SUSTAINABILITY STATEMENT

2024 ANNUAL REPORT

Summary

Letter from the Chair to Stakeholders

Dear Stakeholders,

I would like to extend a warm greeting on behalf of O.M.P. Officine Mazzocco Pagnoni S.r.l., which is proud to publish its first Sustainability Report this year.

In this pivotal year, which saw the effects of climate change impact our local area, causing damage that affected members of our team and business partners, we strengthened our commitment to climate action and social responsibility.

We made a tangible contribution to local support initiatives, proudly backing projects run by the Bentivoglio Hospice Foundation, the Filodoro Foundation, the National Association of Parents of Autistic People and the San Patrignano community. We renewed our commitment to safeguarding the landscape, artistic and historical heritage of our region, contributing as a Golden Partner to the FAI and supporting the Enzo Ferrari Birthplace Foundation.

We joined the UN Global Compact to publicly "formalise" our commitment.

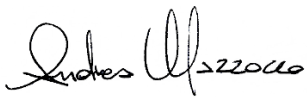
In 2024 we completed the installation of a new photovoltaic system that enables us to self-generate a substantial share of the energy we consume from renewable sources and feed the surplus into the grid, increasing the share of green energy in the national network. The system comprises 6,350 solar panels covering an area of 12,268 m^2.

We have taken concrete steps to save energy by eliminating methane burners and decommissioning the chimneys previously used to heat the production facilities, replacing them with efficient electric systems.

We are committed to pursuing our Ethics, built on clearly defined values and guidelines of legality, respect for the environment and people, integrating increasingly ambitious sustainability goals into our strategy. This year saw the completion of the process to establish a team dedicated to corporate sustainability, supported by newly hired specialists.

We continued to invest in the development of new technologies and innovative solutions to improve the fuel efficiency and performance of our products.
We are aware that the concept of absolute quality goes hand in hand with low-carbon products, which is why we aim to be our commercial partners' main point of reference for developing new sustainable solutions.

Thank you for your continued support and trust.
Kind regards,



Andrea Mazzocco
Chair of the BoD

O.M.P. Officine Mazzocco Pagnoni S.r.l.

OMP

O.M.P. Officine Mazzocco Pagnoni S.r.l. (hereinafter OMP) is an Italian company based in Funo, Bologna, specialised in the design and manufacture of water pumps, oil pumps and vacuum pumps, with applications in the industrial and automotive sectors. The company operates in highly regulated and constantly evolving markets through two business divisions: **Original Equipment** and **Aftermarket**.

OMP's strategy is "local for global", i.e. local production to serve global markets, with a focus on specialisation, innovation and local cooperation.

OMP is located in the Motor Valley of Emilia-Romagna, a point of reference for the world's automotive industry and home to prestigious brands such as Ferrari, Lamborghini and Ducati. This industrial area is characterised by a production chain made up of numerous specialised suppliers and an educational and academic fabric focused on precision mechanics, standing out for its pursuit of excellence.

OMP's operations are carried out entirely in Italy at its production site in Funo, enabling the company to fully leverage local synergies. At the same time, thanks to direct exports and a widespread distribution network in the Aftermarket sector, OMP is able to reach the world's main markets.

Our Purpose. We provide solutions through high-quality, technology-driven products that improve engine efficiency, safety and performance, contributing to the success of the world's leading manufacturers of cars, sports cars, lorries, buses, industrial engines, agricultural machinery, earthmoving equipment, marine engines and motorcycles.

Our mission. Ensure maximum customer satisfaction, contributing to sustainable development for people and the environment.

Each day we work to improve our Management System, which integrates quality, safety, environment and energy, to achieve sustainable development that respects the environment and people, with a focus on workers' health and safety, the development of human capital, resource efficiency and innovation in both process and product.

Our Vision

We are an ethical company and are committed to continuously improving

Improving the quality of life of our stakeholders
Including future generations

Corporate governance
Based on legality and sound principles

Optimising resource use, reducing waste in our processes, and constantly striving for efficiency

Absolute quality and innovation for increasingly sustainable products and processes

We aim to be key players in the evolution and development of sustainable transport and ethical business practices, continuing to innovate our products and processes and advancing **the principle that absolute quality must go hand in hand with the pursuit of maximum efficiency and the creation of value for all stakeholders**.

Doing business ethically means committing every day to:

- Upholding corporate governance based on legality and strong ethical principles, capable of ensuring business continuity over the long term for the benefit of all stakeholders.
- Improving the quality of life of our stakeholders, including future generations.
- Working efficiently and continuously optimising the use of resources while reducing waste in our processes.
- Investing in product and process innovation to make them increasingly sustainable for the environment and people.

Our values

OMP is committed to upholding and ensuring compliance with the principles and values underpinning its business model, in the performance of its operations and at every level of the company, as set out in the **Code of Ethics**.

- **Legality and good faith**: we operate in full compliance with the laws and regulations applicable in the countries where we operate and for the goods we supply. We always behave fairly and honestly towards the other parties involved.
- **Integrity**: we act with **honesty** and **responsibility** in all interactions with stakeholders, respecting civil and ethical standards, without pursuing corporate interests at any cost, and striving to meet

the expectations and needs of our stakeholders. We always adopt a discreet, principled approach when carrying out our activities.

- **Transparency**: we ensure the highest level of transparency in sharing corporate information and objectives with our stakeholders. We pursue **efficiency** by selecting our suppliers **impartially**, rejecting all forms of discrimination against anyone interacting with OMP.
- **Propriety**: we foster a working environment where everyone feels valued. We pay the utmost attention to courtesy and **respect** for others and scrupulously follow procedures and rules, avoiding any conflicts of interest, whether real or only potential.
- **Impartiality**: we treat our employees fairly, avoiding all forms of discrimination. We promote justice, impartiality and gender equality in in company decisions.
- **Excellence**: we perform our work with **dedication** and the highest levels of **diligence** and **professionalism**.
- **Emilian pride**: we are deeply connected to our roots and to the history of our region. We take great care in our products and pursue excellence in precision mechanics, the main industrial tradition of the Emilia region.

59 years of history

	1966 OMP is founded
	First major partnerships with Renault D.M.A., Renault V.I. Fiat Tractors
	1982 Start of collaboration with Iveco for the supply of water pumps
	1986 Specialisation in oil pumps for engine and transmission lubrication for Fiat Geotech, Fiat Allis
	1988 Start of partnership with Ferrari
	Production capacity increases significantly
	1993 ISO 9001 certification
	Design becomes a key factor
	1998 Collaboration with DAF Truck for the development and supply of water pumps, oil pumps and fan bracket supports for a new truck & bus engine family
	ISO 14001 and Automotive Quality certifications, now IATF 16949
	2003 Start of mass production of engine oil pumps for BMW Group
	2004 Development contract for a tandem pump (oil-vacuum)
	2009 Major industry downturn. Showing strong social responsibility, OMP avoids downsizing
	2010 Thanks to decisions made in 2009 and the investments made, new orders and customers arrive
	2014 Start of tandem pump production
	2016 Start of mass production of variable-geometry oil pumps for Heavy Duty applications
	2022 Creation of the **Innovation Area**
	2024 Creation of the **Sustainability Area**

OMP was established on 10 January 1966 and began operations in the field of precision mechanics, manufacturing water pumps, disc brake plates and patented shock absorbers for heavy-duty vehicles.

In the early 1970s, the company focused its efforts on producing water cooling pumps for internal combustion engines.
Over the years, the company became known for the high quality of its products and its commercial integrity. Its growing reputation secured major partnerships with Renault D.M.A., Renault V.I., Fiat Trattori, Fiat Allis and above all IVECO in the original spare parts sector.

A major turning point came in 1988 with the start of the partnership with Ferrari to supply water pumps for high-performance petrol cars. That same year, to meet the needs of its increasingly numerous and important clients, OMP also specialised in the production of oil pumps for engine and transmission lubrication.

The 1990s began with the major challenge posed by IVECO's original equipment programme. It was a unique opportunity that marked another key milestone in OMP's history, leading to ISO 9002 and ISO 9001 certifications.
In 1998 a high-value relationship was established with DAF Truck. Design became a key factor for the company.

In 2002 collaboration began with the BMW Group. The first orders led to the expansion of the plant to accommodate production lines dedicated to engine oil pumps for motorcycles and cars.

It was 2007 when what is likely the company's "greatest ever challenge" took shape: the development of its renowned vane vacuum pump. Still today it is the best-in-class in terms of power consumption, made in part from recyclable plastic. This idea led to the creation of one of OMP's flagship products: the Tandem Pump (oil-vacuum pump), which would go on to sell over 2.5 million units worldwide.

In 2014, thanks to the long-standing relationships built over the years with customer engineers, production began on a variable-geometry oil pump paired with the vacuum pump.
OMP's reputation has grown over the decades in the global automotive industry, thanks especially to the quality of its design team and its reliability in customer relationships. In 2017 OMP became the first oil pump manufacturer in the world to launch mass production of a variable-geometry oil pump the same size as fixed-displacement versions for Heavy Duty applications (Truck & Bus).
In recent years OMP has continued to invest in R&D to develop sustainable technologies and products, with greater regulation to reduce consumption and cut CO_2 emissions.

In 2022 the company decided to allocate resources to the research and development of electrified product solutions and set up an Innovation Area with the goal of developing and introducing into its portfolio products designed for electric and hybrid vehicles and systems.

In 2024 OMP strengthened its commitment to **sustainability** by establishing a **dedicated team** with the aim of strategically and structurally integrating sustainability principles into the organisation.

Business operations

[SBM-1]

OMP's core business lies in the design and manufacture of water pumps (fixed and variable) and oil pumps (fixed and variable) for internal combustion engines. In 2022 an Innovation Area was created to focus on the electrification of OMP products. Specifically, the company focused on high-voltage water pumps for Fuel Cell (FCEV) applications, using an eco-friendly electric motor concept that avoids the use of rare earths. These products are destined for the Original Equipment and Aftermarket markets. At the organisational level, these segments are served through two business lines: **Original Equipment** and **Aftermarket**.

Original Equipment. This is OMP's main business line, through which the company supplies the **OEM** (Original Equipment Manufacturer) and **OES** (Original Equipment Services) sectors directly as a Tier 1 supplier, working closely with its customers.

OMP ensures that its products meet the high quality standards required by OEMs by means of a corporate strategy that is fully integrated with sustainability, characterised by:

- **Quality and innovation**, with ongoing investments in research and development and partnerships with OEMs for the co-design of new, customised and increasingly sustainable products capable of reducing environmental impact.
- **Operational and resource efficiency** through the use of advanced technologies, a high level of automation and lean production management to optimise resource use and reduce waste.
- **A robust, reliable and ethical supply chain**, through supplier selection.
- **Optimisation of transport and logistics** to ensure timely delivery and reduce costs and emissions, also thanks to the use of consignment stock in key markets.

Aftermarket. OMP manufactures and sells products for the Independent Aftermarket, including water pumps, oil pumps, water pump repair kits and fan brackets.
Its main customers are primarily spare parts distributors, engine remanufacturers and engine reconditioning companies. This line, whose commercial strategy is based on a dense distribution network and a highly diversified global customer base, has set a 2025 sustainability target to replace its current transport packaging — primarily wooden crates — with carton pallets made entirely from recycled material. The project aims to minimise the environmental impact of the packaging used to ship aftermarket products.

While the original equipment line adopts a sustainability strategy focused on developing new technologies such as hydrogen and reducing engine emissions, the aftermarket line offers a product that, by extending vehicle lifespan, helps reduce waste and cut raw material usage.

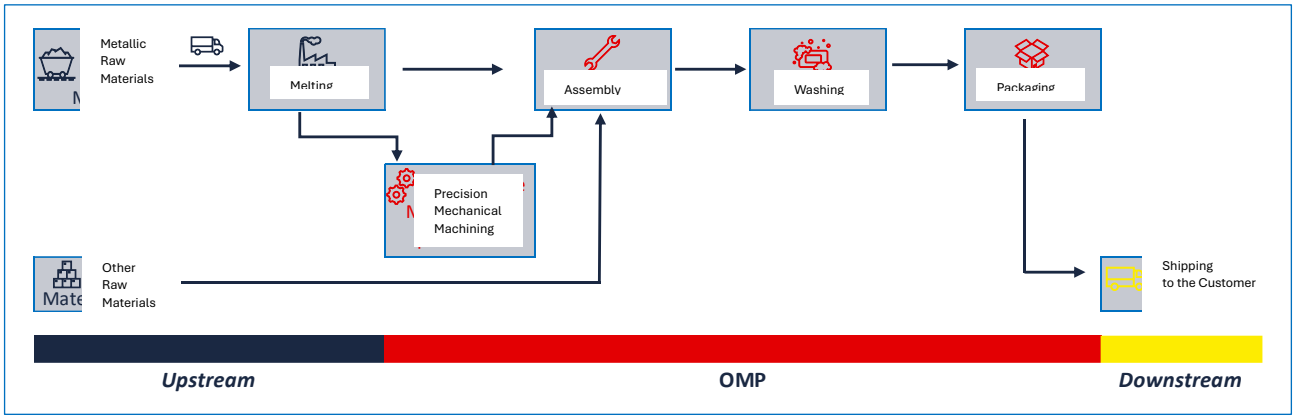
The value chain

[SBM1]

OMP's value chain supports its local-for-global strategy.

OMP is based in the heart of Emilia-Romagna's Motor Valley, a hub of excellence recognised worldwide for the automotive and precision mechanics industries. The area is home to prestigious car manufacturers and a network of highly specialised SMEs. This ecosystem has enabled the development of a **synergistic value chain among manufacturing and mechanical companies**, **including partnerships with academic institutions**, further strengthening the local economy and keeping the region at the forefront of technological innovation and sustainability, creating a virtuous cycle that benefits all stakeholders.

OMP's upstream value chain comprises a multi-tiered network of suppliers that provide mechanical components, raw materials (such as cast iron, aluminium and steel blanks from foundries, and other electromechanical components), as well as materials used in production, goods and services.



The blanks are processed in the mechanical machining department.

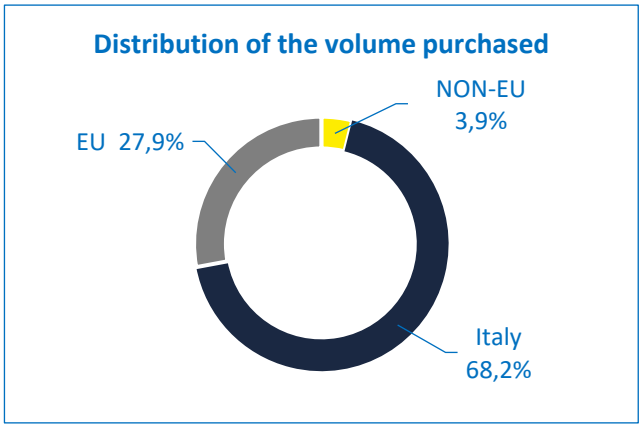
All components — whether processed in-house or purchased, mechanical or electrical — are assembled in one or more stages using automated assembly machines until the finished product is obtained.

