SUSTAINABILITY

STRATEGY & REPORT

2025 // 2030

ENG

engo

ice arena equipment

ACTING SUSTAINABLY.
SHAPING THE FUTURE.

MEMBER OF THE
TECHNOALPIN HOLDING

SUSTAINABILITY
2025 // 2030

01. **SUSTAINABILITY**
STRATEGY & REPORT 2025//2030

01.1 **Introduction to the 2024/2025 Sustainability Report** 4

01.2 **ENGO – ice arena equipment** 5
INTRODUCTION 6
TECHNOALPIN HOLDING / ENGO 8

01.3 **Materiality analysis: methodology** 12
IMPACT MATERIALITY (INSIDE-OUT) 12
FINANCIAL MATERIALITY (OUTSIDE-IN) 13

01.4 **Material topics** 14
CLIMATE CHANGE 15
WATER (AND MARINE RESOURCES) 16
RESOURCE USE AND CIRCULAR ECONOMY 17
OWN WORKFORCE 18
BUSINESS CONDUCT 19

01.5 **Our priorities** 20
TOPICS OF THE HIGHEST / HIGH / MEDIUM PRIORITY
FROM ANALYSIS RESULTS TO ACTION PRIORITIES 24
THE FOUR STRATEGIC PILLARS 28

02. **PERFORMANCE**
REVIEW 2024/2025 32

METHODOLOGICAL NOTE AND REPORTING SCOPE 34
STRATEGY, BUSINESS MODEL, AND
SUSTAINABILITY-RELATED INITIATIVES 35
PRACTICES, POLICIES, AND FUTURE INITIATIVES FOR THE
TRANSITION TOWARD A MORE SUSTAINABLE ECONOMY 37
CLIMATE CHANGE 39
POLLUTION OF AIR, WATER, AND SOIL 47
BIODIVERSITY 48
WATER (AND MARINE RESOURCES) 50
RESOURCE USE AND CIRCULAR ECONOMY 53
OWN WORKFORCE 57
BUSINESS CONDUCT 62

03. APPENDIX 65

engo
ice arena equipment

01.1 SUSTAINABILITY REPORT 2024/2025

ENGO has been operating for more than 45 years in the development and production of equipment for ice arenas. The company designs and manufactures electric ice resurfacing machines, flexible dasher board systems, and provides a complete range of accessories for ice sports facilities. Its solutions are designed to ensure ice quality, user safety, operational reliability, and ease of use.

Sustainability is an integral part of this journey. For ENGO, it means designing durable, efficient, and safe products; progressively reducing the environmental impacts of its activities; promoting the responsible use of energy, water, and materials; and contributing to making ice arenas increasingly sustainable places for sport.

This focus also stems from the nature of the sector in which ENGO operates. Ice arenas are places for sport, community, and social gathering, but they require careful resource management. For this reason, ENGO develops technological solutions that help customers and operators improve the efficiency of ice maintenance, reduce waste, and ensure quality and safety conditions for athletes, spectators, and operating personnel.

This document is ENGO's 2024–25 Sustainability Report and marks a significant evolution from the first report published in 2023. It brings together, within a single framework, the strategic interpretation of material topics, an update on the company's sustainability journey, and the reporting of environmental, social, and governance performance for the 2024–25 financial year. Its objective is to provide a clear and transparent representation of how ENGO understands and puts sustainability into practice: not as a separate area from the business, but as an integrated dimension into industrial decision-making, product innovation, and relationships across the value chain.

With this in mind, ENGO has updated its materiality analysis in line with the principle of double materiality, confirming the centrality of the topics identified in 2023 and strengthening the link between sustainability, the resilience of its business model, and its ability to generate long-term value. The report therefore presents both the topics that are relevant to the company and the actions, results, and development priorities that characterize the 2024–25 period.

The document has been prepared in accordance with EFRAG's Voluntary Sustainability Reporting Standards for SMEs (VSME) using the Basic Module as the main reference and integrating, where relevant, selected disclosures from the Comprehensive Module. The reporting scope corresponds to ENGO GmbH and covers the fiscal year from 1 May 2024 to 30 April 2025. Strategic content, narrative elements, and performance indicators are combined in a structure that ensures continuity with previously published materials while strengthening their organization and comparability, for the benefit of all stakeholders.

ICE RESURFACERS
DASHER BOARDS
ACCESSORIES

01.2 Dear STAKEHOLDER

Markus Profanter
CEO

„Sustainability is not a destination, but a journey. We believe that operating responsibly is not only the right thing to do, but also the smart thing to do. Our products and technologies play a direct role in reducing the impact of ice rinks: this is both our responsibility and our greatest opportunity"

ENGO believes that sustainability is not merely a regulatory obligation, but a choice aligned with its values and with the kind of company it aims to be. Durable products, technologies that reduce waste, and relationships built on trust: these are the principles that have guided ENGO's daily work for over forty-five years and that now take on a more structured and measurable form through this report.

With the publication of its second Sustainability Report, ENGO has also updated its analysis of material topics, adopting the principle of double materiality: a tool that enables the company to look in two directions at once. On the one hand, it considers the impacts that ENGO's activities generate on the environment and society, whether positive or negative, direct or indirect, actual or potential (inside-out). On the other, it examines the risks and opportunities that external ESG factors may create for the company's business model (outside-in).

This update confirms the relevance of the topics identified in 2023 and places them within a more robust framework, capable of guiding strategic decisions in the years ahead. The following pages present the results of this process and the priorities that will guide ENGO in the coming period.

engo ice arena equipment

POWER OF ICE

TECHNOALPIN HOLDING

Since 2018, Engo has proudly been a part of the TechnoAlpin Holding. Joining this innovative and rapidly growing family enables us to leverage the shared expertise and resources of a global leader in technology and engineering.

TECHNOALPIN has been designing and building turnkey snowmaking systems for ski areas all over the world since 1990. A love of snow and a passion for innovative solutions have made the company the world's leading supplier of snowmaking equipment.

TECHNOALPIN INDOOR division transforms indoor spaces with innovative real-snow experiences. By designing and creating unique applications that inspire wonder, it reshapes environments, delivering sensory experiences that enhance well-being and foster emotional connections. In spa, wellness, and fitness settings, it serves as a gentle cool down, while in retail stores, it offers a unique shopping experience.

EMICONTROLS was founded in 2011 and specializes in innovative, tailor-made solutions for firefighting, dust suppression, and odor control. Using the power of water mist, the company develops cutting-edge technologies to protect people and businesses.

XELOM designs sustainable, emission-free vehicles that deliver outstanding performance in challenging environments. Their innovative approach is paving the way for a new era of all-terrain mobility that's quiet, versatile, and environmentally friendly.

TECHNOALPIN

FAN GUNS
SNOW LANCES
SNOWFACTORY
INDOOR SNOWMAKING
INDUSTRIAL SOLUTIONS

technoalpin.com

TECHNOALPIN INDOOR

WELLNESS & FITNESS
EXPERIENCE DESIGN
SNOWROOM
SNOWSKY

indoor.technoalpin.com

EmiControls®

FIRE / FIREFIGHTING TURBINES
DUST / DUST SUPPRESSION
ODOR / ODOR CONTROL
Q-CONTAINER / FIRE PROTECTION

emicontrols.com

xelom

SNOW CAT / FULLY ELECTRIC
DUST CRAWLER / FULLY ELECTRIC
ALPIN 10 / FULLY ELECTRIC MOWER

xelom.com

engo
ice arena equipment

ICE RESURFACERS
DASHER BOARDS
ACCESSORIES

engo.it

ice arena equipment

ICE RESURFACERS
DASHER BOARDS
ACCESSORIES

High-performance technology
delivering the very best ice quality for over forty years

ICE RESURFACERS
DASHER BOARDS
ACCESSORIES

01.3 MATERIALITY ANALYSIS: METHODOLOGY

IMPACT MATERIALITY (INSIDE-OUT)

The starting point was an internal analysis of ENGO's value chain, aimed at mapping the company's impacts across environmental, social, and governance topics. For each impact, the assessment considered its nature (positive or negative), how it occurs (directly or indirectly) and its time horizon (actual or potential).

The assessment was conducted in line with CSRD/ESRS criteria, which measure the scale, scope, and irremediable character of each impact. Impacts were classified across five levels; those falling into the "**important**," "**significant**," and "**critical**" categories were considered material.

The results were then analyzed by management from a strategic perspective, based on three factors:

- IMPACT ON THE CORE BUSINESS
- IMPACT ON STAKEHOLDERS
- POTENTIAL REPUTATIONAL RISKS OR OPPORTUNITIES.

This step made it possible to define priorities and identify any additional topics. The results were then shared and validated with key stakeholders - including employees from different departments and levels, customers, suppliers, and financial institutions - through questionnaires and interviews.

ice arena equipment

FINANCIAL MATERIALITY (OUTSIDE-IN)

To analyze the external context, ENGO adopted a PESTEL analysis model, which made it possible to identify the main ESG factors relevant from a political, economic, social, technological, environmental, and regulatory perspective. The analysis was developed in accordance with ISO 9001 standards and in line with the principles of ISO 14001, towards which the company is orienting its environmental management system, and takes into account the World Economic Forum risk assessments (2024/2025).

From this analysis, the most relevant risks and opportunities for ENGO were identified across three time horizons: short, medium, and long term. The materiality of each was assessed qualitatively according to CSRD/ESRS criteria, weighting both the potential financial effect and the likelihood of occurrence. The five-level classification made it possible to clearly establish the priority order of actions. The final assessment was conducted and approved by ENGO's management, based on the IPCC RCP4.5 scenario. For the purposes of this report, short-term risks were considered; medium- and long-term risks instead inform overall strategic decisions.

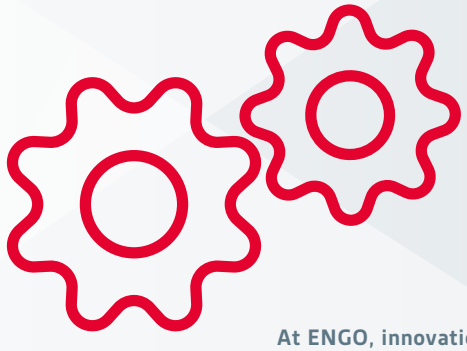
METHODOLOGY – IMPACT MATERIALITY

1. Value chain analysis
2. Impacts' identification
3. Internal assessment of impacts according to CSRD/ESRS criteria
4. Impacts' validation through stakeholder dialogue
5. Definition of strategic priorities (impact on the 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, and long term)
4. Consolidation of results

01.4 MATERIAL TOPICS



The material topics identified in 2023 remain relevant in the 2025 assessment, carried out in line with CSRD/ESRS criteria.

At ENGO, innovation is recognized as a cross-cutting topic that can accelerate progress across all business areas and support the achievement of objectives related to the other material topics. Energy efficiency, responsible water management, circular economy, and people's well-being remain central.

Compared with the previous report, business conduct has been introduced as a standalone topic. Corporate governance, the prevention of unethical behavior, and information security were already embedded in ENGO's practices, but now warrant dedicated focus, in line with evolving regulatory and stakeholder expectations.

