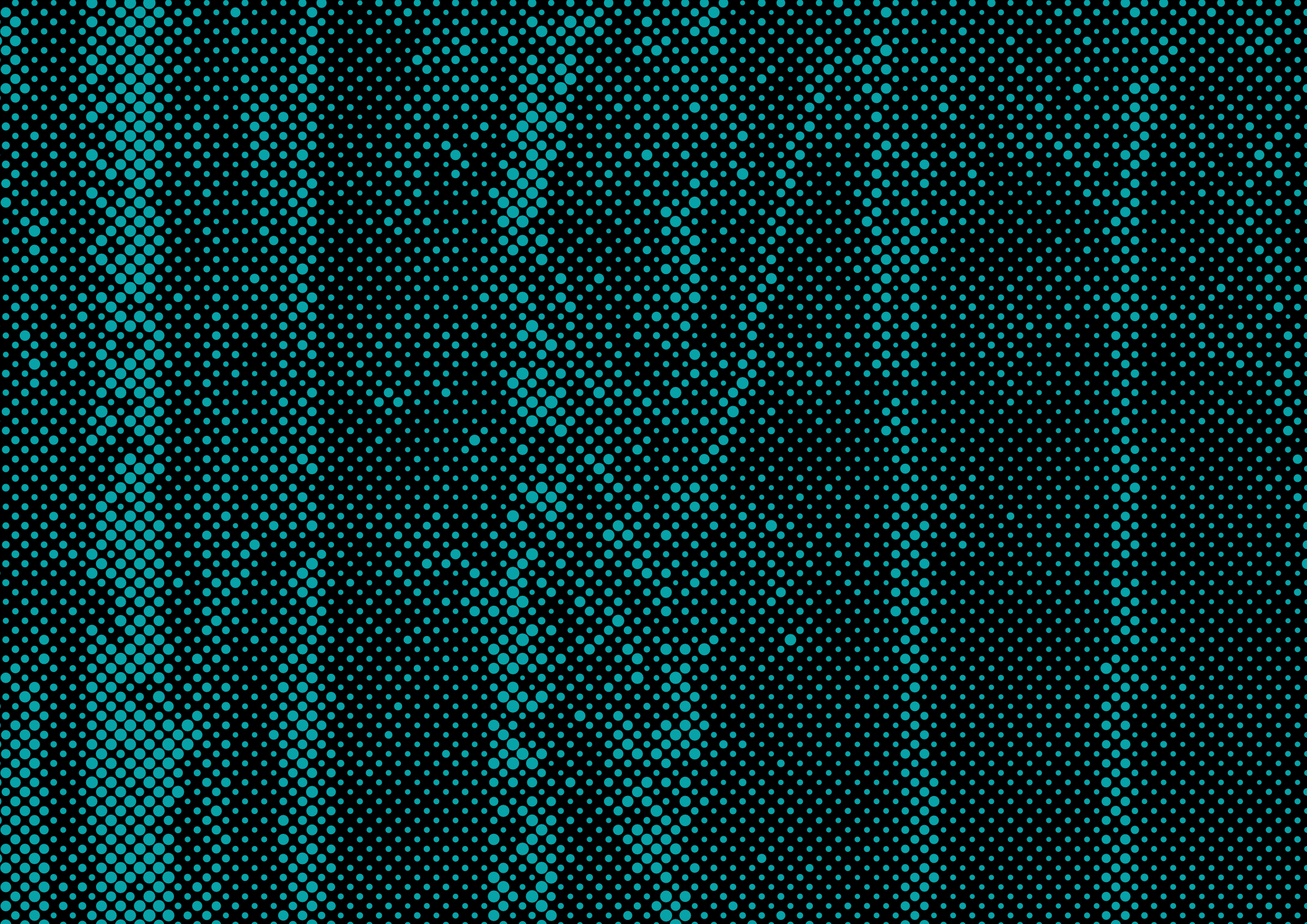
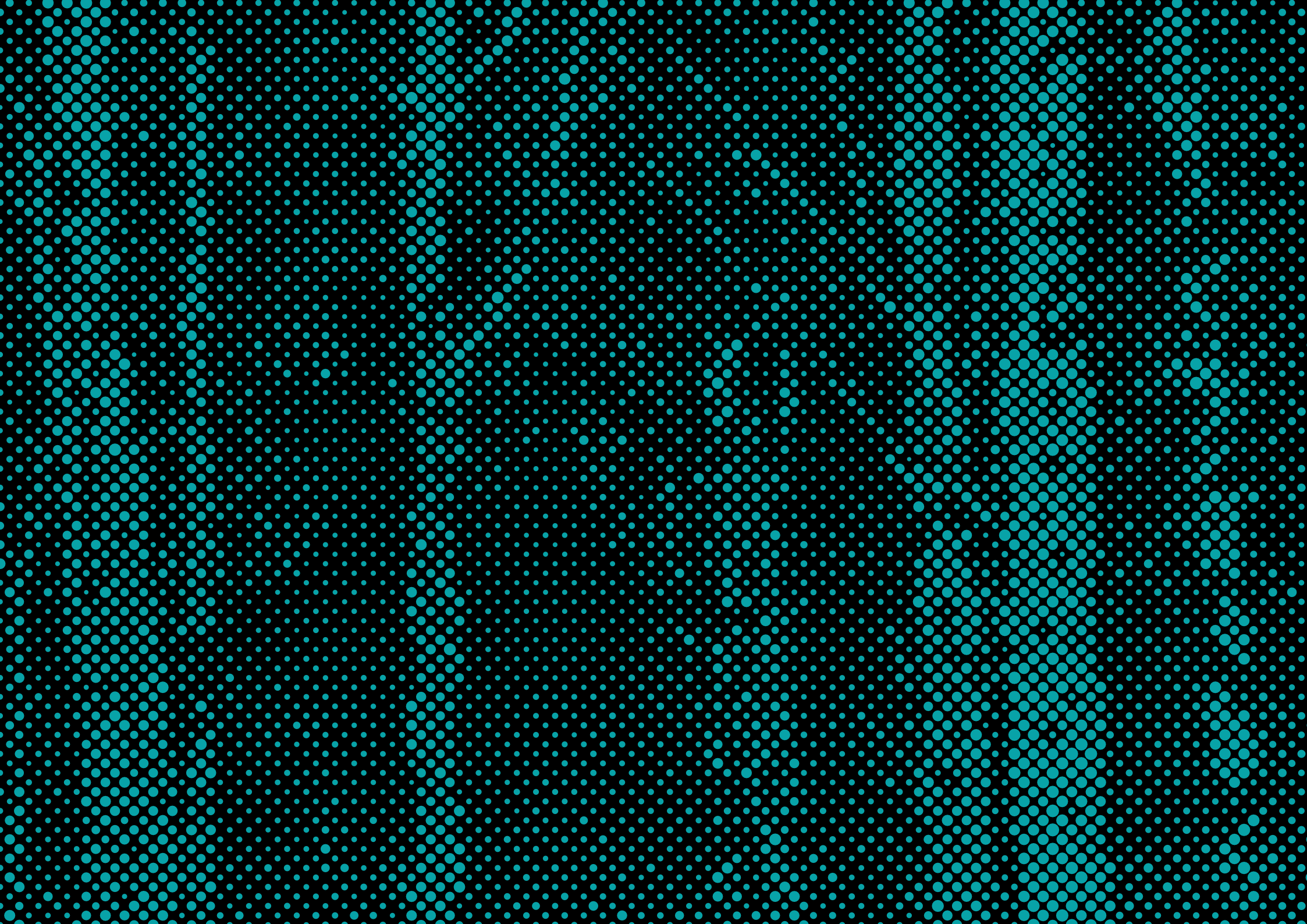




SUSTAINABILITY REPORT 2023









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A GUIDE TO READING

Toward ESRS and double materiality

OMB Saleri s.p.A SB has drawn up the third edition of the sustainability report with the aim of communicating to its stakeholders (internal and external) the virtuous initiatives put in place by the company about environmental sustainability, social and governance.

The report has been drawn up with the support of the consulting firm Fedabo SpA SB according to the option "with reference to" of the international standards GRI (Global Reporting Initiative) used as a source to identify indicators about reporting qualitative and quantitative information for the year 2023.

In August 2023, the European Union issued the delegated act containing the reporting standards provided for by the **CSRD** directive, approved in November 2022 and entered into force in January 2023, and prepared by **EFRAG** (European Financial Reporting Advisory Group), the technical body dealing with accounting standards at international level.

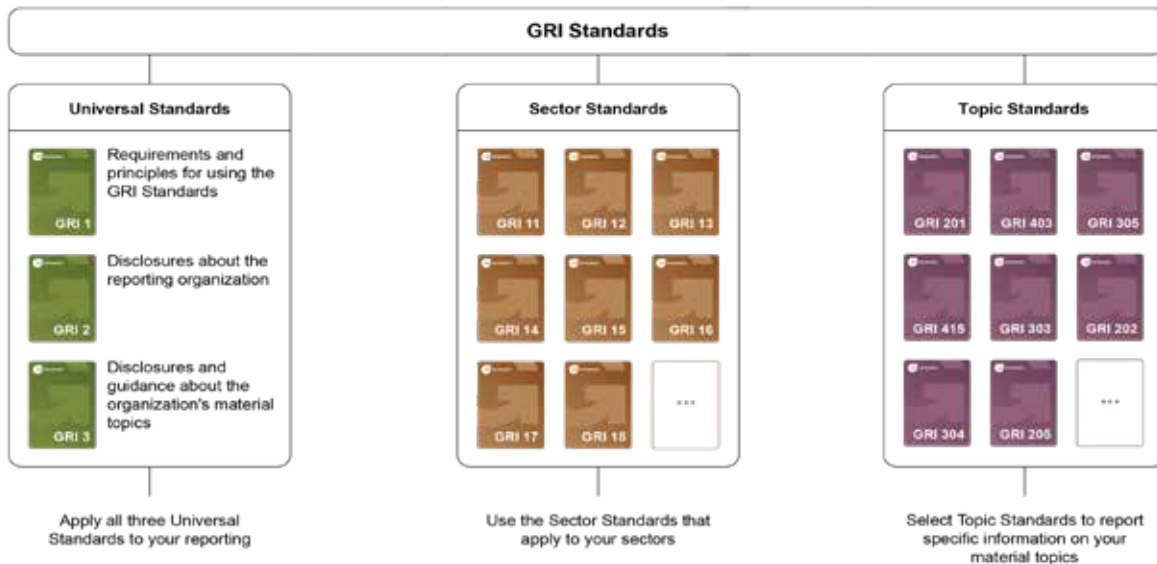
These standards, called ESRS (European Sustainability Reporting Standard), provide for a phased implementation phase (2024 for companies already

subject to the non-financial reporting obligation of the NFRD) which provides for reporting obligations for large companies from fiscal year 2025 onwards.

This document, while being drafted with reference to GRI standards, refers to ESRS standards in identifying reported sustainability issues, which are brought back to the definition proposed by the new standards and outlined through a new process of materiality analysis, explained in the dedicated chapter.

The individual topics reported, for which the correlation with the UN agenda's Sustainable Development goals is also highlighted, are presented with reference to the OMB Saleri SpA SB corporate reality and the reporting period from 1 January 2023 to 31 December 2023. Within the document you can find information related to the previous four years (2020-2023).

The principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability have been adopted in the preparation of this document.

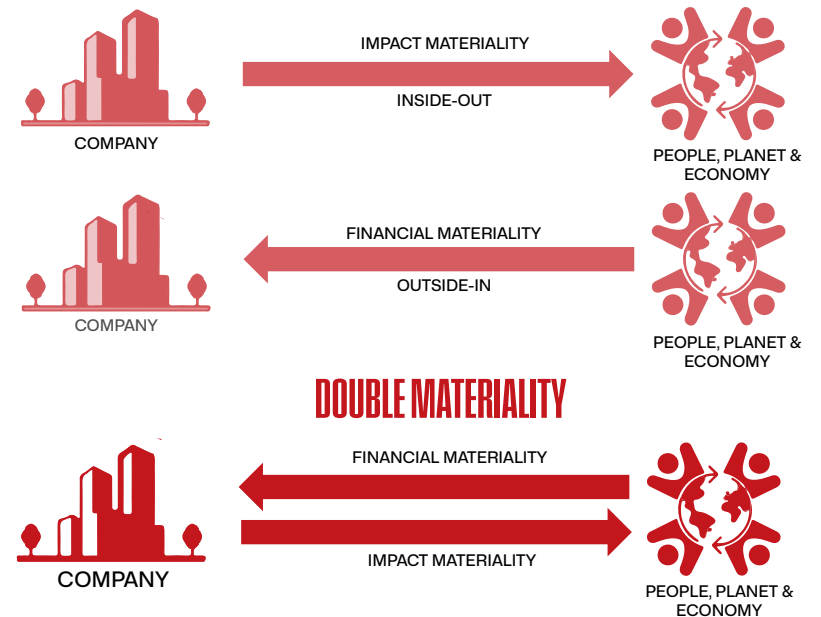


Double materiality is now a key principle for companies adopting a sustainability strategy.

DOUBLE MATERIALITY

What is?

	Cross-Cutting Standards	ENVIRONMENT (non-sector-specific standards)	SOCIAL (non-sector-specific standards)	GOVERNANCE (non-sector-specific standards)
ESRS Set 1				
ESRS Set 2	Sector specific standards			SME standards



THE FIRM ADHERENCE TO
ESG PROTOCOLS DOES
NOT ONLY RESPOND
TO THE SENSITIVITY/
ETHICS OF OMB'S
MANAGERS, THEY ARE AN
INESCAPABLE FACTOR IN
OUR INDUSTRIAL IDENTITY.

LETTER TO STAKEHOLDERS

Third edition of the Report

The 2023 Social Budget is the third of OMB Saleri spa, Società Benefit. Reviewing the activities carried out in 2023 to promote the well-being of people and respect for the environment, the close connection between the chapters describing the initiatives ESG and the factors that determine our factory's daily operations.

Every ESG initiative reflects and conditions the behavior of people working in OMB and as well as the effectiveness of actions aimed at respecting the environment and people is all the more the more there is sharing, Participation also becomes a lever for success in the daily work in workshops and offices.

Responsibility for their actions, the awareness that improvements are obtained by sharing objectives is the basis for obtaining results, both in the Social and Economic Balance of OMB. The firm adherence to ESG protocols does not only respond to the sensitivity/ethics of OMB's managers, they are an inescapable factor in our industrial identity. In our target markets, the audience of operators who select potential suppliers taking into account their propensity to comply with ESG parameters is a selection factor that we allows us to offer our products even in highly innovative sectors. The search for long-term employment relationships by large multinational companies that believe in the EU's path to deal with the negative effects of change climatic, is an element of advantage for us.

This is not just an appreciation of OMB's commitment to the environment and people, The European Commission has recently published a report on the European Union's research and development policy in the field of telecommunications. The investment to keep the people department dedicated to ESG management active is therefore an essential choice for the future of our company.

Paride Saleri
CEO

“Our ambition is to combine the efficiency of factory processes with the enhancement of people, indicating as the ultimate goal of work the well-being of man.”

WHO WE ARE

Benefit Company

OMB Saleri S.p.A. is committed to providing high quality solutions for the ever-growing market needs.

Our mission is to develop and produce advanced mechanical components that meet the highest standards of safety, reliability and performance, The European Commission has published a report on the European Union’s research and development programme in the field of energy.

OMB Saleri S.p.A. has state-of-the-art production facilities that integrate innovative technologies to guarantee maximum precision and quality in every stage of the production process. From design to processing of materials to finishing, **every step is carefully monitored to ensure that the components produced meet the highest standards of excellence.**



Today the company is an excellence in the world automotive market and an admired Italian model of participatory factory, which counts over 250 people.

The wide range of products includes valves for hydrogen management, CNG valves for automotive applications, IBU valves, for gas and water management and other components in brass and aluminum. Thanks to its experience and technological capacity, the company is able to develop customized solutions to meet the specific needs of customers.

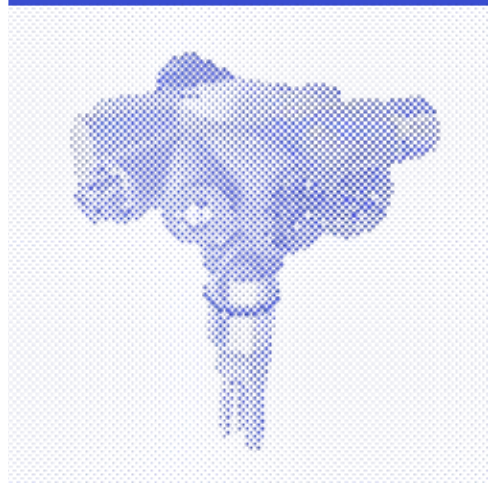
In line with the principles of corporate social responsibility, OMB S.p.A. is committed to operating in a sustainable way, reducing the environmental impact of its activities and promoting ethical and responsible business practices.

Continuous innovation is a means to contribute to building a better future for future generations.

4 Business Units

In the years, the company has been structured into 4 business units

HYDROGEN DIVISION



WHERE VALVES AND COMPONENTS FOR HYDROGEN MOBILITY ARE PRODUCED, BOTH FOR THE STORAGE SYSTEM AND FOR THAT FUEL CELL

CNG DIVISION



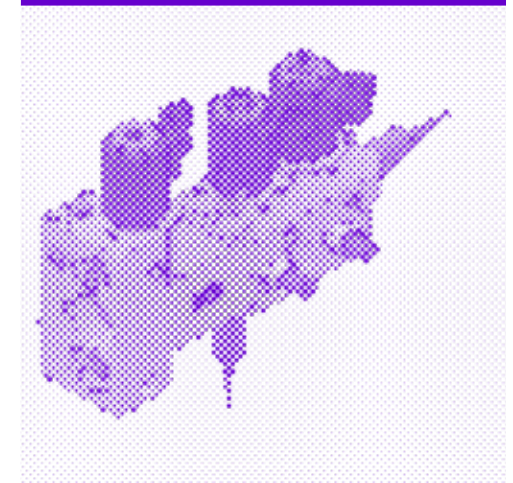
WHICH IS FOCUSED ON THE DEVELOPMENT OF VALVES FOR GAS MOBILITY

METAL MACHINING DIVISION

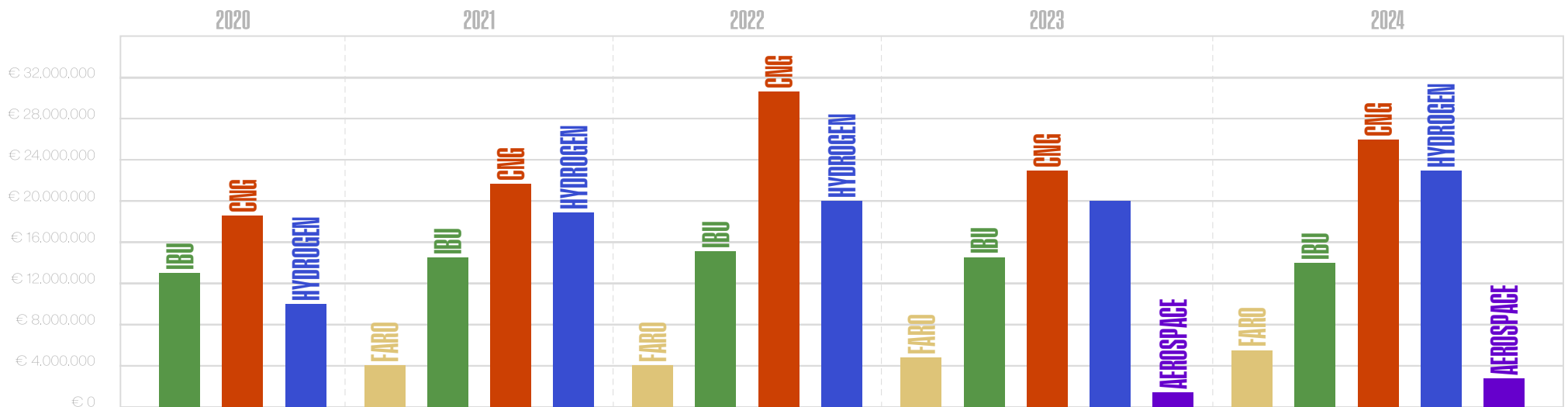


WHICH MANUFACTURES VALVES AND SAFETY DEVICES FOR GAS AND WATER AND PROVIDING PRECISION AND CUSTOMIZED MACHINING

AEROSPACE DIVISION



DESIGN AND MANUFACTURE OF COMPONENTS FOR SPACE AND AVIATION



And 5 areas of excellence

OMB is divided into five departments:



Research & Development

01

THE DEPARTMENT OF RESEARCH AND DEVELOPMENT IS THE NERVE CENTRE OF OMB AND HAS ALWAYS BEEN ITS MAIN DRIVING FORCE.

The Department of Research and Development (R&D) is the nerve centre of OMB and has always been its main driving force.

A team of high-level mechanical engineers, with an average age of 30, specialised in fluid dynamics and with great experience in management of gases and fluids under extreme conditions; it is the distinctive element of the company and consists of almost 20% of the staff.

OMB has the ability to develop complex projects tailored to specific customer needs.

Laboratory

02

OMB'S LABORATORY IS ABLE TO PERFORM A WIDE RANGE OF TESTS WITH DIFFERENT GASES AND LIQUIDS: HYDROGEN, METHANE, LPG, HELIUM, NITROGEN AND OIL.

OMB's laboratory is able to perform a wide range of tests in order to validate and certify products in accordance with the regulations required by the automotive and aerospace industries. The tests involve different gases and liquids, such as hydrogen, methane, LPG, helium, nitrogen and oil. The company is able to conduct cyclic tests at very high pressures, especially **with helium and hydrogen, in specially designed and ATEX certified chambers** as well as in cryogenic environments.



Production

03

OMB HAS DECADES OF EXPERTISE IN PRECISION MACHINING.