The downstream value chain is made up of a B2B customer base consisting of vehicle and engine manufacturers as well as parts distributors and importers.

Procurement and Suppliers. Aware of the strategic role of its supply chain, OMP has built and strengthened collaborative relationships with its suppliers over time, recognising them as strategic partners in ensuring the quality of OMP's raw materials and components. Supplier relations are oriented towards maintaining long-term partnerships to ensure a stable, continuous supply of high-quality materials. In keeping with the provisions of the Code of Ethics, supplier selection is guided by the principles of quality, professionalism, propriety and impartiality.

To ensure strategic management, suppliers are classified into two categories:

- **Direct suppliers**: those that directly affect the quality of the final product.
- **Indirect suppliers**: those that do not directly affect the quality of the final product.



Strategic (direct) suppliers are selected through a formal qualification, monitoring and development process for new suppliers, based on a rigorous cross-functional procedure involving multiple departments: Quality, Purchasing and Technical Office. This process is based on compliance with the required quality standards such as IATF 16949:2016 certification and with behavioural principles aligned with the company's core values, as well as on criteria aimed at cost-effectiveness and environmental impact reduction.

In 2024, 68% of OMP's goods and services related to production were sourced from within Italy, and 96% from within the EU.

To monitor compliance with the requirements verified during supplier qualification, the company conducts the following activities: incoming material inspections, performance indicator analysis and quality audits on suppliers' premises. To reinforce its commitment to sustainability in the supply chain, in 2024 OMP published its **Supplier Code of Conduct**. This document sets out the company's expectations regarding supplier conduct, including respect for human rights, labour laws and regulations, workplace health and safety, environmental protection, anti-corruption, privacy and cybersecurity.

Inbound logistics. OMP uses supply chain management systems to optimise the flow of materials and finished products and has strengthened its collaboration with reliable logistics partners to ensure fast, secure deliveries.

Production. The production department is equipped with state-of-the-art machinery and uses advanced automation technologies to improve efficiency and reduce production times. Rigorous prevention measures ensure that every product meets the required standards.

Outbound logistics and distribution. Outbound logistics manages returns and materials, while distribution covers the delivery of finished products or spare parts from OMP to global markets. This is achieved through a network covering all continents, which also includes the use of consignment stock.

Customers. OMP's OEM customers include leading international companies in the following sectors: heavy duty (Truck & Bus), light commercial vehicles, passenger cars, agriculture, earthmoving machinery and industrial. Business relationships with customers in this line are primarily based on project-based orders with a multi-year horizon.

Aftermarket customers include large international spare parts distributors, engine reconditioning companies and engine rebuilders. The company's relationship with these customers is based on ongoing orders, ensuring a constant supply of components and services for engine maintenance and repair.

OMP adopts sustainable practices throughout the value chain through a process of continuous improvement aimed at ensuring health and safety in the workplace, reducing environmental impact, promoting resource efficiency, circular economy, and valuing people and the local area.

2024 at a glance

€101.1 mn
OE turnover

€11.5 mn
Aftermarket

Joined UNGC

New Supplier Code of Conduct

242
employees

2,367
hours of training

96%
European suppliers

67% waste recovered

2,829,290 Kwh
green energy produced

86 m3
water recovered

New policy
of the QHSEE management system

New Code of Ethics and Whistleblowing

In 2024 turnover amounted to €112.6 million. Original Equipment, with sales of €101.1 million, accounted for 89.8% of total revenue, while the Aftermarket line posted sales of €11.5 million, equal to 10.2% of turnover.

Sustainability

OMP's Sustainability Manifesto

We live in an era of unprecedented change and innovation, where markets and technologies are evolving rapidly, and adapting to climate change is becoming ever more urgent.

Some time ago we at OMP redefined our business approach, and today we remain committed to taking action for the climate and for society.

We invest in research and development of advanced technologies to improve the performance of our products, and we seek innovative solutions to increase the use of low-impact materials while reducing the use of plastic.

We optimise production processes by integrating resource circularity principles to minimise waste and greenhouse gas emissions.

We generate a significant share of the energy we use from renewable sources and feed the surplus clean energy into the national grid, thereby contributing to the growth of our country's sustainable energy.

We constantly monitor the environmental impact of our operations and have developed a supply chain that prioritises European suppliers to reduce long-distance transport and support the national economy. Although we collaborate with strategic partners in other parts of the world, over 90% of our suppliers are located in Europe, reflecting our commitment to a sustainable supply chain.

Human capital is our most valuable resource. We promote inclusion and diversity, invest in continuous skills development and ensure health and safety in the workplace.

We actively engage with our employees and collaborators, integrating our value chain and involving local communities to contribute meaningfully to the well-being of people and nature.

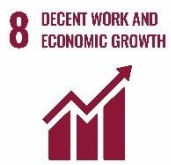
Our sustainability pillars – SDGs

In 2024 OMP further formalised its sustainability commitment by joining the United Nations Global Compact, a strategic corporate citizenship initiative that aims to promote a sustainable global economy and supports human and labour rights, environmental protection and the fight against corruption.

By joining, **OMP** has adopted the ten principles of the Global Compact and is **committed to promoting sustainable development**. This is achieved through the integration of three dimensions — economic growth, social inclusion and environmental protection — into the company's strategy and daily operations. Among the 17 United Nations Sustainable Development Goals, OMP has identified six priority SDGs aligned with its short-, medium- and long-term strategy, consistent with its sector and corporate values.

The protection of workers' physical and mental health and safety is a non-negotiable value for OMP and a constant focus of attention. Health and safety in the workplace are fundamental and form an integral part of all company processes. The company is committed to ensuring a safe, supportive working environment and is convinced that workplace injuries and occupational illnesses are always preventable, pursuing the goal of zero injuries and zero work-related illnesses.

For OMP, people make the difference, and the company has always invested in them through high-quality, ongoing training. The company believes that the continued development of human capital is the real driver of new ideas and solutions. OMP supports the local education system by working closely with schools and universities on work-study programmes and training initiatives.



The company is committed to initiatives that promote employee well-being and development. OMP fosters a participatory and inclusive working environment, free from all forms of discrimination, where workers' rights are upheld throughout the supply chain. These rights are clearly set out in the Code of Ethics and the Supplier Code of Conduct.

Sustainability is embedded in product design from the outset through the careful selection of materials and innovative solutions that help reduce engine consumption via thermal management, enabling more sustainable mobility. The development of increasingly sustainable products, the raising of the staff's awareness and the engagement of the supply chain on environmental issues are part of an established approach, continually improved and promoted by management.

Respect for the environment, one of the core values in the Code of Ethics, clearly demonstrates the company's commitment to reducing the environmental impact of its operations through the responsible use of resources and the continuous improvement of processes aimed at reducing production waste and energy consumption. The company is committed to proper waste management, raising staff awareness on this issue, self-producing green energy and recovering water and other resources wherever possible, in order to minimise environmental impacts.

The integrated quality, environment, health and safety, and energy policy highlights the central role that energy efficiency plays for the company as a key factor in reducing direct and indirect emissions. The company is constantly engaged in monitoring, measuring and reducing its emissions, and expects the same commitment from all its suppliers.

The QHSEE Policy and Sustainability

Sustainable development, environmental protection, occupational health and safety, optimal use of energy resources and the constant pursuit of service and product excellence are the keys to our success and the basis for our leadership in customer satisfaction.

We deliver high-quality products and innovative, technology-driven solutions in a fast-evolving market through a robust process of continuous improvement.
For us, people make the difference – and we want to invest in them. We believe that the continuous development of people and their skills is the true engine for generating new ideas and solutions that meet and anticipate our customers' needs. We are committed to monitoring, maintaining the effectiveness of and continuously improving the management of our quality system, with Customer satisfaction as our primary goal, in line with the interests of all stakeholders.

The protection of workers' physical and mental health and safety is a non-negotiable value for us and a constant focus of attention. Health and safety in the workplace are fundamental and form an integral part of all our processes. We firmly believe that injuries and occupational illnesses can always be prevented, and we are constantly working to minimise risks for our employees, contractors and third parties, pursuing a target of "zero injuries".
Respect for the environment is not only a core principle of our operations and a priority objective within our growth strategy, it is also a duty towards future generations. For us, monitoring and reducing waste, optimising resource use, developing increasingly sustainable products, raising staff awareness and engaging the supply chain on environmental issues are part of an established approach, continually improved and promoted by management.

Management is committed to adopting a Management System that integrates Quality, Safety, Environment and Energy. In addition to ensuring compliance with legislative and contractual obligations, this system enables the company to:

- Meet the requirements of the following international and industry standards: ISO 9001:2015; IATF 16949:2016; ISO 14001:2015; ISO 45001:2018; ISO 50001:2018.
- Focus on efficiency and the development of a virtuous cycle to improve all company areas and processes through:
  - Ongoing analysis and assessment of markets and the internal and external context.
  - Continuous, meaningful dialogue with our stakeholders.
  - The analysis of risks and opportunities related to quality, safety, environment and energy.
  - Waste reduction.
  - The ongoing pursuit of energy efficiency.
  - The continuous involvement of human resources.

This policy is periodically reviewed and updated to confirm its relevance. Its contents are made available to stakeholders and communicated throughout the organisation to ensure full understanding and shared commitment.

Certifications

OMP earned its first certification for the Quality Management System (ISO 9001) in 1993.

Quality Management

1993	ISO 9001 AVSQ94 QS9001 ISO/TS 16949 IATF 16949
Today	**ISO 9001** and **IATF 16949**

As the company evolved, it gradually adopted increasingly advanced quality standards aligned with the needs of the automotive sector. Initially it implemented the AVSQ94 certification scheme, specific to the automotive industry and introduced in 1994. In the following years, the organisation continued to update its quality management system, first earning QS9001 certification, and then as European regulations evolved and sector standards were harmonised it earned ISO/TS 16949 certification, recognised internationally. This process ended in 2009 with the adoption of the IATF 16949 standard currently in force.

Certification schemes in other areas

To ensure high-level management across all key company areas, over the years OMP has earned certification under the following schemes:

2001	ISO 14001 Environmental Management System Certification
2008	ISO 45001 Occupational Health and Safety Management System Certification
2011	ISO 50001 Energy Management System Certification

In 2024 the company began the process of certifying its Information Security Management System (ISMS) in accordance with the TISAX®/ISO 27001 scheme, with the goal of completing the process by early 2026.

Innovation and sustainability

OMP's focus on sustainability starts from product design. The Research & Development team is constantly engaged in developing innovative solutions and new products. OMP invests significantly in R&D to develop – also in synergy with its key customers – cutting-edge technologies and products that increase fuel efficiency and engine performance. Today the company actively collaborates with four Italian universities and global technical centres specialising in powertrain development.

Indeed, over the past two years OMP has strengthened its R&D team to drive innovation in new products designed for zero-emission engines.

The various development projects the company is engaged in — some in partnership with customers — involve the following products and applications:

- Electric pumps for Hybrid MHEV and PHEV applications.
- Electric oil pumps for axle lubrication (transmission – gearbox, etc.) for BEVs.
- Dielectric oil pumps (low viscosity) for battery pack cooling.
- High voltage water pumps for fuel cell cooling.

A major step forward in sustainability and technological efficiency was achieved with the development of a new electric pump motor that completely eliminates the use of rare earths. This result was made possible by adopting reluctance technology, which enables high performance while reducing environmental impact and dependency on critical materials.

Methodological note

[BP 1 - BP 2]

On 31 July 2023 the European Commission adopted the delegated act defined in Article 29b of Directive 2013/34/EU on European Sustainability Reporting Standards (ESRS), issued at the EU level by the European Financial Reporting Advisory Board (EFRAG). This article sets out the principles and guidelines that companies must follow in reporting sustainability information and was extended and reinforced by **EU Directive 2022/2464 – the Corporate Sustainability Reporting Directive (CSRD)**[1] – which updates and supplements Directive 2013/34/EU.[2]

The DMA[3] conducted by the sustainability team in accordance with the **CSRD** was approved by the Board of Directors at the meeting of 6 February 2025 and is not subject to external assurance. The DMA identified the material topics for OMP.

OMP decided to publish its first sustainability report in accordance with the ESRS on a voluntary basis starting from 2024, although formal reporting obligations begin in 2027[4] (as the reporting year).

As this is a voluntary application, the chapter on climate does not include taxonomy disclosures.

The reporting period of this report is consistent with that of the 2024 financial statements and the reporting scope matches the scope of the financial statements for O.M.P. Officine Mazzocco Pagnoni S.r.l. for all material topics, except for ESRS E1, which, in line with the guidance on value chain implementation (IG 2), includes the energy consumption of the supplier Nuova Galvanoplastica S.r.l.,[5] over which OMP exercises operational control.

The previous year's metrics are always disclosed except in some cases due to the first-time voluntary application of the ESRS.

The short-, medium- and long-term time horizons defined by OMP are aligned with the provisions of ESRS 1 (paragraph 77) and are defined as follows:

- Short-term horizon: within the following financial year
- Medium-term horizon: two to five years
- Long-term horizon: more than five years

The ESRS-based materiality assessment identified the impacts, risks and opportunities (IROs) considered material in accordance with the ESRS. A detailed description of this materiality assessment is provided in the "Materiality Assessment" section of the "Materiality Assessment and Stakeholders" chapter. For material risks and opportunities relating to the upstream or downstream value chain, the relevant policies and actions were reported.

[1] Directive EU 2022/2464 (Corporate Sustainability Reporting Directive), approved by the European Parliament in November 2022, was published in the Official Journal on 22 December and entered into force in January 2023.

[2] By introducing additional requirements, Directive 2013/34/EU aims to improve the transparency and comparability of sustainability information among companies, contributing to the goals of the European Green Deal.

[3] DMA stands for Double Materiality Assessment.

[4] Unless thresholds of applicability (revenue, number of employees, etc.) are amended following transposition of the Omnibus Directive by the European Commission and Italian law.

[5] OMP holds an 85% equity stake in Nuova Galvanoplastica S.r.l. This stake is deemed not material, and for this reason the subsidiary is not consolidated in OMP's financial statements.

The ESRS to be reported were selected by mapping the material topics identified with Q&A ID 177.[6] The list of disclosure requirements included in this Sustainability Statement is provided in Annex 1 “Disclosure Elements”.

[6]Question ID 177 – *Mapping sustainability matters* (*ESRS 1 AR 16*) with *Disclosure Requirements*.