2025 TOPICS (CSRD/ESRS)

2023 TOPICS		2025 TOPICS (CSRD/ESRS)
Energy efficiency	INNOVATION	Climate change
Water and wastewater		Water (and marine resources)
Circular economy		Resource use and circular economy
People well-being		Own workforce
		Business conduct

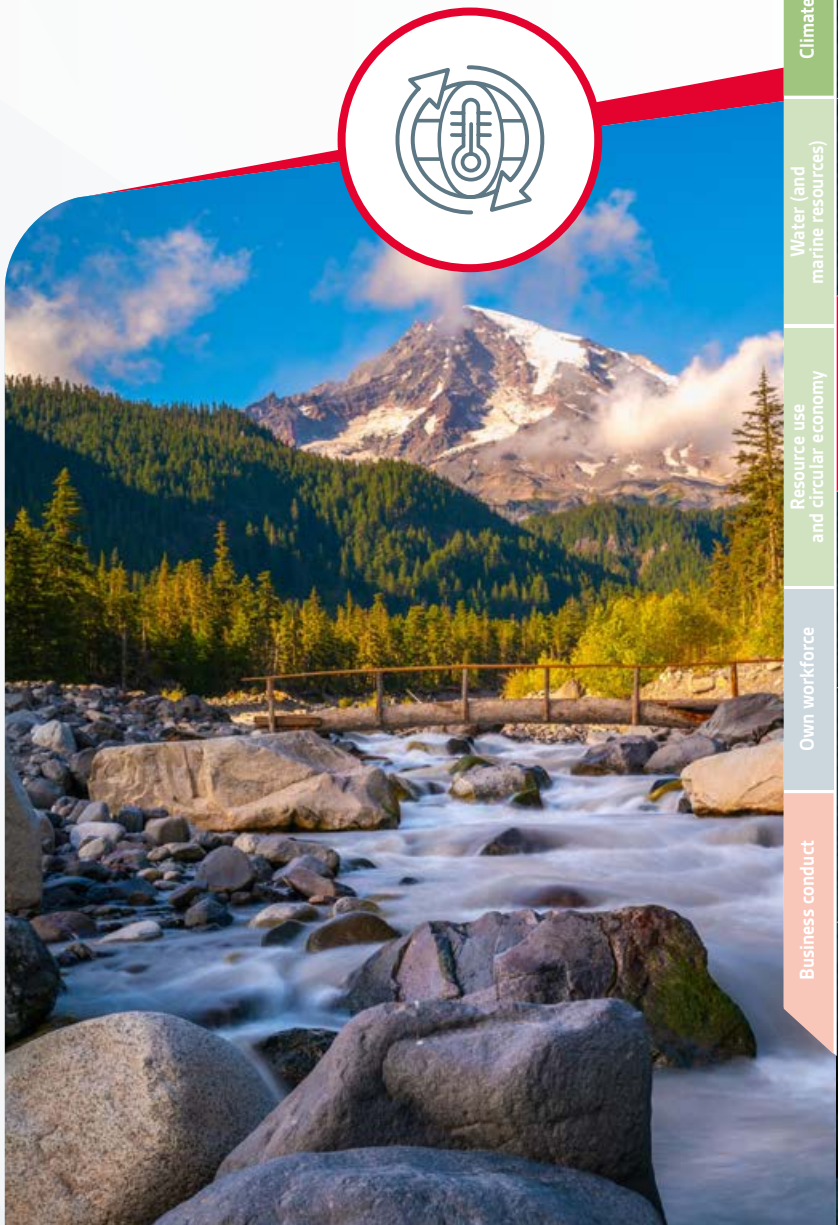
Note: The 2023 topic "Energy Efficiency" has been mapped to the CSRD/ESRS category "Climate Change", which broadens its scope to include adaptation, emissions, and the energy transition.

CLIMATE CHANGE

For ENGO, climate change is both a responsibility and a driver of innovation. Operating ice arenas require energy, expertise, and reliable technologies: this means that every improvement in product efficiency and use can help reduce impacts across the value chain.

This topic covers the direct and indirect emissions generated by the company's operations, production, logistics, and product use. The most significant share occurs downstream, in ice arenas, where ENGO solutions can help customers use energy more consciously. Reducing consumption and emissions therefore means working on two fronts: improving internal performance and developing technologies that make ice more sustainable, without compromising quality or safety.

MATERIALITY PROFILE	
Impacts (I)	**(-)** Contribution to climate change through direct and indirect emissions (Scope 1, 2, 3) **(+)** Contribution to climate change adaptation and mitigation; raising customer awareness of more responsible and efficient energy use; use of green energy and energy-efficient product practices
Risks / Opportunities (R/O)	**(R)** Evolving regulatory and market requirements on climate reporting and product energy efficiency, with potential technical compliance costs and risk of loss of competitiveness in the event of a delayed response



WATER (AND MARINE RESOURCES)

Water is central to the world of ice. It is a valuable resource, to be managed carefully at every stage: from surface preparation to the daily maintenance of rinks.

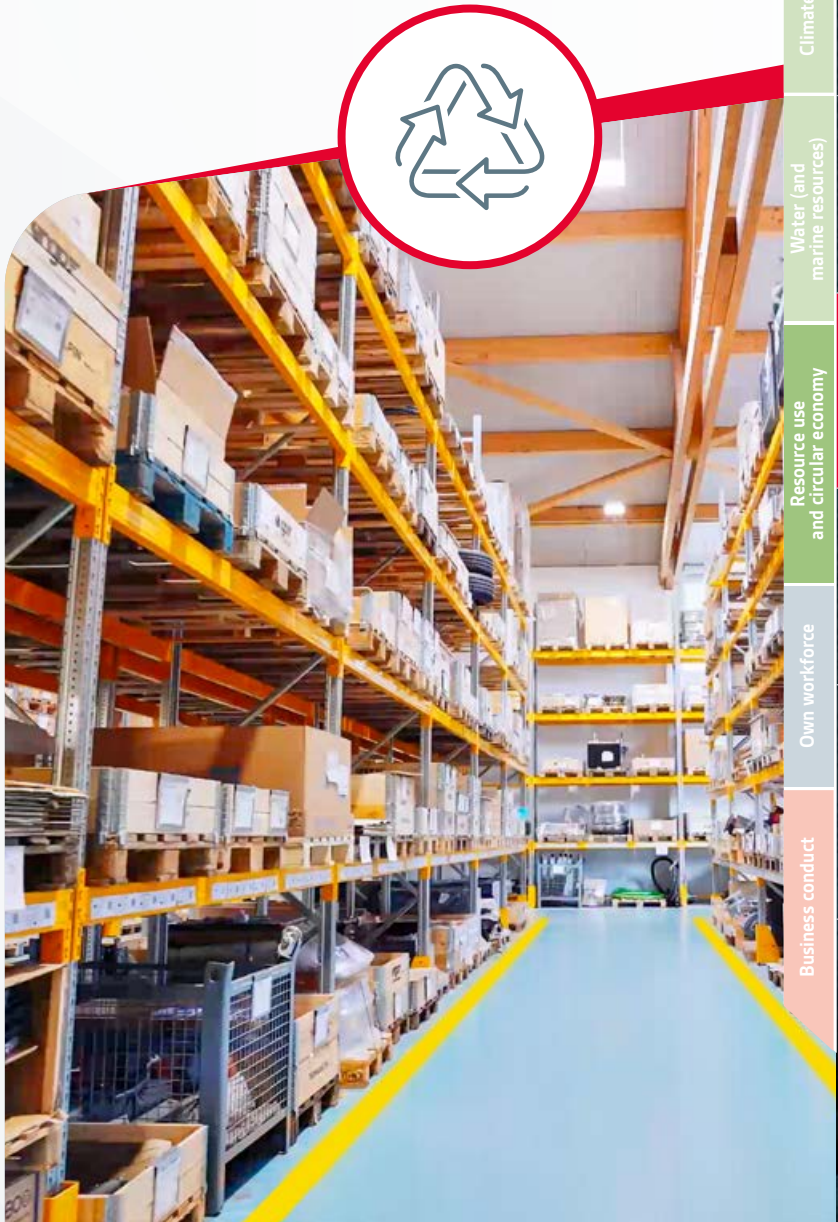
For ENGO, this topic is especially relevant during the product use phase. Technologies, settings, and good operating practices can help customers use only the water they need, reducing waste and inefficiencies. Promoting responsible water use means contributing to a new way of managing arenas: more precise, more conscious, and more respectful of resources.

MATERIALITY PROFILE	
Impacts (I)	**(-)** Use of water resources downstream in the value chain **(+)** Development of technologies to reduce water consumption in ice resurfacing operations; raising customer awareness of more responsible water use
Risks / Opportunities (R/O)	**(R)** Reduced water availability due to environmental changes, with possible operational restrictions and lower demand

RESOURCE USE AND CIRCULAR ECONOMY

The sustainability of a machine is not measured only when it is manufactured, but throughout its entire life cycle. For ENGO, circular economy means designing durable and repairable products that are built to keep generating value over time. It means reducing waste, optimizing materials and components, and supporting maintenance, refurbishment, reuse, and rental. In this way, circularity becomes a concrete industrial choice: fewer resources consumed, less waste generated, and more value retained over time.

MATERIALITY PROFILE	
Impacts (I)	**(-)** Use of natural resources for product manufacturing **(+)** Adoption of circular economy practices; responsible waste management
Risks / Opportunities (R/O)	**(R)** Procurement risks linked to the limited availability of resources; need for alternative sourcing strategies; dependence on a limited number of technology suppliers, resulting in higher costs, contractual risks, and supply-chain vulnerabilities; tariffs and trade barriers affecting production costs, slowing deliveries, and reducing competitiveness.



OWN WORKFORCE

People are at the heart of ENGO's quality and innovation. Technical expertise, experience, collaboration, and attention to detail make it possible to develop reliable solutions for a highly specialized sector.

For this reason, ENGO sees employee well-being, health, and safety as a priority. A safe, inclusive workplace that supports growth enables everyone to contribute at their best and strengthens the company's ability to innovate. Investing in people means investing in ENGO's future.

MATERIALITY PROFILE	
Impacts (I)	**(-)** Potential health and safety 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)** The decline in the working-age population makes it more difficult to attract qualified personnel, with possible increases in labor costs and operational risks; limited diversity and inclusion may reduce innovation capacity, weaken talent attraction, and negatively affect the company's image; the gradual automation of production processes requires investment in workforce upskilling and infrastructure adaptation, with possible transition costs and timing impacts

BUSINESS CONDUCT

Trust is the foundation of every lasting relationship. For ENGO, business conduct means operating with integrity, transparency, and responsibility towards the people who work with us, customers, the supply chain, partners, and communities.
This topic covers compliance with rules, the prevention of unethical behavior, data protection, transparent communication, and responsibility across the value chain. Acting correctly and consistently is the basis for building credibility, strengthening relationships, and making the sustainability journey robust and measurable.

MATERIALITY PROFILE

Impacts (I)	**(-)** Potential occurrence of unethical conduct and corruption; possible cybersecurity vulnerabilities **(+)** Anti-corruption efforts; implementation of organizational and technical measures to prevent or mitigate cybersecurity vulnerabilities
Risks / Opportunities (R/O)	**(R)** High adaptation costs linked to technological change and potential inefficiencies due to implementation delays; vulnerabilities in interconnected systems, with possible operational disruptions, sanctions, and reputational damage; cyberattacks that put data, operations, and reputation at risk, with potential legal and financial consequences **(O)** Clear communication on ESG commitments strengthens trust and helps counter the spread of misleading information

01.5 OUR PRIORITIES

- Inside Out
- Outside In
- Negative impacts
- Positive impacts
- Relevant
- Actual
- Potential
- Risk
- Opportunity

The material topics include several impacts, risks, and opportunities (IROs), which were assessed and prioritized by management. Through an in-depth analysis of the individual aspects related to each material topic, it was possible to define their strategic relevance and determine the level of priority with which they should be addressed within the sustainability strategy.

TOPIC	HIGHEST-PRIORITY ASPECTS		CATEGORY	UPSTREAM	CORE	DOWNSTREAM	PROBABILITY
Climate change	Contribution to the energy transition through the use of green energy / energy-efficiency practices	Inside Out	+	Relevant	Relevant	Relevant	Actual
Resource use and circular economy	Contribution to supporting circular economy practices and optimizing resource use	Inside Out	+	Relevant	Relevant	Relevant	Actual
Own workforce	Potential risks to the health of employees and workers (physical, psychological, and social)	Inside Out	−		Relevant		Potential
	Possible exclusion or lack of integration	Inside Out	−		Relevant		Potential
	Safe jobs and employment stability	Inside Out	+		Relevant		Actual

TOPIC	HIGHEST-PRIORITY ASPECTS		CATEGORY	UPSTREAM	CORE	DOWNSTREAM	PROBABILITY
Own workforce	Professional and personal development of employees		+		∨		○
	Well-being of employees		+		∨		○
	Healthy and safe work environment		+		∨		○
Business conduct	Potential occurrence of unethical conduct and corruption		−	∨	∨	∨	↑
	Prevention of corruption and unethical conduct		+	∨	∨	∨	○

TOPIC	HIGH-PRIORITY ASPECTS		CATEGORY	UPSTREAM	CORE	DOWNSTREAM	PROBABILITY
Climate change	Contribution to climate change through direct and indirect emissions (Scope 1, 2, 3)		−	∨	∨	∨	○
	Contribution to climate change adaptation and mitigation		+	∨	∨	∨	○
	More responsible energy use by customers		+		∨	∨	○
	Use of natural resources for product manufacturing		−	∨	∨		○
Resource use and circular economy	Dependence on a limited number of technology suppliers, resulting in higher costs, contractual risks, and greater supply-chain vulnerability		!	∨			↑

TOPIC	HIGH-PRIORITY ASPECTS		CATEGORY	UPSTREAM	CORE	DOWNSTREAM	PROBABILITY
Resource use and circular economy	Responsible waste management		+		↓		○
Water and marine resources	Use of water downstream in the value chain		−			↓	○
Business conduct	Potential inability to recognize and act on ethical and environmental issues in the supply chain		−	↓		↓	↑
	Possible vulnerabilities in data security and insufficient data protection		−	↓	↓	↓	↑
	Compliance with sustainability standards		+	↓	↓	↓	○
	Transparent communication of verifiable indicators to strengthen trust and counter disinformation		💡	↓	↓	↓	↑

TOPIC	MIDDLE-PRIORITY ASPECTS		CATEGORY	UPSTREAM	CORE	DOWNSTREAM	PROBABILITY
Resource use and circular economy	Environmental impact of packaging for products and special materials, such as copper wires, for production activities		−	↓	↓	↓	○
	Environmental impact of waste not recycled and/or hazardous waste		−			↓	↑
	Limited access to resources, with possible delays or interruptions in supply		⚠	↓			↑

TOPIC	MIDDLE-PRIORITY ASPECTS		CATEGORY	UPSTREAM	CORE	DOWNSTREAM	PROBABILITY
Resource use and circular economy	Import/export duties and restrictions may increase production and distribution costs		!	↓	↓	↓	↑
Water and marine resources	Changes in ecosystems that may lead to water scarcity		!	↓	↓	↓	↑
Business conduct	Transparency along the supply chain		+	↓	↓	↓	↑
	Promotion of a sustainability culture		+	↓	↓	↓	↑
	Risk of obsolescence or excessively slow adaptation of technological approaches, resulting in the need for frequent and costly updates		!		↓		↑
	Risks related to the vulnerability of interconnected systems		!	↓	↓	↓	↑
Own workforce	Demographic change makes it more complex to recruit qualified personnel		!		↓		↑
	Lack of diversity and inclusion may reduce attractiveness for talent and customers		!		↓		↑
	Automation may lead to increased adaptation costs		!		↓		↑

FROM ANALYSIS RESULTS TO ACTION PRIORITIES

The 2024-25 materiality analysis confirms the consistency of the path ENGO has followed in recent years. The topics identified — climate change, water, resource use and circular economy, own workforce, and business conduct — strengthen areas that are already part of the way the company develops products, manages processes, and builds relationships with customers and partners. The new assessment based on double materiality now makes it possible to organize these priorities in a more structured way and connect them to the future 2025-2030 sustainability strategy.