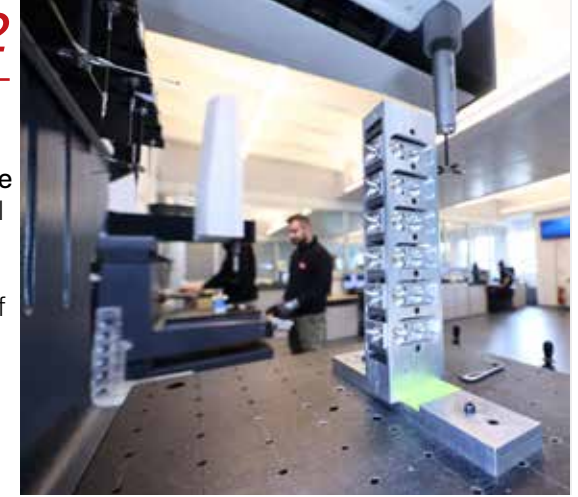
OMB has decades of expertise in precision machining. Its equipment includes a wide range of CNC, lathes, multi-spindles and transfer machines, allowing flexibility of processing for small or large batches, various metals and achieving extreme roughness and tolerances. This, combined with the most innovative techniques of Lean Production and WCM, allows him **to maintain an agile and lean production, capable at the same time to satisfy any request.** The department is also equipped with state-of-the-art industrial washing and thermal deburring machines. OMB has machining capabilities for various metals, including steel, stainless, aluminium and brass.

Quality

02

OUR CERTIFICATIONS:
ISO 9001:2015
IATF 16949:2016
UNI EN 9100:2018
APQP, DFMEA, PFMEA
SPC.

OMB is certified according to the quality standards ISO 9001:2015 and IATF 16949:2016, in addition to the requirements of the Original Equipment Manufacturer automotive and the After-Market. **In 2020, it also obtained the UNI EN 9100:2018 certification for the aerospace sector.** The technological excellence and reliability of the products result from a rigorous activity of design, defect prevention and validation tests. All products are tested using advanced control systems, ensuring loss levels far below the requirements of industry standards. The APQP (Advanced Product Quality Planning), DFMEA (Analysis of Effects in Design Error Mode), PFMEA (Process Failure Mode and Effects Analysis) and SPC (Statistical Process Control) certifications are additional guarantees of quality and reliability.



Clean Room

03

DEPARTMENT RESERVED FOR ASSEMBLY AND FINAL TESTING OF COMPONENTS INTENDED FOR THE H2 AND AEROSPACE MARKETS.

The Clean Room department, **certified according to ISO 8 standard**, is reserved for the assembly and final testing of each component destined for the H2 and aerospace markets. The environment is constantly and scrupulously controlled to ensure optimum cleanliness, order, pressure and temperature in order to minimize any risk of contamination.

Focus: OMB CUSTOMERS

The recipients of the OMB production are the main original component manufacturers in various countries where the automotive sector, and especially the one oriented towards renewable sources, is particularly active (Germany, Northern Europe, China, Canada, United States). Other customers of OMB are the European Agencies for projects on hydrogen ships and trains and the European Space Agency.

With Bosch, the well-known company and the world's largest manufacturer of automotive components, has been signed an effective collaboration aimed at developing valves and pressure regulators for hydrogen tanks, element which the German company identifies as an essential protagonist in the mobility of the coming years.

1980

Birth of OMB

Acquisition of a small warehouse (Officine Meccaniche Bresciani) producing brass nuts in Prevalle (BS).



1980

2000

80's and 90's: LPG

1988: Acquisition of O.A.R.A., a small company with a know-how linked to an economic product extremely in demand: LPG valves

1990: Consolidamento del mercato relativo alle valvole per GPL in Europa, Asia ed Africa.



2002

2000s: Automotive

The new company division specialized in Compressed Natural Gas (CNG) for the automotive sector is born

2008: OMB opens a sales office in China and a small production site in India.



2012

2015

The turning point: Hydrogen

2013: Collaboration with Daimler Mercedes for the first studies on hydrogen valves.

2015: 350 and 700 bar hydrogen valve lines achieve EC79, R134, HGV 3.1, HPRD.1 and KHK certifications enter the market.



2019

2021

2022

2023

2024

2028

Aerospace

2019: First aerospace project launched

2020: Obtaining of ISO 9100 certification

2021: Development contract and license with Bosch for the production of valves and pressure regulators for hydrogen tanks.



Growth

OMB Saleri becomes Benefit Company, transforming its intrinsic values into an official statement. Inauguration of the new ecologically advanced plant and extension of the available surface of OMB to 16,000 m2.



Gender Equality

Obtaining certification for gender equality UNI PDR 125

Future

Growth and innovation in the hydrogen market and forecast of increased market share in the aerospace and cryogenic sector

2023 NUMBERS

Results of OMB in 2023

- **253** employees
- **24.6** hours of training per person
- **29%** of employees under 30
- **45375** hours devoted to R&D
- **100%** electricity from renewable sources
- Start-up of a **new photovoltaic system**

VALUES AND PRINCIPLES

People and innovation

"We are oriented to innovation of the product, of the production processes and of factory organization. We are inspired by the Italian humanistic experiences (Camillo and Adriano Olivetti) and the production techniques tested in Toyota and in German factories (lean production)".

"Our ambition is to combine the efficiency of factory processes with the enhancement of people, indicating as the ultimate goal of work the well-being of man".

From these words it is clear that the company places among its primary values that of business and civic ethics. Our values have enabled us to strengthen and enrich our corporate culture and to focus even more on sustainable growth.

Our innate focus on innovation drives us to seek continuous improvement in terms of quality, environmental impact and anticipation of industrial transformation.

Our aim is to seek and maintain a balance between being "enterprise" and the participation and empowerment of employees and collaborators in decision-making and organizational processes.

IN ADDITION TO GENERATING PROFITS, PEOPLE AND THE TERRITORY. THIS IS A AND MUST HAVE

HUMANISM

In addition to the economic growth, men and women are of fundamental importance. Our constant commitment is not only to enhance the cognitive and social skills of everyone but above all to support and increase them.

SENSE OF RESPONSIBILITY

Responsibility towards ourselves, the company, the people who we relate to, tangible and intangible business assets, environment and territory. Responsibility that involves taking care of problems and cooperating to generate the innovations necessary for their resolution.

CONTINUOUS IMPROVEMENT

The high technological level and the reliability of the products of OMB Saleri are the result of an important activity of design, prevention of defects and validation tests which perform a meticulous attention to details. Our goal is to guarantee the highest quality of products, the excellence of systems and production processes.



Propose yourself we want to hear your ideas.



Original minds to find new directions and inspire different solutions. Seek the why of things.

A COMPANY MUST GENERATE "WELL-BEING" FOR CONCERN THAT WE ENTREPRENEURS CAN

WELL-BEING

OMB believes that the participatory factory is the way to achieve industrial development and continuity. The precondition is that there is a positive climate among people that takes account of their well-being and satisfaction, allowing workers to manage their time flexibly, to balance and find the balance between private and professional life.

OPEN-MINDEDNESS

Our undisputed dedication to innovation has made us aware, by means of research and study, of our ability to anticipate industrial and technological changes. We do pursue excellence by thinking about new solutions.

CO-PARTICIPATION

The spirit of an active participation, through working groups, derives from the persevering sharing of company objectives and values. The basis of collaboration is that everyone shares their knowledge, is inclined to help, to listen and to care about others without any discrimination.

PRINCIPLES OF SUSTAINABILITY

We have always been committed also in the social and community field, in order to promote not only a territorial sustainability but also the growth, the improvement and the socio-economic development of the community where we operate. We support and we have, as reference standards, the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda of the United Nations.

CULTURE



Be interested and be interesting.
Culture is fun, ignorance is ridiculous.

GENEROSITY



Put your skills to work with others; we prefer the team to the outlier.

READY FOR CHANGE



We imagine, we experiment, we evolve day by day. Get involved in the newness.

“OMB , while pursuing objectives of economic growth, as any healthy company is required to do, is aware of the importance and participation of people”

COMPANY STRATEGY

of SUSTAINABILITY

OMB , while pursuing objectives of economic growth, as any healthy company is required to do, is aware of the importance and participation of people, with whom it does share these founding values about his ethical conduct.

While it is driven by an innate focus on innovation and continuous improvement in terms of quality, reduction of its environmental impact and industrial transformation in an increasingly digitalized and green perspective, on the other hand, the wish to place people at the centre, through the protection of their fundamental rights, the respect for diversity, the rejection of all forms of discrimination and the wish to create a working environment inspired by respect, fairness and collaboration do weigh in the strategic choices of the company.

OMB SALERI became, in 2022, "Society Benefit" to further realise its commitment to sustainable development and to create a positive impact on the environment and the territory.

The values promoted by OMB are cohesive, because they generate unity of purpose, pervasive, because they affect all the employees.

OMB Saleri S.p.A., in line with the principles that have always guided it, has embarked on a sustainability strategy in recent years aimed at monitoring and improving its performance in relation to social and environmental responsibility, In line with the Sustainable Development Goals.

Having developed in 2022, with reference to the year 2021, the first Carbon Footprint of the Organization, and having repeated the analysis in 2024, with reference to the year 2023, is part of a set of strategic choices, The aim is to align corporate activities with international climate objectives in order to promote sustainable development and help minimise their environmental impact. The sustainability path that OMB is taking together with some specialized consultants and a structured sustainability team, aims to improve not only environmental issues but also social and governance aspects.



Focus: Essere azienda Benefit

In April 2022 OMB Saleri became a Benefit Company through the assumption of a new legal form, which led to the amendment of the company statute.

That of "Benefit Society" is a legal form introduced in Italy, first among the European states, by the Stability Law of 2016 (Law 28 December 2015 n.208, single article, paragraphs 376-374) and defines the companies that "in the exercise of an economic activity, in addition to the purpose of dividing its profits, pursue one or more purposes of common benefit and operate responsibly, sustainably and transparently towards people, communities, territories and the environment, cultural goods and activities, entities and associations and other stakeholders".

Companies that become benefit companies undertake to:

- Incorporate in its Articles of Association, in addition to profit objectives, common benefit purposes
- Measure all its impacts and communicate them annually in a transparent and comprehensive manner through an impact report describing both the actions carried out and the plans and commitments for the future.

As the company's codes of conduct and policies attest, the company's founding values are contained in the principles contained in the UN Universal Declaration of Human Rights, the Tripartite Declaration of Principles on Multinational Enterprises, in the International Labour Organisation's Social Policy and the OECD's Guidelines for Multinational Enterprises.

OMB, which also adheres to the UN Global Compact, firmly believes in respect for human rights as an essential element of any entrepreneurial



action, and is committed to pursuing this through the legislation of the countries in which it operates, but also its internal management system, its Code of Ethics, its Quality System and the company's privacy policy, and through the signing of the Charter for Equal Opportunities and Equality at Work promoted by Fondazione Sodalitas and the DEI internal policy (Diversity, Equity, Inclusion), which aims to ensure equal opportunities and non-discrimination in the workplace.

600+

AZIENDE e ORGANIZZAZIONI NON PROFIT
ITALIANE COINVOLTE

UN GLOBAL COMPACT



Global Compact
Network Italia

OMB has been a member since 2021

Since September 2021 OMB Saleri has been engaged in the UN Global Compact Corporate Responsibility Programme, the world largest corporate citizenship strategic initiative, promoted by the United Nations, and it has been active about human rights, work, environment and anti-corruption principles.

The Global Compact is a voluntary initiative that translates into concrete actions: it is not limited to a simple declaration, but is committed through collaboration between companies, institutions and individuals to implement and support its 10 principles and achieve the 17 UN Sustainable Development Goals. This commitment is expressed annually through a statement of continued support and communication of progress made and future plans relating to the above mentioned principles and objectives.

Participants take responsibility for actively contributing to the creation of a better future through concrete actions and a continued commitment to positive change.

The 10 principles of the UN Global Compact:



Human rights

01

PRINCIPLE I

promote and respect universally recognised human rights within their respective spheres of influence

PRINCIPLE II

Ensure that they are not indirectly complicit in human rights abuses

Work

02

PRINCIPLE III

Supporting freedom of association of workers and recognising the right to collective bargaining

PRINCIPLE IV

Eliminate all forms of forced and compulsory labour

PRINCIPLE V

Ensuring the effective elimination of child labour

PRINCIPLE VI

Eliminate all forms of discrimination in employment and occupation



03

Environment

PRINCIPLE VII

Supporting a preventive approach to environmental challenges

PRINCIPLE VIII

Take steps to promote greater environmental responsibility

PRINCIPLE IX

Encouraging the development and dissemination of environmentally friendly technologies



Anti-corruption

04

PRINCIPLE X

Promote initiatives to prevent corruption in all its forms, including extortion and bribes



More information and insights can be found at www.omb-saleri.it at the ESG page

SUSTAINABLE DEVELOPMENT GOALS

SDGS

The Sustainable Development Goals (sdgs) are the 17 Sustainable Development Goals underlying the 2030 Agenda, the shared plan for sustainable development signed in 2015 by the UN member countries, the achievement of which is only possible through the transversal involvement of governments, companies and individuals.

As mentioned in the Reading Guide, each theme analyzed in this report has been associated with the reference sdgs in order to frame the company's contribution to achieve this important goal. Below, the related relationship between the SDGs and how OMB is actively contributing to the achievement of the objectives.



SUSTAINABLE DEVELOPMENT GOALS

INIZIATIVE



- Car sharing
- E-bikes available to employees
- Monitoring of emissions
- Production process circularity



- Save the farm
- WHP
- Office gymnastics



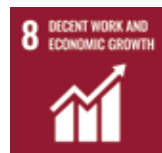
- ISO 14001
- Energy diagnosis
- ISO 50001
- Photovoltaic systems
- Energy purchased with Guarantees of Origin



- Academy project
- Community Pact
- Continuing training



- DEI policy
- UNI PDR 125 certification
- Sodalitas Foundation
- Red Trunk project
- Theatrical performance "Words have a weight"
- Project Aleph



- A GLOBAL COMPACT
- Practical community
- Sodalitas Foundation
- Equal Opportunities Charter
- Code of ethics for suppliers
- protection of workers
- 5W Welfare Index SME
- Work in collaboration with public and research bodies

IMPACT ANALYSIS AND MATERIALITY

OMB SALERI'S PRIORITIES

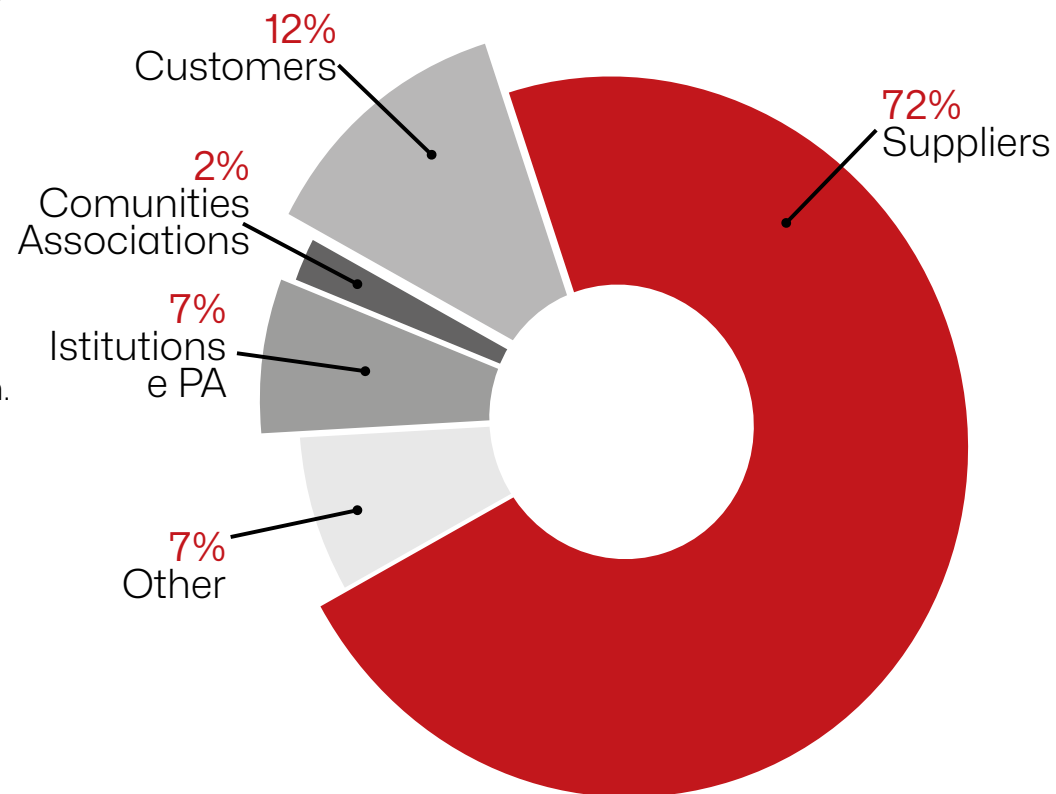
Materiality analysis and stakeholder involvement

For the 2023 Sustainability Report, OMB has chosen to carry out a new materiality analysis to understand the stakeholders' interests and perceptions about sustainability issues.

Although stakeholder involvement and participation is a constant which can be carried out through multiple modalities, including direct comparison, survey and rating systems, supplier selection processes and mutual feedback along the value chain, the company has assessed as fundamental, in order to identify the most relevant guidelines for achieving its objectives, the direct involvement of the various categories of stakeholders through the administration of a questionnaire aimed at identifying the strategic nature of the various issues with reference to the reality of the company and its value chain. So as to proceed with the process of identifying material themes, it was first necessary a selection of the different stakeholders, which ended up with the distribution of these subjects within six macro categories:

- Customers
- Suppliers
- Institutions and Public administration
- Communities and associations
- Employees and their representatives
- Other partnerships not covered by the above categories

EXTERNAL STAKEHOLDERS (135 RESPONSES)



Once identified the different stakeholders and ESG issues potentially relevant to the company, a direct analysis was conducted through the administration of an anonymous questionnaire, where people were asked to assign different levels of strategic importance to each theme, on a scale from 1 to 5.

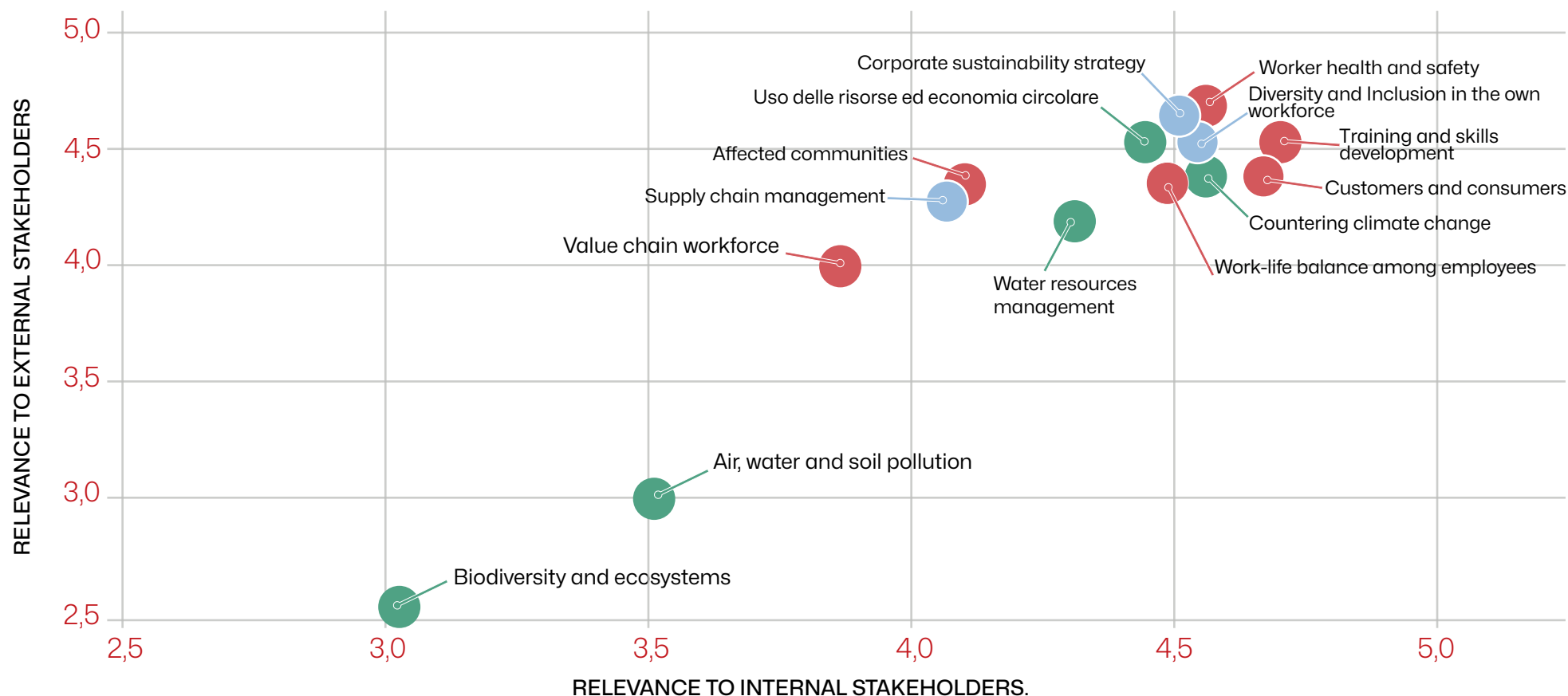
In order to gather as many ideas as possible, space was also left for ideas and reflections. In total, 244 internal and external stakeholders participated in the survey and about 26 left a comment. Among employees, 44% participated in the survey, for a total of 109 responses.

The visual representation of the prioritisation of material themes was achieved through the use of a materiality matrix. In this matrix, each theme is positioned within the space according to its strategic importance for internal and external stakeholders.

The position of a theme in the upper right corner indicates its high degree of strategic importance. The themes in the lower left are also significant, although they are less urgent than others.

The stakeholders' vision

The materiality matrix is presented below, with the topics evaluated as priorities by OMB Saleri stakeholders:



Assessment of impacts

OMB Saleri S.p.A. is committed to providing high-quality solutions for the ever-growing needs of the market.

In line with the new international GRI standards, to assess the materiality of its impact (c.d. impact materiality), in 2022 OMB Saleri supplemented with an analysis of the impacts generated by the organization on the environment, the economy and the community.

In 2024, with reference to the year 2023, this analysis has gone further, in the direction outlined by the European CSRD¹ directive on Corporate Responsibility and the standards considered by it, the ESRS² (European Sustainability Reporting Standard).

These standards, which came into force in 2024 for the first companies subjected to the GDPR and which also consider a phase of gradual extension to listed SMEs and large companies, provide, as a basis for reporting, the analysis of double materiality, understood as impact materiality (inside-out perspective) and financial materiality (outside-in perspective).

OMB Saleri, albeit not focusing on the quantitative and economic exploitation of financial risks and opportunities in this first stage of approach to financial materiality, engaged in extending its analysis along these lines, through the definition of a range of financial risks and opportunities.

The analysis, which started from the study of the business context and the consideration of the potential stakeholders involved, considered both the impacts that the company exerted or could exert on the environment and people, as well as the financial risks and opportunities that could arise from any sustainability issues.

