

Sustainability Report 2023



Flexible Automation
History and future

COMMITMENT TO SUSTAINABILITY

OSAlcnc presents its first sustainability report, not because it is obligated, but driven by a proactive and responsible vision of its role in industry and society. This step underscores a fundamental belief: innovation, which has always guided our activities, must go hand in hand with sustainability.

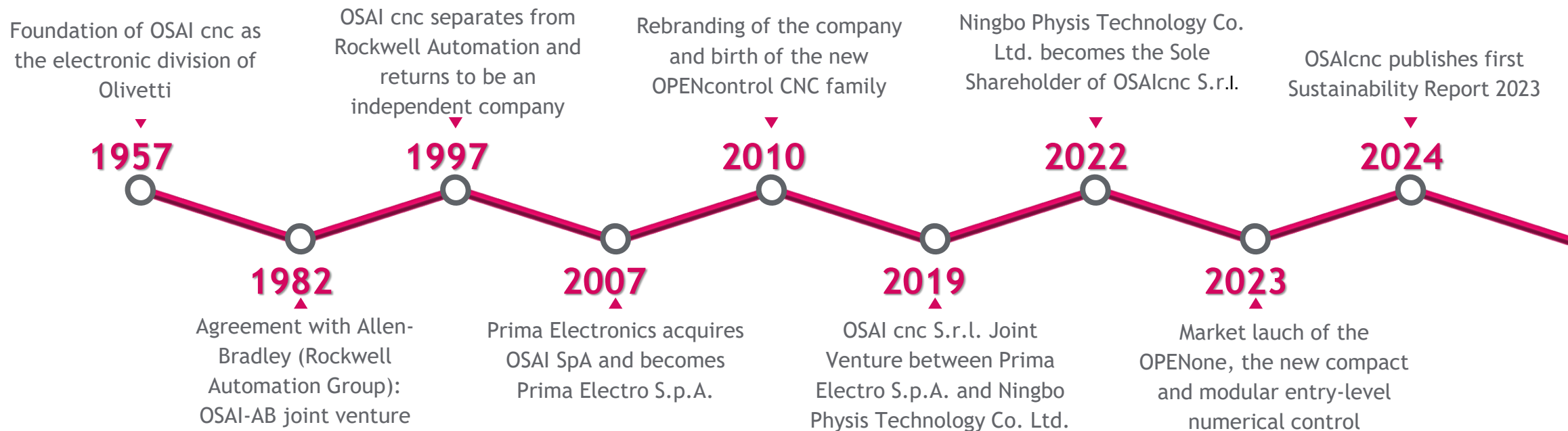
The initiative to report on our environmental and social impacts stems from a desire to be transparent about our path, take responsibility for our actions and, above all, to measure and improve constantly.

We begin this journey with the goal of continuing to translate sustainability more and more effectively into a relentless pursuit of innovative solutions that can contribute to global sustainability goals by improving energy efficiency, reducing waste and promoting product longevity.

We also trust that our efforts can act as a catalyst, encouraging other companies to adopt an increasingly virtuous and responsible attitude.



OUR STORY



EXPERIENCE AND INNOVATION FOR AUTOMATION SOLUTIONS

About us

Established in 1957 and based in Ivrea (Turin) OSAlcnc has become one of the main players in the numerical control machines market. The company is an international leader in the wood, glass, stone and metal sector.

Mission

Originally founded as a division of Olivetti S.p.A., OSAlcnc's mission is to innovate constantly. We design and customize automation solutions for the most diverse application requirements.. We offer high standards of performance, reliability and customer care.



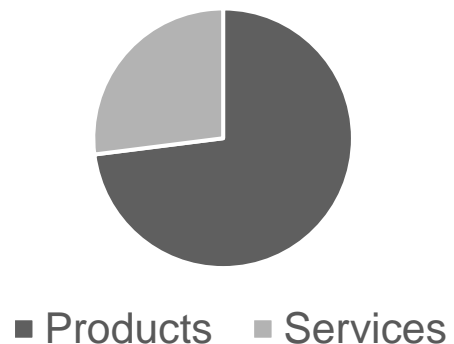
WHAT WE DO

Modularity, efficiency, innovation and precision are our keywords for a full range of products for numerical control automation.

Hardware and software solutions, combined to suit every application requirements.

Customer care directly on field, retrofit and revamping solutions.