Materiality Assessment and Stakeholders

Context analysis

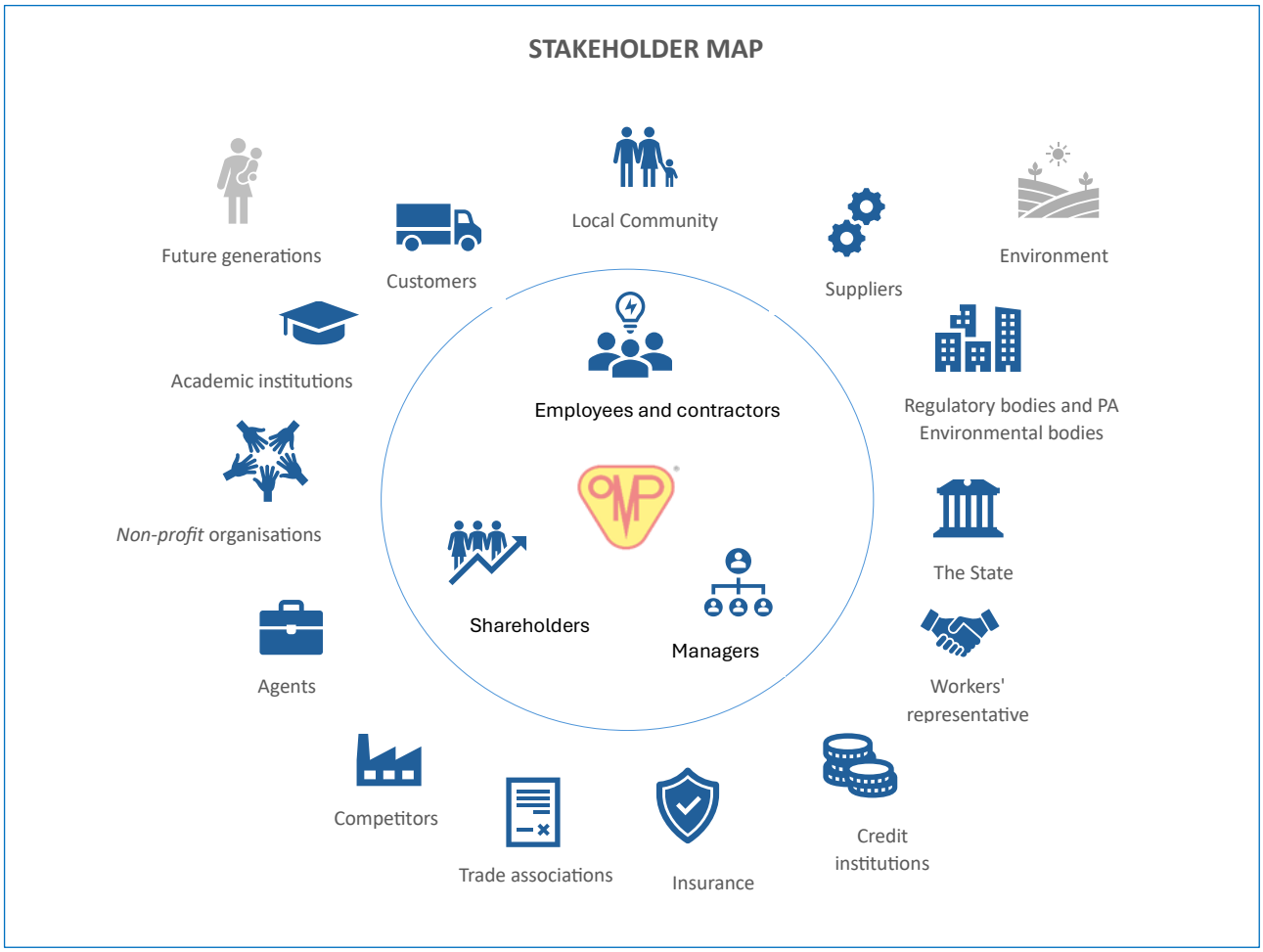
[SBM-3]

To identify the potentially material impacts, risks and opportunities for OMP, an analysis was conducted of the context in which the company operates (both internal and external).

The **external sources** considered in the preparation of this report include the World Economic Forum's *Global Risk Report*, the EU Green Deal, the first set of ESRS standards, the principles of the Global Compact and the material topics emerging from benchmarking with peers and competitors.
The **internal sources**, consolidated over decades within OMP's processes and instrumental to ISO and IATF certifications, include risk analyses relating to the environment, health and safety and energy, as well as the review of performance indicators by management.

The Stakeholders

[SBM-2]



Dialogue and shared objectives are essential to creating long-term value and establishing mutually beneficial relationships. For this reason, the company engages in continuous dialogue with those affected by its activities to ensure management that considers the needs and interests of its stakeholders.

Through in-depth analysis, OMP defined the main stakeholder groups and their preferred channels of interaction.

- **Shareholders.** At OMP, shareholders play a crucial role in both ordinary and extraordinary management and in the control of the company. They are kept regularly informed about the most significant operations, including by senior management, and are the stakeholders with the greatest interest in the company.
- **Customers.** OMP has established strategic relationships with its customers focused on quality and the development of new products that are also sustainable. Relationships with existing customers – especially in the original equipment line – are governed primarily by multi-year contracts, while customer dialogue takes place on a daily basis. As for potential customers, engagement takes place through trade fairs and visits.
- **Employees.** OMP is committed to safeguarding the health and safety of its employees and to valuing people as the company's most important capital. Dialogue with employees is continuous and takes place via company-wide emails, noticeboards, constant training and regular feedback from management.
- **Managers.** Dialogue with managers takes place on a daily basis through continuous engagement with the Chair of the BoD and the various function heads. They represent the stakeholder group second only to shareholders in their level of engagement in upholding legality, ethical principles and integrity within OMP.
- **Suppliers.** Selected through an impartial qualification process, suppliers are required to guarantee product quality and ethical business conduct. Dialogue with suppliers takes place through direct contact via various channels (emails, meetings, site visits) and may include on-site audits. OMP's expectations regarding how suppliers address sustainability topics are outlined in the Supplier Code of Conduct.
- **Academic institutions.** OMP actively collaborates with universities and research institutes to develop R&D projects. Engagement with the academic world is also a key channel for developing technical expertise within the company, and contact is direct.
- **Local community.** Supporting the local area is very important to OMP, which contributes both in emergencies and on a regular basis through ongoing support to local foundations and third-sector organisations.
- **Agents.** This partnership, active exclusively for the Aftermarket line, is based on the principles of loyalty, transparency and confidentiality.
- **Trade Associations.** The company is a member of the local Confindustria trade association. This relationship is characterised by ongoing, constructive dialogue aimed at promoting economic development, innovation and competitiveness through support in research, training and networking.
- **Regulatory bodies and PA.** OMP is subject to oversight by institutions and regulatory bodies, with which it cooperates actively to ensure maximum transparency, and it maintains relationships with local public authorities.
- **The State.** OMP works with the State, complying with laws and regulations and contributing to the economy through job creation and production.
- **Workers' representatives.** OMP maintains ongoing, open dialogue with trade unions and workers' representatives (RSUs), with the aim of finding shared solutions that support worker well-being and organisational efficiency.
- **Non-profit organisations.** OMP supports various non-profit organisations and assists local communities in times of emergency.

- **Competitors.** OMP monitors competitors to gain broader insight into market and industry needs, integrating this information into assessments and monitoring of the external context.
- **Credit institutions.** OMP communicates transparently with financial institutions to maximise cooperation in treasury activities.
- **Future generations and the Environment.** OMP listens to these silent stakeholders through its interactions with other parties and considers the impacts on future generations and the environment when conducting its business.

During the year the company formalised a **stakeholder engagement procedure** to ensure continuous and constructive dialogue with interested parties. For OMP, stakeholder engagement is a circular, continuously improving process consisting of six main phases.

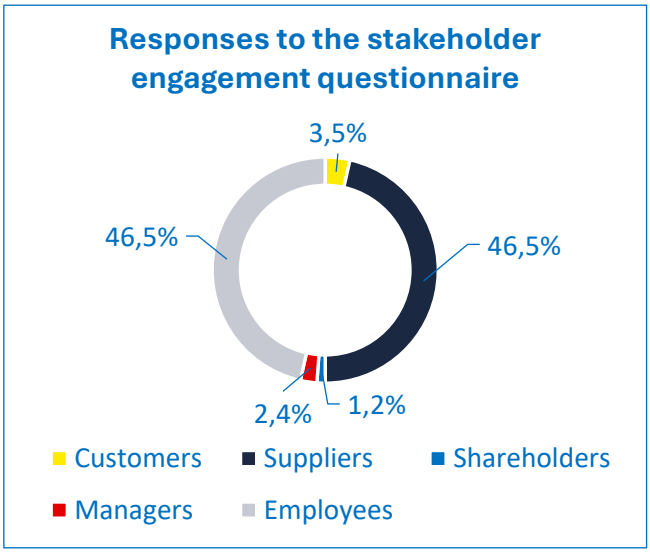
- **Classification and prioritisation of engagement.** All stakeholders are important to the company. However, prioritisation was based on their relevance. Relevant stakeholders were engaged immediately and will be engaged more frequently. They are: **shareholders, customers, employees, managers, suppliers and academic institutions**.
- **Engagement planning.** A dynamic engagement strategy is developed and periodically updated based on changing circumstances and the needs of both the company and its stakeholders.
- **Engagement implementation.** Engagement objectives are clearly defined, and various approaches are used — including surveys, interviews, focus groups and multi-stakeholder forums — to gather feedback and foster participation.
- **Measurement and evaluation.** The effectiveness of engagement is measured through quantitative indicators. The importance of stakeholder input is assessed by evaluating its impact on business decisions, the DMA and the company's reputation.
- **Sharing of results.** The results of the engagement process are shared with stakeholders transparently and accurately through feedback meetings, reports, emails and press releases.
- **Improvement actions.** The stakeholder engagement process is circular and continuously improving, with regular updates and monitoring of the impact of shared results to implement improvements based on the feedback received.

Stakeholder engagement

In 2024 the sustainability team launched a stakeholder **engagement plan** that involved designing and distributing an online questionnaire to the company's key stakeholders: customers, suppliers and employees.

Made available in Italian or English depending on the stakeholder, the questionnaire was designed to be simple and intuitive. The questions, aimed at gathering information on the company's impacts on key sustainability issues, yielded 170 responses out of 279 questionnaires sent, for an overall response rate of 61%.

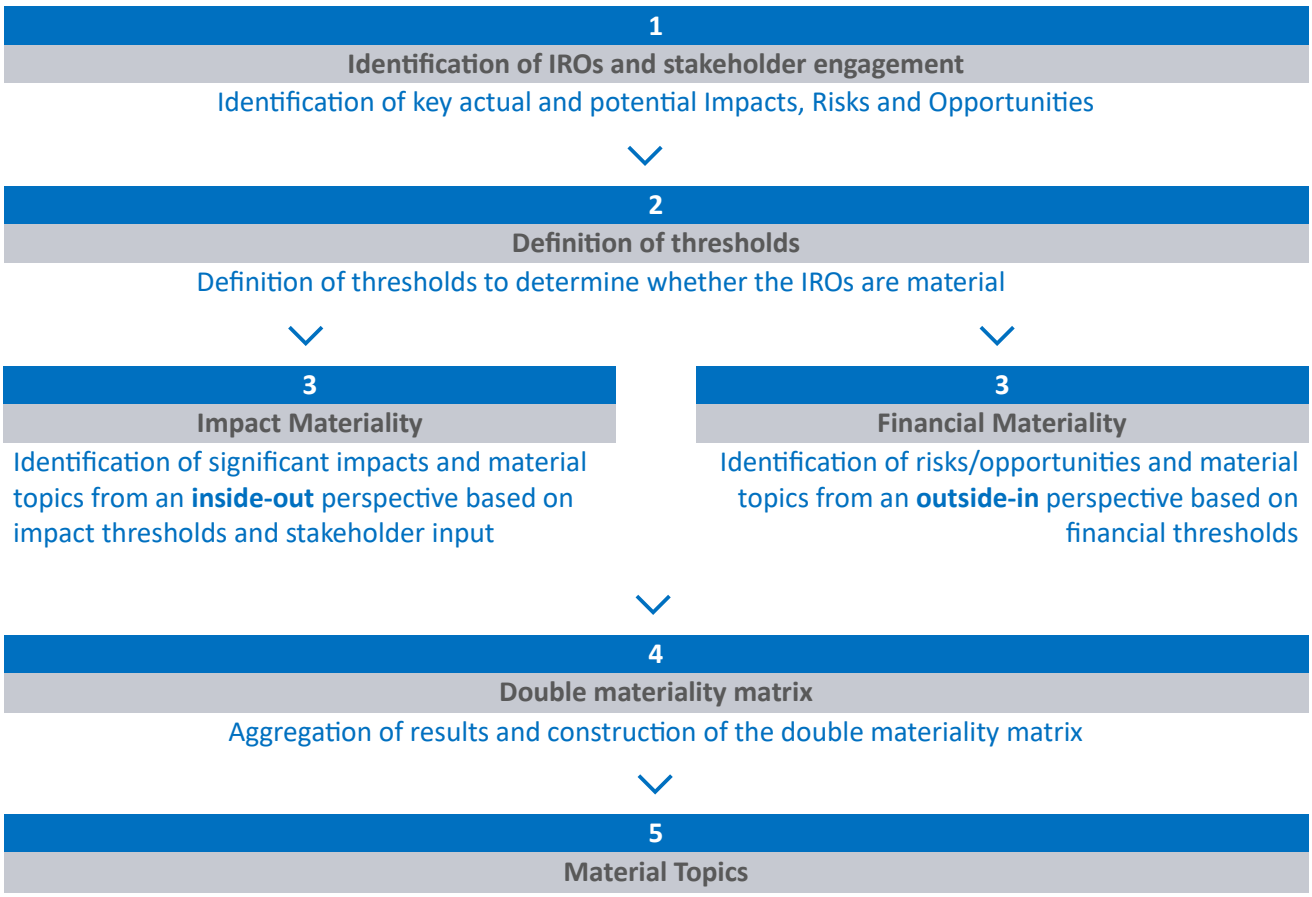
The outcome of the stakeholder engagement forms part of the input for the DMA.



Materiality assessment

[IRO-1]

The CSRD adopts the concept of double materiality for determining material topics, articulated in two dimensions: **"Impact Materiality"** and **"Financial Materiality"**.



For an outward impact (Impact Materiality) or a risk or opportunity (Financial Materiality) to be considered material, it must exceed the materiality threshold in either the impact or the financial assessment. In anticipation of the CSRD requirements, OMP decided to carry out a first application of the double materiality concept by voluntarily publishing this sustainability report.

The identification of risks and opportunities that affect or could significantly affect the company's future cash flows has made it possible to assess the potential economic and financial implications for the development, performance and positioning of the organisation in the short, medium and long term.

A materiality assessment is a **dynamic process** requiring continuous updating to identify new priorities and opportunities and to align with external macro-trends.
This model is essential to focus on the management of impacts, including risk mitigation and opportunity enhancement in the area of sustainability.

The relevance of material topics changes over time and depends on a variety of internal and external factors. As set out in the procedure for identifying material topics, the sustainability function updates the

double materiality assessment annually in collaboration with management and presents it to the BoD, which reviews the sustainability topics and identifies those that are significant to the company.