Not necessarily the impacts that the company has on the world lead to financial risks or opportunities and, at the same time, not all the financial

risks and opportunities that the company could suffer result directly from the company's impacts; there are undoubtedly issues that can be material (and therefore relevant to the company) from both perspectives.

The impacts of OMB Saleri were classified into positive and negative, actual and potential, with a particular focus on negative impacts, as provided for by the guidelines also related to the Corporate Sustainability Due Diligence; they are the ones that require strategies to be put in place and goals to be planned.

In this way, the company made a choice of responsibility and transparency, considering as "positive" only the substantial impacts that it caused or contributed to cause through its activity, and not simply the positive actions implemented in relation to the various themes.

Potential impacts were assessed according to their magnitude (damage/benefit scale) and probability, while only the magnitude was considered for actual impacts. For the magnitude and probability levels a scale of 1 to 5 was used. The magnitude levels, in particular, were obtained by considering the size (severity), extent (extent) and, for negative impacts only, irremediable nature of the impact (possibility of restoring the situation prior to impact).

The financial risks and opportunities, a potential magnitude and probability of occurrence were estimated. For negative impacts and risks, where present, the mitigation strategies that OMB implements to minimize their effects will be indicated. The higher value of the magnitude scale (5) implies that the impact, due to its size, extent or irremediable nature, is particularly significant: the maximum value is therefore the optimal value for positive impacts, while it is a strategic driver to guide mitigation choices when associated with negative impacts. For potential impacts, a level of probability 5 indicates the high likelihood that an impact will occur. The numerical values assigned to the different components of the analysis were subsequently proportional to the maximum magnitude for actual impacts and to the product between maximum magnitudes and maximum probabilities for potential impacts, in order to compare effectively the relevance of each impact to OMB's business.

The study is presented below, with the representation of the effects already evident, followed by that of the potential effects.

For the details of each impact, we refer to the relevant chapter, while a summary, in tabular form, of the impacts and related numerical values used to generate the weight of each has been given in the appendix.



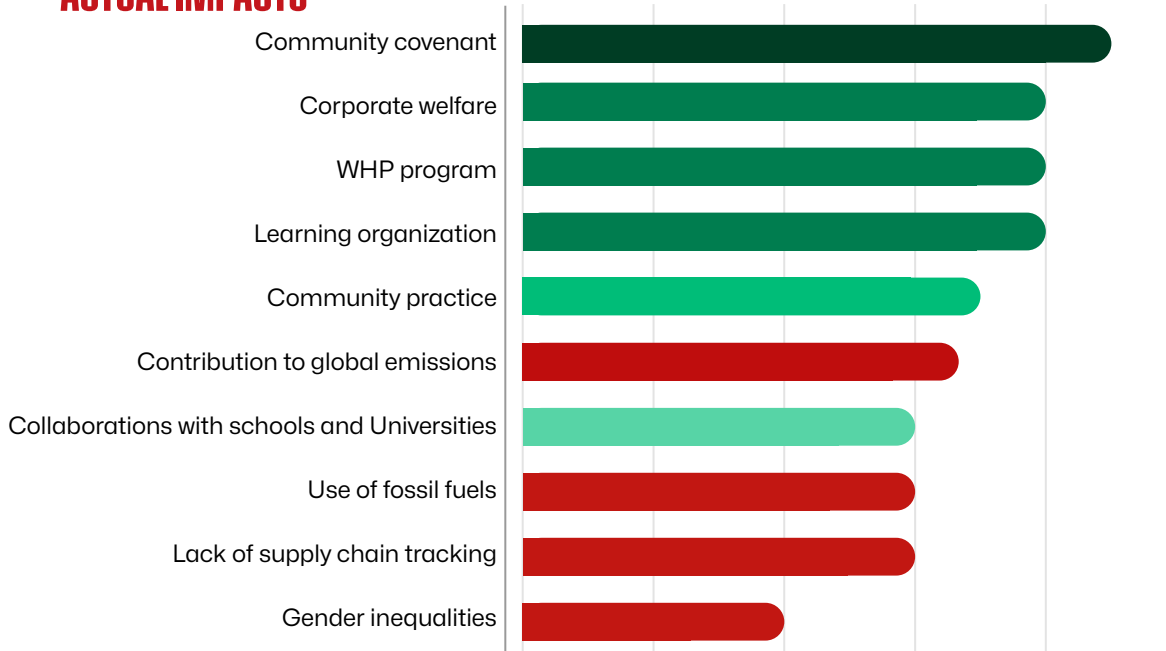
¹CSRD Corporate Sustainability Reporting Directive (2022/2464)

²ESRS European Sustainability Reporting Standard, contained in the delegated act of the European commission, dated 31/07/2023

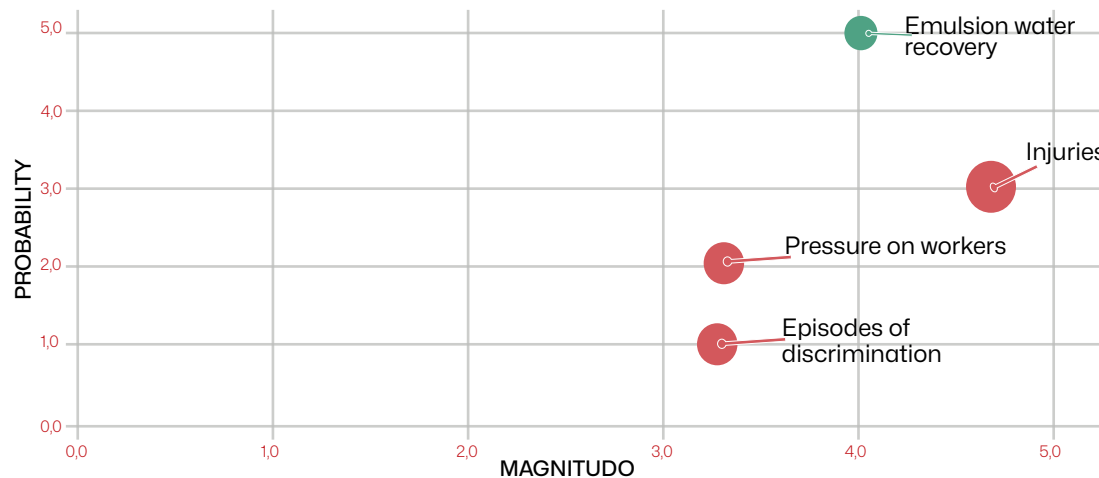
Inside-out perspective

Identification of Impacts

ACTUAL IMPACTS



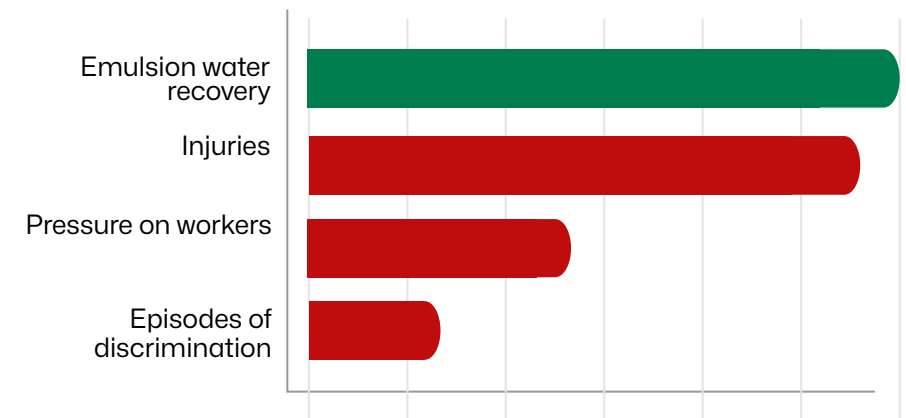
POTENTIAL IMPACTS



As mentioned, impacts are defined as all the effects that OMB has or could have on the world and/or society around us, including the value chain linked to the activity.

In carrying out the analysis, the company went beyond what required by the GRI standards referred to in this document, to approach the requirements of the recent directive related to non-financial reporting (CRSD, already mentioned) which provide, over the next few years, for the integration of impact analysis, taking into account also the supply chain both upstream and downstream of the company itself.

For this reason, in the following chapters we will also outline some impacts not directly attributable to the activity carried out in Brescia, but linked to the so-called value chain and so the set of suppliers, customers, communities and end consumers.



Outside-in perspective

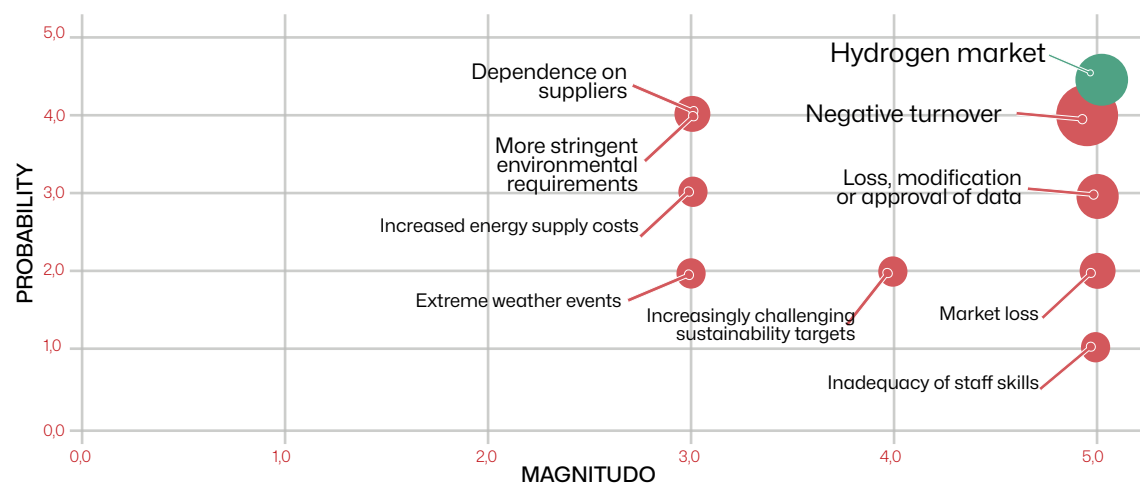
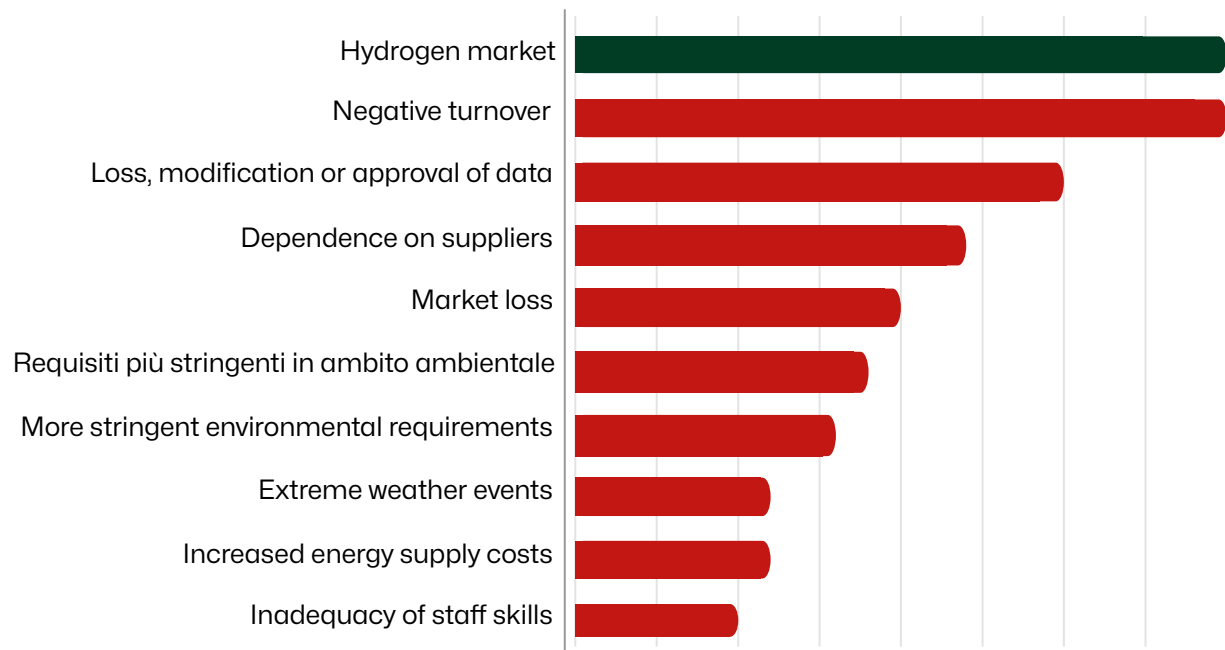
Identification of Risks and Opportunities

To identify financial risks and opportunities relevant to the company, **we focused on analyzing the relationships of dependence on certain sustainability issues, such as workforce**, upstream and downstream chain, environment and resource availability, and from these, we developed both the topics of analysis, as well as the values of magnitude and probability attributable to them.

In order to answer promptly and early on to the monitoring and analysis needs of these risks and opportunities, conscious of their relevance in managing the strategic choices of the company, in order to enable it to be aware, competitive and transparent towards its stakeholders, we have therefore identified the main risks and opportunities, with a qualitative approach; the intention is to gradually extend the analysis to other themes and to integrate it with quantitative data which will become relevant in the future.

The analysis focused mainly on risks related to sustainability dynamics, because they are the ones that require an active approach aimed at their mitigation and to build effective resilience strategies that will enable OMB to face market challenges.

RISK AND OPPORTUNITIES



List of material issues:

The combined analysis of Impacts, Risks and Opportunities and the prioritization of issues for stakeholders allows to determine the sustainability issues that will be analyzed in this document:

CLIMATE CHANGE: MITIGATION AND ADAPTATION STRATEGIES

- o Mitigation and adaptation to climate change
- o Energy

RESOURCE USE AND CIRCULAR ECONOMY

- o Inflow and outflow of resources
- o Waste management

WATER AND MARINE RESOURCES: MANAGEMENT OF WATER RESOURCES

- o Water take-off

OWN WORKFORCE

- o Health and safety of workers
- o Staff management and welfare
- o Training and skills development
- o Diversity and Inclusion

COMMUNITIES CONCERNED

- o Contribution to the community

CORPORATE CONDUCT: GOVERNANCE AND TRANSPARENT MANAGEMENT

- o Management of relations with suppliers
- o Sustainability strategies

This paper will also provide information and, where available, metrics on the themes not identified as material: biodiversity and ecosystems, air water and soil pollution, value chain workforce.

ENVIRONMENT

In the Carbon Neutral direction

Environmental sustainability is one of the key drivers leading OMB Saleri's medium- and long-term business strategy. In line with the principles of the United Nations Global Compact and the Sustainable Development Goals, OMB is committed to developing technologies with reduced environmental impact both during production and use.

OMB Saleri is also certified according to the ISO 14001 standard, a voluntary environmental management system. This certification shows the company's commitment to complying with environmental laws and regulations, as well as its determination to minimize its environmental impact.

In 2024, OMB Saleri's primary goal will be obtaining ISO 50001 certification (Energy Management System), a recognition that attests to the organization's focus on energy efficiency and sustainable resource management. This commitment reflects OMB Saleri's ongoing pursuit of improving its business practices, optimizing energy consumption, and reducing environmental impact.

In 2023, OMB's new headquarters became operational, adding 4,500 square meters of production facilities, 1,500 square meters of office space, and 800 square meters of clean rooms for processes requiring "zero contamination."

CLIMATE CHANGE: MITIGATION AND ADAPTATION STRATEGIES

Mitigation and Adaptation to Climate Change

Organization carbon footprint results: total GHG emissions of the company in 2023 was 11,556.1 tCO₂eq.

Based on 2023 data, OMB has implemented a new Organizational Carbon Footprint study, analyzing the greenhouse gas (GHG) emissions generated by the Company activities and those attributable to it, in accordance with the ISO 14064-1:2018 standards.

This analysis had already been conducted based on 2021 data, but due to the expansion of the organization's scope following the opening of the new headquarters, it was deemed necessary to update the data.

Starting from the organizational carbon footprint, whose results are presented below, the organization will be able to identify GHG emission reduction targets in line with European and global climate goals.³

Failing to achieve these targets could have significant negative impacts on the company's operations. The GHG emission reduction plan that will emerge in the coming years will also be important and useful to mitigate financial risks coming from changes in standards and regulatory criteria aimed at fighting climate change.⁴

The organizational carbon footprint analysis allowed the calculation of the total greenhouse gas (GHG) emissions of the company, which amounted to 11,556.1 tCO₂eq.

For 2023, all GHG emissions, both direct and indirect, produced by the Company were considered. Specifically, as required by the standard, the following categories of emissions were analyzed:

- **Category 1** - Direct emissions: These are emissions produced within the company's boundaries. This category includes only those produced by the company's vehicle fleet fuels and the F-Gas loss recorded during the year

(2023). This category represents 0.9% of the total inventory.

- **Category 2** - Indirect emissions from imported energy: all emissions related to the import/consumption of electrical and thermal energy. For the company, this category includes electricity drawn from the national grid and district heating.

In the location-based scenario, this category accounts for 15.2% of the total.

- **Category 3** - Indirect emissions from transportation: this includes emissions related to the movement of goods in and out of the facility, employee commuting, business trips and overnight stays, and upstream phases linked to the use of fuels (mainly diesel and gasoline) and electricity (including grid losses). This category accounts for 15.6% of the total.

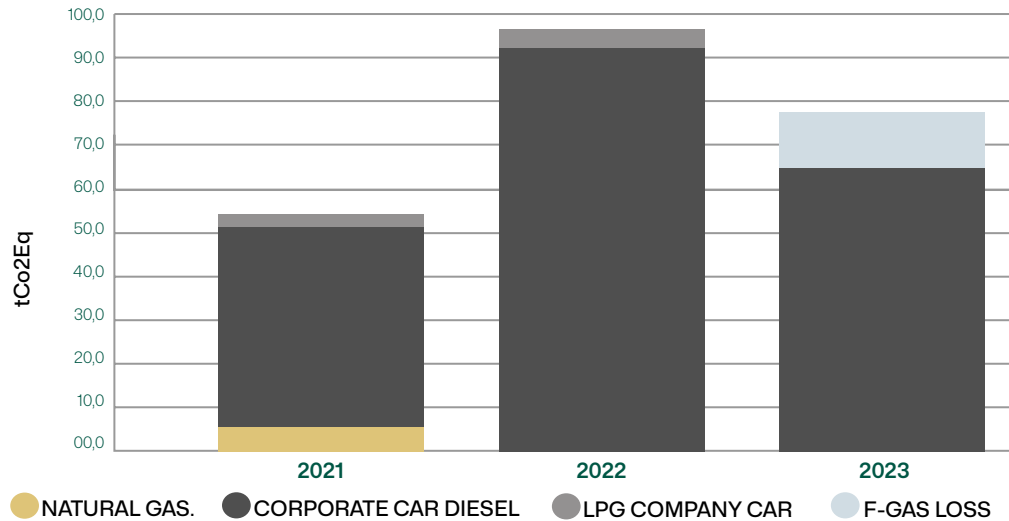
- **Category 4** - Indirect emissions from products used: it includes emissions related to the upstream production of materials used in the manufacturing process, including subcontracted work and packaging, and downstream activities such as waste disposal. This category constitutes the largest portion of the total, accounting for 68.3%.

OMB monitors its GHG emissions annually, focusing on Category 1, which relates to direct emissions (fuels for company vehicles and F-Gas losses), and Category 2, which relates to indirect emissions from imported energy (electricity and district heating). In 2023, unlike in the previous two years, a new emission source was added within Category 1, linked to F-Gas losses recorded during the year.

³Potential negative impact: contribution to global emissions

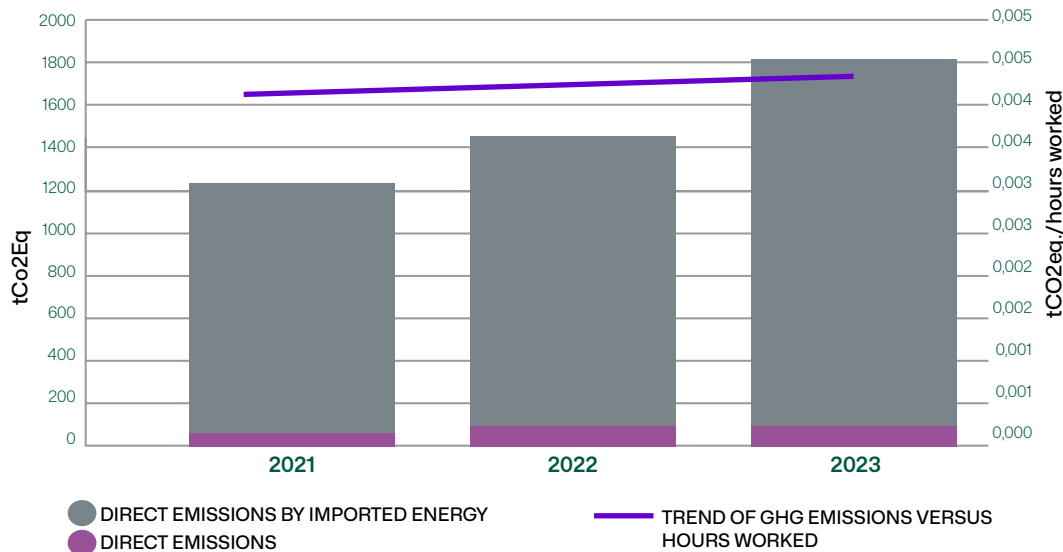
⁴Risk: more stringent requirements in environmental

DIRECT EMISSIONS



OMB has been calculating GHG emissions for Categories 1 and 2 since 2020. A comparison between 2022 and 2023 shows an increase in GHG emissions both in absolute terms (+25%) and relative to hours worked (+4.62%). **This increase is partly due to the expansion of production processes, which were enlarged with the new facility.**

EMISSIONI GHG



In addition to monitoring its greenhouse gas emissions, **OMB Saleri is also aware that extreme weather⁵ events may cause significant damage to its operations. This creates the need for the organization to mitigate this risk by obtaining physical risk insurance, a tool that is still not widely used: in 2019 in Europe, only 35% of losses related to catastrophic natural events were insured (EIOPA 2020).**

Focus: Electricity Sourced from the Grid: Differences Between Market-based and Location-based Scenarios

It is important to note that the previously mentioned Scope 2 analysis was conducted using the "location-based" scenario, which is based on the use of the most recent national energy mix emission factor from Ecoinvent v. 3.10

In the "market-based" scenario, which considers the energy mix provided by the company's supplier, the situation changes significantly: indirect emissions from imported energy (Category 2) would correspond only to emissions associated with district heating, amounting to 60.77 tCO₂eq.

