TECHNOALPIN®

2025 SUSTAINABILITY INTERIM REPORT

CONTENT
INTERIM REPORT

SETTING THE STANDARDS

FOREWORD

Erich Gummerer, CEO

„Sustainability is not a passing trend, but a continuous process of transformation and a cornerstone of our corporate responsibility. The analysis conducted confirms that we are moving in the right direction, while also highlighting the need for further efforts. Our next steps will focus on identifying concrete opportunities along the entire value chain and translating them into measurable and tangible progress."

In a dynamic environment characterized by constant innovation, rising stakeholder expectations, and ever-evolving regulations, TechnoAlpin is committed to regularly reviewing and updating its sustainability strategy. This approach enables us to ensure alignment with our values, anticipate new challenges, and seize emerging opportunities.

The material topics of a company reflect the expectations of both internal and external stakeholders. The principle of double materiality broadens this perspective, taking into account not only the company's impact on the environment and society (Inside-Out), but also the influence of ESG factors on the company itself (Outside-In). In recent months, TechnoAlpin has updated the materiality analysis presented in its first Sustainability Report (2023) — the first in the industry — fully aligning it with the double materiality framework. Beyond compliance with European regulatory requirements, our commitment is to shape the sustainability journey according to the highest recognized standards.

The following pages present the results of this process and outline the strategic directions that will guide our future development.

SETTING THE STANDARDS

MATERIALITY ANALYSIS

IMPACT MATERIALITY (INSIDE-OUT)

Through an internal analysis of the entire value chain, the company identified the impacts generated in relation to environmental, social, and governance topics, considering their nature (positive or negative), mode of manifestation (direct or indirect), and time horizon (current or potential).

For the assessment, the CSRD/ESRS (European Sustainability Reporting Standards) criteria were applied: **scale**, **scope**, and **irremediable** character of the impact. Impacts were classified across five levels, with those categorized as *important*, *significant*, or *critical* considered material.

Management then reviewed the results from a strategic perspective, based on three factors:

1. Impact on the core business
2. Impact on stakeholders
3. Potential reputational risks or opportunities

This process made it possible to define strategic priorities and identify additional relevant topics. Stakeholders – including management, employees across all departments and levels, customers, suppliers, and financial institutions – validated the results through surveys and interviews.

FINANCIAL MATERIALITY (OUTSIDE-IN)

An external context analysis, conducted according to the PESTEL model, identified the main ESG-related political, economic, social, technological, environmental, and legal factors.

The analysis was aligned with ISO 9001, ISO 14001, and ISO 45001 standards and based on the World Economic Forum risk assessments (2024/2025).

From this, the company derived the key risks and opportunities across short-, medium-, and long-term horizons. Their materiality was qualitatively assessed in line with CSRD/ESRS criteria, considering both the potential financial impact and the likelihood of occurrence.

The five-level classification enabled a clear prioritization of business actions. The final assessment was carried out at Group level by the CFO, based on the IPCC RCP4.5 scenario, and subsequently approved by the company's Green Team. For sustainability reporting purposes, only short-term risks were considered, while long-term risks are integrated into broader strategic decision-making.