Assessment of the impacts of risks and opportunities

[IRO-1]

During the second half of 2024 the company conducted the DMA, which enabled it to assess and identify impacts, risks and opportunities related to the environment, people and governance, and to assess its resilience.

Risks and opportunities related to climate and other ESRS were identified in OMP's own operations, considering the potential effect on assets and revenues over the short, medium and long term. For the risk assessment, the expected financial effect was also considered, whether stemming directly from OMP or from upstream or downstream in the value chain.

The expected financial effect is considered material if the risk is relevant in at least one of the time horizons (S, M, L). In assessing ROs, the company deemed it reasonable to adopt a materiality threshold above 10% of annual revenue.[7]

To estimate the potential financial impact associated with transition risks arising from climate change, the company used *the International Energy Agency's (IEA) Net Zero 2050* scenario as a reference, integrated with the agency's Truck & Bus 2030 sector scenario. These scenarios provide an evolving picture of climate policies, market dynamics and technological innovations, allowing for an assessment of the economic implications of the transition to a low-carbon economy.

For physical climate-related risks, the analysis was based on the current climate scenario, considered representative of a high-emissions context. This included extreme weather events that have recently struck our region, which were considered consistent with the projections of a high-emission scenario. These events were assessed in terms of exposure, vulnerability and potential economic impacts on the company's activities.

The **impact (in-out) analysis and assessment** considered the activities carried out by OMP as well as those upstream and downstream in the value chain. Other elements considered included: the company's annual context analysis and, with regard to environmental impacts, the assessment of environmental aspects in line with ISO 14001.

For the assessment of upstream and downstream risks and impacts the company conducted a preliminary analysis of its supply chain and customer base, assessing their location and business activities.
This analysis led to the identification of impacts, risks and opportunities that are relevant to the company in relation to the following topics and sub-topics, enabling the identification of the ESRS material topics.

Below is the list of topics identified as material through the DMA.

[7] Materiality was calculated in July 2024 based on forecast revenue data for the year and amounts to €12 million.

Pillar	ESRS	Topic	Sub-topic	Impact Materiality	Financial Materiality	Risk / Opportunity
Governance	G1	Business conduct	Corruption and bribery	❐		
			Corporate culture	❐		
			Management of relationships with suppliers including payment practices	❐		
			Protection of whistleblowers	❐		
Environment	E1	Climate change	Climate change adaptation and mitigation	❐❐❐	❐❐❐	
			Energy	❐❐❐	❐❐	R
	E2	Pollution	Substances of very high concern	❐		
			Substances of concern	❐		
			Pollution of soil			
			Pollution of water			
			Pollution of air	❐		
	E3	Water and marine resources	Water	❐❐		
	E5	Circular economy	Resources inflows, including resource use	❐❐❐	❐❐❐	R
			Resource outflows	❐	❐	RO
			Waste	❐❐❐		
People	S1	Own workforce	Working conditions	❐		
			Equal treatment and opportunities for all	❐		
			Other work-related rights	❐		

❐ Upstream in the value chain ❐ For OMP ❐ Downstream in the value chain

For a description of the impacts, risks and opportunities identified for each material topic, see the chapters on the topical ESRS.

Governance

Structure and control

[GOV-1]

The corporate structure of OMP Officine Mazzocco Pagnoni S.r.l. is composed as follows:

Shareholder	%
Andrea Mazzocco	55%
Anna Maria Mazzocco	45%
Total	100%

The company has defined its corporate governance with the aim of pursuing its values through compliance with established rules, guidelines, practices and processes throughout its history. Specifically, the company has adopted a traditional administration and control system consisting of the following bodies:

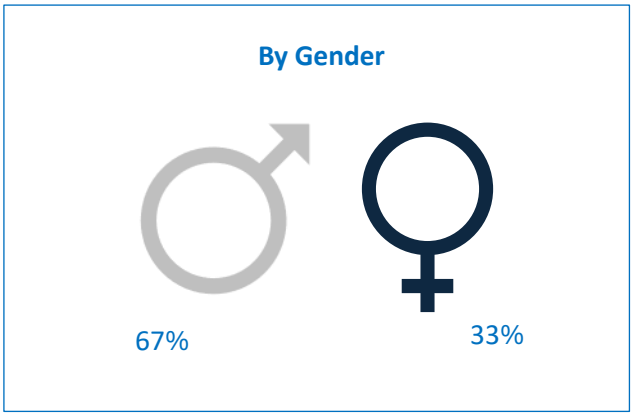
Shareholders' Meeting, held in ordinary and extraordinary sessions and responsible for taking decisions in accordance with the law and the Articles of Association. The shareholders are responsible for approving the Financial Statements and the Sustainability Report.

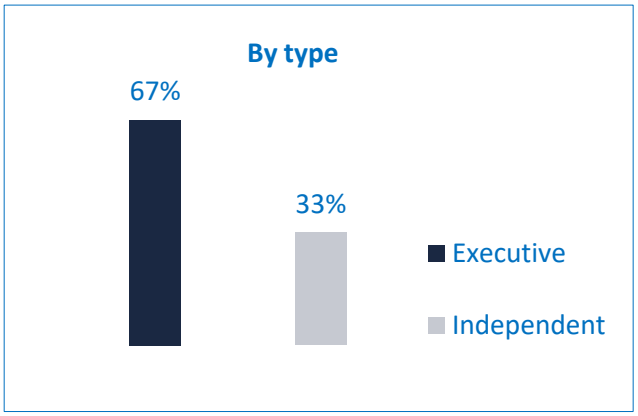
Board of Directors, appointed by the shareholders' meeting, tasked with managing and administering the company.

Board of Statutory Auditors, responsible for overseeing compliance with the law and the articles of association, the application of sound management principles in business conduct, the adequacy of the company's organisational, administrative and accounting structure, and its proper functioning. This body is composed of five professionals from the local area.

Independent Auditors, PricewaterhouseCoopers S.p.A., appointed by the OMP ordinary shareholders' meeting on 20 July 2023, responsible for the statutory audit for the 2023-2025 period, until the approval of the Financial Statements for the 2025 financial year.

Composition of the BoD		
Chair	Andrea Mazzocco	Executive
Vice Chair	Anna Maria Mazzocco	Executive
Director	Marco Ori	Non-Executive





Management's dialogue with trade unions and workers' representatives (RSUs) is constant and open, with the aim of finding shared solutions that support worker well-being and organisational efficiency. Relations between Management and the RSUs are based on mutual respect, transparency, trust and propriety. Discussions with the RSUs are regular and ongoing, including in informal settings.

The company's governance, management and supervisory bodies include the chair and the management team. These bodies are responsible for overseeing the impacts, risks and opportunities that are relevant to the company. With regard to the implementation and monitoring of sustainability matters, they are supported by the Sustainability function, which has specific expertise in the field. Specifically, manager s report directly to the chair, who in turn reports to the Board of Directors.
The company ensures that the capabilities and skills of those responsible are appropriate to address the relevant impacts, risks and opportunities, through continuous training and regular interaction between managers and department heads. The Chair of the Board of Directors, managers and department heads periodically meet to review the year's progress, assess goal achievement and define new targets. These meetings also review indicators related to environmental matters, energy, human resources and other specific topics, providing up-to-date, continuous oversight of sustainability matters.

To ensure ongoing skills development, managers have access to external sources of expertise, such as specialists and targeted training programmes. This approach ensures that management and department heads are continuously updated on best practices and new regulations, enabling them to effectively manage the company's impacts, risks and opportunities.

Sustainability governance

[GOV-2; GOV-5]

Sustainability is embedded in the company's day-to-day operations through investments aimed at reducing environmental impacts and health, safety and well-being risks for workers and people across the entire value chain.

The definition of corporate strategy on sustainability topics is entrusted to the Board of Directors, which regularly consults the sustainability team.
OMP's strategy is responsible for ensuring that sustainability matters are properly integrated into the company's governance to enable informed decision-making, set business priorities and allocate resources.

At the end of 2023, OMP began establishing its Sustainability function, a process completed in 2024 with the creation of a team composed of two experts in the field.
The Sustainability department provides technical support to the Board of Directors on the implementation of important topics. The Sustainability department is responsible for maintaining ongoing dialogue with stakeholders to identify and address the sustainability issues most relevant to them.
The Sustainability department is tasked with coordinating and conducting the DMA.

The Board of Directors and management are informed about material impacts, risks and opportunities at least once a year, or more frequently in the event of regulatory changes or significant matters.
The Sustainability department periodically reports progress to the Chair of the Board and the Board of Statutory Auditors.

ESRS G1 Business conduct

Impacts, risks and opportunities

[G1 IRO-1]

The impact, risk and opportunity assessment identified ESRS G1 as a material topic for OMP. For details on the assessment process, see the chapter “Materiality Assessment and Stakeholders”.

Impacts ❐

Significant impacts were identified with regard to the company’s own activities in the following sub-topics:

- Corporate culture
- Protection of whistleblowers
- Management of relationships with suppliers including payment practices
- Corruption and bribery

Risks and opportunities

No material risks or opportunities were identified.

Ethics and regulatory compliance

[G1-1; G1-3; G1-4; G1-5; MDR-P; MDR-M]

Responsible, ethical conduct is a core value for the company and plays a crucial role in OMP’s activities and relationships with its stakeholders. OMP is committed not only to complying with applicable laws, but also to developing an internal regulatory system to prevent and reduce the risk of unlawful acts. To this end, the company has implemented policies, procedures and other tools to establish internal processes that define principles, rules and responsible behaviours shared by all employees and partners.

The Code of Ethics is the cornerstone of the company’s value system. The Code of Ethics promotes principles of responsible conduct within the company and ensures transparent, appropriate behaviour from all recipients. Risky events may result in sanctions, loss of profits, damaged business relationships and harm to the Group’s reputation. To mitigate these risks, in addition to adopting and distributing the Code of Ethics, communication and training programmes on the Code’s principles are promoted. The functions most exposed to risks of corruption and bribery receive additional training on the Supplier Code of Conduct.
To ensure a genuine commitment to responsible conduct, it is essential to protect whistleblowers who report violations of laws, regulations or company rules. To this end, in 2024 OMP made available to its employees, contractors and Suppliers (including their employees) tools for submitting and receiving prompt responses to reports of potential violations of their rights, of laws, regulations, the Code of Ethics and the Code of Conduct.
The reporting channel is segnalazione@omppumps.com. If the report concerns offences covered by Italian Legislative Decree no. 24/23, also known as the “Whistleblowing” law, the relevant procedure can be found on the company website.

In 2024 no reports were received via the Whistleblowing channel.

There were no confirmed incidents of corruption or bribery.

Confirmed incidents of corruption or bribery	No.
Number of convictions for violations of anti-corruption and anti-bribery laws	0
Amount of fines for violations of anti-corruption and anti-bribery laws	0
Number of confirmed incidents of corruption or bribery	0
Number of confirmed incidents where employees were dismissed or disciplined for corruption or bribery	0
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	0

OMP does not participate in or exercise any form of influence through political activities or lobbying and does not make political donations. The company maintains a neutral stance on political issues and does not engage in actions aimed at influencing legislative or regulatory decisions. This approach reflects OMP's commitment to focusing exclusively on its business and ensuring that all operations are conducted ethically and transparently, without political interference or pressure.
The company is not legally required to be a member of a chamber of commerce or other organisation representing its interests. It has voluntarily joined Confindustria, Italy's main organisation representing manufacturing and service companies, to access services and networking opportunities offered to businesses.

Ethics in supplier relations

[G1-2; G1-6; MDR-P; MDR-M]

The supply chain plays a key role for OMP, which over the years has built true partnerships with its suppliers based on mutual trust and integrity.
In 2024, OMP published its Supplier Code of Conduct, a document clearly outlining the company's expectations regarding the conduct of its suppliers. This code is essential for managing supplier relationships, considering risks related to the supply chain and impacts on sustainability matters. OMP recognises that the supply chain may pose significant sustainability risks. Therefore, the company exercises due diligence to assess and monitor suppliers, ensuring they comply with the Code of Conduct, including on-site supplier quality audits.
OMP adopts a rigorous and structured approach to its suppliers, requiring compliance with high standards across multiple areas. The Supplier Code of Conduct requires compliance with human rights, labour laws and regulations, health and safety at work, environmental protection, anti-corruption, privacy and cybersecurity. By voluntarily adopting the IATF management model, all of OMP's direct suppliers are IATF or ISO 9001 certified. The company's purchasing terms and conditions require suppliers to adhere to the principles set out in the Code of Ethics and the Supplier Code of Conduct.
This ensures ethical and responsible operations, reducing the risk of legal and reputational breaches. The purchasing terms and conditions clearly set out OMP's payment terms to suppliers, emphasising that prompt payment is a key principle of the company's ethics.

Payment days metrics

Average number of payment days from the date on which the contractual or statutory payment term begins to be calculated	60
Percentage of payments made in line with standard payment terms	100%
Number of ongoing legal proceedings for late payments	0

The Environment

E1 Climate change

Impacts, risks and opportunities

[E1 IRO-1; E1 SBM-3]

The impact, risk and opportunity assessment related to the climate identified ESRS E1 as a material topic for OMP. For more information on the assessment process, refer to the chapter “Materiality Assessment and Stakeholders”.

Impacts

- **Atmospheric emissions** ❐❐❐

Sub-topic: *Climate change adaptation and mitigation*

Atmospheric emissions across the entire value chain pose a significant challenge for OMP. The supply chain includes energy-intensive processes, such as those of foundries and metalworking companies, which contribute to upstream emissions. OMP also generates direct and indirect greenhouse gas (GHG) emissions during production processes. OMP’s downstream products generate further GHG emissions. To mitigate these emissions, OMP produces part of its energy via a photovoltaic system and requires suppliers to commit to environmental protection and emission reduction through its Code of Conduct.

- **Efficient use of energy** ❐❐❐

Sub-topic: Energy

Energy efficiency is a strategic topic for OMP throughout the entire value chain. Upstream, the energy-intensive production processes of direct material suppliers like foundries are a key area of focus. At the same time, internal operations are subject to ongoing monitoring and efficiency improvement. Downstream, multinational customers are placing growing emphasis on energy optimisation. In this context, years ago OMP adopted ISO 50001 as a guiding tool to improve energy performance and uses it as a preferential criterion when selecting new suppliers, thereby promoting a shared approach to efficiency throughout the supply chain.

Risks and opportunities

Following the financial materiality assessment, transition risks and climate-related dependencies were identified as material to the company. Below is a description of these risks, OMP’s resilience and the time horizon.