Environmental priorities occupy **a central position.**

Managing an ice rink requires energy, water, materials, and technical expertise. For this reason, design choices, machine functionalities, maintenance quality, and the correct use of products directly affect the efficiency of facilities and the reduction of waste. ENGO can make a concrete contribution to this evolution through more efficient technologies, solutions designed to last over time, and services that help customers manage arenas in a more conscious way.

This approach is part of the company's industrial history. ENGO has been developing ice resurfacing machines since 1979 and introduced electric machines as early as 1990, anticipating the need for solutions with zero local emissions in the enclosed environments of arenas. The electrification of machines still represents one of the foundations of the company's contribution to reducing environmental impacts during the use phase and one of the key research areas on which R&D is focused.

ice arena equipment

Technical innovation has enabled ENGO to address very concrete aspects of ice management: surface quality, water consumption, operator safety, ease of maintenance, speed of operations, and product reliability. Systems such as Solid Ice — a nozzle-based water application system for more precise and efficient ice resurfacing —, the IWS system for surface cleaning, as well as solutions for the assembly and disassembly of boards in multi-purpose arenas, show how sustainability can be directly integrated into the technical performance of products.

Safety and ergonomics are also part of this path. ENGO has developed patented solutions to make certain maintenance operations simpler and safer, such as quick blade replacement and auger washing. These innovations reduce operational effort, improve operators' working conditions, and contribute to service continuity and quality in arenas.

Water is a particularly relevant topic. In ice rinks, water is an essential resource, and its use also depends on the precision of the technologies employed and the operating practices adopted. ENGO works on solutions that allow water to be applied in a more controlled way, improve surface quality, and reduce the formation of unnecessary ice. Reducing water consumption also involves raising customer awareness, sharing good practices, and reusing water where technically possible. In its internal production and testing processes, the company has also identified water conservation measures with an estimated potential saving of around 100,000 liters per year.

Resource use and circular economy represent another priority area of work. ENGO machines are technical assets designed for long-term use. Their sustainability therefore depends on design quality, component durability, the possibility of maintenance and repair, the availability of spare parts, and the ability to extend product life cycles. Repair, refurbishment, rental, and the second-hand market are concrete levers to reduce material consumption, limit waste generation, and retain value within the system.

The people who work with ENGO make this journey possible. Technical expertise, production experience, service capabilities, and knowledge of customer needs are decisive elements for the quality of ENGO solutions. For this reason, health and safety, training, professional development, and organizational well-being are closely linked to the company's ability to innovate and grow. Investing in people means strengthening internal know-how, improving collaboration across functions, and ensuring continuity in market relationships.

Business conduct completes the picture of material priorities. Integrity, transparency, information security, fairness in business relationships, and responsibility along the value chain are essential conditions for building trust with customers, suppliers, partners, employees, collaborators, and financial institutions. Strengthening ESG governance will allow ENGO to make roles, responsibilities, decision-making processes, and monitoring criteria clearer, supporting increasingly solid and verifiable communication.

Based on these results, ENGO's path will focus on the following **four strategic pillars:**

01

PRODUCTS AND TECHNOLOGIES FOR SUSTAINABLE ICE

ENGO's most significant environmental impact is downstream: in ice arenas, where the company's machines and technologies are used every day. Energy and water are the most relevant resources in this context, and their use depends to a significant extent on the technical quality of the products and the operating practices adopted.

ENGO intends to strengthen this role systematically by increasingly integrating energy and water efficiency criteria into the product development process, making the environmental performance of its machines measurable and communicable, and supporting customers in the optimal use of the available technologies. Training programs, technical assistance services, and the collection of operational data will be central tools for turning technical potential into concrete and verifiable results.

engo
ice arena equipment

02

DURABLE PRODUCTS AND CIRCULAR MODEL

ENGO machines are designed to last. Product longevity, repairability, spare parts availability, and the possibility of carrying out maintenance over time are elements that already characterize the company's offering today and define its value for customers.

In the coming years, ENGO intends to strengthen this dimension in a more structured way: by enhancing the refurbishment and resale offer for used machines, expanding rental solutions, reducing material consumption through component standardization, and addressing packaging to limit its impact. In production processes, the objective is to maintain the already very high share of waste sent for recycling and identify new concrete opportunities for material recovery and reuse. The material composition of products - with particular attention to steel, plastic, and aluminum - will be analyzed to assess the progressive increase in recycled content.

The 2025-2030 strategy builds on the path already undertaken by ENGO and consolidates its foundations. The four pillars are not new areas: they reflect skills, practices, and values already present within the company. The objective for the coming years is to make them more measurable, more integrated into operational decisions, and more recognizable externally.

engo
ice arena equipment

03

PEOPLE, EXPERTISE AND SAFETY

In a small and highly specialized company, people's skills are the most valuable resource. The quality of ENGO products, the ability to innovate, and the continuity of customer service depend directly on the experience, training, and stability of the team.

Occupational health and safety are a non-negotiable priority. ENGO intends to maintain and strengthen its oversight of this topic, with quantitative targets for reducing accidents and by maintaining its structured monitoring system. At the same time, the company intends to invest in people's professional development through training plans, internal growth paths, and organizational listening tools. In a geographic context that makes recruiting structurally difficult, building a clearly attractive work environment is also a concrete response to operational risk.

04

GOVERNANCE, INTEGRITY, AND REPORTING

The credibility of a sustainability strategy depends on the robustness of the processes that support it. This pillar covers three interconnected areas: the integrity of internal and external conduct, the quality of reporting, and the ability to respond in a structured way to the growing expectations of customers, partners, and financial institutions.

ENGO intends to strengthen the tools already in use — the Code of Ethics, the ethics reporting channel, and the quality management system — and develop new safeguards, including a Supplier Code of Conduct with verifiable ESG criteria and an internal data collection system that ensures the comparability and reliability of indicators over time. Achieving ISO 14001 certification represents a concrete objective for this period. Sustainability reporting will be progressively improved in terms of coverage, accuracy, and, in the long term, external verifiability.

PILLAR 01 PRODUCTS AND TECHNOLOGIES FOR SUSTAINABLE ICE

MATERIAL TOPIC	ACTION / PROJECT	TIME HORIZON	SDG	KPI (VSME)
Climate change	Regular measurement of carbon footprint (Scope 1, 2)	2027 – 2030	13	VSME B3 - GHG emissions Scope 1, 2 (tCO_2e)
	Maintaining 100% procurement of green electricity at the headquarters in Varna	2026 – 2030	7	VSME B3 - Energy consumption; Share of energy from renewable sources (%)
	Progressive increase in the share of electric vehicles in the company fleet	2026 - 2030	7, 13	VSME B3 - GHG emissions Scope 1, 2 (tCO_2e); Share of electric cars out of total fleet (%)
	Complete the replacement of lamps with LED lighting in areas not yet covered	2028	7	VSME B3 - Energy consumption
	Introduction of mobility questionnaires for employees	2027	13	Response rate of people surveyed Number of actions launched based on feedback
	Internal awareness-raising for employees on climate change and correct energy use	2027	7	Number of employees trained Number of actions launched
	Launch of a sensor to measure ice thickness in order to improve energy consumption efficiency during use	2028	7, 9	Initiative launched
	Definition of quantitative energy-efficiency targets for each new ice resurfacing machine model compared with the previous generation	2030	7	Targets defined, validated, and integrated into the Management System
	Define, for each machine, an environmental technical sheet with the main expected standard consumption data: energy consumption, water consumption, expected service life	2030	12, 6	Share of models with published sustainability sheet (%)
Water (and marine resources)	Maintaining water recovery and reuse in production testing processes	Permanent	6, 12	VSME B6 - Water reused internally (m^3/year)
	Controlled management of industrial and meteorological wastewater, with dedicated separators and annual analyses	Permanent	6, 12	Number of environmental reports = 0
	Integration of energy and water efficiency criteria into the product design phase, with a mandatory minimum checklist for each new development	2028	6, 7, 12, 13	VSME B6 - Estimated water consumption per resurfacing cycle (liters/cycle) by model
	Strengthening customer training on energy and water efficiency in ice management and machine maintenance	2026 – 2028	6, 7, 12, 13	Integration of environmental training into the training checklist
	Development of a preventive maintenance program to maintain energy and water performance over time	2030	12	Program developed

PILLAR 02 DURABLE PRODUCTS AND CIRCULAR MODEL

MATERIAL TOPIC	ACTION / PROJECT	TIME HORIZON	SDG	KPI (VSME)
Resource use and circular economy	Packaging optimization: reduction of unnecessary materials and replacement with lower-impact materials	2026	12	VSME B7 - Packaging weight per unit shipped (kg/unit); share of recycled materials in packaging (%)
	Monitoring of the reuse, recycling, and refurbishment rate of equipment	2026 – 2027	12	Share of equipment sent for reuse, recycling, or refurbishment out of total equipment withdrawn (%)
	Analysis of the material composition of main products to identify substitution opportunities with recycled materials	2027 – 2028	12, 9	VSME B7 - Share of recycled materials in production by category (%)
	Strengthening of the refurbishment initiative with the development of technical standards, commercial warranty, and dedicated pricing	2027 – 2028	12	Number of machines and dasher boards refurbished and resold/year; share of total units sold (%)
	Increase, where possible, the standardization of components to facilitate maintenance, replacement, and reuse	2027 – 2028	12	Share of common components across product families (%)

PILLAR 03 PEOPLE, EXPERTISE AND SAFETY

MATERIAL TOPIC	ACTION / PROJECT	TIME HORIZON	SDG	KPI (VSME)
Own workforce	Implementation of a structured annual performance review system with an individual development plan	2026	4, 8	Share of employees with annual performance review completed (%) Share of employees with formalized individual development plan (%)
	Implementation of a structured onboarding program with an internal mentor and check-ins during the first year	2026	8	12-month retention rate for new hires (%) New-hire satisfaction with onboarding
	Strengthening of health and safety oversight with quantitative accident-reduction targets	2026	3, 8	VSME B9 - Number of incidents; Recordable injury rate
	Definition and application of a new organizational flexibility policy: smart working, flexible hours, part-time	2026	8	VSME B8 - Share of employees with access to flexible working arrangements (%) Employee satisfaction with organizational flexibility
	Strengthening of the annual continuous training program for employees	2026 – 2027	4, 8	VSME B10 - Average training hours per employee/year, broken down by gender
	First organizational climate survey with a comparable methodology on a regular basis	2028	3, 8, 10	Survey participation rate; satisfaction index
	Launch of structured diversity and inclusion initiatives with measurable objectives	2028 – 2029	5, 8, 10	VSME B8, C5 - Share of women out of total employees and in technical/managerial roles (%)
	Review of climate survey and verification of HR indicator progress compared with 2026 baseline	2029 – 2030	8	VSME B8, B9, B10 - Turnover trend; injury trend; training-hours trend; Survey participation rate; Satisfaction index

PILLAR 04 GOVERNANCE, INTEGRITY, AND REPORTING

MATERIAL TOPIC	ACTION / PROJECT	TIME HORIZON	SDG	KPI (VSME)
Business conduct	Launch of the ISO 14001 certification process: gap analysis	2026	12, 13	Progress status: gap analysis / audit / certification obtained
	Development of an integrated QHSE policy with sustainability aspects	2026	12, 13, 16	Integrated QHSE policy approved and published
	Development and adoption of a Supplier Code of Conduct with ESG criteria and acceptance process in line with Group standards	2027	12, 16	VSME B2 - Share of suppliers, by value, engaged with the Code of Conduct (%) Number of non-conformities or reports relating to suppliers
	Implementation of a structured ESG data collection system with designated owners for each indicator	2027	16	VSME B1 - Share of VSME indicators covered by verifiable data out of total declared indicators (%)
	Adoption of the Group Code of Ethics with mandatory documented training for all employees	2028	16	VSME B11 – Share of employees trained on the Code of Ethics during the year (%)
	Achievement of ISO 14001 certification	2027 – 2028	12, 13	Certification obtained: yes/no
	Development of structured ESG communication internally and externally	2026 – 2030	17	ESG report/update published regularly

02

PERFORMANCE REVIEW 2024 / 2025

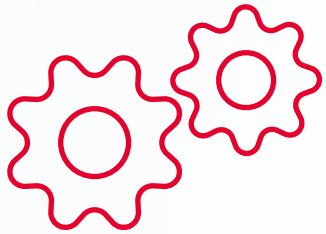
engo
ice arena equipment

PERFORMANCE REVIEW
2024 / 2025

This section collects the main environmental, social, and governance information relating to the 2024-25 financial year. The Performance Review translates the material topics and the four strategic pillars into measurable indicators and results, offering a concise overview of the company's ESG progress. The following sections provide further detail on the performance achieved, highlighting, where necessary, the scope of the data, methodological limitations, and improvement priorities.

engo
ice arena equipment

METHODOLOGICAL NOTE AND REPORTING SCOPE (B1)



The 2024-25 Sustainability Report represents a new step in ENGO's ESG journey. The document collects the company's main environmental, social, and governance information and describes the initiatives launched to integrate sustainability into operational decisions, products, and relationships with customers, the supply network, employees, collaborators, partners, and stakeholders.