Methodology – Impact Materiality

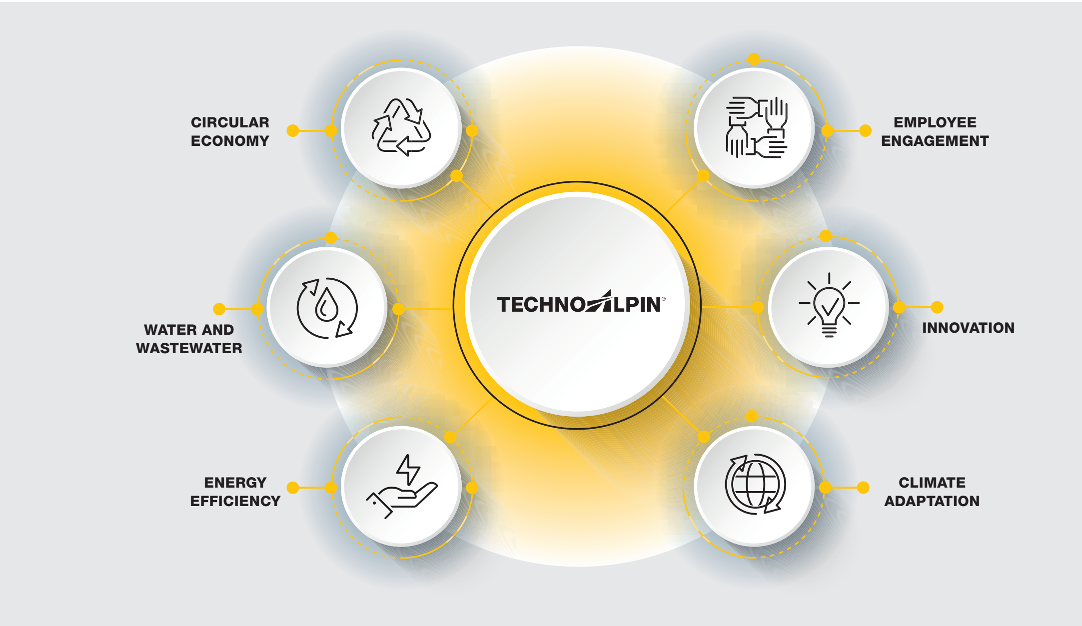
1. Analysis of the value chain
2. Identification of impacts
3. Internal assessment of impacts according to CSRD/ESRS criteria
4. Validation of impacts through stakeholder dialogue
5. Definition of strategic priorities (impact on core business, stakeholder interests, reputational risks or opportunities)
6. Consolidation of results

Methodology – Financial Materiality

1. Context analysis
2. Identification of risks and opportunities
3. Internal assessment of risks and opportunities according to CSRD/ESRS criteria (short, medium, long term)
4. Consolidation of results

MATERIAL TOPICS

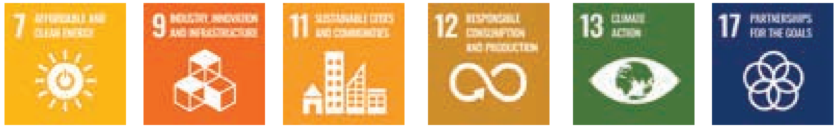
The material topics identified in the 2023 analysis remain fully relevant in 2025, as confirmed by the new evaluation conducted according to CSRD/ESRS criteria.



At TechnoAlpin, innovation is recognized as a cross-cutting theme, driving and accelerating progress across all areas of the business. Equally central are climate change adaptation, energy efficiency, water and wastewater management, circular economy, and employee engagement.

A newly introduced topic is corporate governance.
While it was not treated as a standalone theme in the previous report, it already played an important role within internal management and control structures (see Sustainability Report 2023, p. 58).

2023 Topics		2025 Topics (CSRD/ESRS)
Climate change adaptation Energy Efficiency	Innovation	Climate Change
Water and wastewater management		Water and marine resources
Circular economy		Resource Use and Circular Economy
Employee engagement		Own Workforce
		Business Conduct



› CLIMATE CHANGE

For a company operating in the field of snowmaking technology, climate change is not an abstract concept but a concrete challenge that directly affects our work and the future of mountain regions.

We are fully aware of the emissions generated along the entire value chain and continuously invest in innovation, energy efficiency, and technologies that reduce consumption and waste.

As a technology leader, we aim to actively contribute to the solution by developing resilient, intelligent, and sustainable solutions for the snow of today and tomorrow.

MATERIALTY PROFILE	
Impacts (I)	**(-)** Contribution to climate change through direct and indirect emissions (Scope 1, 2, 3). **(+)** Contribution to climate change adaptation and mitigation; promotion of responsible energy use by customers; use of green energy and energy-efficient product practices; creation of synergies with institutions, universities, and research centers.
Risks / Opportunities (R/O)	**(R)** Decline in demand for snowmaking solutions due to shorter or less snowy winter seasons.

WATER (AND MARINE RESOURCES)

Water is the core resource of our technologies. We ensure its use without contamination and develop solutions aimed at optimizing demand. Climate change, however, may affect its availability: for this reason, we continuously invest in systems to optimize consumption, raise awareness among our customers through training and hands-on support in daily snowmaking operations, and counter misinformation with scientifically validated data.

An efficient and responsible use of water is an integral part of our commitment to building a sustainable future in mountain regions.

