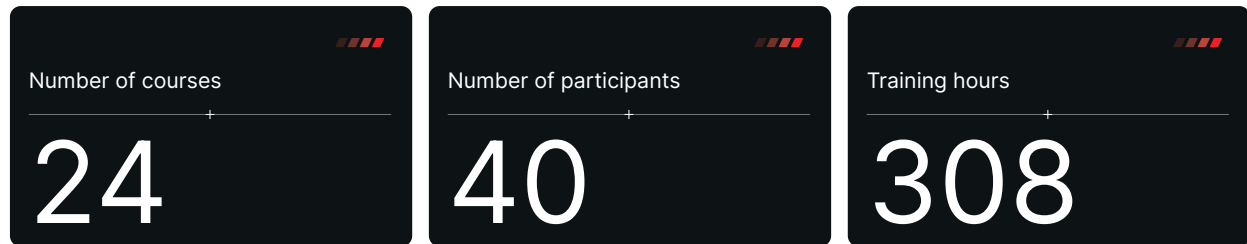
Below are the 2024 safety KPIs compared with those of 2023, reflecting the performance of the ISO 45001 certified management system:

UNIT	KPI	2023	2024
Steel	Cumulative number of injuries per year	2	0
Millin	Cumulative number of injuries per year	0	3
Steel and Milling	Cumulative number of injuries per year	2	3
Steel and Milling	Cumulative number of NC (non-conformities) per year	9	12
Steel and Milling	Cumulative number of ideas proposed by personnel (biennial basis)	6	4
Steel and Milling	% of ideas born in the biennium and later implemented	83%	50%
Steel and Milling	Cumulative number of reports from personnel (biennial basis)	13	8
Steel and Milling	% of reports born in the biennium and later implemented	57%	63%
Steel and Milling	Incidence rate = number of injuries x 1,000 / number of workers	38.5	65
Steel and Milling	Frequency rate = number of injuries x 1,000,000 / number of hours worked	27.5	42.65
Steel and Milling	Severity rate = total days of injuries x 1,000 / number of hours worked	2.8	0.26
Steel and Milling	Days without injuries		347

Compared to 2023, the total number of injuries across the two sites remains low, rising slightly from 2 to 3, which accounts for the increase in the frequency rate. However, the severity rate saw a significant drop of over 90%.

For Omas, health and safety compliance goes beyond legal obligations. Fostering a strong safety culture not only protects people but also boosts efficiency, lowers costs and enhances productivity, key factors that support the company's sustainability and long-term success.

SAFETY TRAINING COURSES – 2024



The topics covered in 2024 courses included: general and specific worker safety, supervisor training, PES/PAV/PEI (electrical safety), first aid staff, working at heights and fall prevention, forklift operation, fire safety personnel and worker safety representatives (RLS).

2.3 Customer focus

Customer health and safety are at the heart of Omas's strategy. Every machine is designed and built in full compliance with the highest quality and safety standards. This commitment is deeply embedded in the company's mission, where protecting people and ensuring the reliability of its solutions are essential to building long-lasting, trust-based relationships.

From engineering to final manufacturing, every phase of the production process is conceived to ensure maximum safety during operation. The use of methodologies such as FMEA (Failure Mode and Effect Analysis), advanced technologies, and stringent quality controls makes it possible to prevent potential risks and deliver products that are both efficient and dependable. This approach not only safeguards the user but also strengthens the company's reputation as a responsible and innovative partner.

Open, ongoing dialogue with clients is considered essential to understanding their needs and the environments in which the machines are operated. Through constant engagement, the company is able to anticipate potential issues and continuously improve its safety standards. Clear technical documentation—such as user manuals, maintenance guides, and technical files—and support services, including remote assistance, ensure safe and optimal machine use while fostering awareness of procedures and reducing the risk of accidents.

Thanks to its integrated management system, certified under ISO 9001 and ISO 45001, safety is not just a target but a core value embedded in every business process. Protecting customers is seen not merely as a regulatory requirement, but as an ethical commitment, contributing to a market in which quality, innovation, and respect for people are inseparable.

During the 2023–2024 biennium, OMAS launched a significant internal reorganization aimed at strengthening quality control systems and embedding a culture of safety and reliability across all departments—fully aligned with ESG principles and international certifications. This effort included:

- Reinforcement of dedicated quality control personnel;
- Restructuring of production organizational charts;
- Introduction of stricter checks during acceptance, production, and final testing stages.