The report is prepared on a voluntary basis in line with the Voluntary Sustainability Reporting Standards for SMEs - VSME - developed by EFRAG, the voluntary standard prepared by EFRAG and adopted by the European Commission as a reference for proportionate, structured, and accessible reporting for non-listed companies. The document adopts the Basic Module as its main reference and integrates, where relevant, selected information from the Comprehensive Module.

The adoption of the VSME enables ENGO to organize sustainability information according to a clear and recognized methodological framework, strengthening transparency, consistency, and comparability over time. This approach also enhances the work carried out on the double materiality analysis, which provides a solid basis for identifying the ESG topics most relevant to the company and connecting them to 2024-25 performance, ongoing initiatives, and future objectives.

The reporting scope covers ENGO GmbH and the financial year from 1 May 2024 to 30 April 2025. The contents are organized around the material topics identified through the double materiality analysis presented in the previous section. The analysis considers both the impacts generated by ENGO on the environment and society, and the risks and opportunities that external ESG factors may create for the company's business model. Where the available data refer only to ENGO GmbH and not to the entire TechnoAlpin Holding Group, this is explicitly indicated in the related notes accompanying the data.

Any limitations in scope are explicitly indicated within the report, in line with the provisions of the VSME. The indicators presented are organized according to the requirements of the standard and collected in a way that promotes clarity, consistency, and comparability over time. To facilitate reading, each material topic is developed according to a recurring structure:

- **relevance of the topic for ENGO**
- **management approach, initiatives, and practices implemented**
- **2024-25 performance**
- **objectives and work directions for the next period**
- **VSME references.**

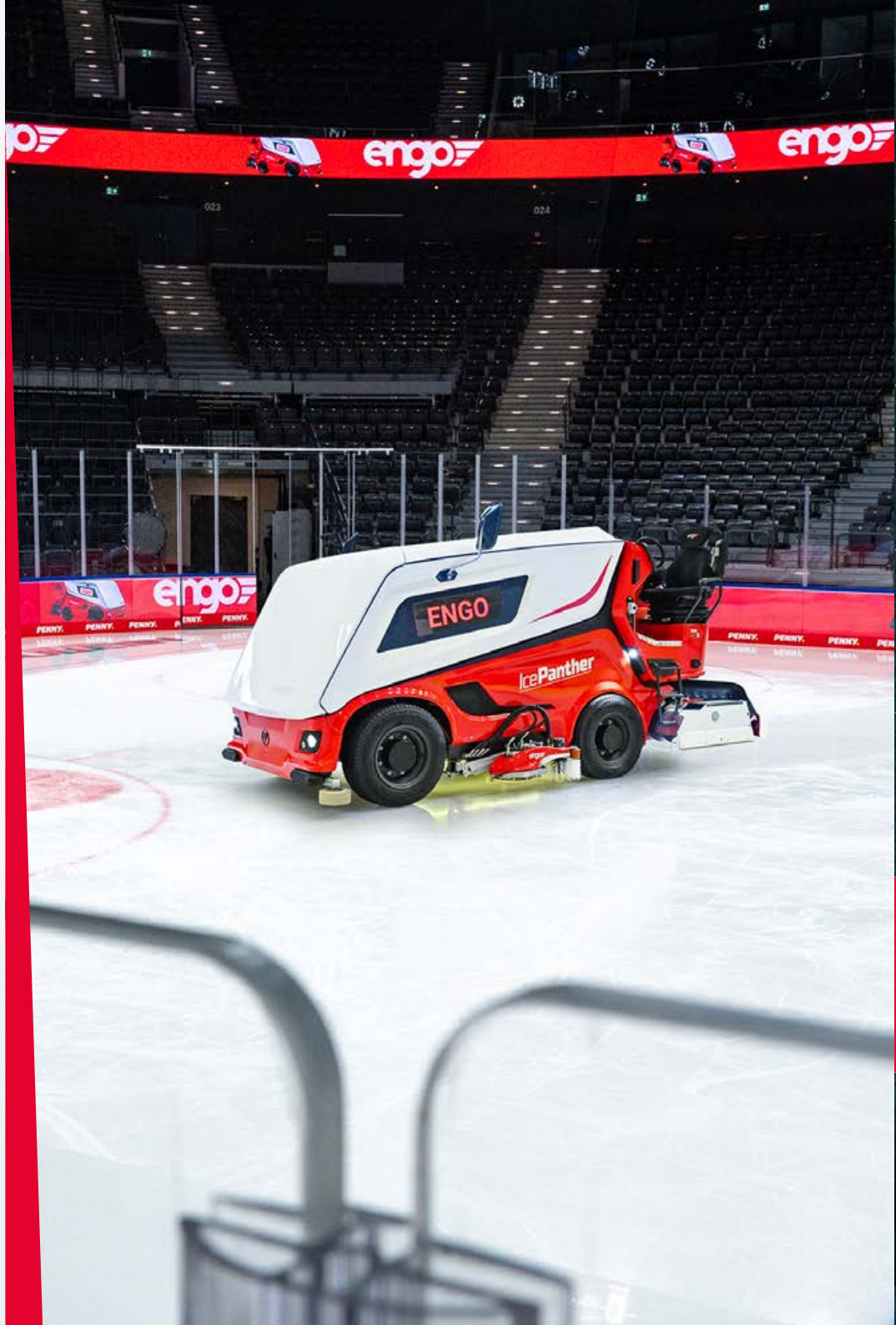
The Report was approved by ENGO's Executive Team on 30 June 2026 and has not been subject to independent external assurance.
It is published on the institutional website:
https://www.engo.it/en/about-us/sustainability.html

For information: qhse@engo-ice.com

STRATEGY, BUSINESS MODEL, AND SUSTAINABILITY-RELATED INITIATIVES (C1)

ENGO has been developing and manufacturing equipment for ice arenas for more than forty-five years. Its offering includes electric ice resurfacing machines, flexible dasher board systems, accessories, and technical solutions for indoor and outdoor sports facilities. Since its foundation, technical innovation has been an integral part of its identity. As early as the beginning of the 1990s, electric machines were introduced as an alternative to combustion engines, helping to reduce local emissions in indoor arenas and improve air quality for athletes, operators, and the public.

For ENGO, innovation and sustainability have always been closely connected. Product development is not only about technical performance, but also about making the arena more efficient, safer, and easier to manage. Today, ENGO positions itself as a partner for the entire life cycle of the arena: from design to production, from installation to after-sales service. This approach enables us to connect technical quality, safety, operational efficiency, and sustainability within a single product vision. Ice arenas are places for sport, gathering, and community, but at the same time they require energy, water, materials, and specialized expertise. For this reason, ENGO's commitment is to design durable, efficient, and intuitive solutions that support customers in using resources more consciously, without compromising ice quality or the user experience.



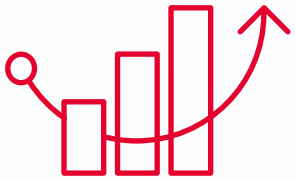
Sustainability is therefore an integral part of the company's strategy: it guides product innovation, energy and water efficiency, resource management, quality of work, and business conduct. Solutions such as advanced water distribution systems, surface leveling, SmartConnect, quick blade replacement, auger washing, and flexible dasher boards translate this approach into concrete applications that can also generate environmental and social value.

Since 2018, ENGO has been part of the TechnoAlpin Holding Group. Being part of the Group enables the company to leverage shared expertise and resources within a highly technological industrial ecosystem, which includes complementary activities in technical snowmaking, water misting for environmental and safety applications, and specialized electric mobility.

The company oversees the quality of its processes through an ISO 9001 certified management system, subject to periodic audits by qualified bodies. The certification applies to the design, production, and installation of dasher boards, accessories, and ice resurfacing machines. Internal control includes scheduled audits, management of internal and supplier non-conformities, analysis of customer complaints, and monitoring of safety-related events, including accidents and near misses.

In addition, ENGO operates within the framework of the Integrated Management System adopted by the TechnoAlpin Group, which defines common procedures and guidelines on quality, environment, and occupational health and safety. This structure enables the company to apply shared Group-level standards, in compliance with applicable requirements and the Holding's guidance, according to an operating model focused on continuous improvement.

PRACTICES, POLICIES, AND FUTURE INITIATIVES FOR THE TRANSITION TOWARD A MORE SUSTAINABLE ECONOMY (B2, C2)



ENGO has developed a set of practices, policies, and initiatives to strengthen its commitment to supporting the transition toward a more sustainable economy.

From an environmental perspective, the company focuses its efforts on the areas where it can generate the most direct contribution: energy efficiency, responsible water use, waste reduction, product durability, and circular economy. With regard to its direct impacts, the company has already adopted concrete measures: it uses electricity from 100% renewable sources, thermal energy from woody biomass, and is increasing the presence of electric vehicles in its company fleet. At the same time, a significant share of environmental impacts is linked to the use phase of its technologies in ice arenas, where energy and water are key resources. For this reason, ENGO works to integrate energy and water efficiency criteria into product development, improve the measurability of the environmental performance of its machines, and support customers in the optimal use of the available solutions. This approach is complemented by initiatives focused on preventive maintenance, packaging optimization, reduction of unnecessary materials, refurbishment, reuse, rental, and resale of machines or components, with the aim of extending product life cycles and reducing resource consumption.

From a social perspective, ENGO recognizes the central role of people, skills, and safety. In a highly specialized company, product quality, the ability to innovate, and continuity of customer service depend directly on the experience, training, and stability of the team. Occupational health and safety are a non-negotiable priority and will be further strengthened through accident monitoring, improvement targets, and enhanced training activities. The company's social commitment also extends to product design. ENGO technologies are developed to improve the safety and ergonomics of operators' work in arenas, simplify maintenance activities, and contribute to the protection of athletes and ice users. In this way, technical innovation and social responsibility reinforce each other: safer and easier-to-use products generate benefits not only for customers, but also for those who work in the facilities every day.

From a governance perspective, ENGO intends to consolidate the tools already in use and develop new safeguards to make roles, responsibilities, decision-making processes, and monitoring criteria clearer. The credibility of the ESG journey depends on the robustness of the processes that support it: integrity of conduct, quality of reporting, reliability of data, and the ability to respond in a structured way to stakeholder expectations. ESG oversight is based on an integrated system of rules, responsibilities, and controls: the Code of Ethics, the Code of Conduct for employees, and the ISO 9001 Management System ensure risk prevention, process control, and alignment of conduct with company values. This oversight will also be strengthened through the development of new tools, such as a Supplier Code of Conduct, an integrated internal data collection system to ensure comparability and reliability of indicators over time, and the pathway toward ISO 14001 certification. Sustainability reporting will be progressively improved in terms of coverage, accuracy, and, in the long term, external verifiability.