This is because OMB, even in 2023, decided to purchase all the electricity needed for business purposes (in addition to that already self-consumed thanks to the PV plant) with a Guarantee of Origin (GO).

This means that 100% of the electricity consumed comes from renewable sources. In this scenario, the component linked to electricity consumption would be reduced to zero, leaving district heating as the only emitting component.

The difference between the two scenarios is therefore very significant: in the location-based situation, which is presented in the previous graph, the total GHG emissions for Category 2 amount to 1,738.69 tCO₂eq, while in the market-based scenario, there is a sharp drop to 60.77 tCO₂eq.

Analyzing both Categories 1 and 2, in the market-based scenario, OMB records a 92% reduction compared to the location-based scenario (1,836 tCO₂eq - location-based scenario vs. 158.41 tCO₂eq - market-based scenario).

⁵Risk: extreme weather events

Sustainable Mobility

In 2023, the company was honored as a runner-up by Jojob in the national ranking

OMB Saleri is actively committed to reducing the environmental impact caused by employee commuting, contributing positively to the spread of a culture of sustainable mobility.

To this scope, the company has partnered with Jojob, a web platform dedicated to carpooling among colleagues and the selection of alternative means of transport.

To promote the development of sustainable commuting among its employees, OMB offers a financial reward for each home-work journey made via carpooling, bicycle, scooter, or public transport. This platform is not only used as a practical tool to manage commute but also as a means of monitoring the overall environmental impact generated by employee commuting.

The company has also invested in the purchase of eleven e-bikes available to the staff. Additionally, reserved parking spaces have been designated for those using carpooling, and credits accumulated during the month can be converted into shopping vouchers on various platforms.

Since the initiative was launched in September 2021, it is estimated that the organization has prevented the emission of approximately 4 tons of CO2 into the atmosphere.

Finally, in 2023, the company was awarded second place by Jojob in the national ranking for active users, a result achieved thanks to investments in sustainable mobility and the commitment of all staff.



Air, Water, and Soil Pollution

OMB monitors pollutant emissions

Regarding the potential pollution of air, water, and soil, questionnaires and impact analysis conducted for the company have indicated that this issue is not material. **Nevertheless, OMB monitors emissions of pollutants such as dust (particulate matter – PM) and oil mists; in all cases, the recorded levels are well below the legal threshold, thus ensuring compliance with emission limits.**

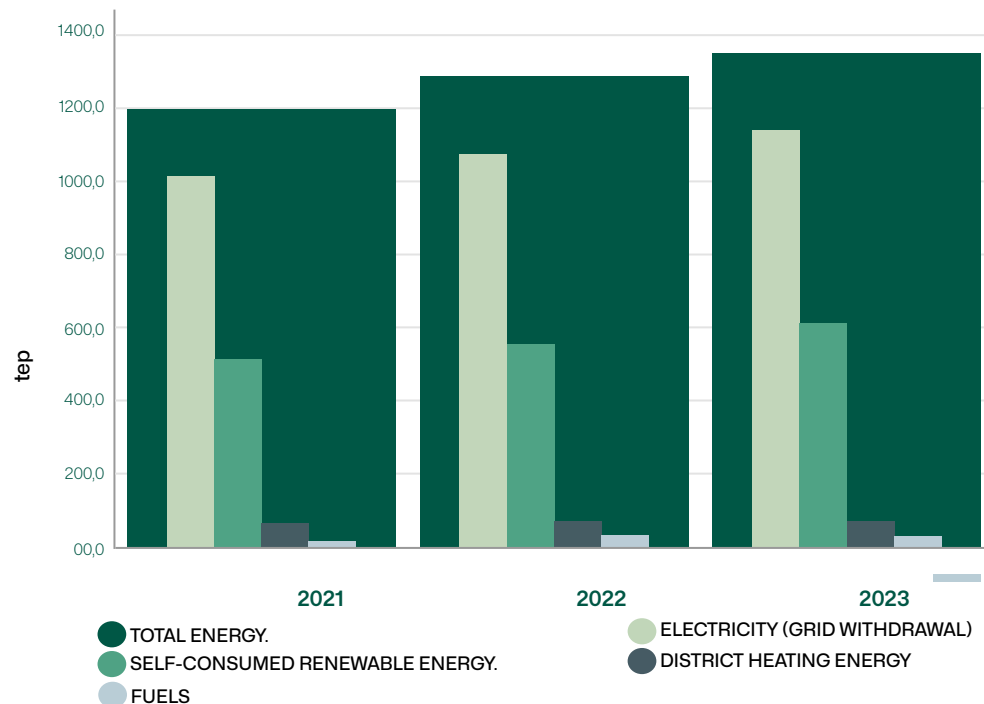


Energy

By 2023, the majority of consumption comes from grid withdrawal of electricity (84.5 %).

OMB Saleri utilizes various energy sources for its operations, including electricity (sourced from the grid or from its own photovoltaic plant), diesel, gasoline, and LPG. To facilitate a comparison between these different energy sources, their respective values have been converted into tonnes of oil equivalent (TOE).

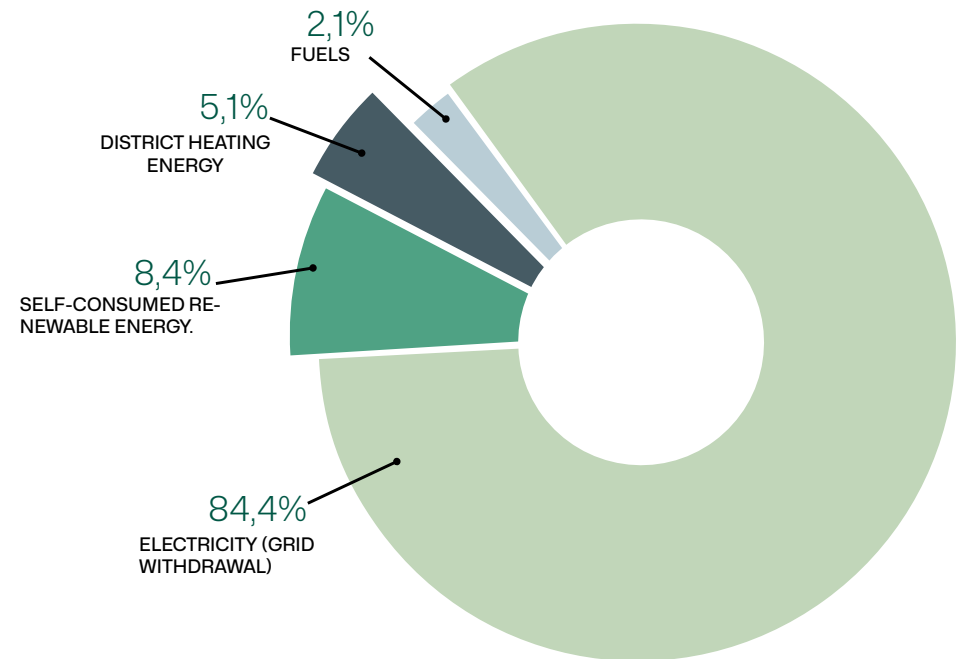
ENERGY CONSUMPTION



As shown in the graph above, in 2023, the majority of energy consumption (84.5%) still comes from grid electricity. In addition to this, there is the portion related to self-consumption from the photovoltaic plant, whose installed capacity was expanded in 2023, increasing from about 550 kWp to 947 kWp. **A new 397 kWp photovoltaic system was installed;** overall, the

existing photovoltaic systems provided 9% of the electricity consumption. Moreover, as previously mentioned, the organization sources electricity with a Guarantee of Origin (GO), ensuring that 100% of its electricity comes from renewable sources.

Initiatives like the installation of the new photovoltaic system aim to reduce the consumption of and dependence on fossil fuels⁶, which are still partially used by the company to power its vehicle fleet and heating system. In response to this, the organization has already implemented several actions, such as conducting an energy audit and promoting company carpooling. **Additionally, starting in 2024, the company will obtain ISO 50001 certification (Energy Management System),** which will further demonstrate its commitment to implementing technical upgrades and efficiency improvements.



⁶Actual negative impact: use of fossil fuels

The thermal energy needed for heating (which represents 5.1% of total consumption) is provided by the city's district heating system, produced through a waste-to-energy plant. **The building housing OMB's offices is classified as energy class A+; it is constructed entirely of wood and equipped with solar shading that automatically adjusts to allow natural light to enter, serving the dual purpose of harnessing free thermal gains during the winter and protecting against excessive heat during the summer.**

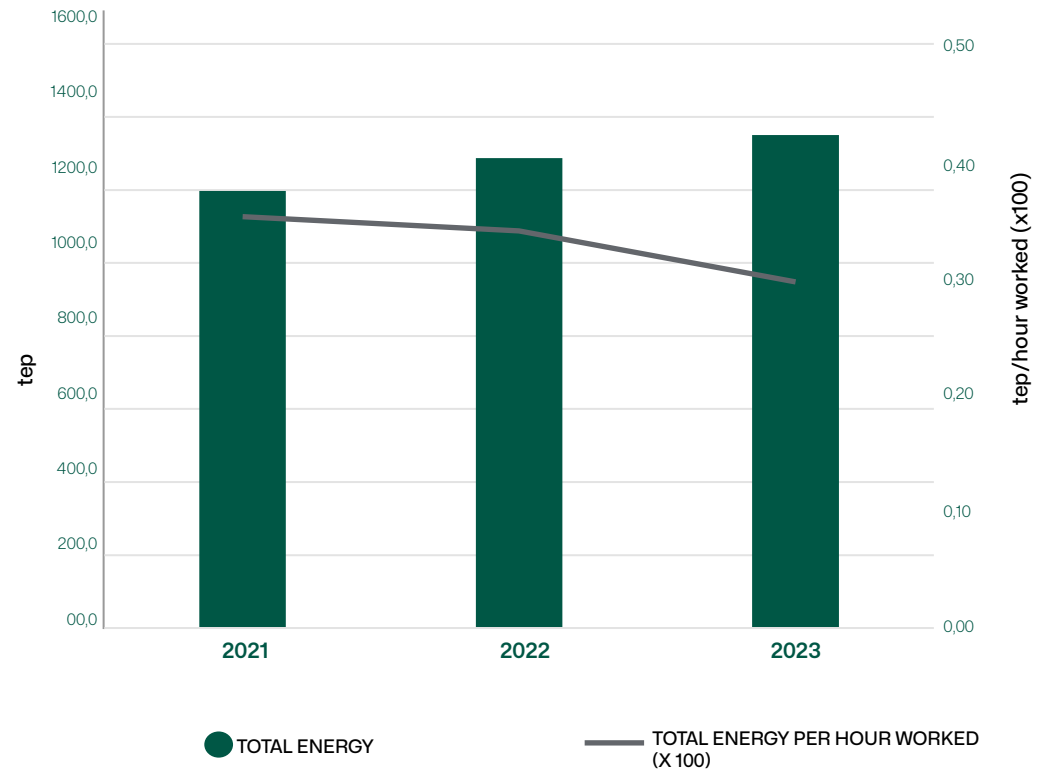
Fuel consumption by the company's fleet contributes minimally to overall energy consumption (2.1%). In general, despite the opening of the new warehouse, the percentage distribution of energy sources remains consistent with past years. As highlighted in the graph below and as expected, given the expansion of production facilities, total energy consumption increased in 2023 (+5% compared to 2022).

However, it is noteworthy that the energy intensity index, expressed as the ratio between total consumption and hours worked (x100), shows a decrease of approximately 12% compared to 2021 and 2022. **This improvement in the energy intensity index is due, on the one hand, to the more efficient machinery installed in the new facility and, on the other hand, to an increase in total hours worked by employees, which rose from about 380,000 in 2022 to 455,000 in 2023.**

Energy supply costs⁷ are significant for a company like OMB, making it necessary to adopt a strategy to mitigate potential increases in supply costs, which may result from global geopolitical factors. **To mitigate this risk, the company periodically identifies an electricity procurement strategy and closely monitors developments and trends in the energy market.**

⁷Risk: potential increase in energy supply costs

TOTAL SPECIFIC CONSUMPTION



USE OF RESOURCES AND CIRCULAR ECONOMY

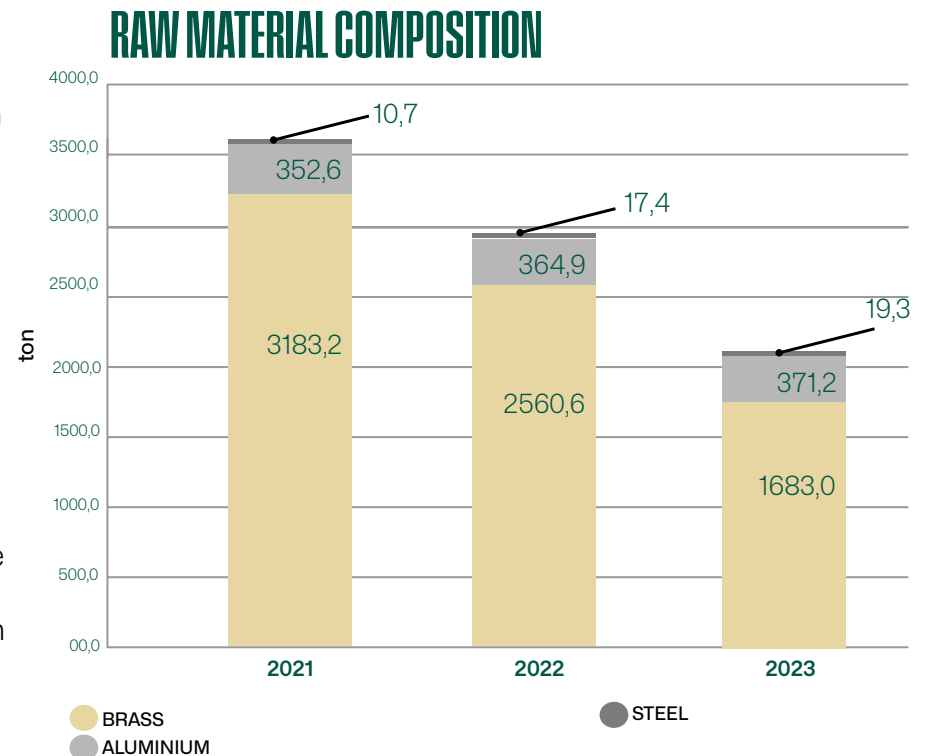
Resource Inflows and Outflows

OMB is able to recover and recast production waste internally

The production processes at OMB Saleri involve the use of brass, aluminum, and stainless steel. **The total weight of raw materials purchased in 2023 amounted to approximately 2,073 tons, with 81% being brass, 18% aluminum, and the remaining portion stainless steel.** In 2023, there was a significant decrease in the amount of raw materials purchased compared to 2021 and 2022, as highlighted in the graph below.

Given the circular nature of the industry in which it operates and the materials used, OMB is able to recover and remelt internal production waste. For materials that cannot be processed in-house, they are sent to third parties for subsequent recovery or reuse. **OMB also monitors the amount of raw material that comes from recycled sources: over 90% of the brass processed is sourced from recycled material, while for aluminum and stainless steel, the percentage of recycled material averages around 40% for aluminum and 80% for steel.**

Regarding packaging, OMB uses materials mainly composed of wood, paper and cardboard, and plastic. Specifically, the company has been able to track packaging data for cardboard (10 tons), stretch film (85 tons), and polyethylene bags (26 tons). Additionally, there are also polystyrene and expanded polyurethane packaging materials, though the total weight of these is not currently available. The organization also pays close attention to the percentage of recycled content in its packaging: 100% of the cardboard used for products is sourced from recycled materials, while for plastic packaging (stretch film and polyethylene bags), the recycled content is limited to 30%.

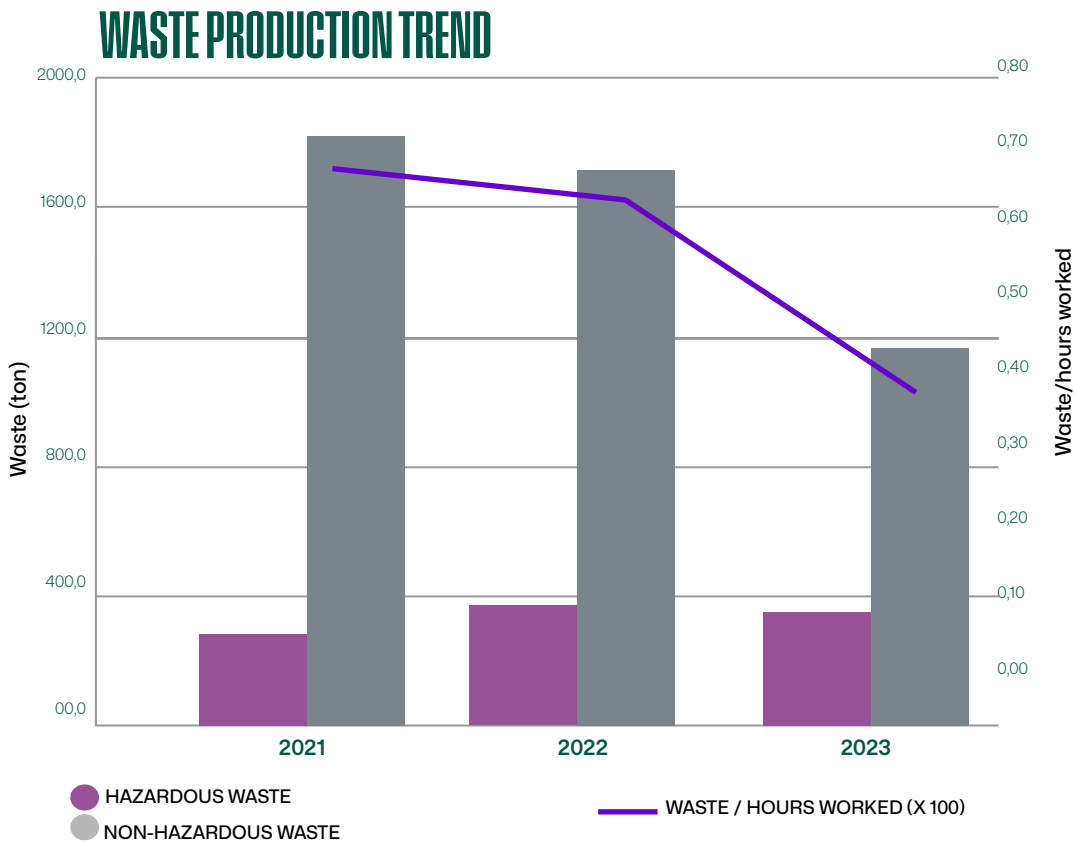


Waste Management

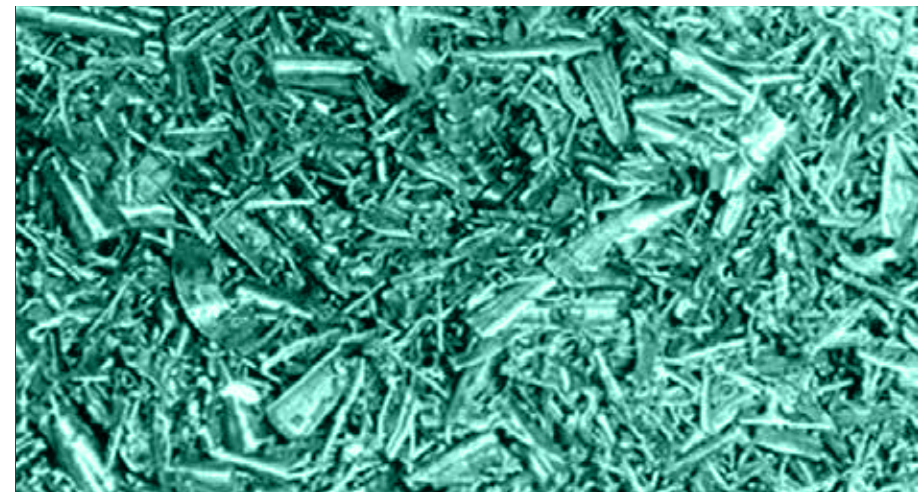
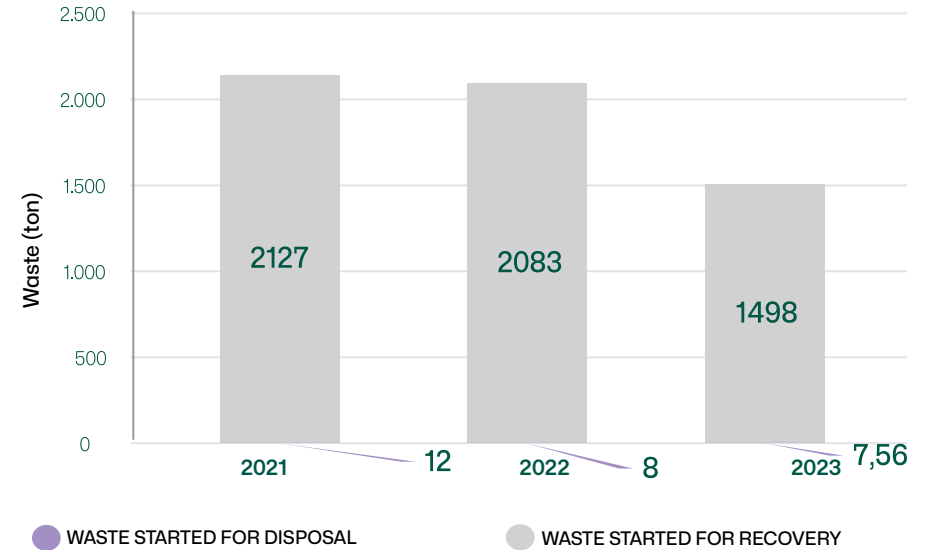
In 2023, compared to 2022, the amount of waste generated decreased by about 28%

99% of the waste produced by OMB is sent for recovery; approximately 70% is destined for reuse (1,040 tons). In 2023, compared to 2022, the amount of waste produced decreased by about 28% (1,506 tons in 2023 vs. 2,091 tons in 2022); the amount of waste produced per hours worked also saw a reduction (-40%). The total amount of hazardous waste produced remained consistent with 2022 levels (357 tons in 2023 vs. 367 tons in 2022).

In 2023, the amount of waste sent for recovery remained stable, as did the amount of waste sent for disposal.