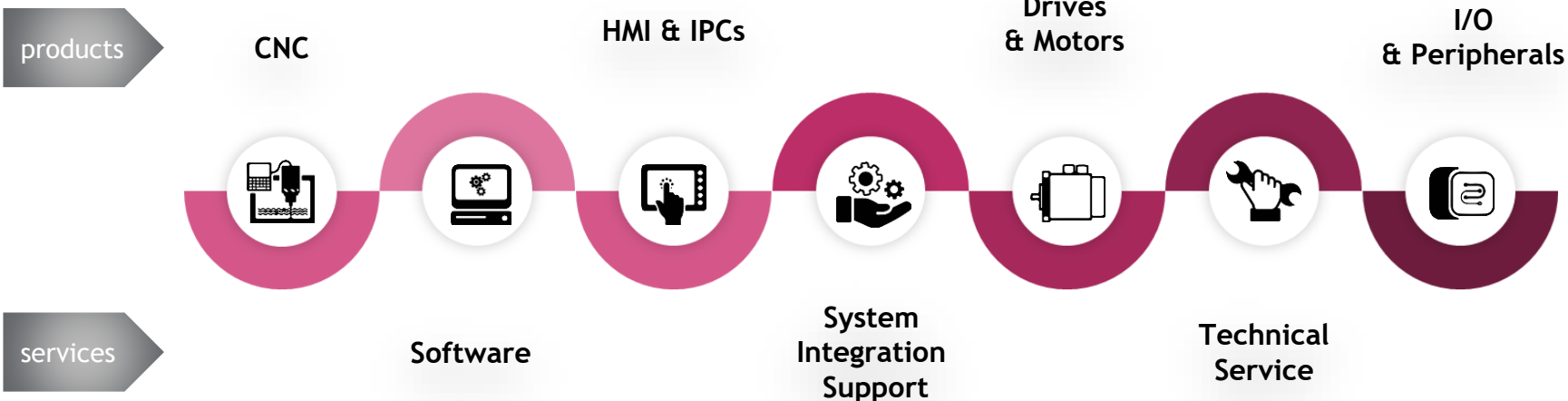
Mix of Revenues



Hardware

Software

Service



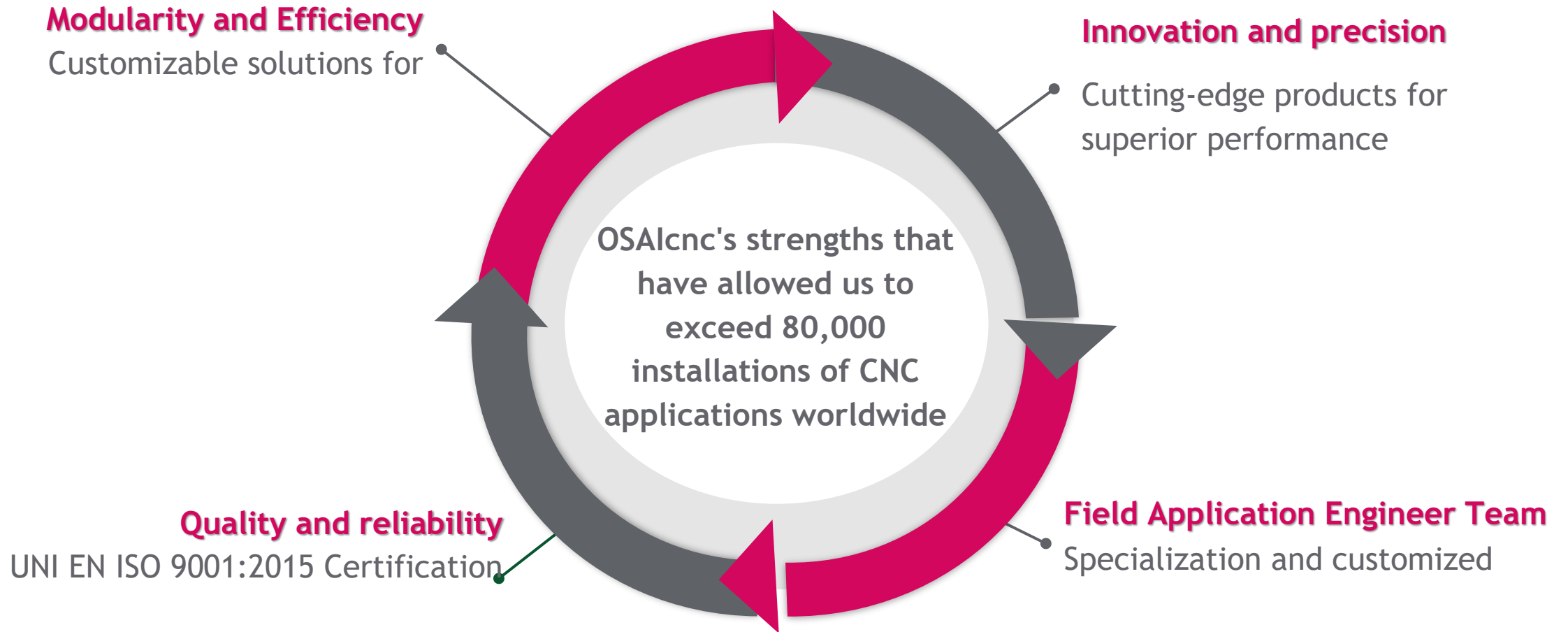
PRODUCT AND ITS EVOLUTION

Since the beginning, we have focused our efforts on developing state-of-the-art CNC solutions, evolving our product portfolio toward flexible automation. Success is due to the combination of high-tech products and customized support through our team of Field Application Engineers (FAE), who work closely with customers to meet specific needs.

After 6 generations of CNCs in 2020 comes Open one, OSAlcnc's new compact and modular entry level numerical control.



EXPERTISE AND STRENGTHS



OWNERSHIP CHART

Today OSAlcnc S.r.l., based in Ivrea - Italy, is a wholly owned subsidiary of Ningbo Physis Technology Co. Ltd. based in Ningbo, China.

OSAICNC S.r.l. has three subsidiary branches:

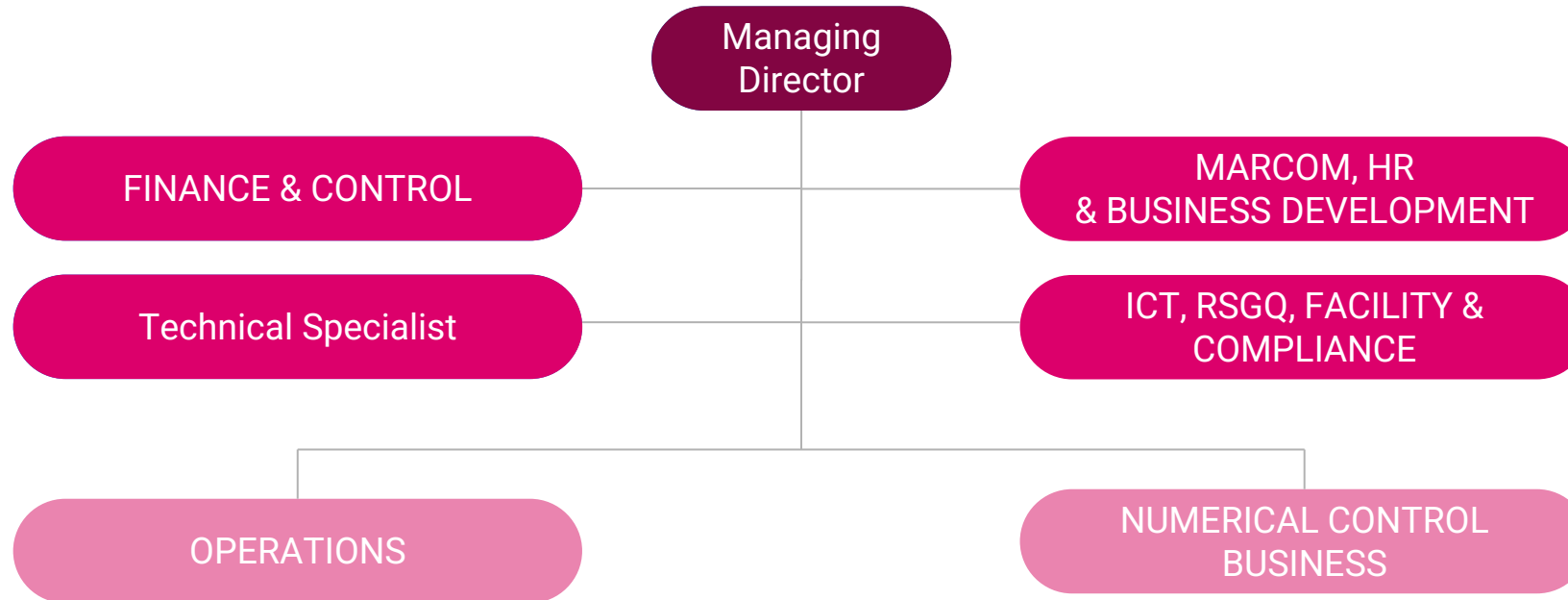
- OSAICNC North America (Chicopee, United States).
- OSAlcnc China Co. Ltd. (Guangzhou, Republic of China).
- OSAI UK Ltd. (Milton Keynes, UK).

The scope of this Sustainability Report is OSAlcnc S.r.l. based in Ivrea, excluding the subsidiaries.

Ningbo Physis Technology Co. Ltd. is a leading manufacturer of servo motors, servo drives and other motion control systems. The company operates globally and serves customers in a variety of industries, including automotive, packaging, robotics and renewable energy



ORGANIGRAMMA E CDA



Within OSAlcnc, the Board of Directors represents the highest governing body.

The BoD is composed of 4 men and 1 woman (gender ratio: 80% men). The average age is relatively young, 44, indicating a dynamic and future-oriented BoD. There are no independent directors on the BoD.



The values of our company

- **Experience:** Our decades of experience is the key to our success and we offer it as a strength to our clients.
- **Local roots and global reach:** A solid company with a strong local identity and an international focus.
- **Constant innovation and quality:** An ongoing commitment to the development of cutting-edge products and solutions.
- **Customer focus:** Customer satisfaction is our priority.
- **Flexibility and agility:** A lean structure that allows us to adapt to market and customer needs.
- **Customer orientation:** We work closely with our customers to develop tailored features that then complement our products, ensuring an effective response to their needs.
- **Valuing people:** Our highly qualified team is the company's true added value. We believe that the company's growth is directly linked to the value contributed by each individual, reflecting an inclusive and collaborative approach to success.
- **Results orientation:** We believe in each individual's contribution and value-based growth.