- **Transition risk related to high atmospheric emissions across the entire value chain** ❐❐❐

Sub-topic: *Climate change adaptation and mitigation*

OMP has significantly reduced its Scope 1 and 2 emissions through various initiatives. However, emissions from the value chain continue to pose a risk of lost business opportunities and market share over the medium to long term. In a scenario limiting climate change to 1.5°C, customers may demand ongoing and continuous reductions in emissions. The activities of OMP’s supply chain contribute significantly to Scope 3 emissions, and in the medium to long term a high-emission supply chain could pose a material financial risk. OMP has a diversified supplier base, selected also on the basis of energy efficiency, and will continue to diversify it further by giving greater weight to environmental criteria in supplier evaluations. From 2025 all the energy used by the company in its production processes will come from renewable sources.

- **Transition risk related to product adaptability to the new economic scenario** ❐❐❐

Sub-topic: *Climate change adaptation and mitigation*

This risk is considered material in a medium-to-long-term horizon under a net zero 2030 scenario[8] and decreases with the company's ability to adapt and to modify its strategy and business model to reduce emissions from its processes and products. OMP has long been pursuing an adaptation strategy based on innovation and the development of new products for zero-emission engines, as well as on the diversification of its offering towards segments resilient to change. Working closely with customers, the company is intensifying its development of new products for zero-emission engines to lead the technological transition of the bus & truck sector toward zero-emission engines. It is also continuing to diversify its supplier base to further mitigate risks related to the supply chain.

- **High energy consumption** ❐

Sub-topic: *Energy*

Without energy efficiency measures, this risk could result in loss of competitiveness over the long term. Recognising the importance of this topic, OMP manages energy efficiency and is ISO 50001 certified.

- **Dependence on energy availability** ❐❐

Sub-topic: *Energy*

The supply chain largely consists of energy-intensive partners. OMP depends on upstream electricity availability, exposing it in the medium to long term to financial risks stemming from disruptions in production and rising energy prices influenced by climatic, macroeconomic and geopolitical factors. OMP has reduced this dependence over the years through the installation of several photovoltaic system sections, ongoing monitoring of energy supply contracts and periodic investments aimed at lowering energy consumption.

Climate-related policies

[E1-2; MDR-P]

OMP applies an integrated management system policy for quality, environment, health and safety and energy. This policy sets out the company's ongoing commitment to improving the efficiency of all areas and processes. The impacts, risks and opportunities linked to the company's operations – with particular focus on climate change mitigation and adaptation – are managed through:

- Continuous dialogue with stakeholders
- Assessment of risks and opportunities
- Waste reduction
- Pursuit of energy efficiency
- Employee engagement
- Cross-functional collaboration as a strategic lever to address environmental challenges in an integrated manner

[8] For turnover trends in this segment by technology, reference was made to the "Global sales by technology for trucks and buses in the Net Zero Scenario, 2000-2030" published by the IEA. According to this projection, sales of ICE vehicles will drop by 46%, giving way to battery electric (32% of volume), hybrid (4%), plug-in hybrid (7%) and fuel cell (3%) engines.

OMP's ongoing commitment and the requirement for supplier engagement are enshrined in the Code of Ethics and the Supplier Code of Conduct. Production plants are required to reduce energy consumption through specific KPIs and challenging reduction targets, periodically reviewed by management.
Since 2021 OMP has required new suppliers to be ISO 14001 certified as a mandatory criterion in its procurement process. ISO 50001 certification is also considered a preferential criterion when selecting suppliers.

Climate change mitigation and adaptation actions

[E1-3; MDR-A]

Completed actions

Over the years OMP has implemented major energy efficiency measures and emissions reductions, including the replacement of all lighting fixtures with LED lamps and the optimisation of the pressure of compressed air, as well as the installation of photovoltaic system sections.

The real turning point in OMP's emissions reduction journey came in 2022 thanks to the strategic measures identified by a voluntary energy audit conducted that year. Carried out with the help of industry experts, the audit aimed to counter rising energy costs and boost energy efficiency.

The audit revealed three priority areas, which led to the launch and completion of tangible projects with measurable impacts in terms of energy efficiency and environmental sustainability.

- The first project involved **upgrading the compressed air system**, completed in 2022, which improved efficiency and reduced energy consumption related to the production of compressed air.
- Also in 2022, **OMP replaced the electric motors used for fume extraction**. The new motors, which belong to a higher energy efficiency class, offer improved performance with a lower environmental impact.
- In 2023 **OMP installed a new photovoltaic system** designed to increase self-production of electricity from renewable sources and contribute to the reduction of indirect emissions. Specifically, the company completed the installation of a new section of the plant (Section D) on warehouse roofs, adding 1,854 kWp of power, bringing the total to 2,432 kWp. This investment, in addition to those made in previous years, enables cost recovery in the medium term and reduces energy expenses, while also contributing to climate change mitigation. With the latest installation, OMP added 4,030 new photovoltaic panels, bringing the total to 6,350 units across a total surface area of 12,268 m², in line with EU 2030 targets.

Below are the figures for photovoltaic installations carried out over the years.

	Prev. sec. A, B, C	New sec. D	Total
Power in kWp	578	1,854	2,432
Surface area in m²	3,571	8,697	12,268
No. of panels	2,320	4,030	6,350

At the end of 2024 **a new energy supply contract was signed** to take effect on 1 January 2025, OMP entering into an agreement with the electricity distributor for the purchase of energy from renewable sources certified by Guarantees of Origin (GO). Therefore, from 2025 onwards all electricity used in the company's production processes will come exclusively from renewable sources.

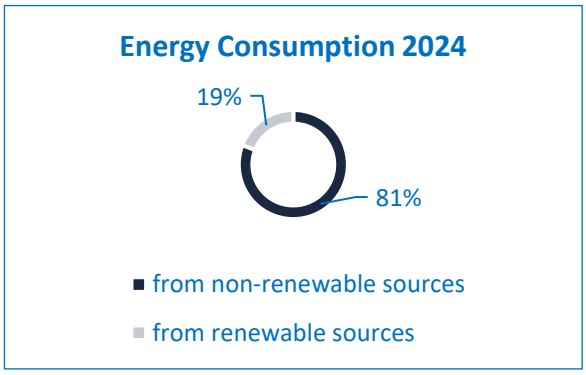
Planned actions

The company plans to carry out a full inventory of its Scope 3 emissions starting mid-2025.

Metrics: Energy consumption and mix (MWh)[9]

[E1-5]

Energy consumption and mix	2023	2024
1) Fuel consumption from coal and coal products (MWh)	-	-
2) Fuel consumption from crude oil and petroleum products (MWh)	277	283
3) Fuel consumption from natural gas (MWh)	2,526	2,338
4) Fuel consumption from other fossil sources (MWh)	-	-
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	5,254	4,604
6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	**8,057**	**7,225**
Share of fossil sources in total energy consumption (%)	**82%**	**81%**
7) Consumption from nuclear sources (MWh)	-	-
Share of consumption from nuclear sources in total energy consumption (%)	-	-
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	-	-
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	-	-
10) The consumption of self-generated non-fuel renewable energy (MWh)	1,817	1,716
11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	**1,817**	**1,716**
Share of renewable sources in total energy consumption (%)	**18%**	**19%**
Total energy consumption (MWh) (calculated as the sum of lines 6 and 11)	**9,874**	**8,941**



In 2024 the share of renewable energy of total consumption increased by one percentage point compared to 2023 following the implementation of energy efficiency measures.

A significant increase in this share is expected in 2025 thanks to the stipulation of the certified electricity supply contract (GO).

[9] To convert energy consumption into megawatt-hours (MWh), the 2024 conversion factors of the UK Department for Environment, Food & Rural Affairs (DEFRA) were used for both years.

Energy intensity	Unit of measurement	2024
(1) Total energy consumption from activities in high climate impact sectors C, G[10] (MWh/Monetary unit)	MWh	8,941
(2) Net revenue from activities in high climate impact sectors[11]	€000	116,164
(5) Energy intensity for activities in sectors C and G	MWh/€000	0.077

Metrics: GHG emissions

[E1-6]

	Retrospective		
Total Scope 1 and 2 emissions	**2023**	**2024**	**% 2024 / 2023**
Scope 1 emissions			
Gross Scope 1 GHG emissions (tCO_2eq)	579	540	93%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	-	-	-
Scope 2 GHG emissions			
Gross Scope 2 GHG emissions (location-based, tCO_2eq)	1,539	1,349	88%
Gross Scope 2 GHG emissions (market-based, tCO_2eq)	2,630	2,305	88%
Total Scope 1 and 2 GHG emissions			
Total GHG emissions (location-based, tCO_2eq)	2,118	1,889	88%
Total GHG emissions (market-based, tCO_2eq)	3,209	2,845	89%

GHG intensity per net revenue[12]	2024
Total Scope 1 and 2 GHG emissions (location-based) per net revenue (tCO2eq/Monetary unit)	0.013
Total Scope 1 and 2 GHG emissions (market-based) per net revenue (tCO2eq/Monetary unit)	0.023

Calculation methodology

[MDR-M]

The methodology adopted to calculate emissions is based on a detailed analysis of the energy consumption of OMP and its subsidiary Nuova Galvanoplastica S.r.l., of which OMP has operational control. Data are collected by type of source. The data used come from primary sources, i.e. directly recorded at the company. This data, initially collected in heterogeneous units such as litres, kilowatt-hours or cubic metres, was subsequently converted into megawatt-hours (MWh) using the official 2024 conversion factors published by the UK Department for Environment, Food & Rural Affairs (DEFRA).

[10] To determine energy intensity, company operations in the following high climate impact sectors were considered: Sector C: "Manufacturing/production of goods"; Sector G: "Trade, maintenance and repair of motor vehicles".

[11] For the purpose of calculating energy intensity, the following revenues were considered:

- Sales of OMP products: €115,732 thousand (Item A1 – Revenue from sales and services)
- Resale of scrap and waste: €406 thousand (Item A5 – Other income and proceeds)
- Sale of non-self-consumed photovoltaic energy: €26 thousand (Item A5 – Other income and proceeds)

These items represent the total revenue relevant for calculating the indicator.

[12] For the calculation of energy intensity, the revenue in Note 11 was taken into account.

Non-renewable energy consumption includes all fossil fuels used for space heating and for fuelling the company's fleet, which consists entirely of company-owned vehicles. This also includes electricity purchased from the grid.

GHG emissions were calculated from these energy consumption figures in accordance with the principles of the GHG Protocol. Scope 1 emissions include direct emissions generated by the combustion of fossil fuels in company operations, such as boilers or vehicles. Scope 2 emissions are instead indirect emissions associated with the consumption of electricity purchased from external suppliers. MWh generated from photovoltaic self-production are not included in the Scope 2 emissions calculation.

Scope 1 emissions were calculated using DEFRA 2024 conversion factors. Scope 2 emissions based on the market-based method were calculated using the 2022 Ispra conversion factor in gCO_2/kWh, and Scope 2 emissions based on the location-based method were calculated using the 2023 AIB (Association of Issuing Bodies, Residual Mixes) gCO_2/kWh conversion factor.

Energy intensity is calculated based on the total energy consumption of activities in high climate impact sectors: Sector C: "Manufacturing/production of goods"; Sector G: "Trade, maintenance and repair of motor vehicles", in relation to net sales generated by these activities. The company's operations were classified in accordance with Regulation (EC) no. 1893/2006 of the European Parliament and of the Council.

E2 Pollution

Impacts, risks and opportunities

[E2 IRO-1; E2 SMB-3]

The impact, risk and opportunity assessment identified ESRS 2 as a material topic upstream in the value chain. For more information on the assessment process, refer to the chapter "Materiality Assessment and Stakeholders".

Impacts

- **Atmospheric pollutant emissions ❐**

Sub-topic: Pollution of air

OMP's supply chain includes foundries, mechanical engineering companies and treatment suppliers, and encompasses production processes with a significant environmental impact, particularly in terms of air emissions. Specifically, melting and machining processes generate CO_2, nitrogen oxides and fine particulate matter, contributing to air pollution. OMP manages this material impact during the selection of new suppliers and the evaluation of existing vendors, requiring ISO 14001 certification.

- **Use of substances of concern ❐**

Sub-topic: Substances of concern

Various substances of concern are involved in OMP's supply chain processes. Examples include aqueous emulsions, oils from machining processes and toner. This material impact is closely related to ESRS E5 "Resource use and circular economy".

- **Pollution from substances of very high concern ❐**

Sub-topic: Substances of very high concern

This topic particularly affects suppliers of treatments such as galvanisation and other high-risk processes that may apply to some components of OMP's products. While these suppliers represent a small portion of the supply chain (accounting for less than 1% of purchases[13]), OMP considers this a material impact because of its close connection to ESRS E5 "resource use and circular economy" and ESRS S1 "People", given the severity of potential impacts on the environment and on people's health and safety.

The impacts described above arising from the supply chain are managed and monitored by OMP during supplier selection, assessment and monitoring. A significant proportion of strategic and production suppliers are ISO 14001 certified, and since 2021 this certification has been mandatory for new suppliers.

Risks and opportunities

The materiality assessment did not identify any significant risks or opportunities for ESRS E2.

Policies related to pollution

[E2-1; E2 MDR-P]

In the integrated management system policy, which covers quality, health and safety, environment and energy, environmental protection is a cornerstone of OMP's operations, both a key objective of the growth strategy and a duty to future generations.

OMP also requires its suppliers to comply with the following regulations to ensure safety and sustainability throughout the supply chain:

Regulation (EC) no. 1907/2006 REACH, SVHC update 01/2025, and the EU Waste Framework Directive (SCIP); California Proposition 65 (The Safe Drinking Water and Toxic Enforcement Act of 1986) 01/2025, Section 6 of the US Toxic Substances Control Act (TSCA); per- and polyfluoroalkyl substances (PFAS) listed in the US TSCA inventory, the EU REACH registry and the OECD Global PFAS Database. This requirement is set out both in the supplier manual and in the Code of Ethics and Supplier Code of Conduct, which form an integral part of the commercial agreements between OMP and its suppliers.

Pollution-related actions

[E2-2; E2 MDR-A]

OMP recognises that the prevention of environmental pollution must start from the earliest stages of product design. With this in mind, the company has developed an innovative reluctance-based electric pump motor that completely eliminates the use of rare earths. The extraction of rare earths is associated with significant environmental impacts, including the production of toxic waste that can contaminate soil and water, with potentially serious consequences for local ecosystems and human and animal health. By adopting this new technology, OMP has reduced its dependence on critical materials and helped eliminate pollutants associated with rare earth extraction without compromising the performance of its products. In 2026 OMP will also implement an environmental and health and safety monitoring system for suppliers, using various tools such as self-assessment questionnaires and audits.

13 The percentage was calculated based on the 2024 purchase cost of materials, processes and subcontracted processes used directly in production.

E3 Water

Impacts, risks and opportunities

[E3 IRO-1; E3 SMB-3]

The double materiality assessment process identified water consumption as a material topic in terms of impacts.

Impacts

- **Water consumption contributes to scarcity**

Sub-topic: Water consumption

OMP, which has always paid attention to water use, uses this vital resource for both production and civil purposes. The availability of water is closely linked to Human Right no. 25: Food and Shelter for All. For this reason, the company is committed to minimising water consumption.