The ESG strategy is guided by an Executive Team composed of the company's senior management, which defines strategic directions, monitors risks, and supervises implementation. Priorities are identified through a double materiality analysis developed in line with CSRD/ESRS criteria and validated with key stakeholders. Operational implementation is entrusted to cross-functional teams, the QHSE department, and specific task forces. Since 2024, a dedicated company function positioned at TechnoAlpin Holding Group level and led by the Sustainability Manager has supported the company in developing, implementing, and monitoring the strategy. ESG improvement objectives are also defined and monitored within the Integrated Management System compliant with ISO 9001 and subject to periodic audits.

Based on these priorities, ENGO will focus its future path on four areas of development: products and technologies for sustainable ice; durable products and circular model; people, skills, and safety; governance, integrity, and reporting. These areas do not represent new fields of action, but rather consolidate practices, values, and expertise already present within the company. The objective for the coming years is to make them more measurable, more integrated into operational decisions, and more recognizable externally.

The publicly available reference documentation includes:

- **2023 Sustainability Report**
- **QHSE and Sustainability Policy**
- **Carbon Footprint Report 2023-24**
- **Carbon Footprint Report 2024-25**
- **Certifications: ISO 9001**

CLIMATE CHANGE

Long-term goal:

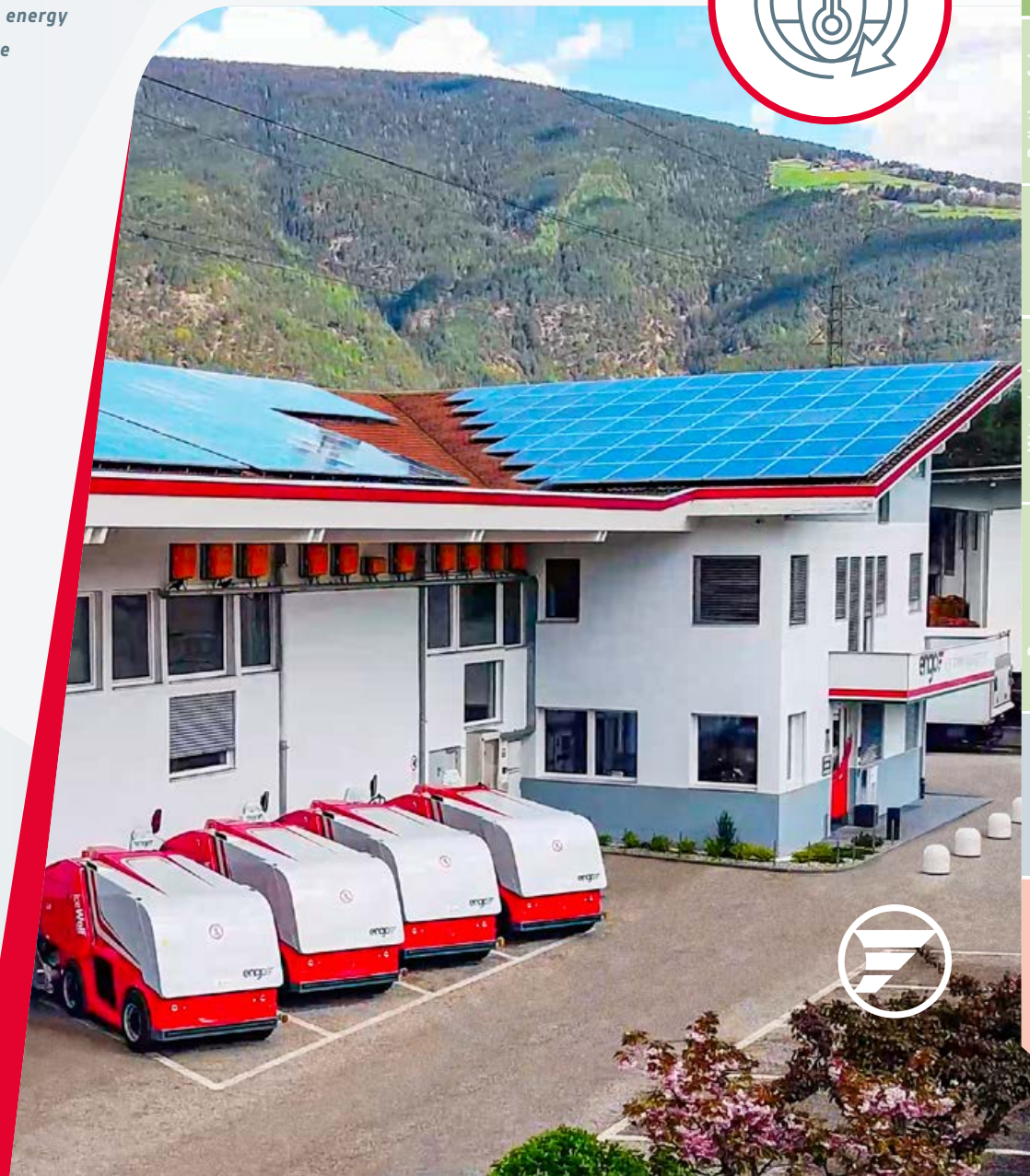
Progressively reduce the climate impact of ENGO's activities and contribute to the energy efficiency of ice arenas through electric products, efficient technologies, preventive maintenance, more measurable data, and technical support for customers.

VSME REFERENCES: B2, B3, C2, C3, C4

Climate change is one of the main challenges for the ice arena sector. Refrigeration, surface maintenance, and the daily operation of facilities require energy, water, and specialized technical expertise. In this context, every improvement in the design, use, and maintenance of equipment can help reduce consumption, waste, and emissions across the entire value chain.

ENGO addresses climate change on two complementary levels. On the one hand, it works on its internal activities, with attention to the energy used, production processes, logistics, company mobility, and building management. On the other hand, it acts through its products, developing technologies that help customers manage arenas more efficiently and use energy, water, and resources more consciously.

For its internal activities, ENGO has for years chosen to procure 100% green energy. Building heating also reflects this focus: the company uses Antistaub® certified pellets supplied by Kostner, characterized by dust production up to 20 times lower than premium pellets commonly available on the market, cleaner combustion, higher efficiency, and residues reduced to a minimum. In parallel, ENGO is committed to progressively increasing the presence of electric vehicles within its company fleet.



At product level, electrification represents one of the most distinctive elements of ENGO's history and offering.

Its ice resurfacers are based on four-wheel electric drive and are designed to generate no local emissions during use. This helps maintain cleaner air in indoor arenas, an aspect that is particularly relevant in enclosed environments used every day by operators, athletes, the public, and technical staff. Electric machines combine performance, efficiency, and reliability. Depending on the model and configuration, they can integrate low-maintenance or maintenance-free batteries, lithium batteries, dedicated charging systems, low-maintenance electric motors, digital monitoring solutions, and options for more precise management of ice resurfacing operations.

Digitalization also contributes to climate efficiency. Systems such as SmartConnect make it possible to monitor machine status, support remote diagnostics, and improve operational continuity, while also reducing on-site travel. A machine that is monitored, properly maintained, and used efficiently consumes fewer resources, reduces unplanned downtime, and maintains its performance for longer.

Finally, across the entire value chain, ENGO is committed to providing customers with high-level training and technical support. Promoting the correct use of machines, preventive maintenance, effective ice management, and more efficient operating settings makes it possible to reduce impacts also during the use phase. Ice quality depends not only on the technology installed, but also on the expertise with which it is used every day.

DID YOU KNOW?

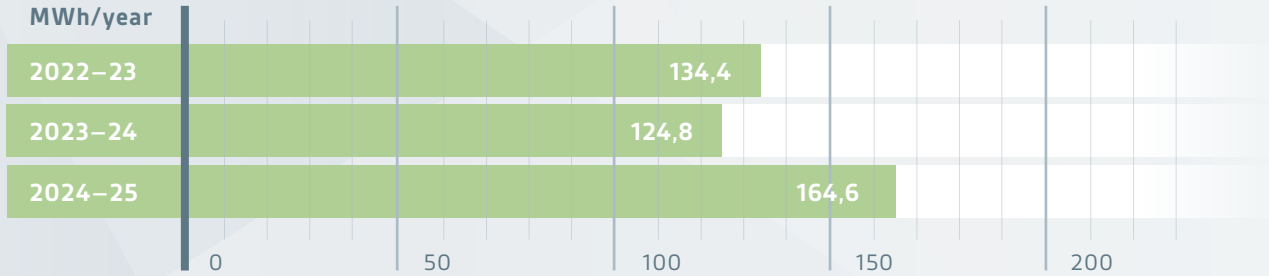
All ENGO ice resurfacers are based on four-wheel electric all-wheel drive, with 0% emissions and torque of up to 1,940 Nm. The result is clean air in indoor arenas, maximum safety in enclosed environments, and operation that saves energy and costs without compromising performance.

For example, a fully electric ENGO ice resurfacer from the IceWolf line can perform, depending on the configuration, from around 12 up to 25 ice resurfacings on a 1,800 m² surface with a single charge. Zero local emissions, low-maintenance motors, and high availability thanks to modern battery technology with fast charging between uses.

PERFORMANCE 2024–25

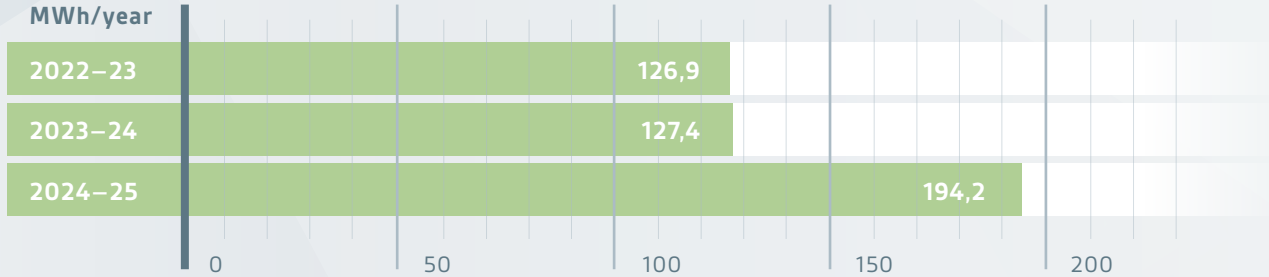
TOTAL THERMAL ENERGY CONSUMED

WOOD PELLETS



TOTAL ELECTRICAL ENERGY CONSUMED

PURCHASED ELECTRICITY



Of which from renewable sources

100%

*Of which from **non-renewable** sources*

0,0

To measure results and strengthen the effectiveness of the planned actions, the carbon footprint is calculated at TechnoAlpin Holding Group level, including TechnoAlpin, ENGO, EmiControls, Lanatec, and xelom. This approach makes it possible to take into account operational synergies among the different Group companies and to provide a more complete representation of overall impacts.

***ATTENTION:** Data relating to total energy consumption refer only to ENGO, while the emissions calculation includes data from all companies of the TechnoAlpin Holding Group: TechnoAlpin, ENGO, EmiControls, xelom, and Lanatec.*

PERFORMANCE 2024–25

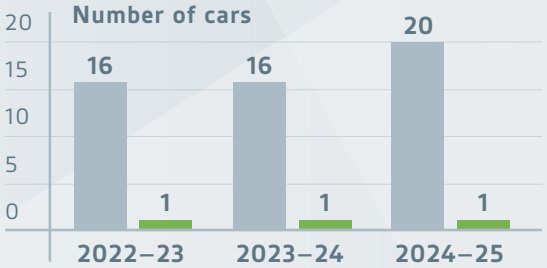
The Carbon Footprint 2024-25 records total emissions of 56,308 tCO2e, of which 1,907 tCO2e are Scope 1,858 tCO2e are Scope 2 location-based, and 53,543 tCO2e are Scope 3. For Scope 2 market-based emissions, a 40% reduction was recorded thanks to the introduction of green electricity.

The increase in total emissions compared with the previous financial year is linked to the evolution of the reporting scope and calculation methodology: the scope was extended to all subsidiaries belonging to the Group companies, new Scope 3 categories were added, and data quality was improved.
An error in the allocation of sources between Scope 1 and Scope 2 was also corrected. Data from the last two financial years have been updated to ensure comparability.