These actions have led to better process supervision and a more structured identification of non-conformities—often already during incoming checks or internal testing. This increased detection should not be seen as a sign of reduced performance, but rather as proof of the quality system's maturity and its ability to act preventively before delivery.

The 2024 figures, while showing a higher number of reported non-conformities, reflect:

- Greater attention to detail and improved traceability;
- Higher operational efficiency due to more accurate process management;
- No non-conformities related to mandatory regulations, penalties, or breaches of voluntary codes.

Specifically, Divisions A – Steel and C – Milling recorded increased reports in critical phases such as laser cutting, welding, handling, and design. The overall economic impact amounted to approximately €28,640 for the Steel division and €82,473 for the Milling division. Thanks to a proactive approach, however, these events were handled promptly—often through constructive dialogue with customers and the implementation of advanced dry-run testing.

The strengthened integrated management system will continue to be monitored and refined, ensuring a progressive improvement in quality standards. Positive effects are expected to be seen as early as 2025–2026.

No non-conformities related to applicable laws, sanctions, or breaches of voluntary codes were identified.

HIGHLIGHTS



Leonardo machines installed worldwide since 2015

+500

Invested in R&D over the past 5 years

+6MLN€

Tons of flour processed daily by our plants across the globe

100.000

2.4 Value for the community

Supporting the local community is a fundamental pillar of the company's social responsibility. Beyond creating value through industrial activity, it actively contributes to the wellbeing of the territory and its people. This commitment manifests in healthcare, education, sports, and the preservation of local traditions, areas that enhance quality of life and strengthen the social fabric.

Throughout 2024, support for the community deepened through numerous charitable contributions. Notably, the company renewed its partnership with the Città della Speranza Foundation, which funds research into pediatric diseases. This commitment underscores a focus on the health of future generations and reaffirms the vital role of scientific research in building a safer, more sustainable world.

Investments in public health included backing free screening initiatives that enable early diagnosis and prevention, providing essential resources for community wellbeing. Support also extended to education, such as contributions to the national AFM competition at the Rolando da Pizzola Institute, highlighting the company's dedication to nurturing young talent and growth.

Sport holds a special place as well, with € 10 000 allocated to US Ardischi e Spera ACD 1924, a historic local football club. Recognizing the power of sport to promote socialization, health, and personal development, this support helps sustain club activities and youth programs. Football, deeply rooted in the community, offers young people a space to build skills, teamwork, and a sense of belonging.

Preserving local traditions is equally important. Active participation in cultural events like the Sagra Tessara 2024 and Antica Fiera di Arsego 2024 reflects a commitment to honoring heritage and reinforcing community identity.

In total, nearly € 30 000 was invested in social, health, and sports initiatives during 2024, demonstrating a clear dedication to creating shared value. This approach embodies a vision of responsible business, where economic progress is matched by sustained investment in collective wellbeing—strengthening ties with the territory and contributing to a fairer, more inclusive society.

3. Omas for the environment



Omas is firmly committed to environmental sustainability, recognizing it as a strategic pillar within its corporate governance. Every aspect of the company's activity, from product design to daily operations, is guided by the belief that protecting the planet is not only a responsibility but also a vital driver of long-term value creation.

One of the company's primary goals is to reduce its environmental footprint by developing technologies and production processes that promote energy efficiency and responsible resource use. Among its most significant innovations is the KERS system, which recovers and reuses energy generated during industrial operations. This solution exemplifies how cutting-edge technology can simultaneously support sustainability and enhance overall plant performance.

Environmental performance is closely and continuously monitored, with a proactive approach that seeks to identify areas for improvement and reduce impact across all operations. Every decision — whether related to materials, processes, or suppliers — is made with a dual focus: economic effectiveness and environmental responsibility. Suppliers are selected based on shared values and a commitment to sustainable practices, reinforcing the company's role as a responsible partner in the supply chain.

For Omas, sustainability goes far beyond compliance. It is a strategic and ethical commitment that strengthens the company's position in the global market while ensuring long-term business continuity. Preserving resources for future generations and creating shared value for all stakeholders are at the heart of this approach. The company continues to invest in advanced, environmentally friendly technologies to prove that industrial innovation and environmental stewardship are not mutually exclusive—but mutually reinforcing.

3.1 Energy management

As part of its decarbonization strategy, Omas installed a photovoltaic system in September 2024 with an annual production capacity of approximately 14 000 kWh. In its first few months of operation, the system exceeded expectations generating around 22 000 kWh of renewable energy by the end of the year. This achievement resulted in an estimated reduction of 24 tons of CO₂ emissions, equivalent to the environmental benefit of preserving approximately 1350 trees.