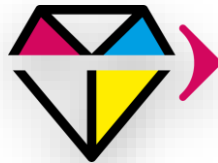


MARKET PLACE

- Leader in CNC for glass, wood, stone and metal sectors.
- 45 Countries around the world where we sell our products and services.
- 80.000 CNC installations around the world.



Wood
and composites



Glass
and stone



Metalworking



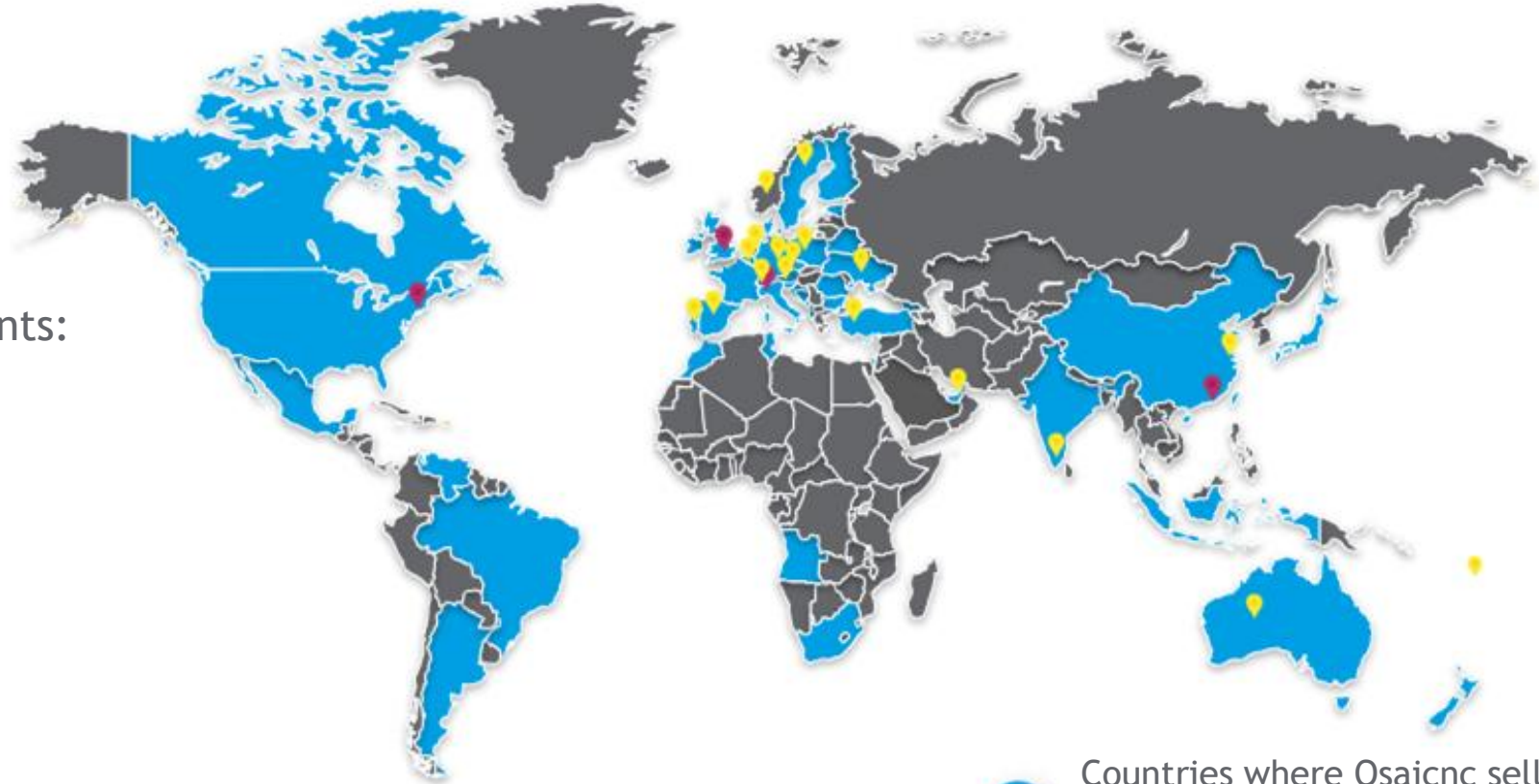
Additive
manufacturing



LOCATIONS

Global presence on 5 continents:

- Italy & RSM 81%
- Rest of EU 6%
- Rest of EMEA 4%
- Asia 3%
- Americas 7%



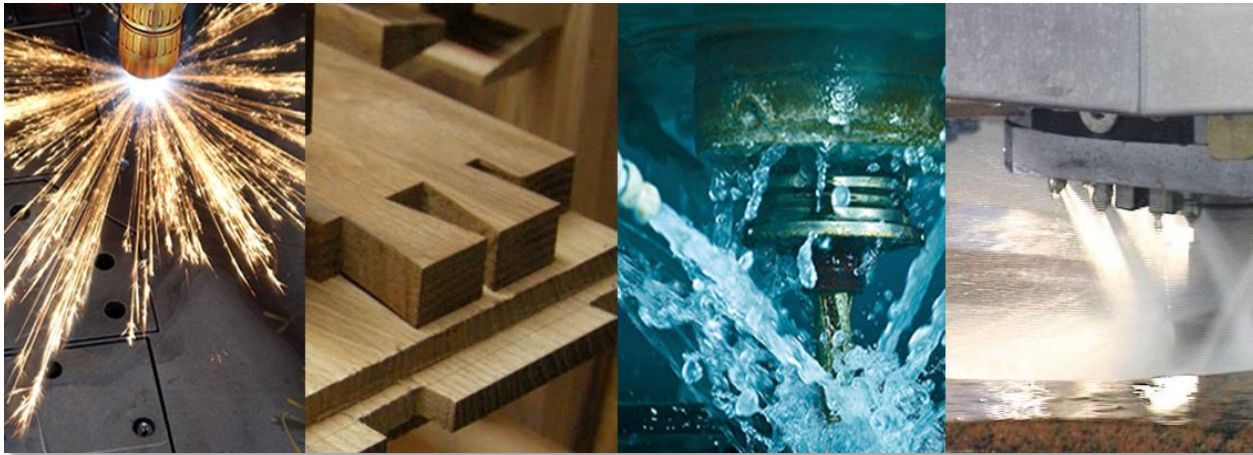
- Countries where Osaicnc sells its products and services
- HQ and Subsidiaries
- Sales and Service Partner

- HQ in Italy, subsidiaries in China, UK and USA.



SUPPLY CHAIN

- Outsourced production process, established partners, international support.
- 14 major suppliers of which 57% are Italian companies.
- 75% are local suppliers (according to definition BCorp within 322 km).



ECONOMIC INFORMATION

	2021	2022	2023
Revenues	8.134.921,00 €	8.934.523,00 €	9.754.318,77 €
Profit	431.660,00 €	897.660,00 €	1.052.728,29 €
CNC sold	1.999	1.882	2.012

- Over three years, OSAlcnc has shown steady growth. Revenues grew by 10% in the second year over the first and by an additional 9% in the third year. Profit, in particular, showed even more significant growth: a 108% increase in the second year over the first, followed by a 17% increase in the third year.
- The steady growth in sales and profit, year after year, testifies to a remarkable ability to adapt to post-COVID19 market challenges and anticipate customer needs. This positive trend is based on thoughtful strategic decisions, targeted investment in research and development, and a constant focus on innovation.