COMPANY FLEET

Number of diesel cars

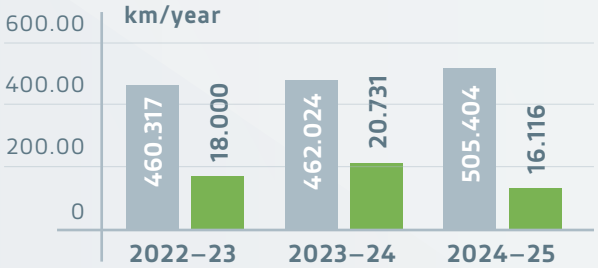
Number of electric cars



MOBILITY

km with combustion engine

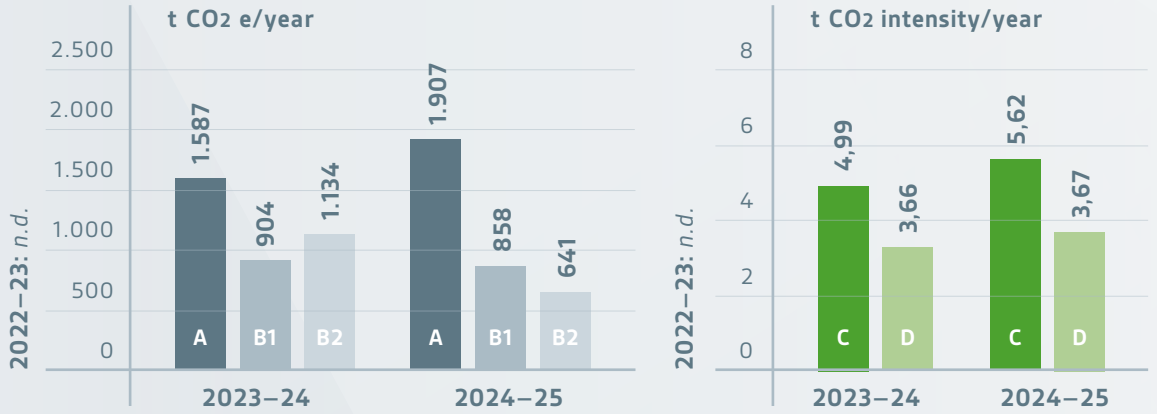
km with electric engine



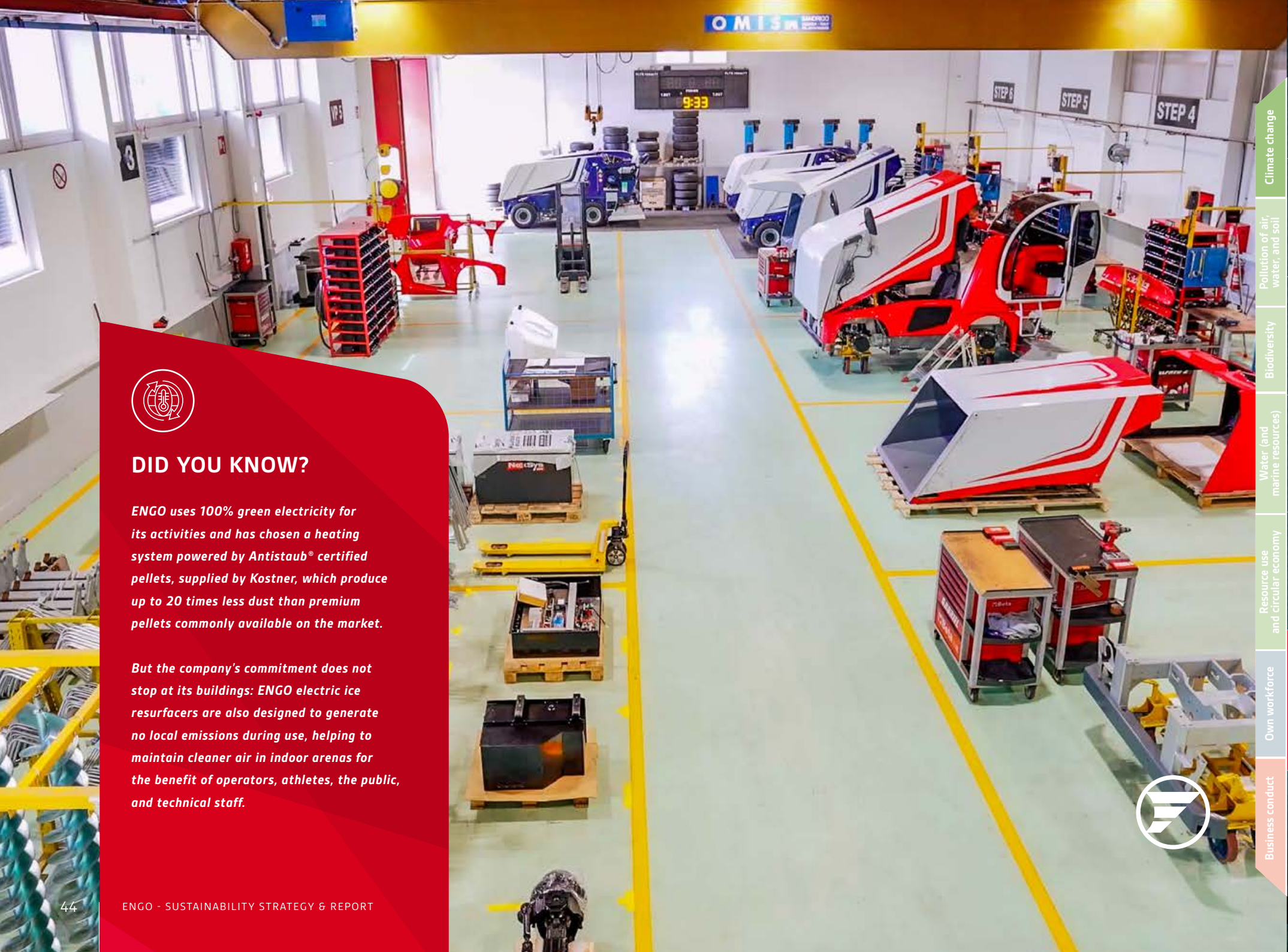
EMISSIONS

Calculation at the TechnoAlpin Holding Group level

- A **Scope 1** emissions
- B1 **Scope 2** emissions / location based
- B2 **Scope 2** emissions / market based
- C **Carbon intensity** *(Scope 1-2 / revenue)*
- D **Carbon intensity** *(Scope 1-2 / FTE)*



ATTENTION: *Data relating to total energy consumption refer only to ENGO, while the emissions calculation includes data from all companies of the TechnoAlpin Holding Group: TechnoAlpin, ENGO, EmiControls, xelom, and Lanatec.*



DID YOU KNOW?

ENGO uses 100% green electricity for its activities and has chosen a heating system powered by Antistaub® certified pellets, supplied by Kostner, which produce up to 20 times less dust than premium pellets commonly available on the market.

But the company's commitment does not stop at its buildings: ENGO electric ice resurfacers are also designed to generate no local emissions during use, helping to maintain cleaner air in indoor arenas for the benefit of operators, athletes, the public, and technical staff.

KEY ACTIONS 2024–25

- **Thermal energy produced from biomass: pellets**
- **Use of 100% green electricity**
- **Progressive replacement of fluorescent tubes and halogen lamps with LEDs in production and logistics areas**
- **Progressive growth in the share of electric vehicles in the fleet and increased use of Bio-HVO in logistics**
- **Logistics optimization and lower-impact transport solutions**
- **Progressive strengthening of environmental and sustainability criteria in supply chain management**

FUTURE DIRECTIONS

In the coming years, ENGO will continue to strengthen its path toward reducing its climate impact by consolidating emissions measurement, improving data quality, and continuing concrete operational initiatives in its internal activities and product development.

The commitment will remain focused on energy efficiency, the use of energy from renewable sources, the progressive electrification of company mobility, and the design of solutions that help arenas manage energy and resources more consciously. Investments will continue in product innovation, digital services, efficient logistics, and circular solutions, in order to reduce direct impacts and support customers in using energy and resources more efficiently.

GHG REDUCTION TARGETS AND CLIMATE TRANSITION (C3)

ENGO has started a progressive decarbonization pathway based on regular measurement, continuous improvement of data quality, and concrete operational initiatives.
The pathway is structured around four main directions:

- **refining the measurement of emissions and consumption;**
- **increasing the energy efficiency of internal activities;**
- **developing electric products and technologies capable of supporting more efficient arenas;**
- **and strengthening training, preventive maintenance, and technical assistance for customers to enable a more efficient use of energy, water, and resources.**

At Group level, carbon footprint measurement has been extended and consolidated, creating a more complete basis for monitoring direct and indirect emissions. This also represents an important step for ENGO, as it makes it possible to progressively connect climate actions to performance indicators and improve the quality of future decision-making.

During the reporting period, the sustainability strategy is also being updated. This will provide the framework for refining objectives, priorities, and actions, including in relation to climate. ENGO reports its orientation toward the climate transition through the actions implemented and the performance indicators presented in this document and in the Group Carbon Footprint Reports.

CLIMATE RISKS (C4)

ENGO has identified physical and transition climate risks through the double materiality analysis.
The main **physical risks** include reduced water availability and possible pressure on the availability of raw materials, both linked to environmental changes.
Relevant **transition risks** include regulatory developments, growing stakeholder expectations, the costs of technological adaptation, and supply chain vulnerabilities.

The risk analysis was developed in synergy with the entire TechnoAlpin Holding Group according to a PESTEL model integrated with the requirements of ISO 9001, ISO 14001, and ISO 45001 standards, with reference to the World Economic Forum risk assessments and across short-, medium-, and long-term horizons. The assessment was conducted and approved at Group level by the Executive Management Team, based on the IPCC RCP4.5 scenario.

In response to these risks, ENGO carries out adaptation and mitigation actions through product innovation, energy efficiency, optimization of energy and water use, customer training, preventive maintenance, and the progressive strengthening of climate management in its own activities and across the value chain.

POLLUTION OF AIR, WATER, AND SOIL

VSME REFERENCES: B4

Pollution prevention is an integral part of the responsible management of ENGO's activities. Although the topic was not identified as material in the materiality analysis, it is managed through a preventive approach focused on operational control and full regulatory compliance, in line with the Integrated Policy on Quality, Environment, Health and Safety, Ethics, and Sustainability.

The company oversees this area through the control of production processes, the proper management of water and waste, the technical quality of its products, and the progressive strengthening of its environmental management system.

For example, the management of industrial and stormwater wastewater is ensured through dedicated separators and annual analyses of water discharged into the sewerage network. In addition, waste is managed in full compliance with regulatory obligations, with particular attention to hazardous substances and potential spills. The objective is to keep potential impacts constantly under control, with a target of zero environmental reports.

The pathway toward ISO 14001 certification will represent an important step in further structuring the management of environmental aspects, defining clearer responsibilities, improving data traceability, and consolidating a preventive approach to the protection of air, water, and soil. Product quality also contributes indirectly to this oversight. All ENGO products are CE marked, confirming their compliance with health, safety, and environmental protection requirements for products sold within the European Economic Area.

KEY ACTIONS 2024–25

(permanent actions)

- **Compliance with applicable environmental obligations and continuous improvement within the ISO 9001 Management System, with progressive extension and integration into the ISO 14001 system**
- **Controlled management of industrial wastewater and stormwater, with dedicated separators and annual analyses**
- **Controlled management of waste, substances, and potential spills**
- **Monitoring, training, and awareness-raising on environmental topics across all sites and installation activities**

BIODIVERSITY

VSME REFERENCES: B5

The protection of biodiversity and ecosystems is a topic that ENGO monitors carefully, although it is not currently among the material topics identified through the double materiality analysis. The company nevertheless recognizes its growing relevance in public debate, regulatory developments, and stakeholder expectations, and chooses to follow its evolution with a prudent approach focused on continuous improvement.

ENGO's activities are focused on the production of machines and technologies for ice arenas, an operating context that does not involve a significant direct impact on natural habitats or protected areas. The company's attention therefore focuses primarily on the prevention of indirect impacts: the responsible use of resources, the reduction of waste throughout the product life cycle, and the proper management of materials and substances used in production processes. From this perspective, ENGO's commitment to biodiversity is closely connected to the choices already described in other environmental areas: electric products that generate no local emissions, controlled water management, attention to materials, and machine durability. These levers, by reducing consumption, waste, and contamination, also contribute indirectly to the protection of ecosystems.

Aware that a long-term sustainability vision requires an increasingly integrated approach to environmental aspects, ENGO keeps the topic under observation and will continue to follow its evolution in line with its sustainability pathway and the progressive strengthening of the environmental management system, including with a view to ISO 14001 certification.

For the purposes of VSME B5 disclosure, quantitative information is not applicable: the company does not own, lease, or manage sites located in or near biodiversity-sensitive areas.

DID YOU KNOW?

Our Integrated Policy places the reduction of impacts and the intelligent use of resources at the center of the entire product life cycle, from the choice of materials to their use in arenas.

This is a commitment we pursue together with customers, suppliers, and partners, turning principles into everyday practices.

WATER (AND MARINE RESOURCES)

Long-term goal:

Promote a more conscious and efficient use of water, both in internal production and testing activities and during the use phase of machines in ice arenas.

VSME REFERENCES: B6

Water is at the heart of the ice world. It is a precious resource that must be managed carefully at every stage: from machine design to surface preparation and the daily maintenance of ice rinks. For this reason, ENGO addresses the topic on two complementary fronts. On the one hand, the efficiency of its own production processes and testing activities; on the other, the technical quality of its products, which directly affects water consumption during the use phase at customer sites.

Within its facilities, ENGO has analyzed the processes that require water, particularly testing, verification, and production activities, identifying conservation measures with an estimated potential saving of approximately 100,000 liters of water per year. This is a concrete example of how attention to operational details can translate into a measurable environmental benefit. The management of industrial wastewater and stormwater completes the framework: dedicated separators and periodic controls ensure that water returned to the environment is managed correctly and traceably.