OMP's upstream supply chain also uses water in its processes, and a large part involves water-intensive production processes. The scarcity of water, its link to human rights and pollution make this a critical issue for OMP. Certified under ISO 14001 and ISO 50001, the company carefully monitors and manages water use in order to reduce consumption. Water is also considered an energy carrier, and continuous improvements in efficiency are planned. 59% of OMP's strategic suppliers are ISO 14001 certified.

Risks and opportunities

The materiality assessment did not identify any significant risks or opportunities for ESRS E3.

Policies for water conservation

[E3-1; E3 MDR-P]

OMP has adopted an integrated management system policy for quality, safety, environment and energy aimed at improving resource efficiency. The careful use of drinking water has long been a core part of OMP's environmental management system. OMP's ongoing commitment and the requirement for supplier engagement are enshrined in the Code of Ethics and the Supplier Code of Conduct. Production facilities are required to reduce water consumption through specific KPIs and ambitious reduction targets that are periodically reviewed by management.

Since 2021 OMP has made ISO 14001 certification a mandatory requirement for new suppliers and encourages all its suppliers to adopt this approach.

It is also important to note that under ISO 50001 water is not only an essential resource for life but also an energy carrier that requires specific commitment to making consumption more efficient.

Measures to reduce water consumption and eliminate waste

[E3-2; E3-3; E3 MDR-T; E3 MRA-A]

To reduce industrial water use, OMP uses advanced technologies in the machining department, allowing for water saving and treatment.

The company has also implemented a system to recover part of the water used in production using collection tanks.

To reduce water consumption for civil uses, flow reducers and aerators have been installed on all taps, and employees are continually encouraged to use this life-critical resource responsibly.

Monitoring tools include KPIs such as water consumption per finished product, with ambitious annual reduction targets. These indicators are continuously analysed to assess water efficiency, and the results are discussed during management reviews to inform strategic decisions.

Metrics: Water consumption

[E3-4]

OMP is located in an area of low water stress, while part of its supply chain is located in areas of medium water stress. There are no suppliers in areas of high water stress.[14]

OMP draws water directly from the local water network. For production processes, water is used to produce aqueous emulsions for machining operations and to wash components and products. Once used, the water is entirely disposed of as waste.

For more information, see the chapter "E5 Resource use and circular economy".

Water consumption in m³	2023	2024
Total water consumption	7,550	7,212
Total water consumption in water-stressed areas, including high water stress areas	0	0
Total water recycled and reused	267	238
Total water stored	0	0
Changes in storage during the year	0	0

Calculation methodology

[MDR-M]

The data on water withdrawals are derived from the consumption reported in the bills provided by the water utility.

[14] The analysis of the water stress in the supply chain was carried out by assessing OMP's main direct material suppliers, covering 77% of the total value of 2024 purchases. Each supplier's production sites were geolocated and the results compared with the global water stress maps provided by Aqueduct 4.0 of the World Resources Institute (WRI), available at https://www.wri.org/data/aqueduct-global-maps-40-data. The analysis did not identify any suppliers located in areas of high water stress, meaning that the direct supply chain is exposed to limited water risk.

E5 Resource use and circular economy

We integrate the principles of the circular economy into our processes, promoting the use of recycled materials and the development of sustainable alternatives to raw materials. The efficient use of resources and energy is key to reducing waste, emissions and dependence on critical resources. This approach spans the entire value chain, from sustainable design to responsible sourcing, with the aim of reducing environmental impact while ensuring regulatory compliance and product and service performance.

Impacts, risks and opportunities

[IRO-1; E3 SMB-3]

To assess the impacts, risks and opportunities related to the circular economy, OMP analysed its production processes and products and consulted key stakeholders. The analysis of the value chain covered both upstream and downstream activities. For more information on the assessment process, refer to the chapter "Materiality Assessment and Stakeholders".

Impacts

- **Sourcing of non-recycled and/or non-recyclable resources** ❐❐❐

Sub-topic: Resources inflows, including resource use

The use of non-renewable raw materials contributes to the global depletion of natural resources and negatively impacts the environment and local communities in extraction areas.

- **Returnable or recycled outbound packaging** ❐

Sub-topic: Resource outflows related to products and services

The company complies with packaging labelling regulations and favours the use of customer-owned returnable packaging. Where this is not possible, recyclable materials such as paper, cardboard and nylon are used. Over time, the use of non-recyclable packaging has been reduced to a residual level, with ongoing efforts to eliminate it entirely.

- **Product impact on the circular economy** ❐

Sub-topic: Resource outflows related to products and services

OMP promotes the use of sustainable raw materials, increasing the share of recycled and recyclable materials in its products. Starting from the ecodesign of the product, the company develops solutions aimed at minimising the environmental impact of the product.

- **Fostering the circularity of raw materials through cast iron and aluminium recovery** ❐

Sub-topic: Resource outflows related to products and services

In its machining department, OMP uses two briquetting machines to recover cast iron and aluminium swarf generated during chip removal operations.

- **Pollution from improper waste management** ❐❐❐

Sub-topic: Waste

This material topic is managed by the company, which is ISO 14001 certified, by monitoring waste reduction KPIs every six months to ensure continuous improvement of environmental performance. The company is duly registered with the RENTRI waste management register.

Risks and opportunities

- **Transition risk linked to the sourcing of non-recycled and non-recyclable resources** (cast iron, steel, aluminium, components) ❐❐❐

Sub-topic: Resources inflows, including resource use

To address the transition risk related to dependence on non-recycled and non-recyclable resources, OMP promotes the use of recycled and recyclable materials in its products. This commitment translates into an ecodesign process that drives the development of design solutions to reduce environmental impact throughout the product's lifecycle, thus supporting a more circular production model.

- **Dependence on the availability of raw materials** ❐❐❐

Sub-topic: Resources inflows, including resource use

Dependence on raw material availability poses a potential risk across the entire value chain in terms of margin erosion and revenue loss due to price volatility and potential production stoppages resulting from material shortages.

Within OMP's operations this dependence is mitigated by strategic supplier and customer diversification and the use of recycled materials.

Policies related to resource use and circular economy

[E5-1; E5 MDR-P]

OMP's commitment to the circular economy is an integral part of its Management System. The responsible use of resources and the continuous reduction of environmental impacts are also enshrined in the Code of Ethics and the Supplier Code of Conduct, the latter being part of the commercial terms applied to business partners.

Actions, resources and targets related to resource use and circular economy

[E5-2; E5-3; E5 MDR-T; E5 MDR-A]

OMP works to reduce environmental impact by recovering materials, avoiding waste and transforming waste into new resources. The main actions implemented include:

- **Recovery and reuse of metals.**

Briquetting of machining swarf: two briquetting machines are in operation to recover cast iron and aluminium swarf generated during chip removal operations. These systems compact the residues into high-density briquettes, significantly reducing waste volume and optimising their logistical management. The briquettes are then resold as secondary raw materials, helping reduce the use of virgin resources and enhancing the value of metallic waste.

Machining swarf

Briquettes for recovery

- **Optimising the use of emulsions through a recovery system.**

Using dedicated tanks, part of the emulsions are recovered and reintroduced into the production cycle, reducing water and detergent consumption. This approach also leads to a reduction in the liquid waste to be disposed of, with both environmental and economic benefits. See chapter “E3 Water”.

- **Ecodesign and recyclable materials.**

As part of its circular economy strategy, several projects are currently under way to redesign pump components with the aim of increasing the share of recyclable materials and reducing the overall environmental impact of the products. One particularly significant project concerns the family of variable-geometry oil pumps, where thermoset materials are being phased out.
Specifically: the transition of rockers from thermoset to sintered steel, which is more easily recyclable; and the transition of spring-guides from thermoset to thermoplastic materials, which offer better environmental performance.
The project has already passed the 50% completion mark and is expected to reach 90% by mid-2026.
Another aspect of OMP's product ecodesign strategy is the **elimination of rare earths** from water pump motors, aimed at reducing dependence on critical materials and improving the sustainability of the supply chain.

- **Sustainable packaging management.**

  OMP always prioritises the use of reusable packaging wherever possible. However, when reuse is not an option the company has implemented various measures to make packaging more sustainable and aligned with circular economy principles.
  - **Elimination of virgin cardboard**: cardboard tubes made from virgin material have been replaced with cushioning packing paper that is fully recycled and FSC certified.
  - **Reduced wood use**: the use of wood in packaging has been reduced, opting instead for recycled cardboard.
  - **Eco-friendly VCI bags**: recyclability parameters have been established for VCI bags made with at least 30% recycled content.
  - In parallel, **new projects aimed at reducing the environmental impact of packaging** will be assessed in 2025, with the goal of extending circular economy principles to the product distribution phase.

- **Reduction of single-use plastics.**

Since 2019 OMP has significantly reduced plastic use: single-use plastics have been eliminated in the company canteen, and water dispensers have been made available to employees.

Resource inflows

[E5-4]

In 2024 the materials used by OMP to manufacture pumps amounted to a total of 7,779 tonnes, over 95% of which consisted of recyclable materials. The main materials used in production are cast iron, aluminium and steel, while plastics, thermoplastics and other materials account for a marginal share.
Furthermore, 534 tonnes of materials were used for packaging and transport, consisting mainly of wood, cardboard and plastic, including reusable packaging, confirming the company’s commitment to responsible resource management.
Materials used in the production process include water, oils and detergents for emulsions. It is worth noting that part of the aqueous emulsions is recovered.

Resource outflows

[E5-5]

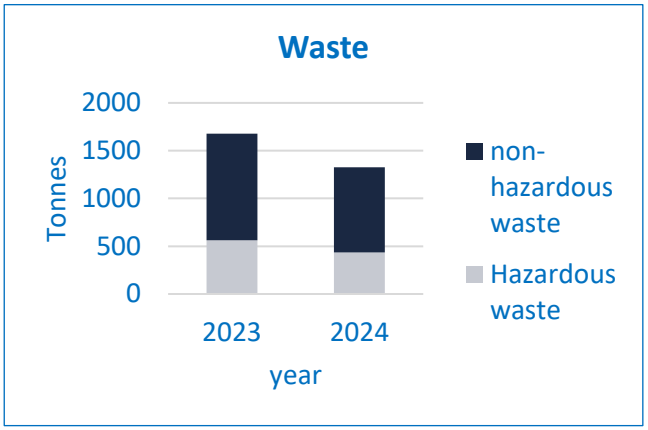
By nature OEM division products are designed to last the full life cycle of the engine, in line with manufacturers' requirements.

The aftermarket division instead focuses on component and engine remanufacturing, offering spare parts and repair kits. Overall, more than 95% of the materials used in outgoing products are recyclable.

Waste

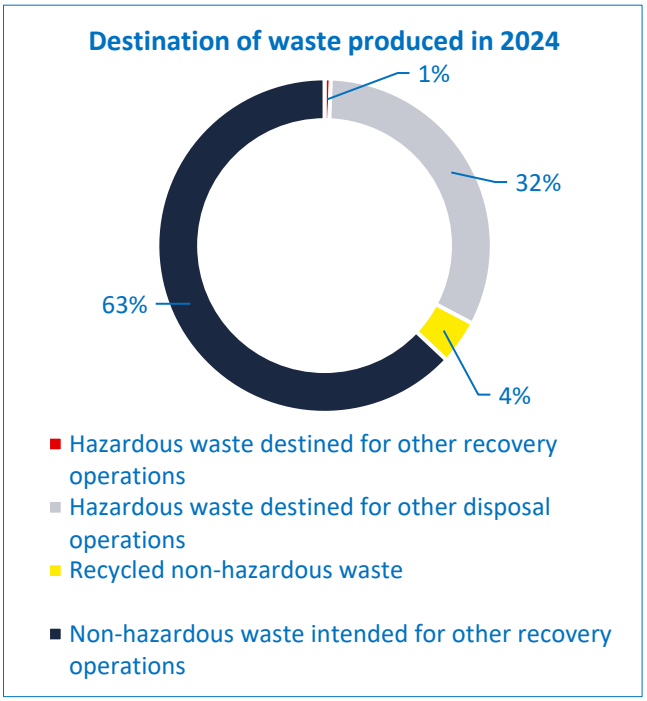
[E5-5]

67% of the waste generated by OMP consists of non-hazardous waste from machining processes, mainly comprising cast iron and aluminium swarf. The hazardous waste mainly consists of aqueous solutions used in machining and cleaning processes. Prior to disposal, all waste is stored and identified in compliance with regulations. The emulsions are stored in covered tanks and the soil nearby is continuously monitored to minimise the risk of soil and sewer contamination.



After temporary storage, the waste is transported and disposed of by authorised specialised firms in accordance with the law. The waste follows different disposal routes:

- Ferrous materials, plastic and oils are sent for other recovery operations
- Paper and cardboard are recycled
- Aqueous emulsions are disposed of by specialised companies that treat the waste through physical-chemical processes to make it less hazardous and prepare it for subsequent disposal[15]



In 2024 the amount of waste disposed of fell by 30% compared to the previous year, with 68% of the year's waste sent for recovery or recycling and 32% disposed of.

[15] Under Italian Legislative Decree no. 152/2006, Annex B, Part IV, such waste is assigned destination code D9 – Physical-chemical treatment.

Waste (tonnes)	2023	2024
Total hazardous waste	**561**	**434**
Hazardous waste not sent for disposal	-	-
Waste prepared for re-use	-	-
Waste recycled	-	-
Waste sent for other recovery operations	8	8
Hazardous waste sent for disposal	-	-
Waste incinerated	-	-
Waste sent to landfill	-	-
Waste sent for other disposal operations	553	426
Total non-hazardous waste	**1,119**	**891**
Non-hazardous waste not sent for disposal	-	-
Waste prepared for re-use	-	-
Waste recycled	70	57
Waste sent for other recovery operations	1,049	834
Non-hazardous waste sent for disposal	-	-
Waste incinerated	-	-
Waste sent to landfill	-	-
Waste sent for other disposal operations	-	-

Calculation methodology

[MDR-M]

The total weight of resource inflows is based on specific data recorded in the management system. It was assumed that the materials used correspond to those purchased during the year.

As for waste, the data used were the final weights provided by the authorised waste disposal companies.

Green initiatives

In 2024 representatives from the sustainability area took part in a competition dedicated to environmental initiatives, earning a significant financial award. The sustainability team proposed to the Chair to reinvest the entire prize in a project conceived, promoted and enthusiastically led by the team itself.

The initiative took shape through a collaboration with 3Bee, a naturetech company specialised in biodiversity protection and ecosystem conservation. Thanks to this partnership, a Biodiversity Oasis was created in the municipality of Camugnano, Bologna, to support the protection of pollinators and native flora.

The project involved the planting of 100 nectar-producing plants, selected to provide forage, shelter and protection for various pollinator species, thereby contributing to the regeneration of the local ecosystem. Moreover, three shelters for wild pollinators – such as butterflies, ladybirds and solitary bees – were installed to help safeguard environmental balance and food security.