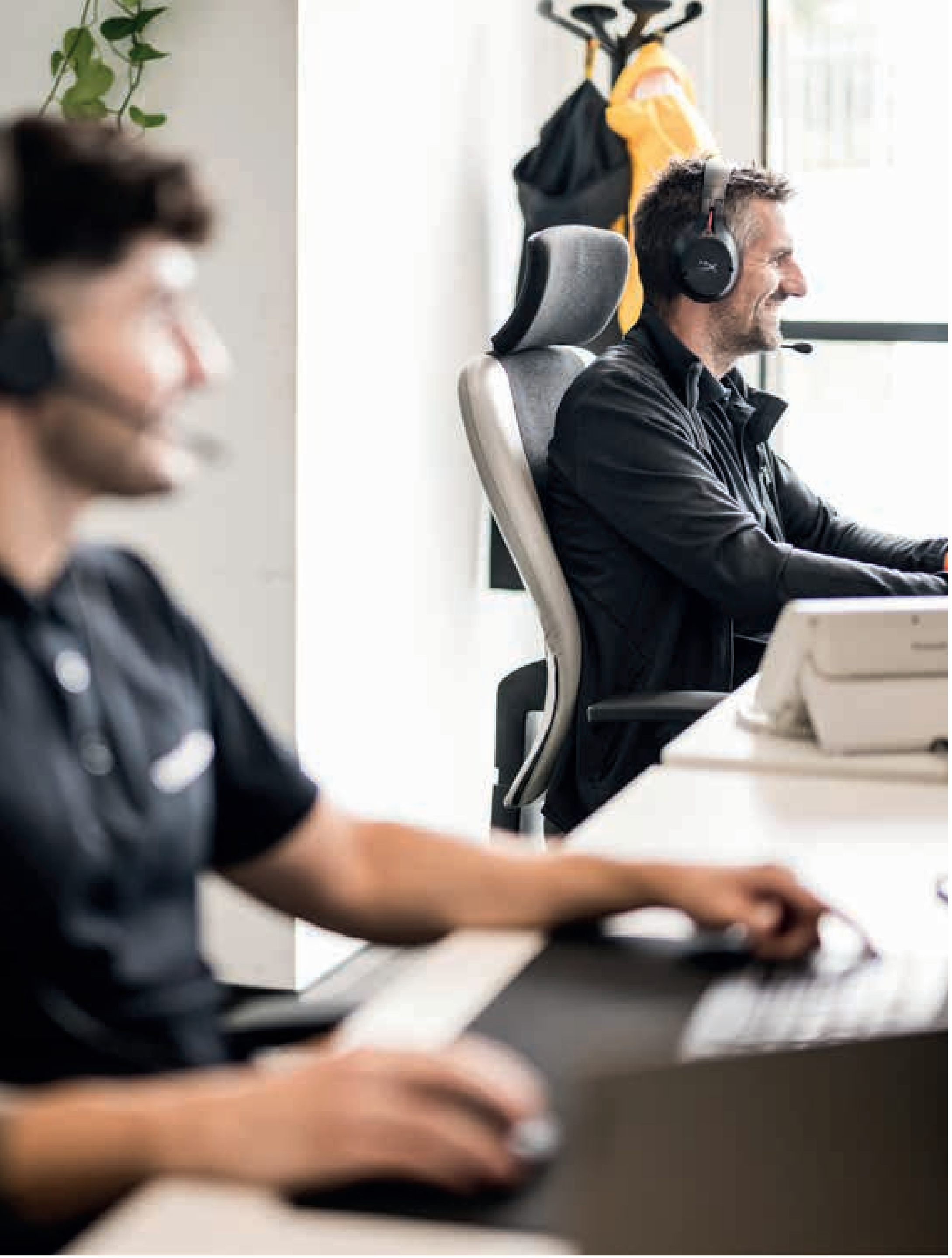
MATERIALTY PROFILE	
Impacts (I)	**(-)** Downstream water consumption along the value chain.
Risks / Opportunities (R/O)	**(R)** Reduced water availability for snowmaking due to environmental changes, with potential operational limitations and lower demand.