This initiative marks a first step in a broader energy transition plan, demonstrating Omas's commitment to reducing reliance on fossil fuels and contributing to the global effort against climate change. The integration of renewable energy into the company's operations not only reduces its environmental impact but also represents a forward-looking investment in energy independence and resilience.

Summary of energy consumption 2024:

Energy Source	Unit	Consumption 2024
Natural gas	GJ	1967
Gasoline	GJ	77
Diesel	GJ	897
Total non-renewable fuels	GJ	2941
Electricity purchased from the grid	MWh	585
of which from non-renewable sources	MWh	293
of which from renewable sources	MWh	292
Self-produced photovoltaic energy (for self-consumption)	MWh	22
Total electricity consumed	MWh	607
Total electricity consumed	GJ	2185
Heating energy consumption	MWh	546,5
Cooling energy consumption	MWh	11,3
Total internal consumption	GJ	5126



IMG: Electricity Production and Consumption in 2024 – Milling Headquarters



IMG: Social contribution from photovoltaic energy production

Omas employs a structured and reliable system to track energy consumption across its operations. Data is gathered through direct meter readings at production facilities and is cross-verified against energy supplier invoices. This dual-check method ensures high levels of accuracy and supports the development of targeted strategies for energy efficiency and continuous improvement in environmental performance.

The company's energy intensity — measured as the ratio between electricity consumed and revenue generated — is 607.000 kWh / 20.438.651 € = 0,03 kWh/€

$$\frac{607,000 \text{ kWh}}{20,438,651 \text{ €}} = 0.03 \text{ kWh/€}$$

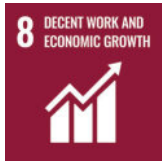
In 2024, Omas implemented a series of upgrades to enhance energy performance, including the adoption of high-efficiency machinery and production systems aligned with Industry 4.0 and 5.0 standards. These innovations led to an estimated average energy savings of up to 15% compared to conventional technologies. Key features include intelligent energy management, integrated heat recovery systems, and advanced automation designed to optimize resource usage throughout the milling process.

A standout innovation remains the proprietary Leonardo technology, which leverages high-efficiency Torque motors. Unlike traditional rolling mills, Leonardo operates without belts and integrates adaptive automation that reduces reliance on operator experience. This results in greater flexibility, leaner production, and improved adaptability to the unique characteristics of each raw material—delivering both performance and sustainability benefits.

In the company's steel division, Omas also upgraded its production line with the introduction of new fiber laser cutting systems and press brakes, replacing older, less efficient equipment. These changes have further reduced energy consumption and improved process performance.

By spreading these technologies to its global client base, Omas not only reduces environmental impact beyond its own operations but also reinforces its role as a responsible and innovative player in the international industrial landscape.

4. Generated and distributed value



Omas is committed to creating shared economic value by aligning its business strategies with the needs of the community and the environment. The company embraces an approach in which economic growth is closely intertwined with technological innovation and sustainability, generating tangible benefits for all stakeholders and contributing to responsible development.

Through a business model focused on efficiency and continuous research, Omas develops advanced solutions to optimize resource use, reduce waste, and minimize the environmental impact of its production processes. The adoption of technologies that emphasize energy savings and consumption optimization enables the company to respond to a market that is increasingly attentive to sustainability, offering customers high-performance solutions with a reduced ecological footprint.

Conscious that business competitiveness is strongly linked to the surrounding context, Omas invests in the development of internal expertise and actively collaborates with local suppliers and partners. These initiatives support regional economic growth and foster the creation of qualified professional opportunities. The company also promotes education and the transfer of knowledge, helping to strengthen industrial know-how and encouraging innovation through strategic partnerships.

Integrating environmental and social considerations into the core of its business strategy is a key pillar of Omas S.r.l.'s vision. The company is committed to developing solutions that generate shared value, striking a balance between economic growth and environmental and social responsibility. This approach contributes to a sustainable development model that delivers benefits not only for the company itself but also for its clients and the broader territory.

The following sections of this report will explore in greater detail the initiatives and strategies adopted to promote the creation of shared economic value, highlighting the positive impact of Omas's operations on stakeholders and the community in which it operates.

The objective is to report on and comment upon the economic value generated by the company in 2024.