WASTE TO RECOVERY AND DISPOSAL



WATER AND MARINE RESOURCES: WATER MANAGEMENT

Water Withdrawal

Water consumption decreased by 14% compared to 2022, for a total saving of 1,084 cubic meters of water

The water consumed by OMB, used for both production processes and civil purposes, is sourced 100% from the municipal water supply (6,532 cubic meters in 2023). In 2023, water consumption decreased by 14% compared to 2022, saving a total of 1,084 cubic meters of water, primarily due to a decline in production and initiatives undertaken to reduce waste. In this regard, OMB is studying a system for recovering water from emulsions⁸, which would allow for a reduction in the amount of emulsions disposed of and a decrease in municipal water consumption.



A Project for Biodiversity: Save the Farm

Although biodiversity was not identified as a material issue for OMB through the analysis conducted, the company has nevertheless decided to finance a project in support of biodiversity. In 2021, OMB joined the "Save the Farm" project, an initiative promoted by Lifegate and Biorfarm. The project aims to support small Italian farmers and preserve the biodiversity that characterizes our territory. One of the main actions of the project is to guarantee growers a minimum purchase price for fruit, higher than the market rate, thereby ensuring income stability regardless of the challenges posed by the climate emergency.

The fruit harvested from the Gea orchard, so named by OMB, is delivered weekly to the organization's offices within 24/48 hours of harvesting. This initiative not only promotes a healthier and more sustainable diet for the staff but also encourages a healthy and balanced break for all employees.

Additionally, another positive effect is the absorption of CO2 emissions by the planted trees, which is estimated to be around 2,750 kgCO2/year.

⁸Potential positive impact: emulsion water recovery

ENVIRONMENT GOALS

Year 2023 trend and 2024 Objective

	OBIETTIVI	ANNO	ESITO
Mitigation and Adaptation to Climate Change	• Update of the organizational carbon footprint	2023	●
	• Definition of GHG emission reduction targets	2024	○
	• Achieving carbon neutrality, a commitment made during Futura Brescia	2050	○
Sustainable Mobility	• -5% tCO2eq./employee for home-work commuting 2023 vs. 2021 ⁹	2023	●
	• Establishment of a bicycle repair station, with ad-hoc training courses	2024	○
Energy	• Energy Diagnosis	2023	●
	• Increased self-consumption of electricity from photovoltaics compared to business energy needs (approx.)	2023	●
	• ISO 50001 Certification	2024	○
Resource Inflows and Outflows	• Improve the monitoring of raw materials from recovery	2023	●
	• Collect the total weight of packaging and raw materials, including detailed percentages from recycled sources.	Futuro	○

⁹The target was not met due to the updating of the emission factor: in fact, a database (DEFRA) was used for the calculation in 2021 whose emission factor is lower than the one used in 2023 (Ecoinvent v. 3.10). Focusing on the distance traveled for commuting by employees, there is a reduction in the overall distance by 18 percent in kilometers traveled.

Waste Management

- Reduce hazardous waste by 3% in 2023 compared to 2022 2023
- CER 120109* (oily emulsions): -3% compared to production levels 2024

Water Management

- Study a system for recovering water from emulsions to assess potential investment 2024



SOCIAL

"Work should be a great joy, but for many, it is still a pain –the pain of not having it, the pain of doing a job which is not meaningful or does not serve a noble purpose." (Adriano Olivetti)

The concept of industrial humanism is not a utopian vision but a tangible goal for any organization. The company believes in a new approach to managing factories and employees, focusing on quality of life and the creation of an internal and external community that goes beyond mere productivity. OMB views its workers as the most valuable resource and is committed to their health, safety, and personal and professional development, promoting innovation and skill enhancement.

The ability to attract and retain talent, improve corporate well-being, respect, human rights, and prevent discrimination are priorities recognized by both internal and external stakeholders, aligning with the company's vision. Additionally, OMB is committed to the well-being of the territory and community in which it operates, in line with the Sustainable Development Goals.

OWN WORKFORCE

Personnel Management and Well-being

Secure employment: breakdown by categories, turnover, contractual classifications

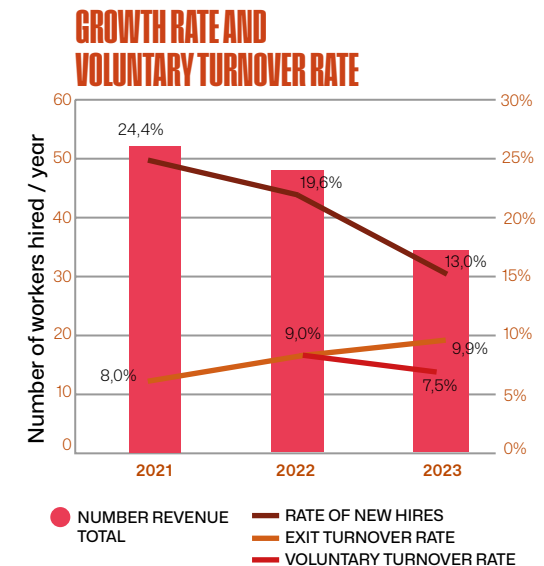
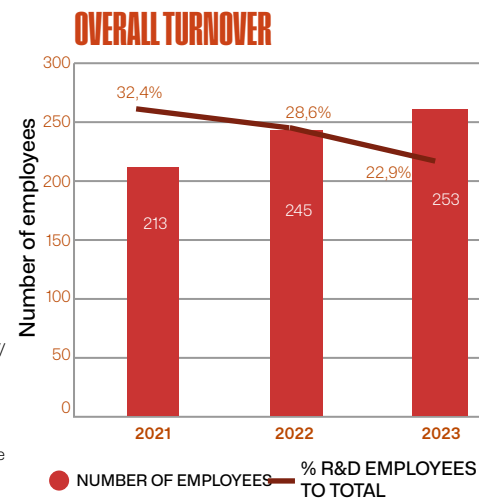
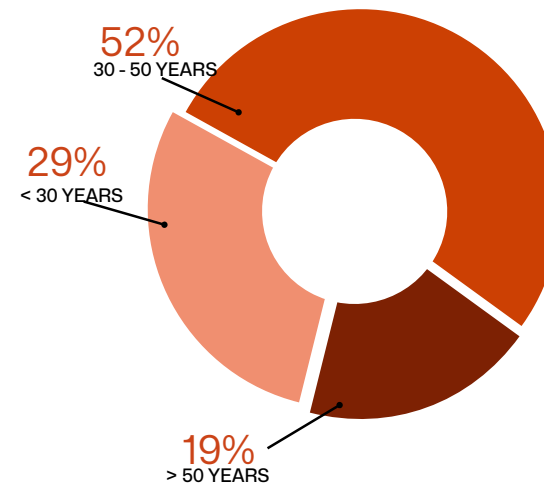
As of December 31, 2023, OMB employed a total of 253 people (+8 compared to 2022), of whom 90 are women and 163 are men. Of these, 29.25% are under 30 years old, 51.78% are between 30 and 50 years old, and 18.97% are over 50 years old. The average company seniority is 8.8 years.

Creating a corporate community where every employee feels valued, motivated, and has opportunities for both professional and personal growth is central to OMB's present and future.

The company promotes the value of its people through programs that offer career prospects in line with employees' expectations. Given that OMB has a significant number of young people in its workforce (+5% compared to 2022), ensuring them a stimulating and rewarding professional future is even more crucial. In this context, there is the risk of increased voluntary turnover and difficulty in finding candidates with the skills aligned with company needs¹⁰, identified as intrinsic risks of the current labor market¹¹. The mitigation strategies identified to address this risk include improving company attractiveness and implementing targeted recruiting strategies, as well as strengthening collaborations with local universities and schools and using LinkedIn for recruitment.

As shown in the graphs above, both overall turnover and voluntary turnover (excluding events such as contract conclusions and retirements) have decreased. Overall turnover remains below the national average¹², while the growth rate is 13%¹³. For workers under 30, overall turnover has slightly decreased, while voluntary turnover (not due to contract expiration) has increased from 1.67% to 5.41%.

EMPLOYEES BY AGE GROUP



¹⁰Negative turnover

¹¹Turnover risk and difficulty in attracting resources were also considered workforce-related risks based on trends found nationwide. Source: <https://www.confindustria.it/home/centro-studi/temi-di-ricerca/valutazione-delle-politiche-pubbliche/dettaglio/indagine-confindustria-sul-lavoro-2023>

¹²Estimated at 27.9% in industry (national average 37.7%) with reference to the year 2022 and early 2023 - source: <https://www.confindustria.it/home/centro-studi/temi-di-ricerca/valutazione-delle-politiche-pubbliche/dettaglio/indagine-confindustria-sul-lavoro-2023>

¹³Turnover is calculated as the sum of entries and exits in the year divided by the total number of employees as of 12/31. U30 turnover is the specific turnover rate for the under-30 age group. Growth rate is calculated as the number of entries divided by the total number of employees. The figure considers as values for "entries" and "exits" those who have passed the probationary period.

¹⁴Potential negative impact: Pressure on workers

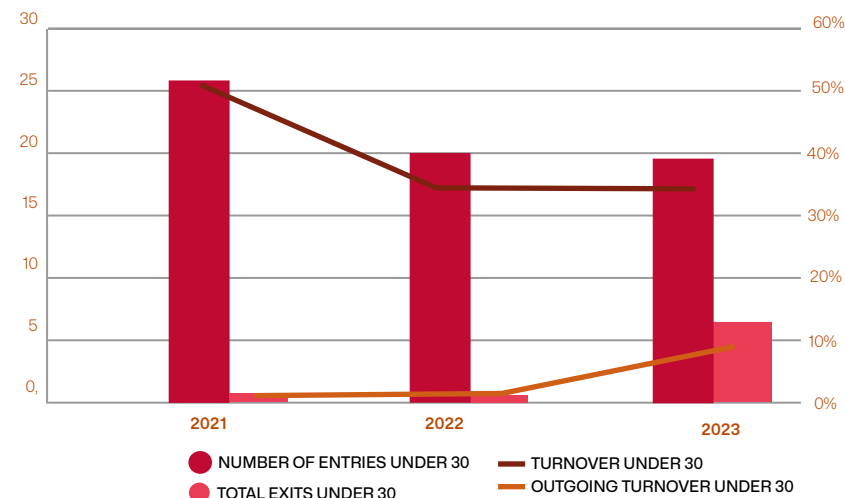
With a very low probability, the risk of pressure on workers due to customers' requests for particularly fast deliveries was also assessed. This could result in additional effort in terms of working hours or working under pressure for OMB employees.

The foundation of the company's strategies to retain its resources and mitigate negative impacts on its workforce lies in the intention to create an organization that empowers and values people, thus supporting the company's growth plan. This objective involves a series of actions that the company means to pursue or maintain, such as introducing clear career growth paths to improve satisfaction, engagement, and sense of belonging, as well as specific training programs for each function (managerial and responsibility vs. operational).

In the same direction, the induction plan for new hires aims to integrate them effectively into the company's value system, and a welfare program extended to the entire workforce, including a platform currently in approval, is in place.

Other strategies to enhance employee satisfaction include work-life balance initiatives, such as free summer and winter camps, flexible working hours, and remote work, as well as periodic evaluations of employee engagement and satisfaction.

TURNOVER UNDER 30



Focus: How OMB facilitates work/life balance

The flexibility in working hours is so detailed that it is practically tailored to each employee, allowing them to balance work with personal needs. This includes responsibilities like parenting or caregiving, as well as sports, volunteering, and more. Remote work is an integral part of this vision, extended to all eligible positions, with the aim of not only reducing greenhouse gas emissions but also simplifying personal work management in harmony with private life.

To support solidarity and collaboration among colleagues, OMB has a company time bank dedicated to "solidarity leave." This initiative allows employees to donate their paid hours to help those in particular need, typically related to caregiving, who have exhausted their available leave.

In addition to health-related initiatives, which are detailed in the dedicated chapter, the company provides a free cafeteria, with the option for those who cannot use it for personal reasons to receive an allowance. Guided tours of "Brescia Underground" have also been offered, an urban trek exploring the city's underground.

Special attention is given to families, with the introduction in 2023 of free summer and winter centers for employees' children. OMB also has an internal library with a section dedicated to children, managed by an internal coordinator.

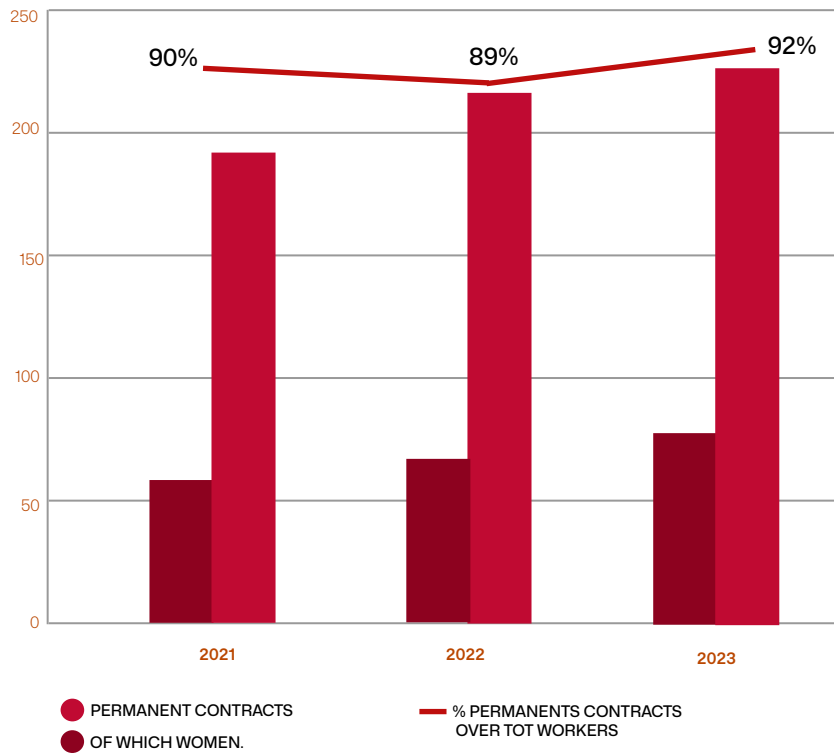
Regarding contract types, OMB maintains a percentage of permanent contracts, as of December 31, around 90% over the three-year period, with a slight increase in 2023.



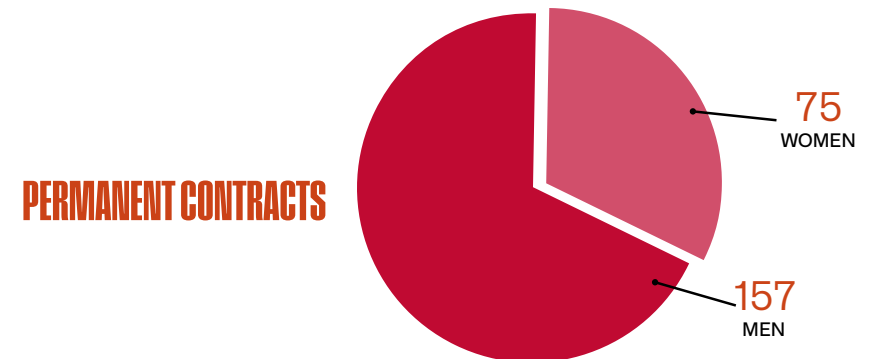
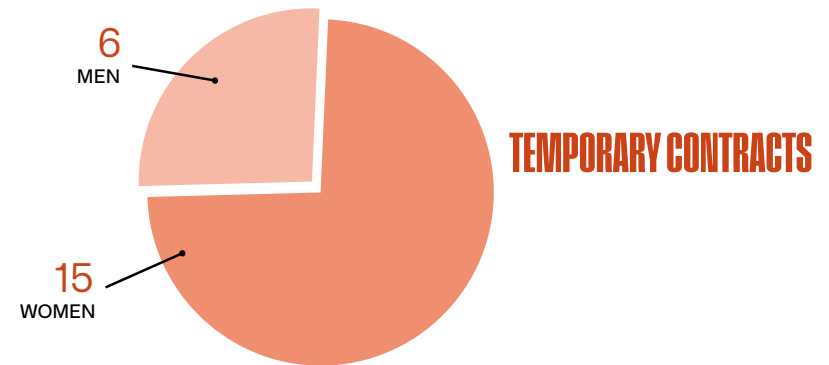
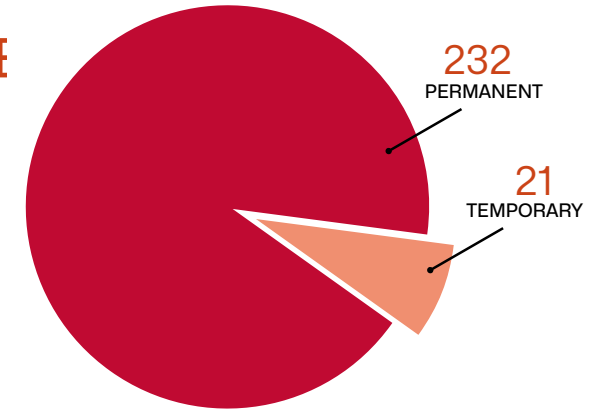
In 2023, 13 employees (including 4 women) changed roles (5% of the workforce), while 11 employees (including 4 women) received a promotion (4.3% of the workforce).

One positive impact identified regarding employee well-being is the management of corporate welfare: the company provides a welfare¹⁵ share linked to profits, plus an additional monthly company bonus distributed to 100% of employees, in addition to the €200 annual amount provided by the applicable collective labor agreement.

PERMANENT CONTRACTS



WORKERS BY CONTRACT TYPE AND GENDER YEAR 2023



¹⁵Effective positive impact: corporate welfare

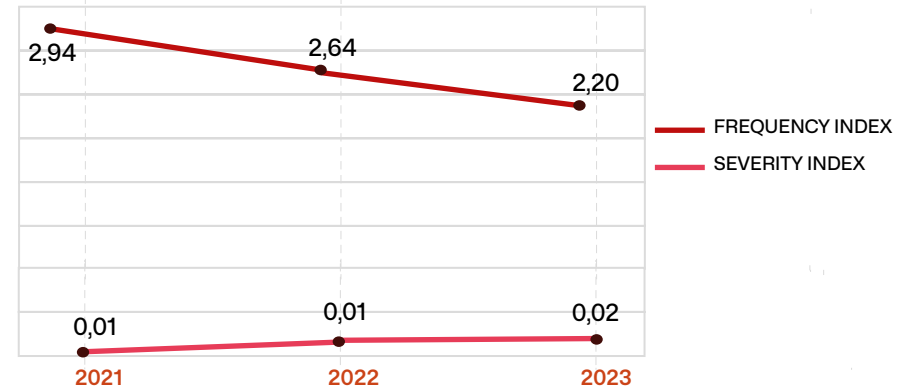
Health and Safety of Workers

Secure employment: breakdown by categories, turnover, contractual classifications

Compliance with current health and safety regulations, along with the implementation of a health and safety management system certified to the ISO 45001 standard, has ensured the maintenance of high standards in injury prevention¹⁶. During 2023, only one non-serious injury (with a prognosis of 10 days) was recorded relative to the total hours worked at the plant, with a frequency rate of 2.20 (calculated as the ratio of the number of injuries to millions of hours worked).

To mitigate the risk of injuries, which is inherent in any production activity, OMB provides its employees with Personal Protective Equipment (PPE) in quantities and with characteristics exceeding legal requirements, and has a procedure for reporting and analyzing near misses to minimize risks by identifying potential injury situations before they occur. Additionally, specific training courses for employees are provided, and a course on the use of the defibrillator, already available in the company, has also been proposed.

FREQUENCY AND SEVERITY INDEX



Focus: Promotion of Health at OMB

Regarding health and well-being initiatives, in 2022 the company joined the Workplace Health Promotion (WHP) program of the Lombardy Region. In line with global goals, this program aims to transform workplaces into opportunities to promote and spread healthy lifestyles. The WHP program, for which OMB also received an award in 2023, includes a range of actions and services offered to employees¹⁷, including:

- Gym classes three times a week
- Fresh organic fruit available to employees through the Save the Farm project
- Company soccer tournaments
- Mammography screenings for breast cancer prevention
- Availability of company e-bikes
- A free meeting during work hours with a nutritionist
- An informational event on mental health
- Hepatitis screenings
- Preventive health meetings
- A package of supplementary health care and facilitated access to specialist medical visits extended to all employees.

¹⁶Potential negative impact: Injuries

¹⁷Positive actual impact: WHP program

Training and Skills Development

The company invests in training on hard and soft skills that can maintain and develop skills

As previously mentioned, one of the challenges companies face today, with reference to the labor market¹⁸, is the difficulty in finding individuals with the necessary skills, particularly in specific departments. This risk is exacerbated by the demographic winter affecting the country, which makes it difficult to find young individuals who can join the company with a long-term perspective.

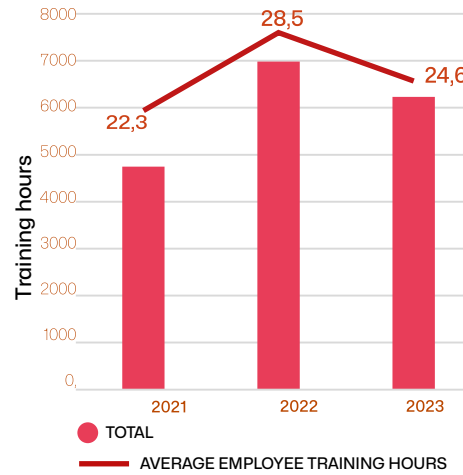
One of the financial risks identified by OMB, arising from these starting points, is the potential disruption of business activities if the workforce does not meet the skill standards required by the market. This risk, which has a high magnitude and directly impacts business activities, has been assessed as very low probability, thanks in part to the company's strategies to keep its resources informed, trained, and up-to-date.

In this direction, the concept of a Learning Organization¹⁹ pursued by the company is key, which involves annual planning of training programs on both hard and soft skills to maintain and develop employee competencies and growth. Additionally, the Academy project, launched in 2019 based on an experimental study shared with the University of Milan, supports this effort. OMB is also developing a system for analyzing and monitoring training data to assess this indicator accurately and promptly, addressing any gaps and paying attention to the specific needs of different roles or professional categories. Managers are provided with courses to help develop managerial and human resource management skills, while all employees are encouraged through personalized training programs to develop managerial, technical, and behavioral skills that can enhance job performance and personal and professional satisfaction.