RESOURCE USE AND CIRCULAR ECONOMY

The production of our systems requires the use of natural resources. In the face of increasing scarcity and unstable supply chains, we are placing greater emphasis on circular solutions, with the aim of reducing waste, increasing material reuse, and strengthening the resilience of our value chain.

We also train our customers in the responsible use of resources and develop durable, flexible, and reusable products designed to ensure efficiency and long-term sustainability.

MATERIALTY PROFILE	
Impacts (I)	**(-)** Use of natural resources for product manufacturing. **(+)** Adoption of circular economy practices; responsible waste management.
Risks / Opportunities (R/O)	**(R)** Supply risks due to limited resource availability; need for alternative sourcing strategies; Dependence on a small number of technology providers, leading to higher costs, contractual risks, and vulnerable supply chains; Tariffs and trade barriers that increase production costs, delay deliveries, and reduce competitiveness.



OWN WORKFORCE

Our employees are our most valuable resource. We provide a healthy, inclusive, and motivating work environment, while continuously investing in professional development, safety, and employee well-being. Promoting diversity and ensuring the long-term retention of qualified staff are essential to meeting future challenges with stability and foresight.

MATERIALTY PROFILE

Impacts (I)	**(-)** Potential health risks; possible lack of integration **(+)** Safe and stable jobs; skills development; inclusive work environment; employee well-being; healthy and safe working conditions
Risks / Opportunities (R/O)	**(R)** Declining working-age population makes it harder to recruit qualified staff, potentially leading to higher labor costs and operational risks; Lack of diversity and inclusion can reduce innovation capacity, hinder talent attraction, and negatively affect the company's reputation; Automation may lead to increased adaptation costs

› BUSINESS CONDUCT

Integrity, transparency, and accountability are the fundamental pillars of TechnoAlpin. In today's complex global environment, it is essential to prevent unethical behavior, ensure information security, and manage technological change responsibly.

To this end, we have implemented effective tools such as the Code of Ethics, the "Model 231" organizational framework, and a secure whistleblowing system, fostering a corporate culture based on compliance and mutual trust. Clear communication of our ESG commitments is a key element of risk prevention and strengthens our long-term credibility.

MATERIALTY PROFILE	
Impacts (I)	**(-)** Potential emergence of unethical behavior and corruption; possible vulnerabilities in information security. **(+)** Combating corruption.
Risks / Opportunities (R/O)	**(R)** High adaptation costs linked to technological change and possible inefficiencies due to delays in implementation; Vulnerabilities in interconnected systems, leading to potential operational disruptions, sanctions, and reputational loss; Cyberattacks endangering data, operations, and reputation, with possible legal and financial consequences. **(O)** Clear communication of ESG commitments strengthens trust and helps counter the spread of misinformation.

OUR PRIORITIES

- Negative effects
+ Positive effects
⚠ Risk
💡 Opportunity

The material topics include various impacts, risks, and opportunities (IRO), which have been assessed and prioritized by our Green Team. Through an in-depth analysis of the individual aspects related to each material topic, it has been possible to determine their strategic relevance and establish the level of priority with which they should be addressed within our sustainability strategy.

<table>
<tr><th></th><th><u>Top-Priority</u> Aspects</th><th>Category</th><th>Upstream</th><th>Core activities</th><th>Downstream</th></tr>
<tr><td rowspan="4">Climate change</td><td>Contribution to climate change through direct and indirect emissions (Scope 1, 2, 3)</td><td>-</td><td colspan="3">actual</td></tr>
<tr><td>Contribution to climate change adaptation</td><td>+</td><td colspan="3">actual</td></tr>
<tr><td>Contribution to the energy transition through use of green energy / energy efficiency practices</td><td>+</td><td colspan="3">actual</td></tr>
<tr><td>Automation may lead to increased adaptation costs</td><td>⚠ 💡</td><td></td><td>anticipated</td><td></td></tr>
<tr><td>Water and marine resources</td><td>Water use by customers</td><td>-</td><td></td><td></td><td>actual</td></tr>
</table>