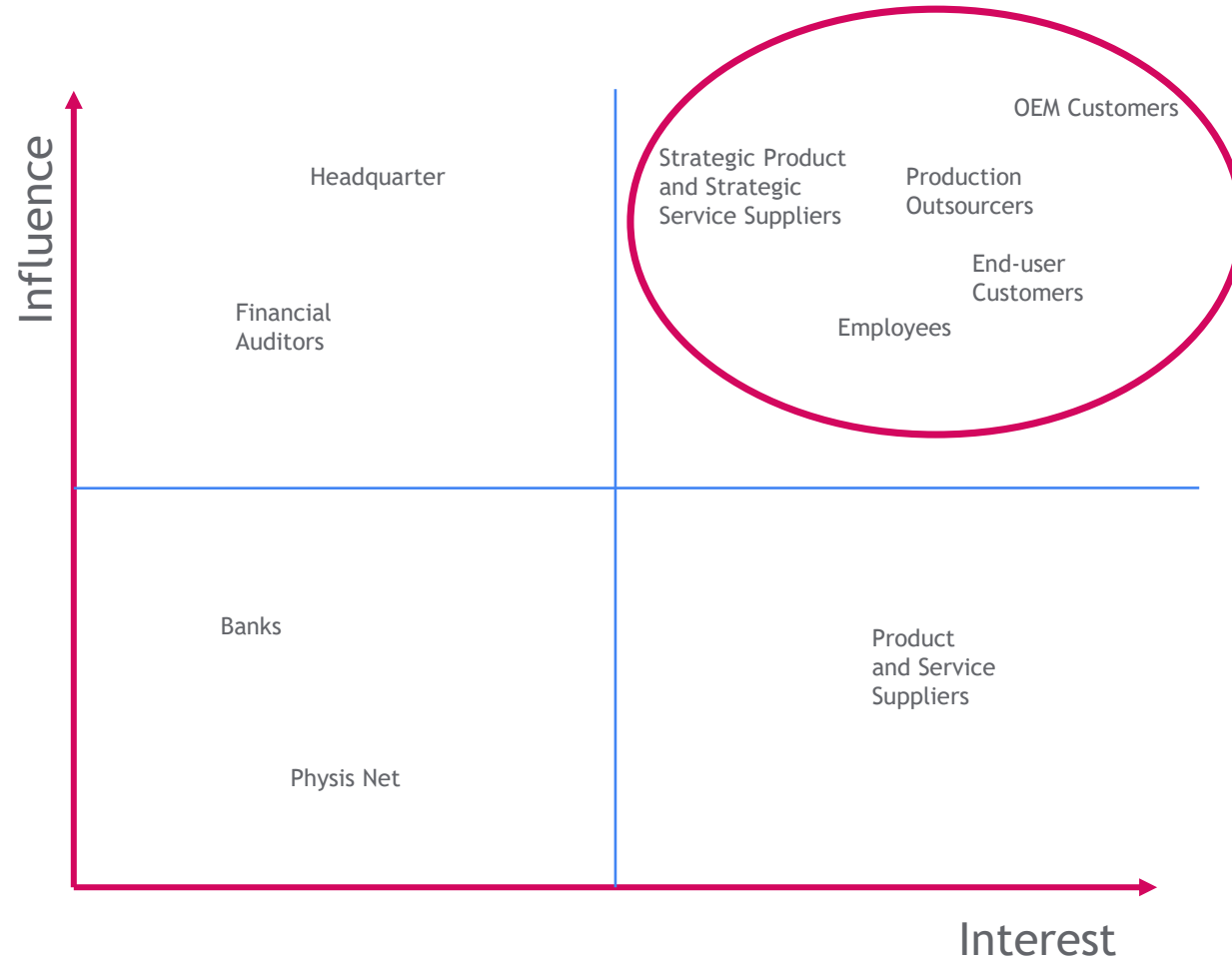


DEFINITION OF IMPACTS AND STAKEHOLDERS ENGAGEMENT

- Through the analysis of the company's business environment and value chain, it was possible to identify the areas of greatest impact, actual and potential, internal and external, related to the company's business and its business relations.
- The Stakeholder Mapping process, carried out internally by OSAlcnc management, made it possible to identify the stakeholders whose interests may be significantly affected by the detected impacts.
- In order to prioritize the materiality issues, i.e., the sustainability aspects deemed most relevant, a stakeholder engagement process was set up through a questionnaire sent via email to the main stakeholders identified.
- It is the company's intention to repeat the same process annually in order to update the prioritization of material issues.
- The results are represented in the materiality matrix, which allowed us to compare the feedback from the two main stakeholder groups, prioritizing the impacts that need to be managed and that require more attention in the reporting process.
- The above materiality questionnaire also allowed us to capture the general perception of the identified stakeholders regarding the current state of the company's commitment to sustainability issues.



STAKEHOLDERS MAP



- OEM Customers, Suppliers of strategic products and services, Production Outsourcers, End-User Customers and Employees represent, among the stakeholders identified in the orbit of OSAlcnc's value chain, those whose interests are believed to be most likely to be affected by the activities of the organization and whose influence for the company is most relevant.



MATERIALITY MAP

Materiality themes	Impact
CO2 emissions related to energy consumption	Real, internal
Corporate fleet-related CO2 emissions	Real, internal
Transport-related CO2 emissions	Real, internal
Waste management and disposal	Real, internal
Environmental impact of the product during the life cycle (this impact was considered with the aim of assessing the need for re-design of the software product, the extension of the useful life of the machinery, the 'inclusion in the software of monitoring functions related to sustainability KPIs)	Real, internal
Work-life balance	Real, internal
Corporate Welfare	Real, internal
Training	Real, internal
Gender equality	Real, internal
Territory development (innovation and job creation)	Real, internal



MATERIALITY ANALYSIS: READING THE RESULTS

- The combined analysis of the survey results provides an interesting insight into the opinion of engaged stakeholders regarding OSAlcnc's environmental and social commitment and the future directions the company should take.
- The questionnaire was sent to a total of 45 recipients. Twenty responses were collected (*), which were deemed sufficient because they adequately represented the categories of management and employees, ensuring at least one response for each other stakeholder category. It is worth noting that a good number of responses with “don't know” emerged, and some recipients stated that they did not fill it out due to lack of sufficient information, consistent with the fact that the sustainability journey is still in its early stages. Social issues are certainly perceived as a priority.
- The results suggest that although OSAlcnc is perceived as relatively active in promoting work-life balance, there are significant expectations for improvement in other key areas related to employee well-being.
- Training is seen across the board as the top priority, highlighting the high importance attached to employees' professional growth and development.