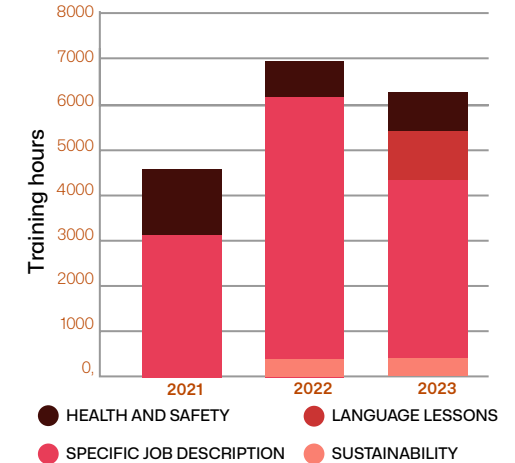
As shown in the chart, 2023 saw a slight decrease in the total number of training hours compared to the previous year, resulting in a reduction in the average annual training hours per employee, although these remain well above the national average²⁰.

In 2022, the company introduced sustainability topics into its training programs for the first time; in 2023, hours dedicated to specific training on this subject increased by 20%, totaling 261 hours. Other topics covered include health and safety at work, job-specific and professional development training, and over 1000 hours of language lessons.

AVERAGE ANNUAL TRAINING HOURS



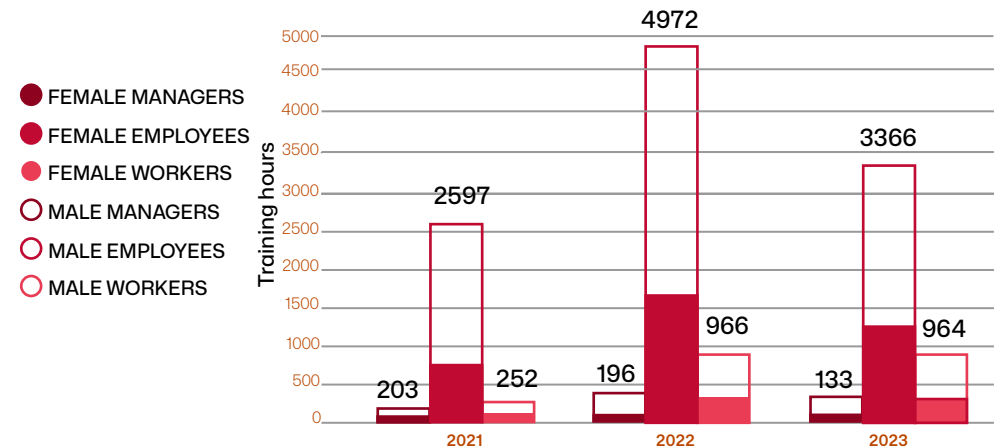
TRAINING HOURS BY SUBJECT



The courses, conducted by both external and internal instructors, were aimed at all company roles and all employees.

The following chart shows the distribution by role and gender, excluding hours dedicated to Health and Safety courses (partially required by law) and language courses.

TRAINING HOURS BY JOB DESCRIPTION AND GENDER



¹⁸Risk: Inadequacy of staff skills

¹⁹Positive actual impact: Learning organization

²⁰Source: 2015 Istat National Average - 21 average hours

Diversity and Inclusion

Ensuring an inclusive work environment and respecting everyone's uniqueness is among OMB's core principles

Gender equality, and more broadly, inclusion and respect for diversity, is an increasingly important issue in many contexts, including the workplace.

Ensuring an inclusive work environment and respecting each individual's uniqueness are fundamental principles at OMB.

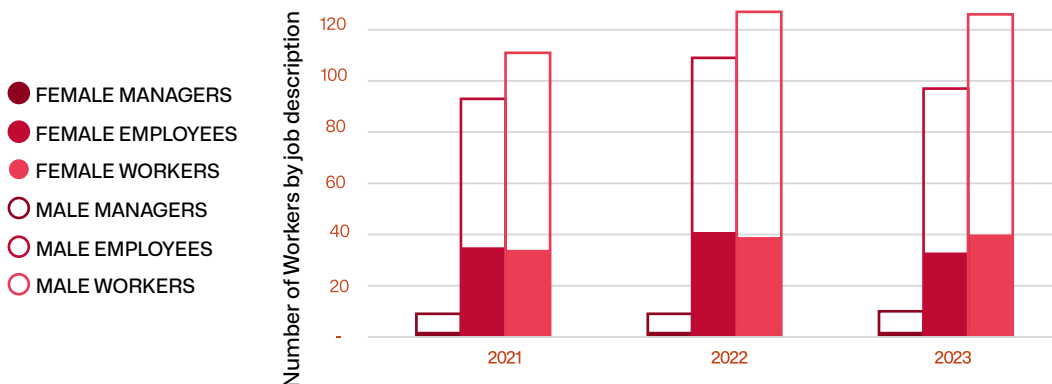
The company not only follows current trends but has anticipated them, showing particular attention to the issue over the years through specific strategies and actions. Instances of discrimination against vulnerable worker categories (youth, women, parents, people with disabilities, other minorities) cannot be entirely ruled out, as they depend not only on the company's actions but also on individual behavior.

However, the company has identified a range of mitigation strategies to effectively counteract this risk. Specifically, OMB has an internal channel for reporting behaviors that might be discriminatory (no reports were received in 2023), and plans to review the reporting platform in the medium term to make it more accessible and effective. Reports are received by a dedicated team (Team DiversityEquality & Inclusion) represented by the company's Academy.

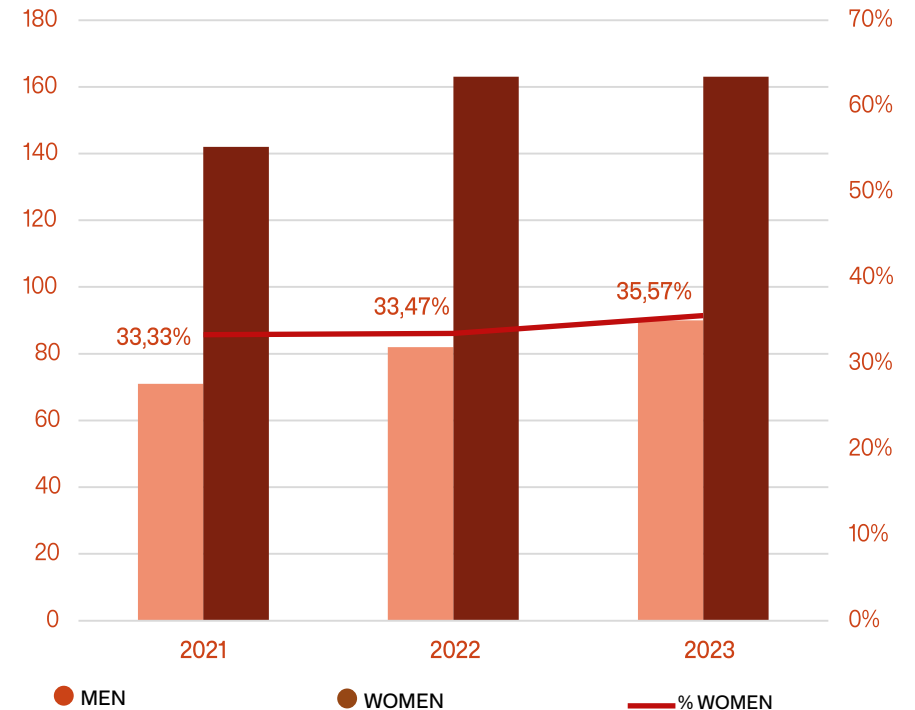
In 2022, OMB signed the Charter for Equal Opportunities and Equality at Work by Sodalitas Foundation, a declaration of intent to promote a company culture and policies free from discrimination and prejudice, capable of valuing talent in its diversity.

In October 2023, the company also achieved certification according to Uni PDR 125, a certification that allows for monitoring key indicators related to gender differences.

JOB DESCRIPTION BY GENDER



EMPLOYEES BY GENDER



The charts show the distribution of resources by gender, both across the entire workforce and by role. **Data indicates that the female population is progressively increasing, although it remains concentrated in the “office workers” and “factory workers” categories.** The company has identified difficulty for women in accessing career paths and senior positions, as well as pay disparities between genders, particularly for some roles, as a significant negative impact²².

²¹Potential negative impact: incidents of discrimination

²²Actual negative impact: Gender inequality

The gap can only be partially closed by the company itself and with necessarily long timelines: women's access to career paths is hindered by national trends and policies that do not facilitate female participation (e.g., roles traditionally associated with caregiving and limitations related to returning to work for mothers or caregivers). Additionally, professional turnover tends to focus on the base of the workforce rather than at the top, where, since technical and specialist skills and access to growth paths for female employees are relatively recent, there is a tendency for a greater discrepancy between male and female employees.

To monitor the gender pay gap, OMB Saleri has conducted an analysis of the gender pay gap, broken down by category and overall. The result, in line with the observations above, shows an average pay difference of 11% for workers and employees, and 38% for managers. This means that a female worker earns 89% of what a male worker earns, and so forth. The average ratio (weighted average) of women's to men's salaries is 88%.

As previously mentioned, the data is also influenced by contractual developments (e.g., specializations, company seniority, vertical progressions) subject to factors external to the company (such as the fact that the female workforce is consistently lower in number and percentage compared to the male workforce in the Italian socio-cultural context). These factors are not analyzed, as the goal of monitoring is to achieve full gender parity within the company in the long term, considering these developments.

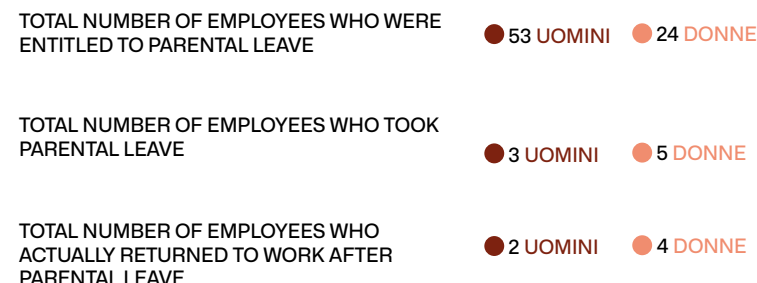
As noted, roles traditionally associated with caregiving are typically linked to the female workforce. OMB has also analyzed parental leave data during the period recognized by law for parents (mothers and fathers) to care for their children.

In 2023, 53 fathers and 24 mothers were entitled to parental leave. Of these, 3 fathers and 5 mothers actually took the leave, with 2 fathers and 4 mothers returning to work.

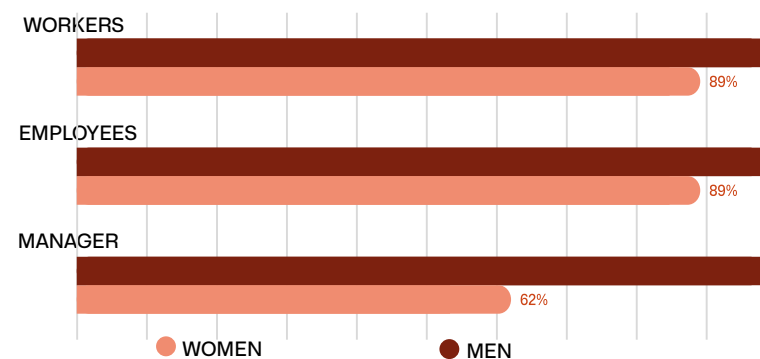
Other categories analyzed regarding diversity include ethnic minorities (i.e., non-Italian citizenship employees) and age diversity. **As previously mentioned, OMB has a strong component of employees under 30, with 81% of employees being under 50 years old.**

Regarding geographical diversity, the company has employees from both European and non-European countries (ROW), with the number increasing by 5 units (+66%) compared to 2022.

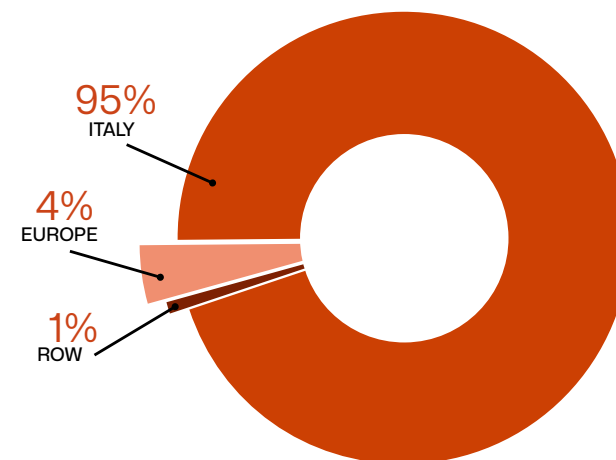
TAKING PARENTAL LEAVE



WAGE GAP



WORKERS BY GEOGRAPHIC AREA



Focus: Diversity, Equality & Inclusion Policy

In 2023, OMB established the Diversity, Equality & Inclusion (DE&I) policy as a tool to reaffirm its commitment, already present in the code of ethics and supplier code of conduct, to actively uphold and disseminate the principles set by international standards such as the 2030 Agenda for Sustainable Development, the Global Compact, the UN Women's Empowerment Principles, the Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, and the eight Fundamental ILO Conventions.

Every person working at OMB is required to:

- Respect the rights and dignity of each individual, actively upholding ethical principles of fairness, loyalty, and integrity;
- Recognize, accept, promote, and value diversity at all levels and in all contexts, fostering a work environment that encourages dialogue and participation;
- Communicate clearly and consistently, tailoring communication (language, style, vocabulary) to others, removing barriers to the active participation of everyone, whether they are colleagues, clients, or suppliers;
- Continuously maintain high sensitivity and awareness regarding DE&I issues, aiming to prevent potential unconscious biases.

In addition to individual employees, the most involved areas in implementing DE&I principles within business processes are Human Resources, to consistently promote inclusion and the valuing of diversity throughout the employee lifecycle, and those responsible for corporate communication processes.

"The first step was called Aleph, a story by Jorge Luis Borges, where a character describes it as 'the place where all places on earth are found, without confusion, viewed from every angle.' In essence, a place where every individuality finds its place while remaining unique. This initial project aimed to value each person in the company by providing them a voice and listening without judgment. We set up an internal board, dividing it into two halves, and equipped it with pens and post-its of two different colors. On one side, we asked colleagues to anonymously share phrases, situations, and experiences related to exclusion. On the other side, we placed post-its about inclusion, stories of acceptance of differences."

'Words have weight... and you can feel it' was the title of the second step: we collected the post-its and, with the help of a small company, translated them into a theatrical performance, recreating the episodes described by our colleagues. The goal? To imagine alternative paths, different reactions, and above all, other words that reflect respect for people in every aspect."

In addition to the Aleph project and the "Words Have Weight" project, the company has committed to organizing numerous events to raise awareness against gender violence, collected under the "Red Box" project. Launched in November 2022, in 2023 it was hosted in 24 schools, factories, and municipalities. This traveling exhibition, dedicated to Monia Del Pero, a victim of femicide, consists of 20 paintings enriched with texts written by participants in the "I Listen to You" literary competition, aimed at sensitizing as many people as possible on the issue of respect.

Focus: Workers in the Value Chain

In 2023, OMB chose to address the lack of supply chain²³ traceability as one of its actual impacts. The difficulties in monitoring such data are primarily due to the absence of mandatory requirements for suppliers, both nationally and internationally, regarding product origin and supply chain tracking. As a result, despite the company's efforts through selection procedures and choosing suppliers that guarantee the best sustainability performance, OMB cannot exclude the possibility of negative impacts on the workforce within its supply chain.

To mitigate this impact, OMB has introduced a code of conduct aimed at ensuring suppliers adhere to the company's sustainability requirements, including those related to diversity and inclusion principles and rejecting any form of discrimination. Additionally, OMB plans to implement monitoring systems that provide deeper insights into the supply chain, especially concerning raw materials.

²³Negative actual impact: failure to track the supply chain

COMMUNITY ENGAGEMENT

Contribution to the Community

OMB identifies with the territory it operates in, being attentive and engaged with the community's needs

OMB identifies with the territory it operates in, being attentive and engaged with the community's needs. It is committed to the growth of the social fabric and the building of shared values and productive synergies with other entities that share these goals.

In 2022, OMB realized this commitment by initiating the first **Community Pact²⁴ in Italy**, a form of cooperation where the company, together with other public and private entities, commits to promoting social, cultural, and economic regeneration and inclusion of all residents in the Primo Maggio area, where OMB is located. In 2023, the football school continued its activities and a minibasketball school was also established. Additionally, the "I Help You" desk was launched, which twice a week provides support to individuals in drafting CVs, enrolling their children in school, and generally dealing with bureaucratic procedures, often related to the Public Administration.

Since 2022, the company has been monitoring volunteer hours: for every hour of volunteer work performed by an employee, the company recognizes another hour, significantly increasing the hours dedicated to the community. The total hours invested in corporate volunteering in 2023 amounted to 180 (+125% compared to the 2022 data).

"Comunità Pratica²⁵" is another project, initiated in 2022, that brings together different entities to create shared value: it involves eleven industrial organizations from the Brescia area that meet periodically to share information, projects, and best practices related to environmental and social sustainability.

Another action aimed at promoting a culture of sustainable development is the membership in **Fondazione Sodalitas**: an organization that brings together companies, volunteers, and collaborators with a strong commitment to sustainability. The goal is to create collaborations and promote awareness of sustainable development, with the aim of improving community well-being and ensuring a future based on inclusion and development.



Educational projects

OMB is committed to cooperating with schools and universities by activating projects on the ground.

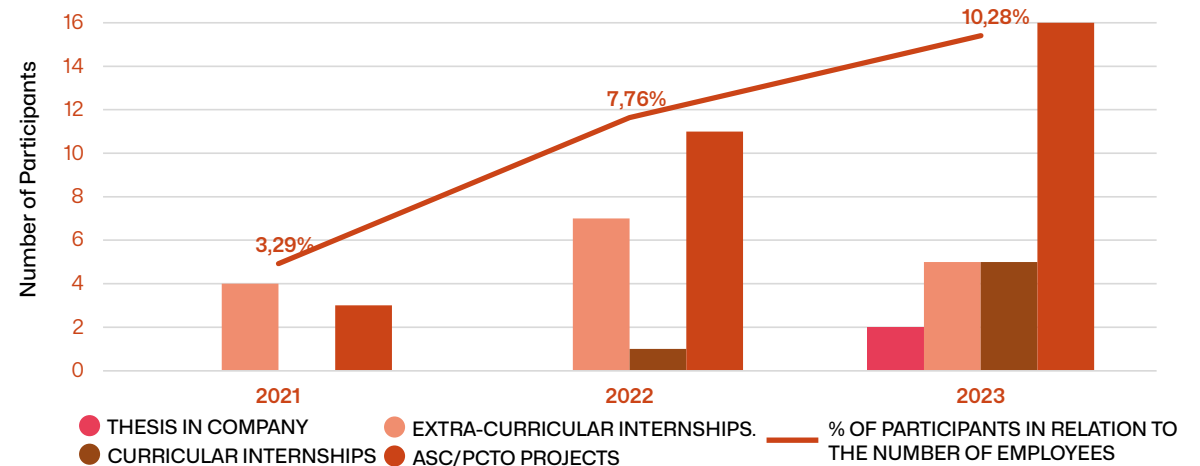
Finally, OMB has committed to collaborating with schools and universities²⁶ by offering internships, thesis projects, and school-to-work programs. It has also participated as a direct contributor in numerous events in collaboration with public entities and research organizations, totaling 29 events, with 14 employees involved and 70 hours dedicated to sharing knowledge and expertise.



INTERNSHIPS



INTERNSHIPS, IN-COMPANY THESES, SCHOOL/WORK ALTERNATION PROJECTS



Focus: Collaboration with Public and Research Entities

October 2022 - January 2023 - FIP Confindustria Project: "THE SCHOOL OF THE FUTURE: A STORY OF GENERATIVE 'CONTAMINATION' BETWEEN SCHOOL AND BUSINESS"

May 16, 2023- LABA Conference: "Sustainability and Mobility towards the Future - New Factory Models"

May 24, 2023 - PMI DAY Project - Confindustria: Open day at the company with a local technical institute.

October 25, 2023 - BSIM Digital Engineering Conference: "Solutions for Sustainable Mobility - OMB Saleri's Work with Hydrogen"

November 24, 2023 - PMI DAY Project - Confindustria: Open day at the company with a local technical institute.