The management and monitoring of the Oasis is entrusted to a 3Bee grower, responsible for the area's maintenance and environmental data collection using advanced technology. The results and impacts of the project can be tracked via a dedicated digital platform, ensuring transparency and traceability of the actions undertaken. Explore the Camugnano Oasis: https://www.3bee.com/it/owner/oasi-omp-camugnano/

This initiative complements a long-term commitment to promoting and preserving Italy’s natural and cultural heritage: OMP has been a long-standing partner of FAI (the Italian Environmental Fund), supporting projects for the conservation and promotion of local heritage.

People

For us, the well-being and protection of workers' physical and mental health and safety is a fundamental value and a constant priority. Health and safety in the workplace are fundamental and form an integral part of all our processes. We firmly believe that injuries and occupational illnesses can always be prevented, and we are constantly working to minimise risks for our employees, contractors and third parties, pursuing a target of "zero injuries".
For us, people make the difference – and we want to invest in them. We believe that the continuous development of people and their skills is the true engine for generating new ideas and solutions that meet and anticipate our customers' needs.

S1 Own workforce

[S1 SBM-1]
Each day OMP employs approximately 300 people, including direct staff (both permanent and fixed-term), temporary agency workers and contractors providing logistics, maintenance and consultancy services. The workforce is a strategic asset for the company, particularly given the highly specialised nature of its production.
OMP promotes active employee involvement through the direct participation of their representatives in all decisions that may significantly affect their rights and working conditions. Indeed, there is constant involvement in health and safety activities and in the protection of human rights.
The company operates in full compliance with Italian labour law – among the strictest in Europe – which safeguards human dignity and guarantees fair working conditions, adequate rest periods and a wage commensurate with job type and level of responsibility.

Impacts, risks and opportunities

[S1-2; S1 SBM-2; S1 SBM-3; S1 IRO-1]
OMP involved its employees in identifying impacts, risks and opportunities through an internal survey whose results were integrated into the materiality assessment. For more details on this involvement see the relevant chapter: "*Materiality Assessment and Stakeholders*".
At the end of the process, the following impacts, risks (dependencies) and opportunities were identified.

Impacts

The DMA identified **positive actual impacts** on:

- **Working conditions**: safe environments, valid contracts, benefits and flexibility.
- **Equal treatment and opportunities**: inclusive and merit-based policies.
- **Health and safety**: strong focus on prevention and safety training.

A **potential negative impact** was also identified, linked to the risk of workplace accidents, mitigated by the ongoing investment in prevention, training and safety technologies.

Risks and opportunities

- **Dependence on qualified personnel**

OMP identified a dependence on the availability of skilled and qualified personnel, especially for technical and production departments. This dependency relates to the entire workforce, but is most critical for roles requiring advanced technical expertise.

The impacts and dependency described above directly influence the company's strategy, **steering it towards an organisational model that aims to reduce the reliance on external expertise and increase health and safety**.

Policies

[S1-1; S1-3; MDR-P]

OMP has adopted a structured set of policies, tools and processes to prevent, mitigate and manage actual and potential impacts on its workforce, in line with the principles of the Italian Constitution, the UN Guiding Principles on Business and Human Rights, ILO core conventions and national laws (including Italian Legislative Decree no. 24/2023 on whistleblowing). An important milestone towards an integrated management system was the ISO 45001 certification first earned in 2008, demonstrating the company's commitment to building a safe, participative and continuously improving workplace. In this context, OMP has set an ambitious but clear goal: zero workplace injuries. This commitment is an integral part of the integrated management system policy, shared with all stakeholders.

The **Code of Ethics** is the primary reference for managing human resources and fostering a fair, safe and inclusive work environment. It establishes principles of respect for individuals, equality, equal treatment, prevention of all forms of abuse and recognition of individual skills. It is available in three languages and accessible to all employees and stakeholders via the company website.
OMP ensures that employees have secure, confidential channels to express concerns or report violations. These include the dedicated ethical reporting channel via the email address segnalazione@omppumps.com for breaches of the Code of Ethics. A **whistleblowing system** is also available in compliance with Italian Legislative Decree no. 24/2023 for reporting misconduct, with procedures available on the company website to ensure anonymity and the whistleblower's protection.
These channels are complemented by internal safety forms and bottom-up reporting tools, as well as the direct involvement of employee representatives. These tools strengthen internal dialogue and help foster a transparent, responsible work environment focused on shared growth.

Objectives and actions

[S1-4; S1-5; S1 MDR-T; S1 MDR-A]

As part of its corporate strategy, OMP has defined key objectives supported by specific actions – either already implemented or planned – to ensure their achievement in a structured, measurable way.

- **People development**
  To strengthen engagement and awareness among operational staff, a training campaign was launched in 2024 targeting production personnel. The initiative aimed to improve understanding of individual roles in ensuring product quality and customer satisfaction, thereby contributing to overall business performance.

- **Promoting respect for people**
  In 2025 a training programme for employees will be launched focusing on human rights as well as the company's Code of Ethics and whistleblowing procedures. This initiative seeks to foster a corporate culture based on integrity, transparency and mutual respect.

- **Retention and organisational well-being**
  To retain and develop talent, especially people with strategic technical and organisational skills, measures have been introduced to support work-life balance (such as remote working and flexible hours) compatible with the duties performed. These are complemented by tailor-made flexibility solutions designed to meet the specific needs of individual employees.

- **Goal of zero injuries**
  The company is committed to progressively reducing the incidence of workplace injuries through a structured plan of continuous training and staff empowerment, with the aim of promoting a widespread, shared culture of safety.

- **Continuous process improvement**
  A participative, bottom-up approach has been adopted for process improvement based on active listening and dialogue with employees. This system enables the collection of reports, the proposal of solutions and the monitoring of their implementation over time, fostering operational innovation and efficiency.

Characteristics of the company's employees

[S1-6]

As at 31 December 2024, 82.6% of the company's workforce was male. This gender imbalance is mainly attributable to the composition of production departments, where the presence of men reaches 91%. This concentration significantly influences the overall gender distribution within the organisation.
In 2024 the company recorded 20 new hires and 20 departures, including five due to retirement. This balance between hiring and departures kept the total number of employees stable compared to 2023.

Breakdown of employees by gender

Gender	2023	2024
Male	201	200
Female	41	42
Other	0	0
Not reported		
Total employees	**242**	**242**

Breakdown of employees by country

All OMP employees work in Italy.

Country	2023	2024
Italy	242	242

As at 31 December 2024, 96.3% of OMP's workforce was employed on permanent contracts, confirming the company's commitment to building stable, long-lasting professional relationships. This reflects a willingness to invest in human capital and to provide employment continuity.
At the same time, OMP promotes a flexible work environment that respects the personal and family needs of its employees. Where compatible with the role, flexible working arrangements such as part-time

contracts are available, currently chosen by 10 employees. This focus on work-life balance is a key element of the company's social sustainability strategy.

Breakdown of employees by contract type and gender (headcount)

	2023				2024			
	Female	Male	Other	Total	Female	Male	Other	Total
Number of employees	41	201		**242**	42	200		**242**
Number of permanent employees	41	190		**231**	39	194		**233**
Number of fixed-term employees	0	11		**11**	3	6		**9**
Number of employees with variable hours								
Number of full-time employees	37	197		**234**	36	196		**232**
Number of part-time employees	4	4		**8**	6	4		**10**

Breakdown of employees by contract type (headcount)

	2023	2024
Number of employees	242	242
Number of permanent employees	231	233
Number of fixed-term employees	11	9
Number of employees with variable hours		
Number of full-time employees	234	232
Number of part-time employees	8	10

Characteristics of non-employees

[S1-7]

OMP's workforce also includes temporary agency workers and contractors from external companies engaged in logistics, maintenance and consultancy support activities.

Number of non-employees (headcount) by type	2023	2024
Self-employed	1	1
NACE 78	6	6
Other	34	35
Total	**41**	**42**

Collective bargaining coverage and social dialogue

[S1-8]

Collective bargaining coverage	2023	2024
Number of employees covered by collective agreements	242	242
Total number of employees	242	242
Coverage rate	**100%**	**100%**

Social Dialogue	2023	2024
Number of employees working in facilities with employee representation	242	242
Number of employees	242	242
Coverage rate	**100%**	**100%**

Diversity metrics

[S1-9]

The age distribution shows a majority of employees in the 30-50 age group, accounting for 51% of the total in 2024, up from the previous year. The share of employees over 50 has also slightly increased (35%), while the share of those under 30 has fallen (from 15% to 12%). This age structure also reflects the effectiveness of the company's retention policies, which encourage long-term employment and skills development.

Breakdown of employees by age group (headcount)	2023	2024
Number of senior managers	4	4
Percentage of senior managers	**2%**	**2%**
Number of employees under 30	36	30
Percentage of employees under 30	**15%**	**12%**
Number of employees aged 30-50	119	124
Percentage of employees aged 30-50	**49%**	**51%**
Number of employees over 50	83	84
Percentage of employees over 50	**34%**	**35%**

Adequate wages

[S1-10]

The company ensures compliance with legal obligations regarding remuneration.

Adequate wages	2023	2024
Percentage of employees paid below the applicable adequate wage benchmark	0%	0%

Social protection

[S1-11]

OMP guarantees full social protection coverage to all its workforce, in line with Italian law and the standards applicable to large enterprises. This protection is provided through access to mandatory public schemes and supplemented by company benefits.

All employees are covered for sickness, unemployment, workplace injuries, disability and parental leave. Benefits are provided by the national health system, INAIL and social safety nets, with possible company supplements. The aim is to ensure income continuity and protect workers' dignity at every stage of the employment relationship.

OMP is also committed to employee well-being through additional benefits. These include a specific insurance policy for Covid-19 risk, designed to offer an additional level of protection during health emergencies. The company also participates in the EBM (Ente Bilaterale Metalmeccanico), which provides various social protection mechanisms for metalworking sector employees, supporting their well-being, safety and income.

Training and skills development

[S1-13]

Training hours per person by category and gender

	2023			2024		
	Training hours	No. employees	Training hours per person	Training hours	No. employees	Training hours per person
Executives	**-**	**4**		**-**	**4**	
Male executives	-	4		-	4	
Female executives	-	0		-	0	
Managers	**159.0**	**8**	**19.9**	**500.5**	**13**	**38.5**
Male managers	68.0	5	13.6	472.0	11	42.9
Female managers	91.0	3	30.3	28.5	2	14.3
White-collar workers	**1,640.0**	**88**	**18.6**	**1,304.5**	**90**	**14.5**
Male white-collar workers	1,275.5	63	20.2	987.0	63	15.7
Female white-collar workers	364.5	25	14.6	317.5	27	11.8
Blue-collar workers	**827.5**	**142**	**5.8**	**562.0**	**135**	**4.2**
Male blue-collar workers	739.5	129	5.7	556.0	122	4.6
Female blue-collar workers	88.0	13	6.8	6.0	13	0.5
Total	**2,626.5**	**242**	**10.9**	**2,367.0**	**242**	**9.8**

Work-life balance

[S1-15]

In 2023-2024, 100% of OMP employees were entitled to family leave in accordance with Italian regulations. 10% of those entitled took such leave.

Family leave	2023	2024
Percentage of employees entitled to take family-related leave	100%	100%
Percentage of entitled employees that took family-related leave	10%	10%

Percentage of entitled employees that took family-related leave, by gender	2023	2024
Male	9%	9%
Female	1%	1%

Remuneration

[S1-16]

The company's gender pay gap (calculated as the difference between the average pay levels of female and male employees expressed as a percentage of the male average wage) stands at 98.8%, indicating that on average female employees earn 98.8% of what their male colleagues earn. This corresponds to a pay gap of 1.2%, significantly lower than the national and European averages.[16]

[16] According to Eurostat, the average difference in gross hourly pay between men and women in Italy is around 5% (Eurostat 2022, among the lowest in Europe), while the EU average is around 12.7% (Eurostat 2022).

This result reflects a concrete commitment by the company to pay equity and to valuing talent regardless of gender.

	2023	2024
Average gross hourly pay for female employees (euros/hour)	16.9	17.97
Average gross hourly pay for male employees (euros/hour)	17.1	18.19
Gender pay gap	**98.8%**	**98.8%**

Incidents, complaints and human rights impacts

[S1-17]

In 2023-2024 OMP did not record any instances of discrimination and received no complaints from employees through internal channels. Moreover, no serious issues or incidents related to human rights were identified within the workforce, nor were any fines, penalties or compensation imposed for social or human rights violations.

Accidents and complaints	2023	2024
Number of incidents of discrimination	0	0
Number of complaints submitted through the channels used by employees to raise grievances	0	0
Number of serious human rights issues and incidents related to the workforce	0	0

Health and safety

[S1-14; MDR-A]

OMP acknowledges that the health and safety of its workers is a key issue and a potential risk area requiring constant attention. For this reason, the company ensures full compliance with all applicable labour and safety regulations, implements the legally required preventive measures and promotes a shared, widespread safety culture. A person has been appointed as the Health and Safety Manager (RSPP), and dialogue with Workers' Safety Representatives (RLSs) is ongoing and constructive.

All workers are engaged in continuous training programmes, aimed not only at technical updates but also at building awareness of their role in risk prevention.

For years OMP has also operated – and further strengthened in the reporting period – tools to encourage the reporting of potentially dangerous or improvable situations, such as dedicated channels for **near misses** and proposals for **continuous improvement**. The measures adopted are subject to periodic checks, both to ensure regulatory compliance and to monitor their internal effectiveness.

There were no work-related fatalities at the company during the year. The number of work-related injuries recorded was 6, with a lost-time injury rate (per 1,000,000 hours) of 16.1.

Employee injuries	2023	2024
Number of deaths	0	0
Total number of recordable work-related injuries	3	6
of which serious	1	1
of which not serious	2	5
Recordable work-related injury rate (per 1,000,000)	7.8	16.1
Number of days lost	136	144

To reduce the number of injuries, OMP has set the objective of conducting a safety awareness campaign targeting production workers.

Injuries among non-employee workers	2023	2024
Number of deaths	0	0
Number of recordable work-related accidents	1	0
of which serious	0	0
of which not serious	1	0

Calculation methodology

[MDR-M]

The number of employees is given as the headcount, i.e. the total number of people as at 31 December of each year. The non-employee workforce is also reported as headcount as at the same date. No peaks or significant changes were observed during the reporting period, and OMP's production is not seasonal in nature.

The number of permanent contracts corresponds to the number of employment contracts with no fixed end date.
For the gender breakdown, data was extracted from OMP's management system, which currently distinguishes only between "male" and "female".

The number of injuries is based on recorded events. Injuries are classified as serious when they result in a prognosis of more than 30 days.