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<tr><th></th><th><u>High-Priority</u> Aspects</th><th>Category</th><th>Upstream</th><th>Core activities</th><th>Downstream</th></tr>
<tr><td>Climate change</td><td>Conscious energy consumption by customers</td><td>+</td><td></td><td colspan="2">actual</td></tr>
<tr><td rowspan="4">Resource use and circular economy</td><td>Use of natural resources for system manufacturing</td><td>-</td><td colspan="2">actual</td><td></td></tr>
<tr><td>Promotion of circular economy and optimization of resource use</td><td>+</td><td colspan="3">actual</td></tr>
<tr><td>Responsible waste management</td><td>+</td><td></td><td colspan="2">actual</td></tr>
<tr><td>Dependence on a limited number of technology providers, leading to higher costs, contractual risks, and increased supply chain vulnerability</td><td>⚠</td><td>anticipated</td><td></td><td></td></tr>
<tr><td rowspan="3">Own workforce</td><td>Safe jobs and employment stability</td><td>+</td><td></td><td>actual</td><td></td></tr>
<tr><td>Professional and personal development of employees</td><td>+</td><td></td><td>actual</td><td></td></tr>
<tr><td>Creation of an inclusive work environment</td><td>+</td><td></td><td>actual</td><td></td></tr>
</table>

<table>
<tr><th></th><th><u>High-Priority</u> Aspects</th><th>Category</th><th>Upstream</th><th>Core activities</th><th>Downstream</th></tr>
<tr><td rowspan="2">Own workforce</td><td>Employee well-being</td><td>+</td><td></td><td>actual</td><td></td></tr>
<tr><td>Healthy and safe working environment</td><td>+</td><td></td><td>actual</td><td></td></tr>
<tr><td rowspan="4">Business Conduct</td><td>Prevention of corruption and unethical behavior</td><td>+</td><td colspan="3">actual</td></tr>
<tr><td>Transparent communication of verifiable indicators to build trust and counter misinformation</td><td>💡</td><td colspan="3">anticipated</td></tr>
<tr><td>Disclosure of corporate, client, or transactional data with potential legal and reputational consequences</td><td>⚠</td><td colspan="3">anticipated</td></tr>
<tr><td>Economic instability in key regions may reduce demand for non-essential products</td><td>⚠</td><td></td><td></td><td>anticipated</td></tr>
</table>

<table>
<tr><th></th><th><u>Medium-Priority</u> Aspects</th><th>Category</th><th>Upstream</th><th>Core activities</th><th>Downstream</th></tr>
<tr><td rowspan="2">Climate change</td><td>Synergies with institutions, universities, and research centers</td><td>+</td><td></td><td>potential</td><td></td></tr>
<tr><td>Risk of declining demand due to shorter or less snowy winters</td><td>⚠</td><td></td><td></td><td>anticipated</td></tr>
<tr><td rowspan="2">Water and marine resources</td><td>Responsible use of water resources</td><td>+</td><td></td><td colspan="2">actual</td></tr>
<tr><td>Ecosystem changes potentially leading to water scarcity</td><td>⚠</td><td colspan="3">anticipated</td></tr>
<tr><td rowspan="2">Resource use and circular economy</td><td>Limited access to resources, potentially causing supply delays or interruptions</td><td>⚠</td><td>anticipated</td><td></td><td></td></tr>
<tr><td>Tariffs and import/export restrictions may increase production and distribution costs</td><td>⚠</td><td colspan="3">anticipated</td></tr>
<tr><td rowspan="2">Own workforce</td><td>Potential health risks for employees (physical, psychological, and social)</td><td>−</td><td></td><td>potential</td><td></td></tr>
<tr><td>Possible exclusion or lack of integration</td><td>−</td><td></td><td>potential</td><td></td></tr>
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<tr><td rowspan="2">Own workforce</td><td>Demographic change makes recruitment of qualified personnel more challenging</td><td>⚠</td><td></td><td>anticipated</td><td></td></tr>
<tr><td>Lack of diversity and inclusion may reduce attractiveness for talent and customers</td><td>⚠</td><td></td><td colspan="2">anticipated</td></tr>
<tr><td rowspan="4">Business Conduct</td><td>Potential emergence of unethical behavior and corruption</td><td>−</td><td colspan="3">potential</td></tr>
<tr><td>Possible security vulnerabilities and insufficient data protection</td><td>−</td><td></td><td>potential</td><td></td></tr>
<tr><td>Risk of obsolescence or delayed adaptation of equipment, requiring frequent and costly upgrades</td><td>⚠</td><td></td><td>anticipated</td><td></td></tr>
<tr><td>Risks related to the vulnerability of interconnected systems</td><td>⚠</td><td colspan="3">anticipated</td></tr>
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TOP-PRIORITY TOPICS