(*) Response rate : management 2, customers OEM 1, employees 13, service suppliers 2, product suppliers 2



MATERIALITY ANALYSIS: READING THE RESULTS

- Gender equality and contribution to territorial development also emerge as issues of significant importance, suggesting a growing awareness regarding the company's social role and its ability to positively influence the community and its surroundings.
- The corporate welfare and work-life balance follow closely behind, receiving very high ratings from management and indicating that these aspects are also considered important in further improving the company's social impact and are a crucial aspect of long-term corporate sustainability in an increasingly competitive labor market. The survey shows a general perception of OSAlcnc's moderate to low engagement with environmental issues management. The results clearly indicate a desire on the part of participants for OSAlcnc to intensify its efforts to specifically address CO2 emissions (for energy consumption and transportation, for the corporate fleet) and the integration of sustainability features into its products.
- Interestingly, the inclusion of monitoring functions linked to sustainability KPIs in the CNC, although not rated as the most critical in the company's current efforts, is considered one of the aspects OSAlcnc should focus on most in the future.

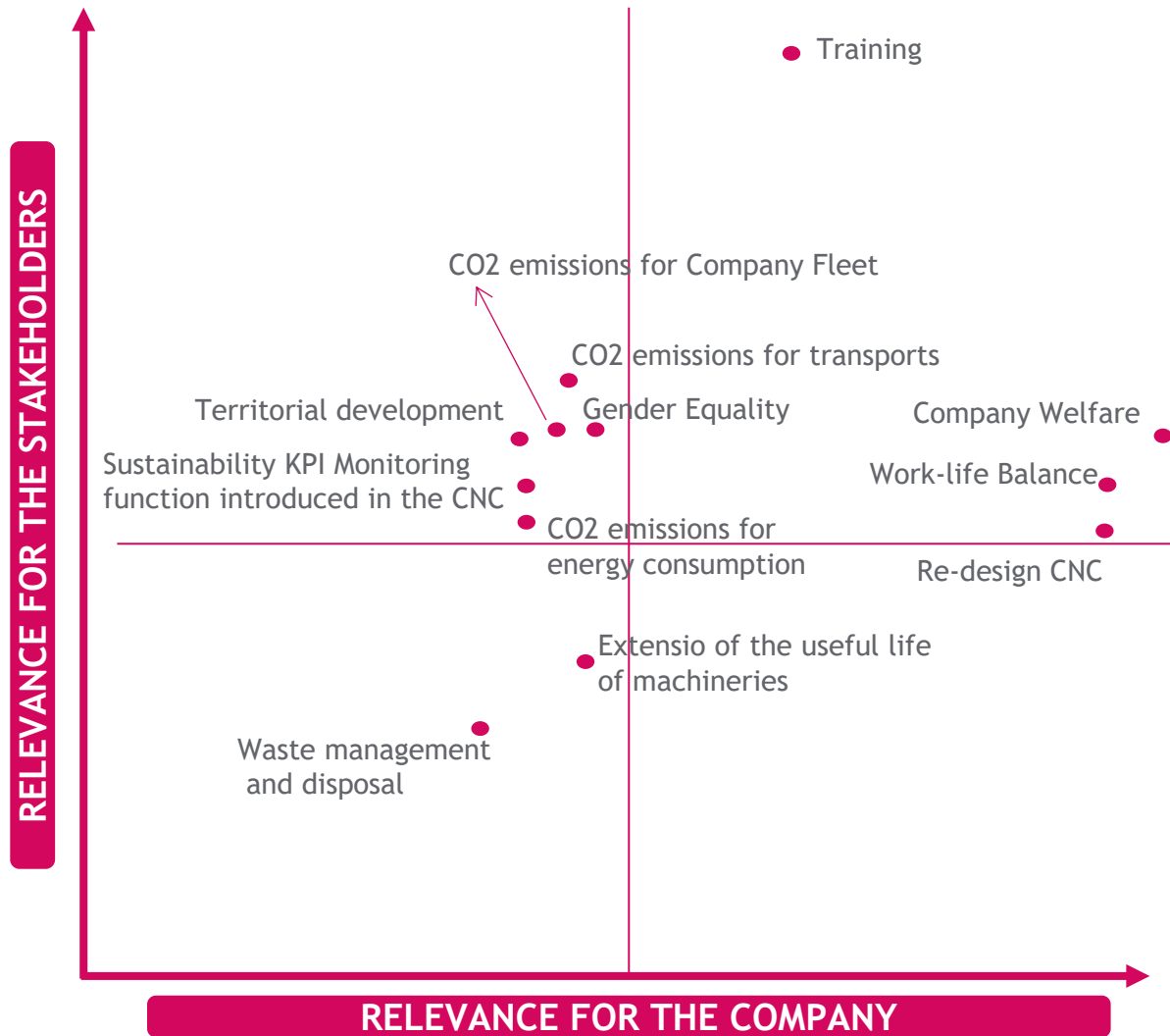


MATERIALITY ANALYSIS: READING THE RESULTS

- Finally, extending the useful life of customer machinery and waste management and disposal close the ranking, suggesting that although important, these areas might be perceived as already sufficiently addressed or less critical than others.
- In conclusion, the correspondence in ratings between management and other stakeholders demonstrates a basic alignment on priorities.
- However, the responses collected highlight a strong demand for a holistic approach to corporate engagement, where issues of training, ethics, employee welfare, and environmental sustainability are seen as interconnected and of equal importance in building a long-term sustainable development strategy.



MATERIALITY MATRIX



- The materiality analysis was conducted through a questionnaire addressed to management, customers, employees, and suppliers.
- Analysis of the responses provided by management and other stakeholders of OSAlcnc reveals a clear prioritization of materiality issues, which is depicted in the adjacent graph with relevance to management on the horizontal axis and relevance to other stakeholders on the vertical axis.



THE TEAM

- Human resources represent the true value of our company, where the R&D team accounts for 30% of the staff and is the beating heart of our business.
- Our lean organizational structure fosters flexibility and empowerment. Each employee is evaluated according to his or her actual contribution, and constructive proposals are encouraged and valued.
- Company growth is the result of the value contributed by each individual. We believe in the potential of each employee and are committed to supporting their professional development.

Performance appraisal and professional development

- During 2023, 81% of the 38 employees, including 1 in 2 managers, benefited from periodic performance appraisal and professional development. This is a significant figure that highlights the company's commitment to supporting the growth and continuous improvement of its employees at all levels.
- Among the employees evaluated, 24 percent are women, while the remaining 76 percent are men. This balanced distribution reflects the company's focus on inclusiveness and valuing all human resources, regardless of gender or role.



IL TEAM

- 38 employees
- Employee turnover rate: 5.41% (aligned with the average for the engineering industry)
- Entry rate: 10.81%
- Exit rate: 5.41%
- Overall turnover rate: 8.11%
- Net job creation: 2%%
- Net job creation: 5.26
- %100% permanent contracts + 1 apprenticeship (HMI & Connectivity)
- 97% Full Time contracts.

*(Employees were counted per head as of 12/31/23)

Personnel data show a stable and positive situation for the company.

The staff turnover rate of 5.41% is in line with the average for the engineering industry, indicating good employee stability.