The number of injuries and occupational diseases has been calculated in accordance with CSRD AR 83, which includes events resulting in at least one of the following:

- Death
- Days of absence
- Limitation or change of job
- Medical treatment beyond first aid
- Loss of consciousness
- Significant injuries diagnosed by medical personnel
- Commuting injuries are included only if they occurred during work-related activities

Lost workdays were calculated by including the first and last full day of absence, based on calendar days.

The injury rate was calculated in accordance with the ESRS standard as follows:
(Number of injuries/Hours worked) × 1,000,000.

Social responsibility

OMP actively promotes the well-being of its employees through a range of initiatives designed to create a more humane, welcoming and inclusive workplace.
Attention to the individual is a founding principle of the corporate culture and is also expressed in its Code of Ethics, which states: "**The company shows interest and concern for personal difficulties by taking action where necessary to provide help and/or support**". This commitment is reflected in the desire to create a working environment where everyone feels heard, supported and valued.

With this goal in mind, a "**Listening Service**" was introduced in 2020: a confidential space for employees designed to offer support and facilitate the communication of any personal or professional difficulties.
The company has also introduced **greenery into the workplace**, recognising the importance of contact with nature for mental and physical well-being.

To foster a sense of community and support family life, OMP promotes symbolic but meaningful initiatives such as the traditional "**Befana Award**" in honour of Annita Pagnoni, presented annually by shareholders to employees' children, demonstrating care for families and interpersonal bonds within the organisation.

OMP's focus on people's well-being also extends beyond the company through ongoing donations to organisations that align with its values and the needs of its employees. These contributions, provided consistently over the years, reflect OMP's commitment to supporting the local community and organisations that offer tangible help to those in need. Supported initiatives include projects run by the **Hospice Foundation of Bentivoglio**, the **Lega del Filo d'Oro Foundation**, the **Italian National Association of Parents of People with Autism (ANGSA)**, and the **San Patrignano community**. This commitment reflects the company's social responsibility and its desire to actively contribute to collective well-being.

Funo,
10/06/2025

The Chair	*Sustainability and QHSEE Director*	*Sustainability Manager*
Andrea Mazzocco	Roberta Frulla	Claudia Gentili

Annex 1 - Datapoints

[IRO-2]

Below is a list of the disclosure requirements covered in this Sustainability Statement. The selected disclosures result from the double materiality assessment and represent the essential information for transparently reporting the company's significant impacts, risks and opportunities.

ESRS topic	Disclosure requirement			Reference section(s)	Page(s)
	No.	Reporting area	Description		
ESRS 2 General disclosures	BP-1	Basis for preparation	General basis for preparation of the sustainability statement	Methodological Note	17
ESRS 2 General disclosures	BP-2	Basis for preparation	Disclosures in relation to specific circumstances	Methodological Note	17
ESRS 2 General disclosures	GOV-1	Governance	The role of the administrative, management and supervisory bodies	Structure and control	24, 25
ESRS 2 General disclosures	GOV-2	Governance	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Sustainability governance	25, 26
ESRS 2 General disclosures	GOV-5	Governance	Risk management and internal controls over sustainability reporting	Sustainability governance	25, 26
ESRS 2 General disclosures	SBM-1	Strategy	Strategy, business model and value chain	- Business operations - The value chain	8-11
ESRS 2 General disclosures	SBM-2	Strategy	Interests and views of stakeholders	The stakeholders	18-21
ESRS 2 General disclosures	SBM-3	Strategy	Material impacts, risks and opportunities and their interaction with strategy and business model	Context analysis	18
ESRS 2 General disclosures	IRO-1	Disclosures on the materiality assessment process	Description of the processes to identify material impacts, risks and opportunities	- Materiality assessment - Assessment of the impacts of risks and opportunities	21, 23
ESRS 2 General disclosures	IRO-2	Disclosures on the materiality assessment process	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Datapoints	Annex 1

G1 Business conduct	G1 IRO-1	Impacts, risks and opportunities management	Description of the processes to identify material impacts, risks and opportunities	Impacts, risks and opportunities	26
G1 Business conduct	G1-1	Impacts, risks and opportunities management	Corporate culture and business conduct policies and corporate culture	ESRS G1 Business conduct	26, 27
G1 Business conduct	MDR-P	Minimum Disclosure Requirement - Policies	Policies adopted to manage material sustainability matters	ESRS G1 Business conduct	26-28
G1 Business conduct	G1-2	Impacts, risks and opportunities management	Management of relationships with suppliers	ESRS G1 Business conduct	27, 28
G1 Business conduct	G1-3	Impacts, risks and opportunities management	Prevention and detection of corruption and bribery	ESRS G1 Business conduct	26, 27
G1 Business conduct	G1-4	Metrics and targets	Confirmed incidents of corruption or bribery	ESRS G1 Business conduct	26, 27
G1 Business conduct	MDR-M	Minimum Disclosure Requirement - Metrics	Metrics in relation to material sustainability matters	ESRS G1 Business conduct	26-28
G1 Business conduct	G1-5	Metrics and targets	G1-5 – Political influence and lobbying activities	ESRS G1 Business conduct	26, 27
G1 Business conduct	G1-6	Metrics and targets	Payment practices	ESRS G1 Business conduct Ethics in dealing with suppliers	27, 28
E1 Climate change	E1 SBM-3	Strategy	Material impacts, risks and opportunities and their interaction with strategy and business model	E1 Climate change - Impacts, risks and opportunities	29, 30
E1 Climate change	E1 IRO-1	Impacts, risks and opportunities management	Description of the processes to identify material impacts, risks and opportunities	E1 Climate change - Impacts, risks and opportunities	29, 30
E1 Climate change	E1-2	Impacts, risks and opportunities management	Policies related to climate change mitigation and adaptation	E1 Climate change - Climate-related policies	30, 31
E1 Climate change	MDR-P	Minimum Disclosure Requirement - Policies	Policies adopted to manage material sustainability matters	E1 Climate change - Climate-related policies	30, 31

E1 Climate change	E1-3	Impacts, risks and opportunities management	Actions and resources in relation to climate change policies	E1 Climate change - Climate change mitigation and adaptation actions	31, 32
E1 Climate change	MDR-A	Minimum disclosure requirement - Actions	Actions and resources in relation to material sustainability matters	E1 Climate change - Climate change mitigation and adaptation actions	31, 32
E1 Climate change	E1-5	Metrics and targets	Energy consumption and mix	E1 Climate change – Metrics: energy consumption and mix (MWh)	32, 33
E1 Climate change	E1-6	Metrics and targets	Gross scopes 1, 2, 3 and total GHG emissions	E1 Climate change – Metrics: GHG emissions	33, 34
E1 Climate change	MDR-M	Minimum Disclosure Requirement - Metrics	Metrics in relation to material sustainability matters	E1 Climate change – Calculation methodology	34
E2 Pollution	E2 SBM-3	Strategy	Material impacts, risks and opportunities and their interaction with strategy and business model	E2 Pollution – Impacts, risks and opportunities	35
E2 Pollution	E2 IRO-1	Impacts, risks and opportunities management	Description of the processes to identify material impacts, risks and opportunities	E2 Pollution – Impacts, risks and opportunities	35
E2 Pollution	E2-1	Impacts, risks and opportunities management	Policies related to pollution	E2 Pollution – Policies related to pollution	36
E2 Pollution	MDR-P	Minimum Disclosure Requirement - Policies	Policies adopted to manage material sustainability matters	E2 Pollution – Policies related to pollution	36
E2 Pollution	E2-2	Impacts, risks and opportunities management	Actions and resources related to pollution	E2 Pollution – Actions relation to pollution	36
E2 Pollution	MDR-A	Minimum disclosure requirement - Actions	Actions and resources in relation to material sustainability matters	E2 Pollution – Actions relation to pollution	36
E3 Water and marine resources	E3 SBM-3	Strategy	Material impacts, risks and opportunities and their interaction with strategy and business model	E3 Water – Impacts, risks and opportunities	37

E3 Water and marine resources	E3 IRO-1	Impacts, risks and opportunities management	Description of the processes to identify material impacts, risks and opportunities	E3 Water – Impacts, risks and opportunities	37
E3 Water and marine resources	E3-1	Impacts, risks and opportunities management	Policies related to water and marine resources	E3 Water – Policies for water conservation	37
E3 Water and marine resources	MDR-P	Minimum Disclosure Requirement - Policies	Policies adopted to manage material sustainability matters	E3 Water – Policies for water conservation	37
E3 Water and marine resources	E3-2	Impacts, risks and opportunities management	Actions and resources related to water and marine resources	E3 Water – Measures to reduce water consumption and eliminate waste	37, 38
E3 Water and marine resources	MDR-A	Minimum disclosure requirement - Actions	Actions and resources in relation to material sustainability matters	E3 Water – Measures to reduce water consumption and eliminate waste	37, 38
E3 Water and marine resources	E3-3	Metrics and targets	Targets related to water and marine resources	E3 Water – Measures to reduce water consumption and eliminate waste	37, 38
E3 Water and marine resources	MDR-T	Minimum disclosure requirement - Objectives	Tracking effectiveness of policies and actions through targets	E3 Water – Measures to reduce water consumption and eliminate waste	37, 38
E3 Water and marine resources	E3-4	Metrics and targets	Water consumption	E3 Water – Metrics: water consumption	38
E3 Water and marine resources	MDR-M	Minimum Disclosure Requirement - Metrics	Metrics in relation to material sustainability matters	E3 Water – Calculation methodology	38
E5 Resource use and circular economy	E5 SBM-3	Strategy	Material impacts, risks and opportunities and their interaction with strategy and business model	E5 Resource use and circular economy - Impacts, risks and opportunities	39, 40
E5 Resource use and circular economy	E5 IRO-1	Impacts, risks and opportunities management	Description of the processes to identify material impacts, risks and opportunities	E5 Resource use and circular economy - Impacts, risks and opportunities	39, 40
E5 Resource use and circular economy	E5-1	Impacts, risks and opportunities management	Policies related to resource use and circular economy	E5 Resource use and circular economy – Policies on resource use	40

				and circular economy	
E5 Resource use and circular economy	MDR-P	Minimum Disclosure Requirement - Policies	Policies adopted to manage material sustainability matters	E5 Resource use and circular economy – Policies on resource use and circular economy	40
E5 Resource use and circular economy	E5-2	Impacts, risks and opportunities management	Actions and resources related to resource use and circular economy	E5 Resource use and circular economy – Actions, resources and targets related to resource use and circular economy	40-42
E5 Resource use and circular economy	MDR-A	Minimum disclosure requirement - Actions	Actions and resources in relation to material sustainability matters	E5 Resource use and circular economy – Actions, resources and targets related to resource use and circular economy	40-42
E5 Resource use and circular economy	E5-3	Metrics and targets	Targets related to resource use and circular economy	E5 Resource use and circular economy – Actions, resources and targets related to resource use and circular economy	40-42
E5 Resource use and circular economy	MDR-T	Minimum disclosure requirement - Objectives	Tracking effectiveness of policies and actions through targets	E5 Resource use and circular economy – Actions, resources and targets related to resource use and circular economy	40-42
E5 Resource use and circular economy	E5-4	Metrics and targets	Resource inflows	E5 Resource use and circular economy – Resource inflows	42
E5 Resource use and circular economy	E5-5	Metrics and targets	Resource outflows	E5 Resource use and circular economy – Resource outflows – Waste	42, 43
E5 Resource use and circular economy	MDR-M	Minimum Disclosure Requirement - Metrics	Metrics in relation to material sustainability matters	E5 Resource use and circular economy – Calculation methodology	44

S1 Own workforce	S1 IRO-1	Impacts, risks and opportunities management	Description of the processes to identify material impacts, risks and opportunities	Impacts, risks and opportunities	46
S1 Own workforce	S1 SBM1	Strategy	Strategy, business model and value chain	S1 Own workforce	46
S1 Own workforce	S1 SBM2	Strategy	Interests and views of stakeholders	S1 Own workforce – Impacts, risks and opportunities	46, 47
S1 Own workforce	S1 SBM3	Strategy	Material impacts, risks and opportunities and their interaction with strategy and business model	S1 Own workforce – Impacts, risks and opportunities	46, 47
S1 Own workforce	S1-1	Impacts, risks and opportunities management	Policies related to own workforce	S1 Own workforce – Policies	47
S1 Own workforce	MDR-P	Minimum Disclosure Requirement - Policies	Policies adopted to manage material sustainability matters	S1 Own workforce – Policies	47
S1 Own workforce	S1-2	Impacts, risks and opportunities management	Processes for engaging with own workers and workers' representatives about impacts	S1 Own workforce – Impacts, risks and opportunities	46, 47
S1 Own workforce	S1-3	Impacts, risks and opportunities management	Processes to remediate negative impacts and channels for own workers to raise concerns	S1 Own workforce – Policies	47
S1 Own workforce	S1-4	Impacts, risks and opportunities management	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	S1 Own workforce – Objectives and actions	47, 48
S1 Own workforce	MDR-A	Minimum disclosure requirement - Actions	Actions and resources in relation to material sustainability matters	S1 Own workforce – Targets and actions – Health and safety	47, 48, 52

S1 Own workforce	S1-5	Metrics and targets	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S1 Own workforce – Objectives and actions	47, 48
S1 Own workforce	MDR-T	Minimum disclosure requirement - Objectives	Tracking effectiveness of policies and actions through targets	S1 Own workforce – Objectives and actions	47, 48
S1 Own workforce	S1-6	Metrics and targets	Characteristics of the company's employees	S1 Own workforce – Characteristics of the company's employees	48, 49
S1 Own workforce	S1-7	Metrics and targets	Characteristics of non-employee workers in the undertaking's own workforce	S1 Own workforce – Characteristics of non-employee workers	50
S1 Own workforce	S1-8	Metrics and targets	Collective bargaining coverage and social dialogue	S1 Own workforce – Collective bargaining coverage and social dialogue	50
S1 Own workforce	S1-9	Metrics and targets	Diversity metrics	S1 Own workforce – Diversity metrics	50
S1 Own workforce	S1-10	Metrics and targets	Adequate wages	S1 Own workforce – Adequate wages	51
S1 Own workforce	S1-11	Metrics and targets	Social protection	S1 Own workforce – Social protection	51
S1 Own workforce	S1-13	Metrics and targets	Training and skills development metrics	S1 Own workforce – Training and skills development	51
S1 Own workforce	S1-14	Metrics and targets	Health and safety metrics	S1 Own workforce – Health and safety	53
S1 Own workforce	S1-15	Metrics and targets	Work-life balance metrics	S1 Own workforce – Work-life balance	52
S1 Own workforce	S1-16	Metrics and targets	Remuneration metrics	S1 Own workforce – Remuneration	52
S1 Own workforce	S1-17	Metrics and targets	Incidents, complaints and severe human rights impacts	S1 Own workforce – Incidents, complaints and severe human rights impacts	52
S1 Own workforce	MDR-M	Minimum Disclosure Requirement - Metrics	Metrics in relation to material sustainability matters	S1 Own workforce – Calculation methodology	54