December 12, 2023- OMRON and ITIS CASTELLI Conference: "Post-Diploma Guidance"

²⁴Effective positive impact: community covenant

²⁵Positive actual impact: Community practice

²⁶Positive actual impact: Collaborations with schools and universities

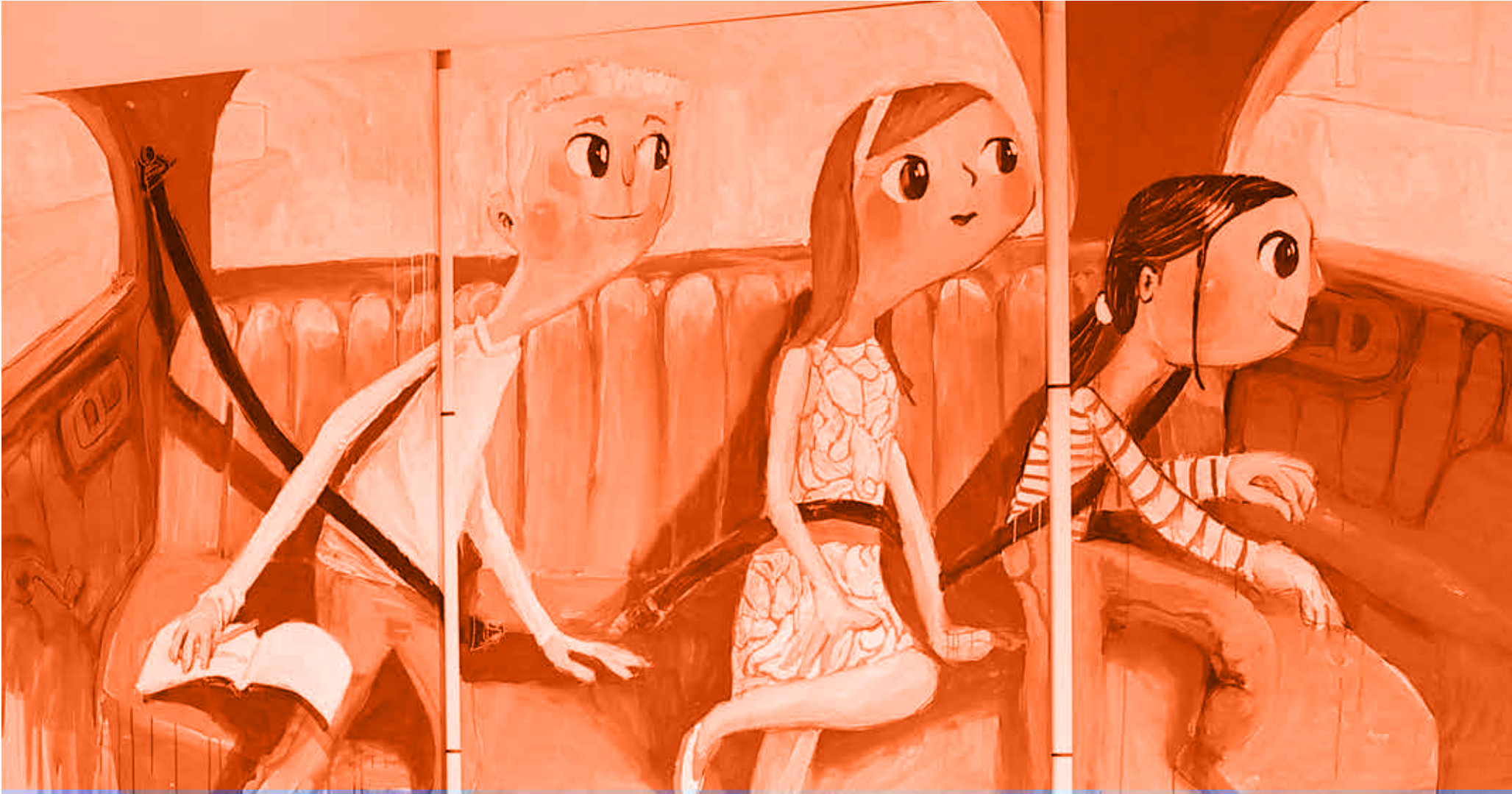
SOCIAL GOALS

Year 2023 trend and 2024 Objective

Personnel Management and Well-being	OBJECTIVES	YEAR	RESULT
	• Voluntary turnover rate: <=8%	2023	●
	• Introduction of welfare platform	2023	●
	• Free winter and summer camps for OMB employees	2023	●
	• Free screenings (breast and skin cancer)	2024	○
Health and Safety of Workers			
	• Absence of workplace injuries	2023	●
	• Absence of workplace injuries	2024	○
Training and Skills Development			
	• Maintain the increasing trend in training across all roles (managers, employees, workers)	2023	●
	• Skills mapping	2024	○
Diversity and Inclusion			
	• >40% female representation across the entire workforce	2023	●
	• Certification PdR 125	2023	●
	• Promote actions for DE&I	2024	○

Contribution to the Community

- 200 hours allocated to corporate volunteering 2023 ●
- Implementation of the projects outlined in the Community Pact 2023 ●
- **Open the Primo Maggio neighborhood library** 2024 ○



GOVERNANCE

OMB Saleri has a Code of Ethics based on the international principles of human rights

OMB Saleri places social and corporate responsibility at the core of its commercial strategies. Its operations are characterized by innovation, which fosters lean production rather than mass production, reflecting a continuous commitment to improving quality, reducing environmental impact, and promoting industrial transformation in support of social and economic goals.

The company's direction is guided by the Board of Directors, with the support of an internal committee called Ecclesia, which meets regularly to identify actions aimed at improving employee well-being and company performance. Ecclesia is an assembly designed to promote democratic worker participation in planning projects and strategies for internal well-being. OMB Saleri has an Ethical Code based on international human rights and social policy principles, shared both internally and externally to promote respect, fairness, and collaboration.

In 2023, the company renewed its commitment to the UN Global Compact, pledging to adhere to its ten principles and regularly communicating progress in this area.

CORPORATE CONDUCT: GOVERNANCE AND TRANSPARENT MANAGEMENT

Supplier Relationship Management

OMB has introduced a procedure for selecting suppliers by signing a code of conduct

As recent directives on company responsibility and sustainability reporting suggest, companies will increasingly need to look at the entire value chain, from raw material extraction or production processes to end consumers. While downstream stakeholders are often the primary drivers of change and the implementation of strategies aimed at improving social and environmental performance, each company must progressively work its way up the supply chain, leveraging commercial tools to enhance supply chain performance through the monitoring of specific indicators and requests. These efforts, while feasible, should aim to increase the sustainability of purchased products.

This understanding has led OMB to implement a supplier selection procedure through the adoption of a code of conduct, which, in 2023, has been signed by 56% of partners. Sometimes, dependence on a specific supplier²⁷—such as being the sole provider of a particular product—can reduce bargaining power, leading to challenges in selection, procurement difficulties, and increased lead times and costs due to geopolitical factors or adverse climatic events.

Strategies to mitigate these risks include diversifying suppliers, **favoring local suppliers** (77% of the total²⁸), **maintaining minimal reliance** on steel from non-European countries, and **managing inventory to cover potential supply chain disruptions caused by the mentioned events.**



²⁷ Risk: Dependence on suppliers

²⁸ Given the numerical value of local suppliers out of the total number of suppliers - radius of 200 km away from the company headquarters

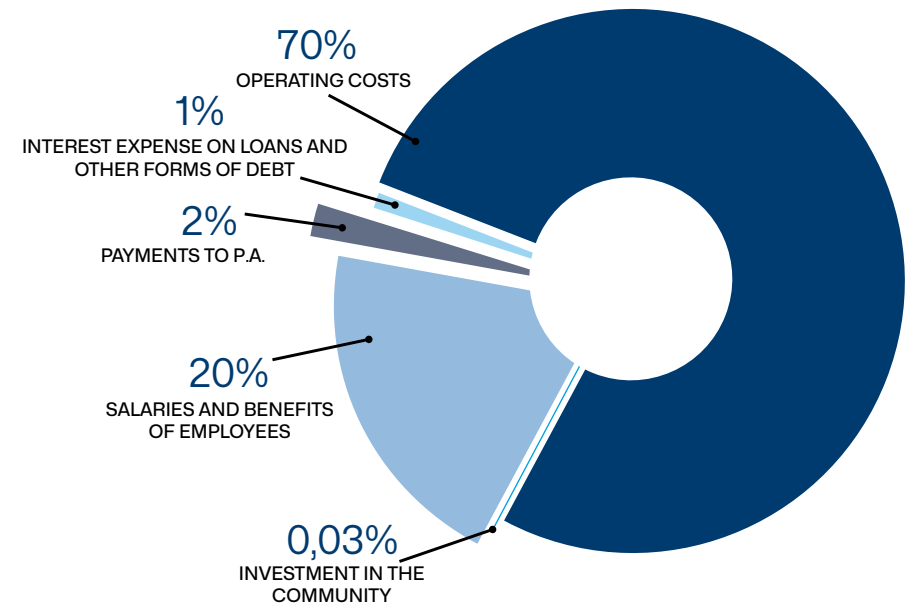
Economic Performance

The company has not overlooked its financial commitment to the community.

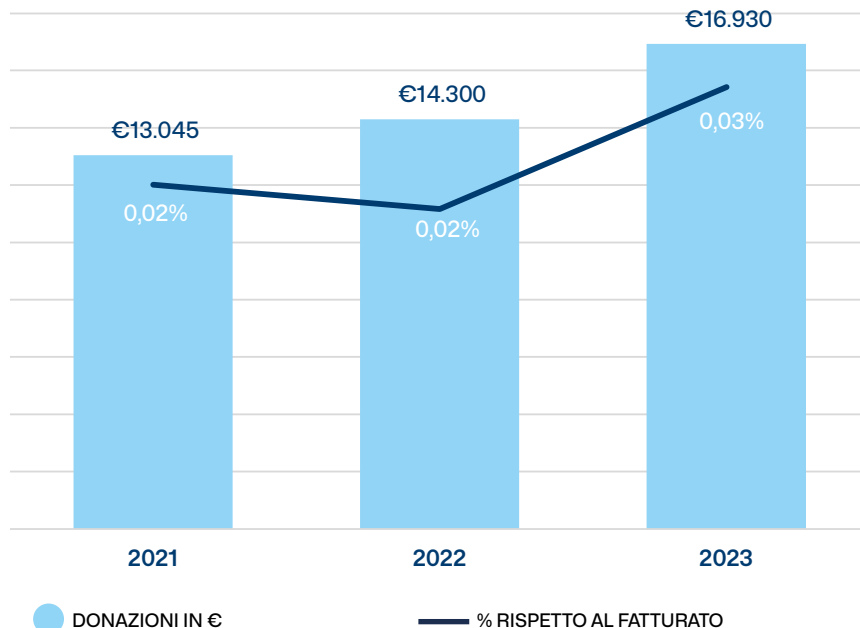
After a particularly positive 2022, 2023 saw a partial reduction in **total value generated, which remained above 70 million euros**, with nearly 62 million euros redistributed in operational costs, employee salaries and benefits, public administration payments, and financial obligations.

The following graphs depict both the trend in value generated, retained, and distributed over the three-year period, and the specific allocation of value distributed for the year 2023.

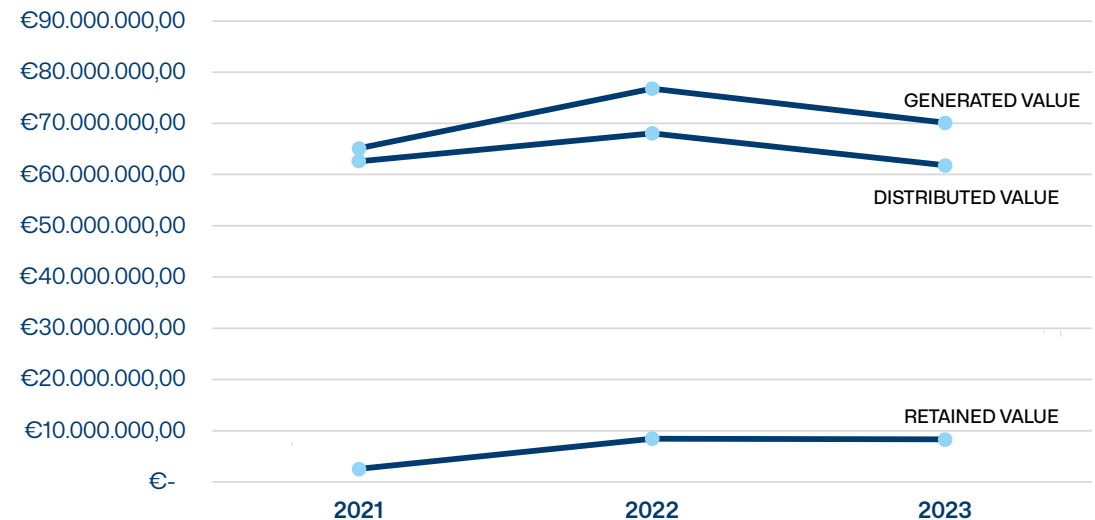
As shown in the following graph, despite a slight contraction in OMB's revenue in 2023, the company has not neglected its economic commitment to the community, increasing both the absolute value of donations and this value relative to revenue.



DONATIONS TO THE COMMUNITY



VALUE GENERATED AND DISTRIBUTED



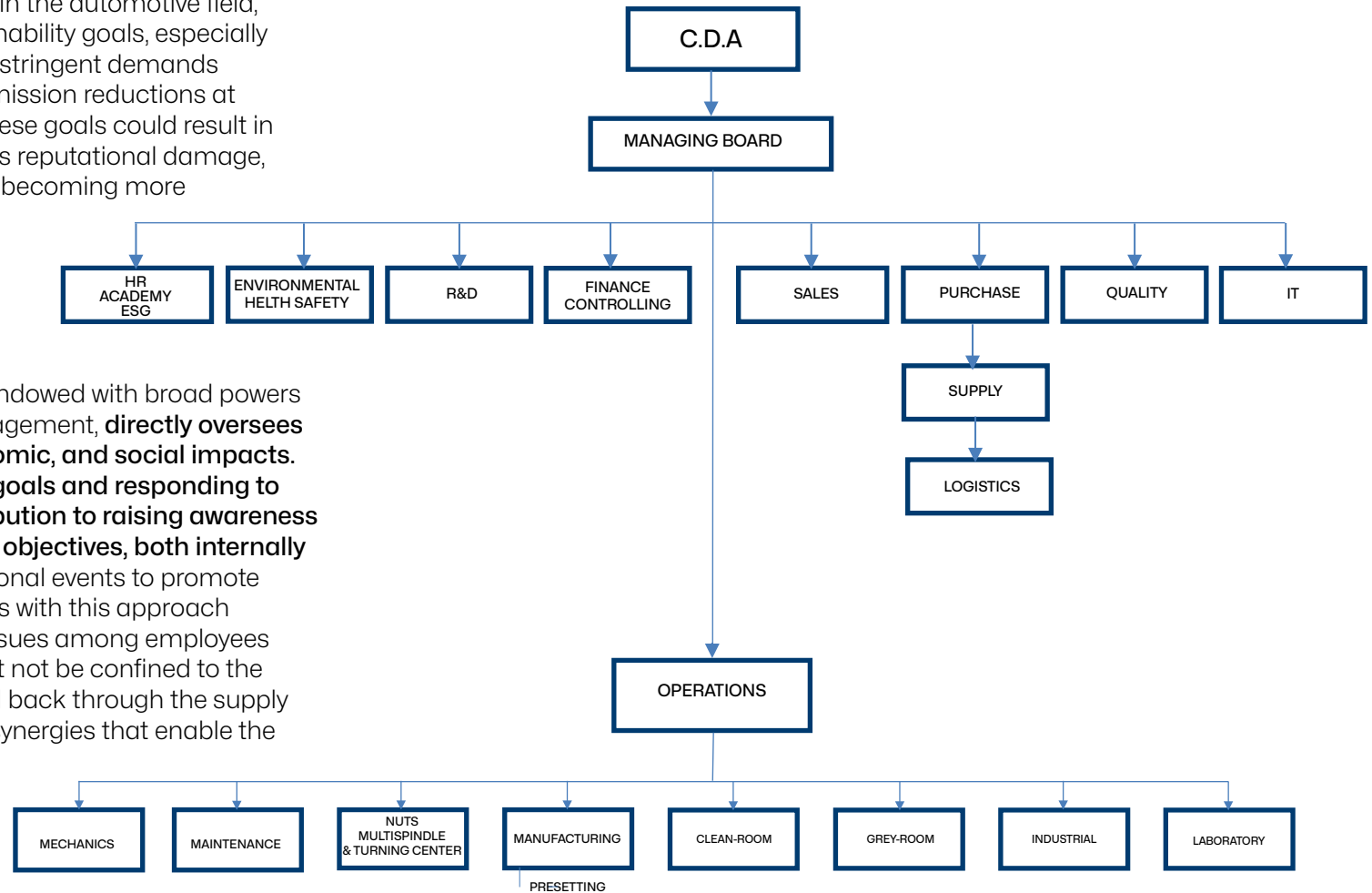
Sustainability Strategies

The CDA is aware that in order to achieve the 2030 sustainability goals, it must actively engage in

The global market nowadays, particularly in the automotive field, pressures organizations to achieve sustainability goals, especially environmental ones, through increasingly stringent demands both in terms of monitoring and actual emission reductions at the organizational level. Failure to meet these goals could result in losing significant market share²⁹, as well as reputational damage, given that customers and consumers are becoming more

conscious of these issues.

The Board of Directors (CDA) of OMB, endowed with broad powers for both ordinary and extraordinary management, **directly oversees the organization's environmental, economic, and social impacts.** The CDA is aware that achieving these goals and responding to market demands requires active contribution to raising awareness and promoting the importance of these objectives, both internally and externally. Participation in informational events to promote corporate culture and sustainability aligns with this approach and helps increase awareness of these issues among employees and across the supply chain. Efforts must not be confined to the company's boundaries but should extend back through the supply chain to trace and adopt strategies and synergies that enable the



achievement of common goals.

OMB's Board of Directors consists of three members, all over 50 years of age and male, with 33% of them being employees. The three members are divided into two directors (Chairman and CEO) appointed by the majority shareholder, and one director (Vice Chairman) appointed by the minority shareholder. The appointment of the CDA members considers both professional competencies and alignment with the company's values.

The 2023 organizational chart is presented here to illustrate the company's structure:

²⁹ Risk: increasingly challenging sustainability targets

Certifications and Compliance

OMB obtained, in 2022, the legality rating from the Competition and Market Authority (AGCM)

The path to excellence in product quality and innovation is based on the competence of human resources and investments in infrastructure and machinery. However, management systems and procedural standards are equally crucial for assessing a company's performance.

For this reason, **OMB has chosen to obtain ISO 9001:2015 certification for its general quality management system, IATF 16949:2016 for the automotive sector, and AS/EN 9100:2018 for the aerospace and defense sectors.**

Additionally, as mentioned in previous sections, **OMB has implemented an environmental management system compliant with ISO 14001, an occupational health and safety management system compliant with ISO 45001, gender equality certification UNI PDR 125, and, in 2024, will complete the certification process for the energy management system compliant with ISO 50001,** following an energy audit conducted in 2023.

In 2022, OMB received a legality rating from the Italian Competition Authority (AGCM), which is a synthetic indicator of compliance with high standards of legality, awarded to companies based in Italy that meet all the requirements set forth by the implementing regulation. Regarding the risk of corruption or anti-competitive practices, which has not been material for OMB, the company complies with the requirement to establish a whistleblowing channel. No reports in this regard were received in 2023. Additionally, for 2025, there are plans to implement the Organizational Model 231/2001 to monitor and counteract various offenses, including those related to health and safety, the environment, and crimes against the public administration.

Data Security and Privacy

OMB implements a series of strategies to prevent cyber attacks

With the advent of digital technologies and the pervasiveness of artificial intelligence across all business sectors, the exposure to the risk of data³⁰ loss, modification, or appropriation must be central to a company's assessments.

To prevent the risk of cyberattacks (no such incidents occurred in 2023) and the resulting data loss or financial damage, **OMB implements a series of strategies, including periodic phishing tests, dissemination of cybersecurity policies to new hires, specific cybersecurity training, and an access control policy aimed at protecting employee privacy.** This policy ensures that sensitive data is accessible only by the HR department and with specific authorization from the IT department. Additionally, IATF 16949 and AS/EN 9100:2018 certifications include specific cybersecurity controls due to its strategic importance regarding data loss and its implications for production.

³⁰ Risk: Loss, modification or appropriation of data

Focus: Awards and Events

- Best Performer 2023 Corriere della Sera - ESG Award Milano Finanza
- Participation as exhibitors at Futura Brescia
- Participation at Hannover Messe, sustainable industrial development fair (April 17-21, 2023)
- Bocconi Award (among 5 winners) Best Performance Award for commitment and demonstrated capability in sustainable development



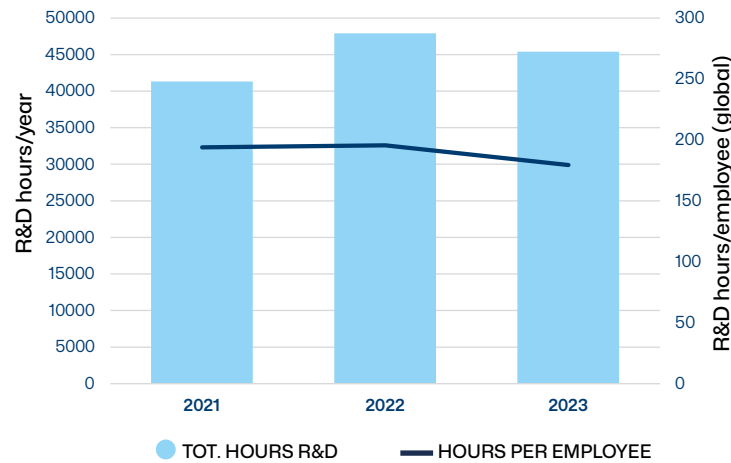
Research and Development

In 2023, 45,375 hours were devoted to the area of research and development

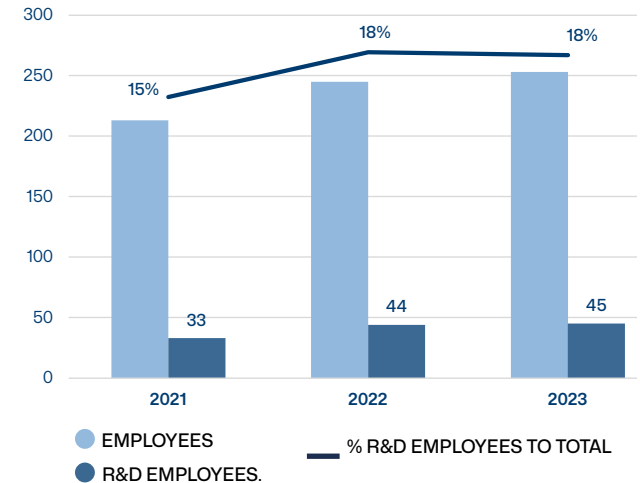
OMB was among the first Italian and European players to recognize the potential of hydrogen as an energy carrier. The emergence of new competitors in this segment could potentially lead to a loss of market share³¹, a risk that the company addresses through further investments in R&D, including resources, obtaining new patents, and participating in cutting-edge projects where its expertise and innovation can be utilized to produce environmental and economic benefits. In 2023, 45,375 hours were dedicated to research and development, with an average of 179 hours per employee (of the total employees). The resources dedicated to R&D are 45, representing 18% of the company's workforce.

³¹ Risk: Loss of market share

HOURS DEVOTED TO RESEARCH AND DEVELOPMENT



EMPLOYEES ENGAGED IN RESEARCH AND DEVELOPMENT



Focus: R&D Projects

In 2023, two significant projects funded by European grants were launched, to which OMB is actively contributing:

- **Project HYDEA:** Acronym for "HYdrogen DEMonstrator for Aviation," aims to demonstrate the feasibility of hydrogen technology in aviation by developing a hydrogen propulsion system for aircraft. The goal is to produce a low CO2 emission aircraft by 2035, aligning with the European Green Deal objectives. The project, involving OMB and several partners from various sectors and European countries, aims to complete this work by 2026, addressing key issues such as emissions and collaborating with the European Union Aviation Safety Agency (EASA) to ensure flight safety.

- **Project SH2APED:** Aims to create a new, safer, more efficient, and cost-effective hydrogen storage system for hydrogen cars. This new system will use nine tubular containers that fit under the car, **improving fire resistance and robustness while reducing costs by 20%**. The system will be suitable for light cars and meet all safety and performance standards. The project involves various companies and institutions from multiple European countries, including car manufacturers and universities, to ensure the system's practicality and effectiveness.