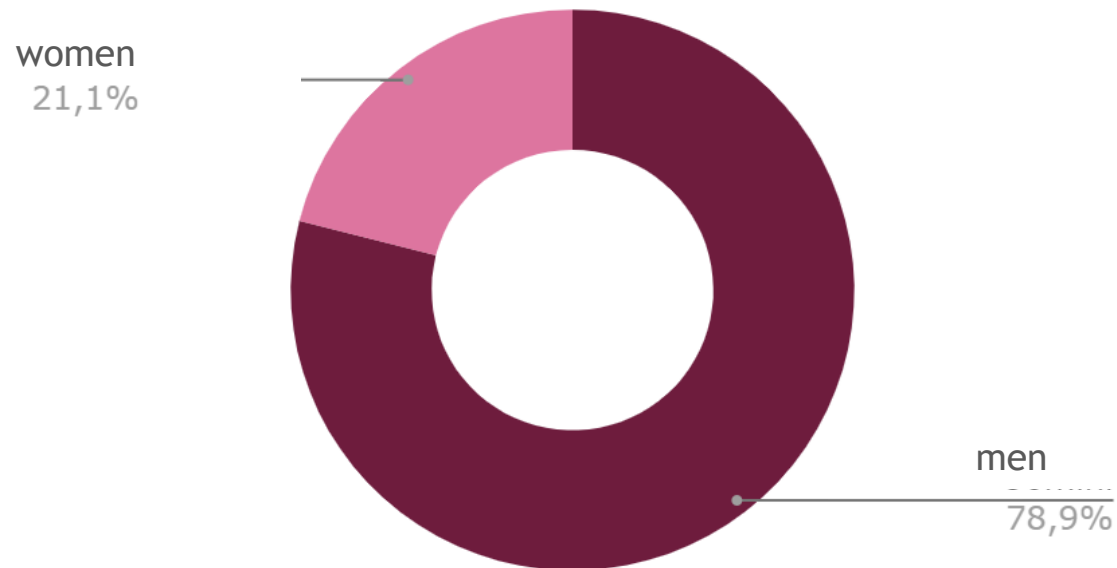
The entry rate of 10.81% and the exit rate of 5.41% reflect a growth dynamic, with an overall turnover rate of 8.11%.

The net job creation of 2% and the net creation rate of 5.26% show that the company is expanding its workforce.

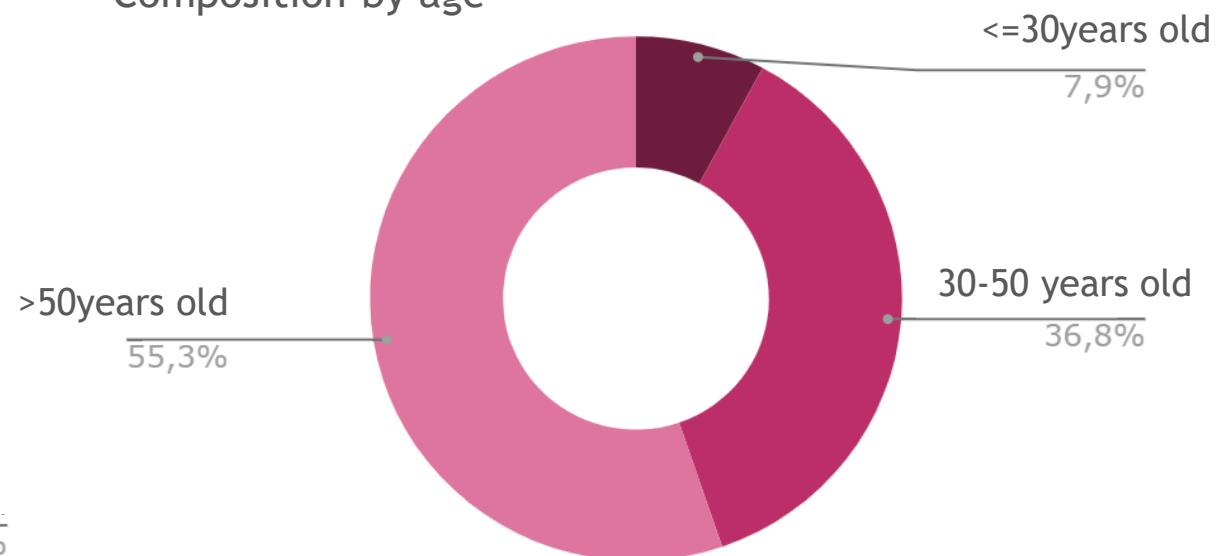
It is relevant to note that 100% of contracts are permanent (with an apprenticeship in HMI & Connectivity), and 97% of contracts are full-time, highlighting a commitment to job stability and favorable working conditions.

DIVERSITY

Composition by gender



Composition by age

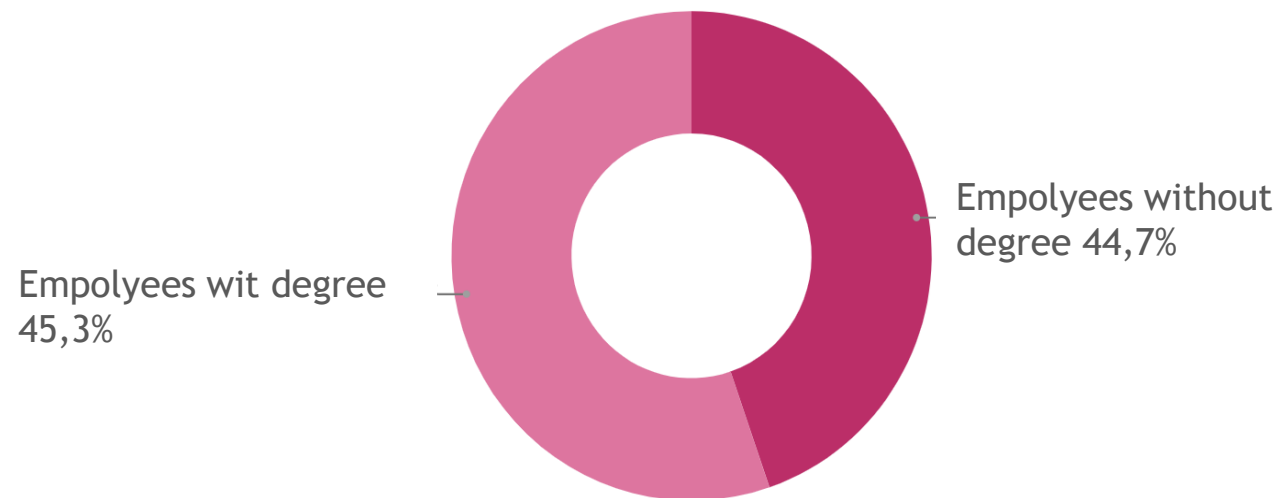


- The workforce has an average age of 50.2 years and is mostly composed of men.
- All employees are of Italian nationality.



EQUAL OPPORTUNITIES

- Unadjusted Average Gender Pay Gap 3,42%
- Unadjusted Average Gender Pay Gap among employees with degree -2,83%
- In general, there seems to be a slight pay disparity against women in the company.



The figures of Managing Director and Finance & Control Senior Manager are not included in the calculations because of the salary structure that is not comparable with standard salaries, which would lead to a distortion of the data by providing an unrealistic representation. The figure of the worker with an apprenticeship contract is not considered either due to the special contractual nature of the relationship



BENEFIT E WELFARE AZIENDALE

Work-life balance

- Smart Working: Implementation of smart working for 2 to 3 days a week, allowing for a better work-life balance.
- Flexible Hours: Possibility of flexible entry in the hours between 7:30 a.m. and 9:00 a.m., to adapt to employees' individual needs.