4.1 Value distribution to stakeholders

The table below illustrates how the economic value generated by Omas S.r.l. over the past three years has been distributed among its stakeholders, in accordance with the criteria set by the GRI Standards. This data reflects the company's commitment to transparency and its focus on generating and sharing value with all parties involved in or impacted by its operations, including employees, suppliers, shareholders, the public sector and the community.

Economic Value Distribution (€)	31/12/2024
Total economic value directly generated	22.135.410
Economic value distributed to suppliers (operating costs for materials, product components, plants, and purchased services)	12.788.692
Economic value distributed to suppliers for fixed assets	2.877.999
Economic value distributed to Directors, Auditors and Statutory Auditor	428.089
Economic value distributed to employees and collaborators (includes remuneration)	3.577.593
Economic value distributed to third-party financiers	448.077
Economic value distributed to insurance providers	154.443
Economic value distributed to the public administration (payments and contributions to the public administration — taxes, duties, etc.)	1.176.870
Economic value distributed to the local community (donations)	30.000
Total economic value distributed	21.461.763
Total economic value retained	673.647

The year 2024 was a period of intense activity and strategic progress for Omas, marked by important developments across both its core sectors: the milling industry and sheet metal processing. These two areas, while responding to distinct market dynamics, continue to complement each other and contribute to the company's overall strength.

In a global context characterized by geopolitical uncertainty and economic complexity, Omas successfully capitalized on its commitment to innovation, international outlook, and robust organizational structure. These elements enabled the company to maintain a solid competitive position and navigate the evolving market landscape with resilience.

Throughout the year, Omas made significant investments in management systems and operational infrastructure. These initiatives — some of which became partially operational during the fiscal year — are designed to enhance efficiency and production capacity, laying a solid foundation for sustainable, long-term growth.

5. Improvement objectives

Omas S.r.l., in line with its commitment to sustainability and continuous improvement, has defined ambitious yet realistic goals in its sustainability report. These objectives reflect the nature of its business, its strategic priorities and the expectations of its stakeholders. The following are the targets identified for the coming years.

Objectives	Deadline
Reduce accident rate	31/12/2025
Maintain ISO 45001 certification	31/12/2025
Increase number of training hours per employee	31/12/2025
Reduce energy consumption	31/12/2026
Increase use of renewable energy	31/12/2026
Achieve equal pay between men and women for equivalent roles	2026
Promote awareness initiatives on diversity and inclusion	2026
Enhance customer training on the safe use of Omas S.r.l. products	2026
Improve employee retention rate by implementing professional development programs and company benefits	2025/2026
Increase investments in social initiatives	2025/2026
Expand the network of local suppliers	2026
Develop new products with environmental (e.g., low energy consumption or low emissions) and social sustainability features (e.g., high safety standards)	2025/2026

Among the initiatives already launched at the beginning of 2025, Omas has enthusiastically joined the CARE-QI5.0 research project, promoted by the Department of Developmental and Socialization Psychology at the University of Padua, under the scientific supervision of Dr. Giulia Bassi, as part of the national PNRR INEST program. The project aims to analyze individual and organizational resilience in manufacturing companies, with a particular focus on the transition toward Industry 5.0, where human roles and technological systems are expected to integrate harmoniously and sustainably.

Using both qualitative and quantitative research tools — such as focus groups and

questionnaires — the project explores how individuals cope with technological transformations while preserving their well-being and adaptability in rapidly evolving production environments. By participating in this initiative, Omas S.r.l. gains access to scientific insights regarding its level of organizational resilience and employees' perceptions of innovation and change, providing a valuable foundation for the development of targeted training and human resource management strategies.

With this project, Omas reaffirms its commitment to sustainable growth centered on people, fostering the integration of technology with the development of human capital and contributing to the creation of an increasingly advanced, inclusive, and future-oriented workplace.

In addition, Omas has decided to launch a structured process in 2025 aimed at obtaining UNI/PdR 125:2022 certification. This standard serves as a practical tool for evaluating and promoting gender equality within organizations through objective indicators that assess areas such as career advancement opportunities, pay equity, work-life balance measures, and the promotion of an inclusive culture.

Omas's commitment to this objective reflects its intention to strengthen its social responsibility by recognizing the value of every individual's contribution and reducing structural inequalities in the workplace. The certification process is not only a formal achievement but also an opportunity for continuous improvement and a clear message to all stakeholders regarding the company's dedication to diversity and inclusion.

As part of the 2025 training plan, Omas will focus on the evolution of skills within the technical department, launching targeted training programs to modernize and enhance design processes.