GOVERNANCE GOALS

Year 2023 trend and 2024 Objective

Economic Performance	OBJECTIVES	YEAR	RESULT
	• Increase in value generated in 2023 vs. 2022 • 12% of value distributed allocated to Public Administration and donations	2023	●
		2023	●
	• Increase in value generated in 2024 vs. 2023	2024	○
Management Systems and Strategic Direction			
	• Maintain and update existing certifications	2023	●
	• Initiate three-year projects: quality, people strategy, and PLM	2024	○
Research and Development			
	• Clean Aviation and Airbus Zero Emission Project for hydrogen use in aviation as a renewable energy source		●
	• Continue collaboration with Airbus		○

APPENDIX

ACTUAL NEGATIVE IMPACTS

			MAGNITUDE		
THEME	IMPACT	CONTRIBUTION	SEVERITY	EXTENT	IRREVERSIBLE NATURE
E1 - Climate change - Energy	Use of fossil fuels	Contributed to cause	4	2	3
E1 - Climate change mitigation and adaptation	Contribution to global emissions	Contributed to cause	5	2	3
S1 - Own workforce - Employment and inclusion of diversity and disabilities	Gender inequalities	Contributed to cause	2	3	1
S2 - Workforce in the value chain - Working conditions - Health and safety	Lack of supply chain traceability	Directly caused	3	4	2

POTENTIAL NEGATIVE IMPACTS

			MAGNITUDE			
THEME	IMPACT	CONTRIBUTION	SEVERITY	EXTENT	IRREVERSIBLE NATURE	PROBABILITY
S1 - Own workforce - Work-life balance	Pressure on workers	Contributed to cause	5	4	1	4
S1 - Own workforce - Employment and inclusion of diversity and disabilities	Instances of discrimination	Contributed to cause	4	4	2	1

S1 - Forza lavoro propria - Salute e sicurezza	Injuries	Directly caused	5	4	5	3
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ACTUAL POSITIVE IMPACTS

			MAGNITUDO			
THEME	IMPACT	CONTRIBUTION	SEVERITY		EXTENT	
S1 - Own workforce - Training and skill development	Learning organization	Directly caused	5		3	
S1 - Own workforce - Adequate wages	Corporate welfare	Directly caused	3		5	
S1 - Own workforce - Health and safety	WHP program	Directly caused	3		5	
S3 - Affected communities	Community pact	Contributed to cause	5		4	
S3 - Affected communities	Community of practice	Contributed to cause	4		3	
S3 - Affected communities	Collaborations with schools and universities	Contributed to cause	3		3	

POTENTIAL POSITIVE IMPACTS

			MAGNITUDE		
THEME	IMPACT	CONTRIBUTION	SEVERITY	EXTENT	PROBABILITY
E3 - Water and marine resources - Water	Recovery of emulsion water	Directly caused	3	3	5

RISK AND OPPORTUNITY

THEME	OBJECT	RISK/ OPPORTUNITY	MAGNITUDE	PROBABILITY
E1 - Climate change - Energy	Increase in energy supply costs	R	3	2
E1 - Climate change - Energy	Hydrogen market	O	5	4
E1 - Climate change - Mitigation and adaptation	Extreme weather events	R	3	2
E1 - Climate change - Mitigation and adaptation	Stricter environmental requirements	R	3	3
G1 - Corporate culture	Dependence on suppliers	R	3	4
G1 - Corporate culture	Increasingly challenging sustainability targets	R	4	2
G1 - Corporate culture	Loss of market share	R	5	2
S1 - Own workforce - Working conditions - Safe employment	Negative turnover	R	5	4
S1 - Own workforce - Training and skill development	Inadequacy of staff skills	R	5	1
Privacy	Loss, alteration, or appropriation of data	R	5	3

ENVIRONMENT

EMISSIONS				
GRI 305-1,2	UDM	2021	2022	2023
Natural gas	tCO2e	5,20	0,00	0,00
Diesel for company vehicles	tCO2e	46,00	90,97	63,31
Gasoline for company vehicles	tCO2e	0,10	3,76	21,05
LPG	tCO2e	2,33	3,61	0,00
Methane	tCO2e	0,00	0,00	1,91
F-gas loss (R410A)	tCO2e	0,00	0,00	12,53
Total Scope 1 emissions	tCO2e	53,63	98,34	98,80
Grid electricity - location-based	tCO2e	1.202,50	1.349,37	1.701,11
District heating	tCO2e	12,60	14,68	60,77
Total Scope 2 emissions (location-based)	tCO2e	1.215,10	1.364,06	1.761,88
Total Scope 1 + Scope 2 emissions	tCO2e	1.268,7	1.462,4	1.860,7

WATER CONSUMPTION				
GRI 303-3,5	UDM	2021	2022	2023
Total water consumption	m3	6.700	7.616	6.532
Of which drawn from the water supply	m3	6.700	7.616	6.532
Of which drawn from wells	m3	0	0	0

ENERGY CONSUMPTION				
GRI 302-1	UDM	2021	2022	2023
Electricity	MWh	5.935	6.296	6.707
Of which drawn from the grid	kWh	5.422	5.741	6.096
Of which self-consumed	kWh	513	554	611
Electricity	tep	1.119	1.188	1.254
District heating	MWh	612	665	666
District heating	tep	63	68	69
Diesel	l	17.157	33.907	23.631
Diesel	tep	15	29	20
Gasoline	l	32	1.609	8.849
Gasoline	tep	0	1	7
Total consumption	tep	1.198	1.287	1.350

MATERIALS				
GRI 301-1,2	UDM	2021	2022	2023
Total raw materials	t	3.547	2.943	2.073
Raw materials: brass	t	3.183	2.561	1.683
Raw materials: aluminum	t	353	365	371
Raw materials: stainless steel	t	11	17	19

WASTE				
GRI 306-3,4,5,6	UDM	2021	2022	2023
Waste produced	ton	2.139	2.091	1.506
Of which hazardous	ton	302	367	357
Of which sent for reuse	ton	1.712	1.565	1.040
Of which sent for recovery	ton	2.127	2.083	1.498
Of which sent for disposal	ton	12	8	7,56

SOCIAL

CONTRACTS				
GRI 2-7	UDM	2021	2022	2023
Permanent contracts	-	191	217	232
Of which women	-	60	67	75
Fixed-term contracts	-	22	28	21
Of which women	-	11	15	15
Full-time	-	192	224	233
Of which women	-	55	67	75
Part-time	-	21	21	20
Of which women	-	16	15	15

STAFF				
GRI 401-1	UDM	2021	2022	2023
Number of employees	-	213	245	253
Number of hires	-	52	48	33
Number of exits	-	0	0	2
Overall turnover rate	%	32,4%	28,6%	22,9%
Number of hires under 30	-	26	20	19
Number of exits under 30	-	1	1	6
Turnover rate under 30	%	54%	35%	34%

STAFF CLASSIFICATION				
GRI 401-1 GRI 2-7	UDM	2021	2022	2023
<i>By age group</i>				
Employees < 30 years		50	60	74
Employees between 30 and 50 years		131	139	131
Employees > 50 years		37	46	48
<i>By gender</i>				
Women		71	82	90
Men		142	163	163
<i>By origin</i>				
Italy		0	237	241
Europe		0	7	3
Rest of the World (ROW)		0	0	9

TRAINING				
GRI 404-1,2,3	UDM	2021	2022	2023
Total training hours	Hours	4.744	6.984	6.232
Hours per employee	Hours/ employee	22,3	28,5	24,6
<i>By topic</i>				
Sustainability	Hours	0	217	261
Job-specific skills	Hours	3.052	5.917	4.202
Language lessons	Hours			1.052,5
Health and safety	Hours	1.692	850	716

WELFARE				
GRI 401-2	UDM	2021	2022	2023
Workers with access to welfare	-	192	245	253
Welfare	€	335.000	730.000	N/A
Benefits	€	0	0	60.000

INTERNSHIPS				
	UDM	2021	2022	2023
Number of curricular internships	-	4	7	5
Number of extracurricular internships	-	0	1	5
ASC/PCTO projects	-	3	11	16
Total internships	-	7	19	26
Number of interns hired	-	1	2	3

INJURIES				
GRI 403-9	UDM	2021	2022	2023
Hours worked	Hours	340.622	379.051	454.960
Number of injuries	-	1	1	1
Days lost due to injury	Days	4	3	10
Frequency rate	-	2,94	2,64	2,20
Severity rate	-	0,01	0,01	0,02

GOVERNANCE

RESEARCH AND DEVELOPMENT				
	UDM	2021	2022	2023
Employees engaged in R&D	-	33	44	45
Hours dedicated to R&D activities	Hours	41.297	47.904	45.375

ECONOMIC PERFORMANCE				
GRI 201-1	UDM	2021	2022	2023
Revenue	€	65.136.292	76.816.954	65.866.994
Profit	€	2.570.433	4.359.705	433.243
<i>Balance sheet reclassification</i>				
Economic value generated	€	65.136.292	76.816.954	70.144.524
Of which distributed	€	62.581.708	68.071.399	61.805.227
Of which retained	€	2.554.584	8.745.555	8.339.297

BOARD COMPOSITION				
GRI 2-9	UDM	2021	2022	2023
Total number of members	-	3	3	3
<i>Composition by age group</i>				
< 30 years	-	0	0	0
30 to 50 years	-	0	0	0
> 50 years	-	3	3	3
<i>Composition by gender</i>				
Women		0	0	0
Men		3	3	3

GRI CONTENT INDEX

For each material topic identified, the following presents the correlation with the key international sustainability reporting standards, the GRI (*Global Reporting Initiative*).

No sector-specific GRI standards relevant to the activities of OMB Saleri have been released.

DECLARATION OF USE	OMB Saleri has presented a report with reference to the GRI Standards for the period 01/01/2023 - 31/12/2023.
Used GRI 1	GRI 1 - Fundamental Principles - 2021 version

GRI 2 - GENERAL DISCLOSURES 2021

GRI STANDARDS	DISCLOSURE	REFERENCE PARAGRAPH
<i>Organization and its Reporting Practices</i>		
2-1	Organizational Details	Who We Are; Governance – Sustainability Strategies
2-2	Entities included in the organization's sustainability reporting	Reading Guide
2-3	Reporting period, frequency, and contact point	Reading Guide
2-4	Review of information	Any changes are indicated in the text
2-5	External assurance	/
<i>Activities and Workers</i>		
2-6	Activities, Value Chain, and Other Business Relationships	Who We Are
2-7	Employees	Social Sphere – Own Workforce – Safe Employment
2-8	Non-employee workers	Social Sphere – Own Workforce – Safe Employment
<i>Governance</i>		
2-9	Governance Structure and Composition	Governance – Sustainability Strategies
2-10	Appointment and selection of the highest governance body	Governance – Sustainability Strategies
2-11	Chair of the highest governance body	Letter to Stakeholders
<i>Strategy, Policies, Practices</i>		
2-22	Sustainable Development Strategy Statement	Letter to Stakeholders
2-23	Commitment in terms of policy	Who We Are – Values and Principles; Social Sphere – Diversity and Inclusion
2-27	Compliance with laws and regulations	Social Sphere – Health and Safety at Work; Governance Sphere – Certifications and Compliance;
2-28	Membership in associations	Who We Are – A Global Compact; Corporate Sustainability Strategy; Social Sphere – Community Contribution
<i>Stakeholder Engagement</i>		
2-29	Approach to Stakeholder Engagement	Impact Analysis and Materiality Matrix of OMB Saleri – Materiality Analysis and Stakeholder Engagement

GRI 3 - MATERIAL TOPICS - 2021 VERSION

STANDARD GRI	DISCLOSURE	REFERENCE PARAGRAPH
3-1	Process for Determining Material Topics	Impact Analysis and Materiality Matrix of OMB Saleri – Impact Assessment
3-2	List of material topics	Impact Analysis and Materiality Matrix of OMB Saleri – List of Material Topics
3-3	Management of material topics	Impact Analysis and Materiality Matrix of OMB Saleri

TOPIC STANDARD: ECONOMIC AREA

201-1	Directly Generated and Distributed Economic Value	Governance Sphere – Economic Performance
203-2	Significant Indirect Economic Impacts	Social Sphere – Community Contribution

TOPIC STANDARD: ENVIRONMENTAL AREA

301-1	Materials Used by Weight or Volume	Environmental Sphere – Resource Inputs and Outputs
301-2	Materials Used from Recycling	Environmental Sphere – Resource Inputs and Outputs
301-3	Recovered or Regenerated Products and Related Packaging Materials	Environmental Sphere – Resource Inputs and Outputs
302-1	Energy Consumed Within the Organization	Environmental Sphere – Energy
302-2	Energy Consumed Outside the Organization	Environmental Sphere – Energy
302-3	Energy Intensity	Environmental Sphere – Energy
302-4	Reduction in Energy Consumption	Environmental Sphere – Energy
305-1	Direct GHG Emissions (Scope 1)	Environmental Sphere – Climate Change Mitigation and Adaptation
305-2	Indirect GHG Emissions (Scope 2)	Environmental Sphere – Climate Change Mitigation and Adaptation
305-3	Other Indirect GHG Emissions (Scope 3)	Environmental Sphere – Climate Change Mitigation and Adaptation
305-4	GHG Emission Intensity	Environmental Sphere – Climate Change Mitigation and Adaptation
305-5	Reduction in GHG Emissions	Environmental Sphere – Climate Change Mitigation and Adaptation
306-1	Waste Generation and Significant Waste-Related Impacts	Environmental Sphere – Waste Management

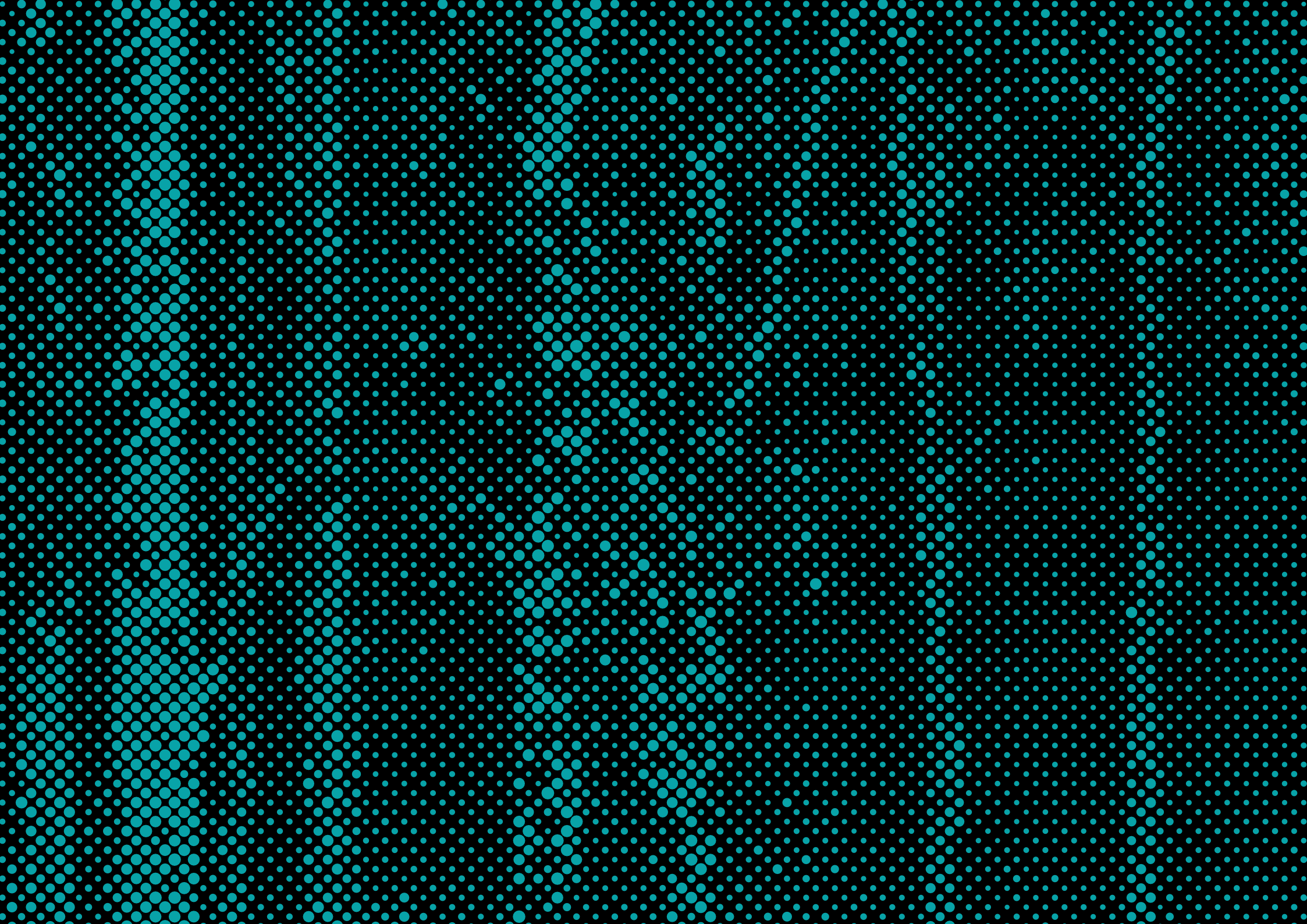
306-2	Management of Significant Waste-Related Impacts	Environmental Sphere - Waste Management
306-3	Waste Generated	Environmental Sphere - Waste Management
306-4	Waste Not Sent for Disposal	Environmental Sphere - Waste Management
306-5	Waste Sent for Disposal	Environmental Sphere - Waste Management

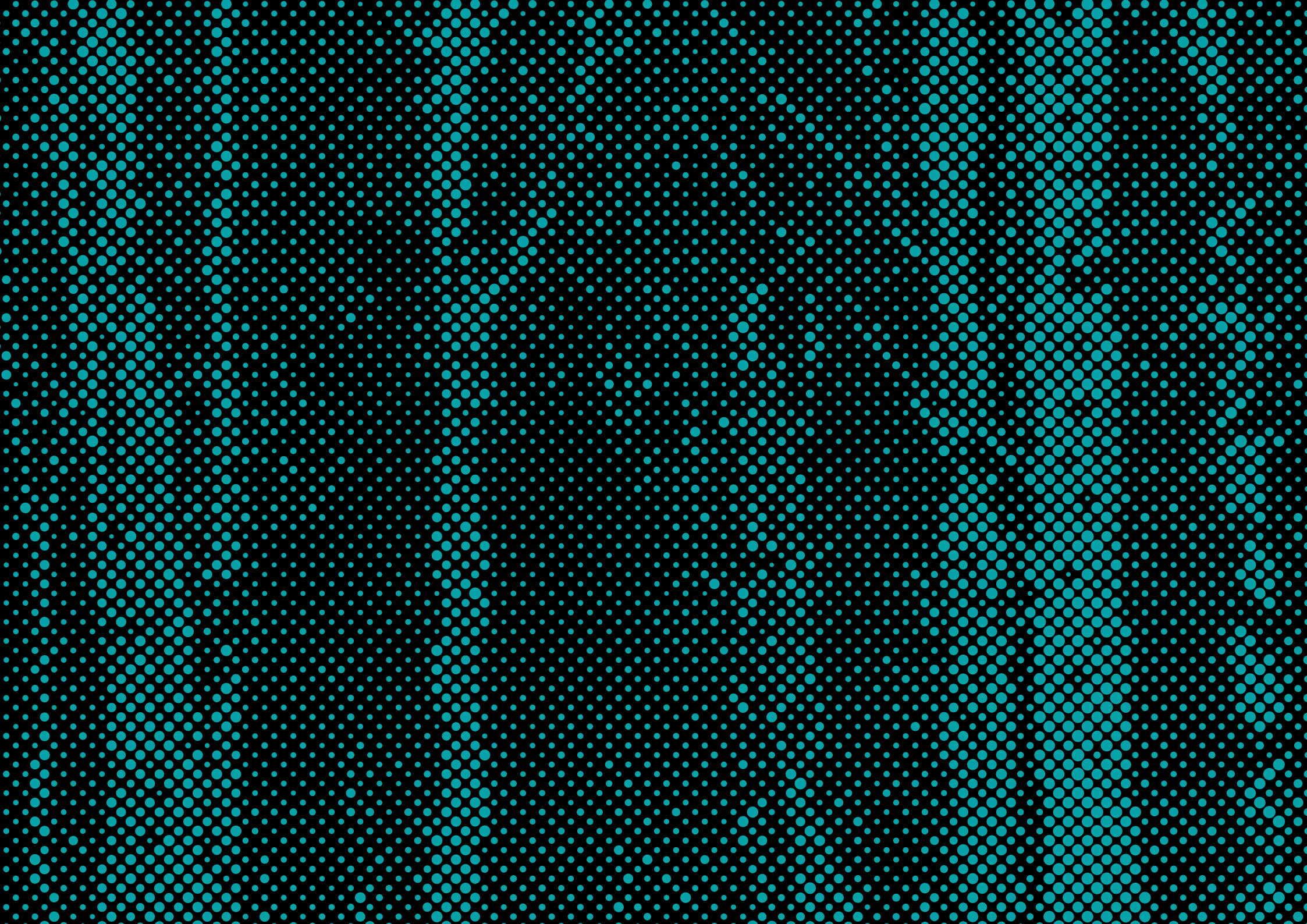
TOPIC STANDARD: SOCIAL AREA

401-1	New Hires and Turnover	Social Sphere - Safe Employment
401-2	Benefits Provided to Full-Time Employees, but Not to Part-Time or Fixed-Term Employees	Social Sphere - How OMB Facilitates Work-Life Balance; Health Promotion at OMB; Employee Management and Wellbeing
401-3	Parental Leave	Social Sphere - Diversity and Inclusion
403-1	Occupational Health and Safety Management System	Social Sphere - Health and Safety of Workers
403-2	Hazard Identification, Risk Assessment, and Incident Investigation	Social Sphere - Health and Safety of Workers
403-5	Worker Training on Occupational Health and Safety	Social Sphere - Training and Skills Development
403-6	Promotion of Worker Health	Social Sphere - Health and Safety of Workers; Health Promotion at OMB
403-8	Workers Covered by an Occupational Health and Safety Management System	Social Sphere - Health and Safety of Workers
403-9	Workplace Injuries	Social Sphere - Health and Safety of Workers
404-1	Average Annual Training Hours per Employee	Social Sphere - Training and Skills Development
404-2	Training Hours by Topic	Social Sphere - Training and Skills Development
405-1	Diversity in Governance Bodies and Among Employees	Social Sphere - Safe Employment; Governance Sphere - Sustainability Strategies
406-1	Discrimination Incidents and Corrective Measures Taken	Social Sphere - Diversity and Inclusion; Focus: Diversity, Equality & Inclusion Policy
413-1	Activities Involving Local Communities, Impact Assessments, and Development Programs	Social Sphere - Community Contribution
413-2	Operations with Significant Actual and Potential Impacts on Local Communities	Social Sphere - Community Contribution

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