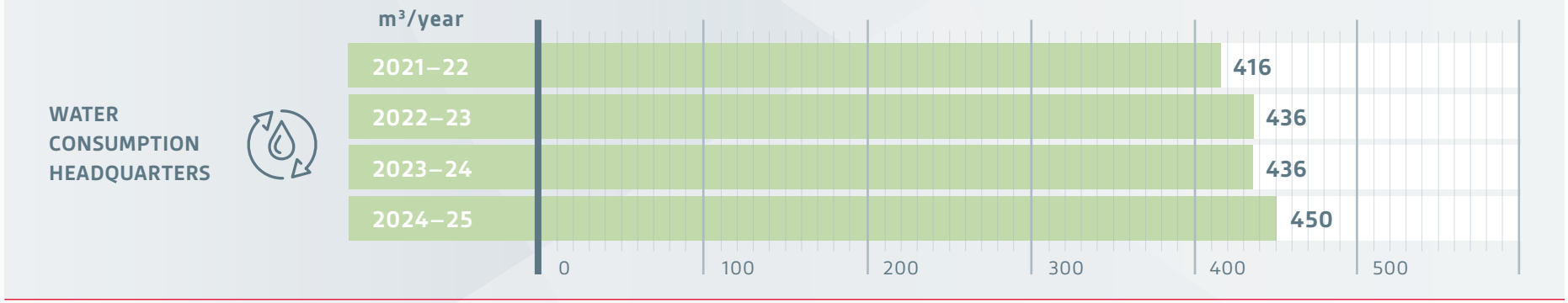
On the product side, technical innovation has enabled ENGO to address very concrete aspects of ice management: surface quality, water consumption, operator safety, ease of maintenance, speed of operations, and product reliability. A system such as SolidIce, for example, enables more precise and efficient ice resurfacing and contributes to a more targeted use of water during each operating cycle, thanks to the innovative nozzle-based system on which it is based.

The IWS — High-Pressure Ice Washing System contributes to surface cleaning. Water is applied under pressure through a nozzle bar, removes residues and marks from the grooves in the ice, and is then suctioned, filtered, and conveyed into the snow tank.

Sensors also support a more conscious use of water resources. Machines can include a water temperature sensor, automatic speed-dependent water management in PRO versions, and optional sensors for ice temperature, ambient temperature, and humidity. These tools help operators work with greater precision and efficiency and improve ice quality according to actual conditions.

Finally, all machines can be configured with different water tank capacities and with washing packages for ice, wheels, and tanks, contributing to more flexible and controlled management of operations.

PERFORMANCE 2024–25



KEY ACTIONS 2024–25

(permanent actions)

- **Reuse of water in production facilities, particularly in testing and commissioning areas**
- **Controlled management of industrial wastewater and stormwater, with dedicated separators and annual analyses**
- **Customer training on the efficient and sustainable use of water resources**

FUTURE DIRECTIONS

ENGO intends to continue investing in water application technologies to reduce consumption per resurfacing cycle and offer customers increasingly efficient solutions. The company will also continue its commitment to maintaining high standards of control and reuse in internal processes and to consolidating the monitoring of relevant water-related aspects.

The strengthening of the environmental management system, also with a view to ISO 14001 certification, will further contribute to consolidating data collection and traceability in the management of water and wastewater.

DID YOU KNOW?

Water management is central to ENGO's design approach: at product level, the SolidIce system applies water through nozzles for more precise and efficient resurfacing, while in internal production and testing processes ENGO has identified conservation measures with an estimated potential saving of approximately 100,000 liters of water per year.

engo
ice arena equipment

RESOURCE USE AND CIRCULAR ECONOMY

Long-term goal:

Extend the life cycle of ENGO machines and reduce material consumption and waste generation through durable and repairable products, refurbishment, rental and used-machine models, and a progressive increase in the share of recycled materials and waste sent for recovery.

VSME REFERENCES: B7

The sustainability of a machine is not measured only at the moment it is produced, but throughout its entire life cycle. This principle has been part of ENGO's way of working for more than 45 years: building machines designed to last, to be repaired, and to continue generating value over time. From this perspective, the circular economy is not an abstract concept, but a concrete industrial choice: fewer resources consumed, less waste generated, and more value retained within the system.

ENGO machines are technical assets intended for intensive and long-term use. Their sustainability therefore depends on very practical factors: design quality, component durability, the possibility of carrying out maintenance and repairs, and the availability of spare parts over time. Repair, refurbishment, rental, and the used-machine market are already part of the company's offering and represent concrete ways to reduce material consumption, limit waste, and keep machines in use for longer.

Attention also extends to the material composition of products. ENGO mainly uses steel, plastic, and aluminum, materials on which the company intends to work in order to assess and progressively increase the recycled share. On the production side, waste reduction is supported by component standardization, attention to packaging, and the maintenance of an already significant share of waste sent for recycling.

With regard to waste, ENGO sends more than 99% of the waste generated for recycling or reuse. Waste flows are managed in compliance with applicable legislation and delivered to authorized facilities, selected also on the basis of their environmental performance. This helps ensure that waste is not an endpoint, but a material that re-enters the cycle.

Logistics is also part of this approach. ENGO adopts reusable packaging systems and transport solutions designed to limit single-use packaging and make shipments more efficient, leveraging synergies with the other companies of the Group. This is an area where operational optimization and impact reduction move in the same direction.

The approach also extends to the supply chain. ENGO is strengthening sustainability criteria along the supply chain, with the aim of promoting more responsible practices among suppliers and in the upstream stages of production. In this direction, the company plans to develop a Supplier Code of Conduct, which will clearly define environmental, social, and governance expectations across the value chain.

Product durability, repairability, reuse, circular packaging, preventive maintenance, and attention to suppliers are all elements that contribute to a resource-use approach aimed at reducing waste and extending the useful life of machines.

Responsible resource use and the circular economy are central elements of value creation and are deeply connected with product design, material management, and the resilience of the value chain. The objective is clear: reduce waste, extend the useful life of machines, promote the reuse of components, and limit waste generation.

DID YOU KNOW?

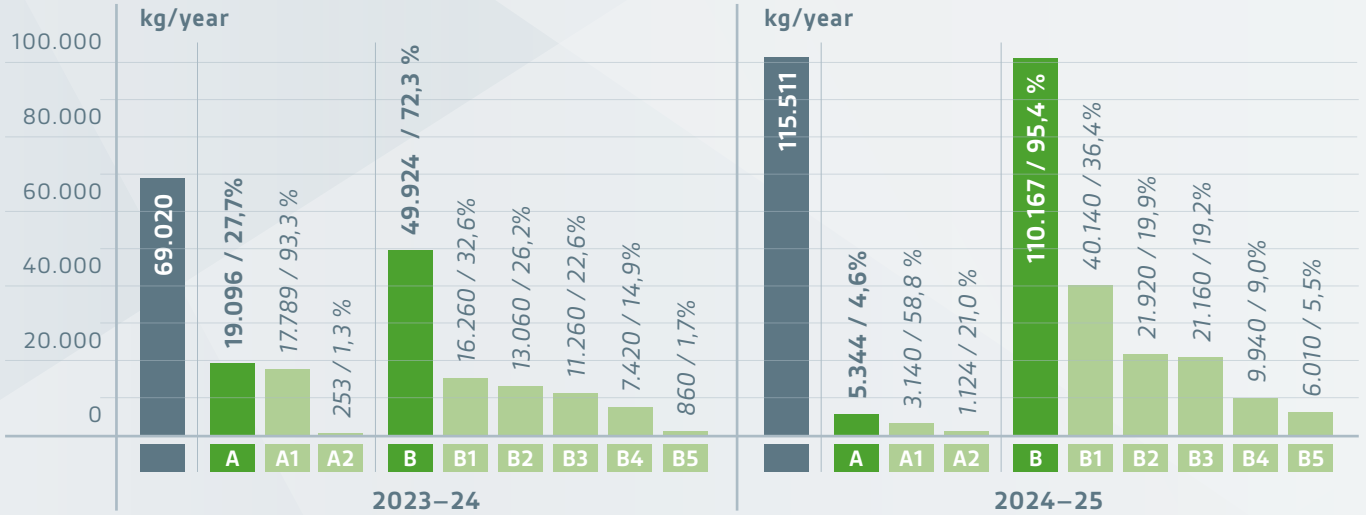
ENGO promotes the reuse of its machines through a dedicated offer for used equipment. Machines are inspected directly by the manufacturer and can therefore have a second life, continuing to generate value over time.

This approach makes it possible to extend product life, reduce the consumption of new resources, and limit waste generation, turning reuse into a concrete lever of the circular economy.

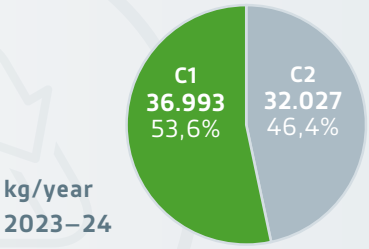
PERFORMANCE 2024–25

TOTAL WASTE GENERATED
by main type

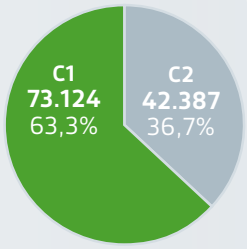
- **A** TOTAL HAZARDOUS WASTE
  - A1 *Lead batteries*
  - A2 *Packaging containing hazardous substances*
- **B** TOTAL NON-HAZARDOUS WASTE
  - B1 *Wood*
  - B2 *Mixed packaging*
  - B3 *Ferrous materials*
  - B4 *Paper and cardboard*
  - B5 *Non-ferrous materials*



C1 TOTAL PACKAGING
C2 TOTAL NON-PACKAGING

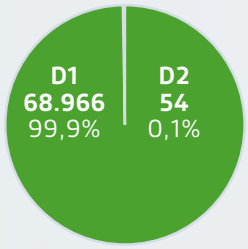


kg/year
2023–24

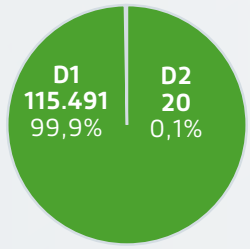


kg/year
2024–25

D1 TOTAL ANNUAL WASTE SENT FOR RECYCLING OR REUSE
D2 TOTAL ANNUAL WASTE SENT FOR DISPOSAL



kg/year
2023–24



kg/year
2024–25

NOTE 1: *The quantities reported do not include municipal and similar waste, i.e. waste not attributable to production or storage operations, such as office waste, which is collected and treated by the local environmental hygiene service provider.*

NOTE 2: *Disclosure relating to the annual mass flow of relevant materials used is currently under methodological development.*

KEY ACTIONS 2024–25

- **Waste management focused on recovery, with more than 99% of waste sent for recycling**
- **Periodic awareness-raising for employees on correct waste sorting and disposal**
- **Packaging optimization through reusable systems, including modular wooden crates, metal cages, and cable reels, as well as initiatives to reduce cardboard and plastic packaging in synergy with the other Group companies**
- **Strengthening of research and development for the component standardization project**

FUTURE DIRECTIONS

ENGO aims to make its circular approach increasingly structured. Priorities include assessing and increasing the share of recycled materials in products, further developing refurbishment, rental, and used-machine services as an integral part of the offering, and strengthening data collection on waste, materials, and packaging.

The consolidation of the environmental management system, also with a view to ISO 14001 certification, will provide the basis for measuring progress and defining quantitative targets for waste reduction and increased circularity.

In addition, the introduction of a Supplier Code of Conduct is planned to strengthen oversight of ESG topics throughout the supply chain.

DID YOU KNOW?

ENGO machines are designed to last: hot-dip galvanized steel frame, repairable components, and spare parts available over time.

A machine that continues to work for years — and that can be repaired, refurbished, rented, or resold as used — means fewer resources consumed and less waste generated.

OWN WORKFORCE

Long-term goal:

To become an employer of choice, capable of attracting and retaining people by investing in their personal and professional development and promoting equal rights and diversity in an enriching working environment.

VSME REFERENCES: B8, B9, B10

For ENGO, people are a valuable resource and the true driver of the company's growth. This is why ENGO is committed to offering **stable jobs** while also contributing to **strengthening the economy of the area in which it operates.** Today, the company has an international working community with a clear objective: **to invest in people's personal and professional development, promote equal rights and diversity, and build a rewarding work environment.**

This commitment is supported by concrete tools. ENGO has adopted a Code of Conduct and a Code of Ethics, which clearly define expected behaviors. In addition, it has activated a dedicated channel for ethical matters — ethics@engo-ice.com — through which every employee can freely express their opinion and report any concerns, as well as a whistleblowing channel for reporting misconduct. This is complemented by the possibility of requesting, at any time, a confidential meeting with the person responsible for human resources.