The first program will focus on product development and industrialization, with the goal of streamlining industrialization procedures, improving assembly tools for more ergonomic workflows, reducing hours spent on adjustments that lead to employee frustration, and optimizing production processes to ensure the delivery of projects that meet contractual commitments — ultimately enhancing Omas's overall reputation.

In parallel, Omas will launch a second program focused on change management from an ERP perspective, preparing the technical team for the progressive digitalization and integration of company processes. The emphasis will be on the interconnection between technical design data and managerial information, promoting a systemic, cross-functional understanding of data. This initiative aims to ease the adoption of new technologies, improve operational efficiency, and foster effective communication across departments — in line with the challenges and opportunities posed by Industry 4.0, Industry 5.0, and digital integration.

These initiatives demonstrate Omas's ongoing investment in continuous professional development, not only to enhance technical performance but also to proactively respond to changes in both the production and regulatory landscapes.

6. GRI content index

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures		
2-1	Organizational details	1, Methodological Note
2-2	Entities included in the organization's sustainability reporting	1, Methodological Note
2-3	Reporting period, frequency, and contact point	1, Methodological Note
2-4	Restatements of information	1, Methodological Note
2-5	External assurance	1, Methodological Note
2-6	Activities, value chain and other business relationships	1, Methodological Note
2-7	Employees	2
2-8	Workers who are not employees	2
2-9	Governance structure and composition	1
2-10	Nomination and selection of the highest governance body	1
2-11	Chair of the highest governance body	1
2-12	Role of the highest governance body in overseeing the management of impacts	1, Letter to Stakeholders
2-13	Delegation of responsibility for managing impacts	1
2-14	Role of the highest governance body in sustainability reporting	1
2-15	Conflicts of interest	1
2-16	Communication of critical concerns	1
2-17	Collective knowledge of the highest governance body	1
2-18	Evaluation of the performance of the highest governance body	1
2-19	Remuneration policies	1
2-20	Process to determine remuneration	1
2-21	Ratio of annual total compensation	2
2-22	Statement on sustainable development strategy	1
2-23	Policy commitments	1

GRI STANDARD	DISCLOSURE	LOCATION
2-24	Embedding policy commitments	1
2-25	Processes to remediate negative impacts	1
2-26	Mechanisms for seeking advice and raising concerns	1
2-27	Compliance with laws and regulations	1
2-28	Membership associations	1
2-29	Approach to stakeholder engagement	1
2-30	Collective bargaining agreements	1

GRI 3: Material Topics

3-1	Process to determine material topics	1.8
3-2	List of material topics	1.8
3-3	Management of material topics	1.8

GRI 201: Economic Performance

201-1	Direct economic value generated and distributed	4
GRI 302: Energy		
302-1	Energy consumption within the organization	3
302-3	Energy intensity	3
302-4	Reduction of energy consumption	3

GRI 401: Employment

401-1	New employee hires and employee turnover	2
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2
401-3	Parental leave	2

GRI 403: Occupational Health and Safety

403-1	Occupational health and safety management system	2
403-2	Hazard identification, risk assessment, and incident investigation	2
403-3	Occupational health services	2
403-4	Worker participation, consultation, and communication on occupational health and safety	2

GRI STANDARD	DISCLOSURE	LOCATION
403-5	Worker training on occupational health and safety	2
403-6	Promotion of worker health	2
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	2
403-8	Workers covered by an occupational health and safety management system	2
403-9	Work-related injuries	2
403-10	Work-related ill health	2
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	2
404-2	Programs for upgrading employee skills and transition assistance programs	2
404-3	Percentage of employees receiving regular performance and career development reviews	2
GRI 405: Diversity and Equal Opportunity (2016)		
405-1	Diversity of governance bodies and employees	2
405-2	Ratio of basic salary and remuneration of women to men	2
GRI 416: Customer Health and Safety		
416-1	Assessment of the health and safety impacts of product and service categories	2
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2



III. Conclusions

This Sustainability Report is not just a summary of what we have accomplished: it is a declaration of the values that guide us and the responsibility we embrace every day. We believe that innovation and sustainability must go hand in hand to shape a better future for people, for the planet and for our industry.

We thank all stakeholders who contribute to our growth and invite them to share thoughts and suggestions to continue evolving together.



For further information or to share feedback:

Liana Griggio

Chief Financial Officer

T. +39 049 9330297

E. amm@omasindustries.com

This Sustainability Report was approved by the Board of Directors of Omas S.r.l. during the meeting held on March 11th, 2024.