Professional recognition and growth

- Ticket Welfare: Reward system based on welfare tickets, recognizing the individual's contribution to the company's success through benefits that are not part of the traditional salary and enjoy advantageous tax treatment.
- Team Building: Annual organization of team building events such as team cooking, orienteering, also in collaboration with nonprofit associations.
- Formazione: During 2023, 87% of employees received training (Soft Skill- negotiation, effective communication, languages, and Technical and Safety Training) with the aim of promoting personal and professional development. 1518 total training hours provided. 40 hours per capita average hours of training received per trained employee.



BENEFIT E WELFARE AZIENDALE

Wellness

- **Meal Vouchers:** Disbursement of meal vouchers worth €8 that can be used in affiliated restaurants and cafes near the company to ensure convenient and quality meals.
- **Gymnasium Agreement:** Agreement with gymnasium near the office to promote the active lifestyle of employees.
- **Office Comfort:** Offices with high comfort, including relaxation areas with sofas and tables, fully equipped kitchen (refrigerator, microwave, kettle), water dispenser and coffee machines with free coffee pods available.
- **Attention to Detail:** Each employee receives a personalized coffee and tea cup with company logo and own name, as well as PC backpack and company polo shirt.



BENEFIT E WELFARE AZIENDALE

Protection

- Insurance coverages: Insurance coverages beyond regulatory obligations. These include travel assistance for all employees and comprehensive protection (on and off-the-job injuries, permanent disability, medical expense reimbursement, and a life insurance policy) for managers.

Sustainability in offices

- Elimination of plastic cups in favor of glass cups, reflecting the company's commitment to sustainability and care for the environment.



HEALTH AND SAFETY

- OSAlcnc is committed to providing a safe and healthy work environment for all its employees. The company complies with all applicable occupational health and safety regulations.
- The company premises are covered by a safety system built on the basis of a risk assessment document and specially designed by figures inside and outside the company. Those responsible for safety are: the Prevention and Protection Service Manager (external) and the Workers' Safety Representative (internal). During the year, OSAlcnc invested in education and training for its employees on health and safety issues, conducted regular audits and inspections of workplaces, and implemented measures to prevent accidents and occupational diseases.



LABOR RIGHTS AND COLLECTIVE BARGAINING

- OSAlcnc employees have the right to union representation, as provided by law, and can freely elect their own representatives to protect their labor rights and interests.
- 100% of employees are covered by collective bargaining agreements.



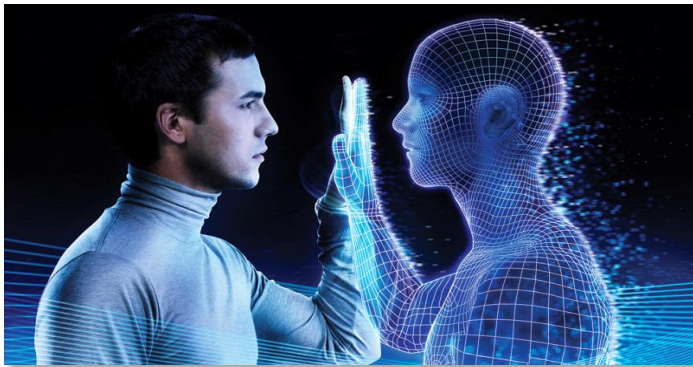
ABSENTEEISM

- The absenteeism rate of 5,7 percent should be considered average.



REMUNERATION POLICIES

- The company is committed to providing its employees with a competitive and transparent compensation and incentive system that values individual and collective performance and contributes to the achievement of company goals.
- The average base salary level is higher (about 150% on average) than the base salary from CCNL Metalmeccanici (June 2023-May 2024), ensuring that employees receive fair and competitive compensation that improves on industry standards.



REMUNERATION POLICIES

Bonus and Incentives

The company offers various forms of incentives for all employees to motivate the achievement of individual and corporate goals and to reward excellent performance.

Types of incentives:

- MBO (Management by Objectives):

 - Personal goals on an annual basis.

 - Incentives commensurate with the achievement of individual goals.

- Group incentives:

 - Corporate goals (e.g., Revenues, EBITDA) on a quarterly basis.

 - Incentives commensurate with achievement of company goals.

- Union bonus:

 - Corporate goals on an annual basis.

 - Award stipulated in the union agreement, linked to the achievement of company goals.



ENERGY AND EMISSIONS

- During the first year of reporting, OSAlcnc began the process of monitoring its emissions, focusing initially on heating sources, electrical supply, company fleet, and employee commuting. The company plans to expand the monitoring scope in the coming years in order to more accurately define the carbon footprint of its activities, particularly product transportation.
- Since this is not a manufacturing site, energy consumption is not particularly significant. The offices use only electricity, including for heating. Emissions from consumed electricity account for only 17,92 percent of the calculated carbon footprint with a total consumption of 136 GJ.



ENERGY AND EMISSIONS

- Instead, most emissions are attributable to the corporate fleet (29,19 percent) and employee commuting (52,89 percent). Corporate fleet-related activities are mainly associated with employee commuting for sales and services. The corporate fleet generated 81 tons of CO₂e during the year, of which 51 tons of CO₂e was attributable to commuting. Therefore, the latter was included in scope 3 of commuting. It should be noted that the cars in the corporate fleet are also available to employees for personal use, so the fleet emission figures are slightly overestimated

ENERGY AND EMISSIONS

- Total electricity consumption 136 GJ

2023		
		CO2e emissions in tons
Scope 1	Heating	0
	Corporate Fleet	30
Scope 2	Electricity from domestic mix Italy	18,42
Scope 3	Commuting	54,36
	Tot Emissions Tons CO2e	102,78

data calculated with GHG Protocol

In view of the reporting boundary and the fact that OSAlcnc operates in a single location with offices, the issues of water resource management and waste disposal (stationery waste) were deemed irrelevant to the representation of impacts



LAND DEVELOPMENT: INNOVATION AND NEW JOB OPPORTUNITIES

- In collaboration with the Technical Institute of Ivrea, OSAlcnc welcomes one or more students from grades III and IV each year to carry out the 320 hours of internship under the Training Plan. In 2023, the company welcomed a girl from China to do a web development project, contributing significantly to the company's activities.
- In addition, OSAlcnc participated in the SME Fair of the Polytechnic University of Turin and the Department of Computer Science of the University of Turin (UNITO) in 2023. This participation allowed the company to connect with young students and recent graduates, with the aim of bringing in new resources and stimulating innovation within the company.
- These initiatives demonstrate OSAlcnc's commitment to promoting local development, offering training and employment opportunities for young talents and actively contributing to the growth of the territory.



MONITORING AND MANAGING THE ENVIRONMENTAL IMPACT OF THE PRODUCT DURING THEIR LIFECYCLE

- Among the material themes identified by OSAlcnc, monitoring and managing the life cycle environmental impact of a product is crucial. This commitment includes the re-design of the software product and the extension of the useful life of the machinery.
- In 2024, OSAlcnc will launch a new software product called ChronoSoft. This CNC abstraction software allows customers to use only one PC for machine tool control in certain applications, eliminating the need to equip them with dual hardware (CNC and on-board PC). Single hardware management not only reduces material consumption such as wiring and connectors, but also drastically lowers energy consumption by powering a single device.



PRIVACY

OSAlcnc is committed to respecting the regulations on the protection of personal data.

Among the fundamental values promoted and supported by OSAlcnc is ensuring the confidentiality of the information in its possession: protecting the privacy of its employees and stakeholders, customers and collaborators with the utmost attention and respect.