Gernot Nischler, CTO

„Technological innovation is the key driver in effectively reducing our ecological footprint. Our roadmap demonstrates this: we are continuously improving the efficiency of our systems and products across the entire value chain, focusing on actions with measurable impact. For TechnoAlpin, sustainability begins with technology and takes shape in solid, intelligent, and reliable solutions for our customers.“

Among the top-priority topics, the impact of our activities—as well as those of our customers—on climate change stands out. Responsible use of resources can help mitigate this negative impact; at the same time, however, emerging scarcities and rising costs may affect the company's economic stability. Adaptation strategies also play a central role, with particular focus on reducing the overall ecological footprint.

Water remains a central issue, especially in connection with the use of our technologies by customers and throughout the supply chain. In both areas, our goal is to foster greater awareness of the importance of responsible water management.

Among the most relevant Outside-In topics, the potential impacts of increasing automation, digitalization, and the spread of artificial intelligence were central. Another challenge, linked to our company sites, concerns the difficulty of attracting diverse professional profiles. This could result in reduced internal diversity, which in turn may negatively affect the overall attractiveness of the company.

TECHNOALPIN®

GOALS AND ACHIEVED RESULTS

Since its foundation, TechnoAlpin has set itself the goal of developing durable and highly efficient products. With the publication of the first Sustainability Report in 2023, this vision was translated into a strategic and measurable framework, allowing us to pursue this path with even greater consistency and determination. Since the report’s release, numerous initiatives have already been launched, which are briefly outlined below. A more detailed analysis of the measures implemented, the results achieved, and the related indicators will be presented in the next full Sustainability Report, scheduled for 2026.

Nemanja Dogo, Executive Sales Manager

„We are only at the beginning. Yet we know that with a clear strategy, open collaboration, and consistent action we can generate a real impact. Our customers and suppliers are fundamental on the path toward greater sustainability. We see it as our responsibility to shape this journey together, make progress transparent, and fully leverage synergies.“

Ongoing	Successfully completed	Hold	Not completed

ESRS TOPIC	MATERIAL TOPIC	GOALS	IMPLEMENTED MEASURES
Climate Change	Energy Efficiency	Carbon footprint calculation along the entire value chain	› First report published online. › The second calculation is currently in progress.
		Emission reduction	› Transition to a green energy mix at headquarters starting in 2025. › Gradual introduction of electric vehicles into the company fleet.
		Expansion of sustainability criteria in supplier qualification	› ISO 9001, ISO 14001, and ISO 45001 standards are taken into account in the supplier selection requirements. › To further strengthen monitoring along the supply chain, a dedicated Supplier Code of Conduct has also been developed.
		Development of sustainable mobility	› Free mobile bicycle workshop in spring. › Regular updates of the commuting plan (2023, 2024, 2025).
		Logistics optimization	› Increased use of Bio-HVO in transport. › Reduction of transport through direct deliveries and optimization of order picking with digital support.

ESRS TOPIC	MATERIAL TOPIC	GOALS	IMPLEMENTED MEASURES
Climate Change		Optimization of snowmaking systems at customer sites	› Proactive consulting for energy-efficient solutions. › New courses offered by the Academy on the topic of “low-impact snowmaking”. › Introduction and development of the LMS platform for online training. › Further optimizations through innovation (see below).
		Active promotion of pumped-storage hydropower plants	› Project managers proactively assess opportunities for integrating hydropower plants already in the planning phase. › Dedicated publications: articles in Austrian press, on the corporate website, and across social media channels.
	Climate change adaptation	Increased customer awareness	› Expansion of the TechnoAlpin Academy (see above). › Introduction of the B.E.A.T. program for preventive maintenance. › Training courses offered both online and on-site through the Academy.
		Data analysis development and product optimization	› The ATASSpro and SNOWMASTER platforms provide forecasting and analysis tools through intuitive and easy-to-use dashboards
Resource use and circular economy	Circular economy	Life Cycle Assessment and product design optimization	› Following a review of the company’s sustainability strategy, it was decided not to continue the product LCA project in the short term. The focus has been redirected toward other mea sures considered more effective in relation to current objectives.