- **Respect for Intellectual Property:** in particular, the company guarantees the confidentiality and protection of the corporate know-how of its Customers, including confidential information, technology, intellectual property in general, so that they are not disseminated outside the Company in an uncontrolled and approved manner by the Management



SUSTAINABILITY OBJECTIVES

The following sustainability goals have been identified for the next period 2024-2025:

1. Publication of the Code of Ethics and Conduct and sharing with Stakeholders are goals to be realized by 2024
2. B Impact Assessment, for a comprehensive assessment of the company's impact on a wide range of social and environmental areas.
3. Extension of ESG monitoring toward the Supply Chain.
4. Product Environmental Impact Monitoring and Management: The inclusion of monitoring functions linked to sustainability KPIs in the CNC, although not rated as the most critical in the company's current efforts, is considered one of the aspects OSAlcnc should focus on most in the future. By 2025, OSAlcnc will evaluate new solutions for the hardware-based numerical control product range based on energy-efficient technologies. These initiatives reflect the company's commitment to reducing the environmental impact of its products while promoting sustainable innovation.
5. PdR 125 : certification aimed at supporting women's empowerment within the company's growth paths in favor of an increasingly inclusive and skills-friendly corporate culture



METODOLOGICAL NOTE

This Sustainability Report is approved by the CDA of OSAlcnc on March 10th 2025 and published on the web site.

It was drafted with reference to the GRI 2021 reporting standards.

This report considers the period from 1 January 2023 to 31 December 2023 as a reporting period in line with the approach already followed for financial reporting.

OSAlcnc intends to produce its non-financial balance sheet on an annual basis from this year onwards.

The scope covered by the 2023 report includes the activities carried out by OSAlcnc S.r.l., based at Via Jervis 11, 10015 Ivrea, Italy, excluding the activities of subsidiaries in the United Kingdom, China and the United States.

The data collection was carried out ex post and the report is the result of the collaboration between the internal management responsible for managing sustainability issues in collaboration with an external consultant certified GRI Editor of Tree-Fair SRL SB.



FRAMEWORK GRI INDEX

Point	Description	Page	Note
GRI 2 General Disclosures 2021			
2.1	Organizational details	38	
2.2	List of entities included in the report	38	The company does not prepare a consolidated financial statement. The company is controlled but operates with a decentralized approach.
2.3	Reporting period		January 1 - December 31, 2023
	Report frequency		Annual frequency
	Contact point		federica.preve@osaicnc.com
2.4	Re-statement of previous reports		This 2023 Sustainability Report is the first published by OSAI Cnc.
2.5	External assurance		The report has not been verified by an external certifier.
2.6	Industry sector, Value chain, relevant business relationships	3-6,10,11	Mechanical industry
2.7	Employees a. b.	21-24	
	Employees c.		Employees were counted as of 12/31/23.
2.8	Workers who are not employees	21-24	
2.9	Structure and composition of governance	8	ESG activities, including sustainability reporting, are led by the CFO and CEO, who provide direction and oversight. The Compliance Manager has been identified as the person responsible for operational implementation.
2.10	Appointment and selection of the highest governance body	N/A	
2.11	Chairperson of the highest governance body		The Company is governed by a Board of Directors whose Chairman is also the CEO and Shareholder of the Company, exercising direction and coordination. The few commercial relationships between OSAI and its parent company are governed by Transfer Pricing policies.
2.12	Role of the highest governance body in overseeing impact management		The Board of Directors oversees the ESG strategy.
2.13	Delegation of responsibility for impact management		ESG activities, including sustainability reporting, are led by the CFO and CEO, who provide direction and oversight. The Compliance Manager has been identified as the person responsible for operational implementation.



FRAMEWORK GRI INDEX

Point	Description	Page	Note
GRI 2 General Disclosures 2021			
2.14	Role of the highest governance body in sustainability reporting		The Board of Directors approves the Sustainability Report before publication.
2.15	Conflicts of interest	N/A	
2.16	Communication of critical concerns	N/A	
2.17	Collective knowledge of the highest governance body	N/A	
2.18	Performance evaluation of the highest governance body	N/A	
2.19	Remuneration policies		There are no remuneration policies for members of the highest governance body and senior executives
2.20	Process for determining remuneration	N/A	
2.21	Annual total compensation ratio		1.6
2.22	Statement on sustainable development strategy (including achievement of SDGs)	1	
2.23	Policy commitments		No formalized policy commitment
2.24	Incorporation of policy commitments		No formalized policy commitment
2.26	Mechanisms for seeking advice and raising concerns		The company intends to provide employees with a channel to report potential negative impacts. The company has not identified any real or potential impacts requiring remediation.
2.25	Process for remedying negative impacts		The company has not identified any real or potential impacts requiring remediation. It is the company's intention to provide employees with a channel to report potential negative impacts. The company has not identified any real or potential impacts requiring remediation.
2.27	Compliance with laws and regulations		No cases of non-compliance have occurred.
2.28	Membership associations		No significant association in which the company participates meaningfully.
2.29	Stakeholder engagement approach	14-15	
2.30	Report the % of total employees covered by a collective bargaining agreement	29	100%



FRAMEWORK GRI INDEX

Point	Description	Page	Note
GRI 3 Material Topics 2021			
3.1	Process for determining material topics a. b.	16-20	
3.2	List of material topics a. b.		
3.3	Management of material topics a. b. c. d. e. f.	21-35	
Topic Standards			
200			
201.1	Direct economic value generated and distributed	13	Refer to the 2023 Financial Report
201.3	Pension plans		Defined contribution pension plans
202.1	Market presence - a. c. d.	30-31	"The salary is aligned with the professional level. The wages of all employees are aligned with and exceed the national metalworkers' collective labor agreement (CCNL). All new hires receive at least the minimum wage set by the collective contract or higher in the case of individual negotiations. Salaries are adjusted according to their level, with no gender differences."
	Market presence - b.		The company does not employ temporary agency workers.
202.2	Market presence		"This report considers exclusively the Ivrea headquarters; all employees, including senior managers, belong to the local community."
203.1	Indirect economic impacts	34	
204.1	Procurement practices	12	
205.2	Anti-corruption		The company's stance on anti-corruption will be clearly outlined in the forthcoming Code of Ethics, which will define the fundamental principles and guidelines to ensure integrity and transparency in its activities.
300			
302.1	Energy	32-33,35	
305	Emissions	32-33, 35	It is not possible to define improvements compared to previous years as the measurement of emissions began in 2022.
308.1	Environmental assessment of suppliers	N/A	Planned future activities



FRAMEWORK GRI INDEX

Point	Description	Page	Note
Topic Standards			
400			
401	Employment	21-27	
403	Health and Safety at Work	28	
404	Training and Education	25	
405.1	Diversity and Equal Opportunities	8	
405.2	Diversity and Equal Opportunities	24	
406	Non-Discrimination	24	The company's position on non-discrimination, freedom of association and collective bargaining, child labor, and forced or compulsory labor will be explicitly outlined in the upcoming Ethical Code, which will establish the principles of respect, inclusion, freedom of association, and human rights protection, promoting a fair and voluntary work environment
407	Freedom of Association and Collective Bargaining		
408	Child Labor		
409	Forced or Compulsory Labor		
410	Safety Practices	29	
418.1	Customer Privacy	37	No proven complaints were reported during the reported period





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