ESRS TOPIC	MATERIAL TOPIC	GOALS	IMPLEMENTED MEASURES
Resource use and circular economy		Improvement of internal waste separation	› A new waste separation system has been introduced in the offices. › Regular awareness-raising activities for employees.
		Packaging optimization	› Integrated into the new 2025–2030 strategy.
		Customer awareness	› Ongoing and continuous awareness-raising activities.
		Digital product manuals	› Launch of the new Service Portal. › Start of a pilot project for the digitalization of documentation.
		Optimization of used equipment reuse **(NEW)**	› Launch of a project for the resale of used or non-new spare parts, with the aim of promoting reuse and value recovery.
Wasser- und Meeresressourcen	Water and wastewater	Customer awareness	› Training sessions for customers on the proper use of water resources from a circular economy perspective (Academy).
		Development and expansion of Snow Management	› Snow Management provides an overview and seasonal comparison: energy monitoring for optimization, production analysis, snow depth measurement via Snowmaster and the ATASSpro mobile app.

ESRS TOPIC	MATERIAL TOPIC	GOALS	IMPLEMENTED MEASURES
Own workforce	Employee Engagement	Development of work flexibility	› Analysis and discussion of new/alternative work models.
		Introduction of new employee benefits	› Special offer for learning English (extended to family members). › Preventive dental care. › Gradual replacement of desks with height-adjustable workstations. › Assessment of additional mobility-related benefits for employees.
		Middle management training	› Specific training courses on gender equality. › “Competence Lab”: training program for the development of leadership skills. › Preparation of a training plan with implementation scheduled for 2026.
		Internal employee surveys	› A questionnaire assessed the efficiency of the HR department, with very positive results. › Additional targeted surveys on: gender equality (July 2025), employee mobility, stakeholder dialogue.
		Canteen offering optimization	› Improvement of the food offering. › Creation of the “Ambassador Mensa” working group for the innovation of catering services.

ESRS TOPIC	MATERIAL TOPIC	GOALS	IMPLEMENTED MEASURES
Own workforce		Improvement of internal communication	› Company-wide assemblies held twice a year for all employees. › Monthly coordination meetings dedicated to middle management.
		Support for female empowerment platforms	› Achievement of UNI PDR 125 Certification. › Development of a strategic action plan for gender equality.
	Innovation	Innovation through investments	› Annual investments of approximately €8 million in research and development.
		Integration of sustainability into innovation processes	› Ongoing and continuously evolving project.
		Use of snowmaking data in the B.E.A.T. Service Concept Use of snowmaking data for project planning and optimization	› Data from each system is analyzed and compiled into a B.E.A.T. Report, provided to customers as support for preventive maintenance. The report highlights, for example, necessary maintenance intervals and includes a Sales Report, Status Report, and Sustainability Fact Check.

The presented analysis here, together with the valuable feedback collected in recent months, confirms the strength and necessity of the path we embarked on with our first Sustainability Report in 2023. The current assessment highlights how most of the relevant topics are directly linked to our core business and are being addressed with commitment, awareness, and a strong sense of responsibility.

The next step will be to launch more targeted and impactful initiatives aimed at further reducing negative impacts, seizing opportunities more effectively, and mitigating risks. This interim report represents a moment of reflection and review, providing an overview of the progress achieved so far. A full account of the actions implemented and the results obtained will be presented in the next Sustainability Report.

We are currently working on the new Sustainability Strategy 2025–2030, which involves strategic adjustments and a refinement of our objectives. At the same time, the second measurement of our CO_2 footprint is underway.

Peter Vieider, CFO

„Sustainability also means economic resilience. A structured approach to analysis enables us to balance the ecological and economic dimensions. With solid data, transparent reporting, and clear objectives, we lay the foundation for reliable decisions – focused on creating sustainable long-term value.“

Furthermore, we aim to intensify dialogue with our supply chain and customers to amplify positive impacts along the entire value chain. Many of our partners – both customers and suppliers – are already pioneers in sustainability. This collaboration will be further strengthened, with the goal of making our shared achievements even more transparent and measurable.

SETTING
THE STANDARDS