Health and safety are also an integral part of the way ENGO works, managed through an established system. This includes full compliance with regulatory requirements, careful employee training, and safeguards coordinated by dedicated roles and verified through periodic practical drills. It is an approach that makes prevention a responsibility shared daily by the entire organization.

Training and people development play a central role: ENGO regularly invests in its employees, strengthening their technical and professional skills and supporting their personal development path over time, including through dedicated feedback meetings. The objective is not only to maintain a high level of work quality, but also to offer everyone the opportunity to challenge themselves, acquire new skills, and build a path of growth within the company.

Finally, in a labor market where finding and retaining qualified profiles is an increasingly demanding challenge, taking care of people also becomes a strategic choice. For ENGO, well-being, listening, development, and equal opportunities are not abstract concepts, but the concrete way in which the company builds an environment where people choose to stay.

Valuing diversity — in origin, experience, and points of view — means making ENGO a richer workplace, better able to face future challenges, and at the same time a company capable of attracting the talent it needs to continue growing.

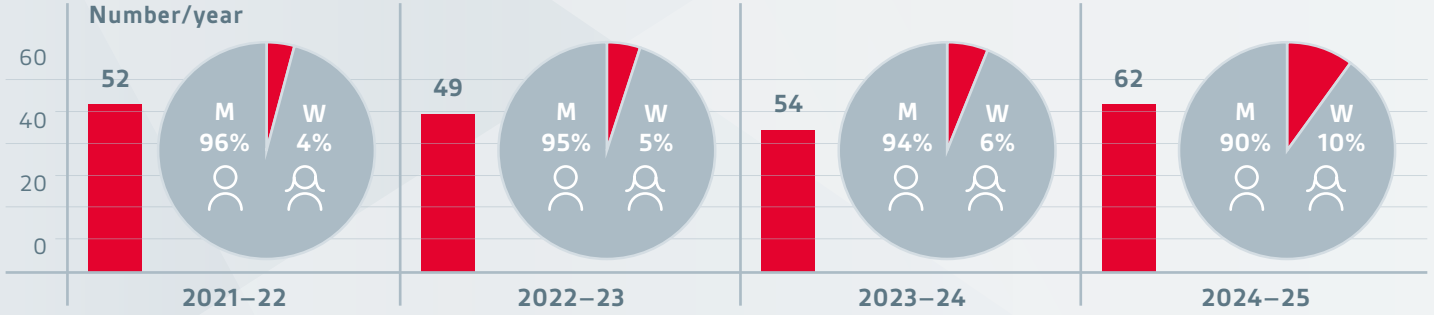
PERFORMANCE 2024–25

TOTAL NUMBER OF EMPLOYEES

Of which seasonal workers: **NONE**

M Of which men

F Of which women



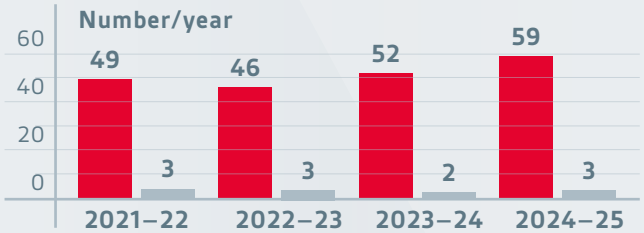
NUMBER OF SELF-EMPLOYED WORKERS WITHOUT EMPLOYEES *working exclusively for the company*

2021 / 2025: NONE

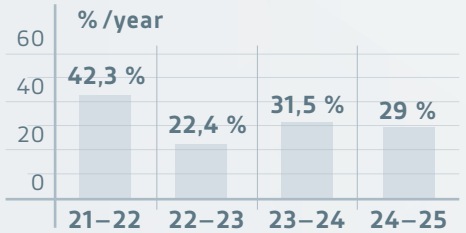
NUMBER OF EMPLOYEES BY COUNTRY OF EMPLOYMENT CONTRACT

Italy

Sweden



TURNOVER RATE



HEALTH & SAFETY

A Number of recordable work-related injuries

B Work-related injury rate *

C Work-related injury rate (INAIL)

D Number of fatalities due to work-related injuries and occupational diseases **2021 / 2025: NONE**

per year	Number	Rate	Rate
	A	B	C
2021–22	8	0,157	78,62
2022–23	3	0,059	29,48
2023–24	3	0,059	29,48
2024–25	4	0,079	39,31

** The work-related injury rate is calculated as: number of recordable work-related injuries / total hours worked.*

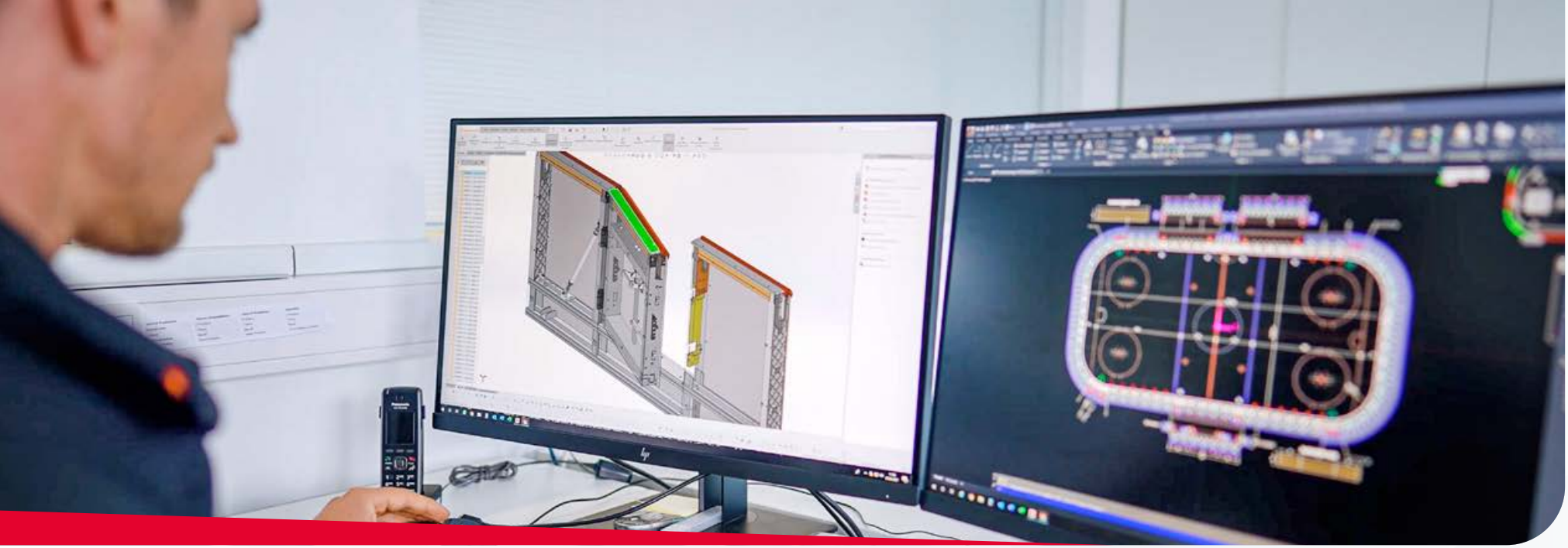
PERFORMANCE 2024–25

REMUNERATION, COLLECTIVE BARGAINING AND TRAINING

Employees are classified according to applicable collective agreements and national legislation

per year	Percentage	Hours	Hours	Hours
2021–22	100%	–	–	–
2022–23	100%	–	–	–
2023–24	100%	3,6	3,6	3,7
2024–25	100%	2,7	2,5	5,0
	Percentage of employees covered by collective bargaining agreements	Average annual training hours per employee	Average annual training hours for men	Average annual training hours for women

TOPIC	2021-22	2022-23	2023-24	2024-25
FEMALE/MALE RATIO IN MANAGERIAL ROLES	n.d.	n.d.	0	0
NUMBER OF WOMEN ON THE BOARD OF DIRECTORS	n.d.	n.d.	0	0
NEGATIVE HUMAN RIGHTS INCIDENTS INVOLVING OWN WORKFORCE *(child labour, forced labour, human trafficking, discrimination)*	n.d.	n.d.	0	0
Of which related to child labour	n.d.	n.d.	0	0
Of which related to forced labour	n.d.	n.d.	0	0
Of which related to human trafficking	n.d.	n.d.	0	0
Of which related to discrimination	n.d.	n.d.	0	0
CONFIRMED HUMAN RIGHTS INCIDENTS INVOLVING WORKERS IN THE VALUE CHAIN, AFFECTED COMMUNITIES, CONSUMERS AND END-USERS	n.d.	n.d.	0	0



MEASURES FOR EMPLOYEE WELL-BEING

- **Trust-based working hours**
- **Smart working, part-time options, and flexible working hours to support work-life balance**
- **Regular employee satisfaction surveys**
- **Supplementary healthcare**
- **Internal mobility opportunities**
- **Regular feedback and support throughout individual career paths**
- **Free canteen service**
- **Regular community-building initiatives**
- **Agreements with shops for purchases at discounted prices**

POLICIES AND PROCESSES ON HUMAN RIGHTS RELATED TO THE OWN WORKFORCE (C6)

ENGO has several safeguards in place to protect people's rights, dignity, and safety. These include the Code of Conduct and the Code of Ethics for employees, the ISO 9001 Management System, and dedicated procedures for protected reporting of misconduct and unlawful behavior through whistleblowing.

For the near future, the company is considering extending the system with safeguards more specifically focused on non-discrimination, human rights, and the prevention of labor exploitation, including child labor and forced labor.

KEY ACTIONS 2024–25

- **Maintenance of a structured occupational health and safety framework**
- **Introduction and expansion of benefits for well-being and health**
- **Strengthening of middle-management training and leadership development paths**
- **Improvement of internal communication through structured opportunities for dialogue.**

FUTURE DIRECTIONS

ENGO wants to continue being an attractive employer, capable of retaining people and growing together with them. Its commitment continues along the priorities the company considers most important: offering stable jobs, investing in training and skills development, caring for people's well-being, and maintaining a workplace free from discrimination, built on equal rights and the value of diversity.

Listening remains central, through the ethical and dialogue channels already in place, as does constant attention to health and safety, understood not merely as a compliance requirement but as a shared responsibility.

BUSINESS CONDUCT

Long-term goal:

Strengthen over time a corporate culture based on integrity, transparency, compliance, and responsibility across the entire value chain.

VSME REFERENCES: B11

For ENGO, acting correctly is not a formal matter, but the foundation of every relationship of trust with customers, the supply chain, employees, and the local community. **The company builds its way of working on integrity, transparency, and responsibility, convinced that solid and long-lasting business relationships are created through clear and consistent behavior over time.**

This principle takes concrete form through specific tools. ENGO has adopted a Code of Conduct and a Code of Ethics, which define the professional and ethical behaviors expected of those working in the company. In addition, it has activated a dedicated channel for ethical matters - ethics@engo-ice.com - through which every person can express their opinion or report any concerns, as well as an official whistleblowing channel for reporting misconduct.

The quality and reliability of processes are also safeguarded by ISO 9001 certification, renewed annually and subject to periodic audits by qualified bodies. The certification applies to the design, production, and installation of dasher boards, accessories, and ice resurfacing machines. Internal control includes scheduled audits, management of internal and supplier non-conformities, analysis of customer complaints, and monitoring of relevant safety events, including incidents and near misses.

In addition, ENGO operates within the framework of the Integrated Management System adopted by the Techno-Alpin Group, of which it has been part since 2018. This system defines common procedures and guidelines on quality, environment, and occupational health and safety. This approach enables the company to work according to shared Group standards, in line with applicable requirements, the provisions defined by the Holding, and an operating model focused on continuous improvement.

With regard to the value chain, the company intends to develop a Supplier Code of Conduct that will define shared standards on compliance with laws, human rights, working conditions, health and safety, environmental protection, integrity, and quality. It will apply to suppliers, business partners, subcontractors, and third parties involved in the Group's activities. These parties will be required to comply with its principles, communicate them to relevant stakeholders, and, where requested, provide documentary evidence or cooperate in audits.

PERFORMANCE 2024–25

	2021–22	2022–23	2023–24	2024–25
Number of convictions for violations of anti-corruption laws	0,0	0,0	0,0	0,0
Amount of monetary sanctions / fines related to such violations	0,0	0,0	0,0	0,0

KEY ACTIONS 2024–25

(permanent actions)

- **Oversight of business conduct within the company through the application of the Code of Conduct and Code of Ethics for employees**
- **Continuous training and promotion of a culture based on integrity, transparency, and compliance**
- **Management of ethical matters and any reports through dedicated channels**
- **Maintenance of ISO 9001 certification**

FUTURE DIRECTIONS

ENGO intends to continue strengthening its culture of integrity by consolidating the prevention and control tools already adopted and maintaining high standards of transparency and responsibility in its daily operations.

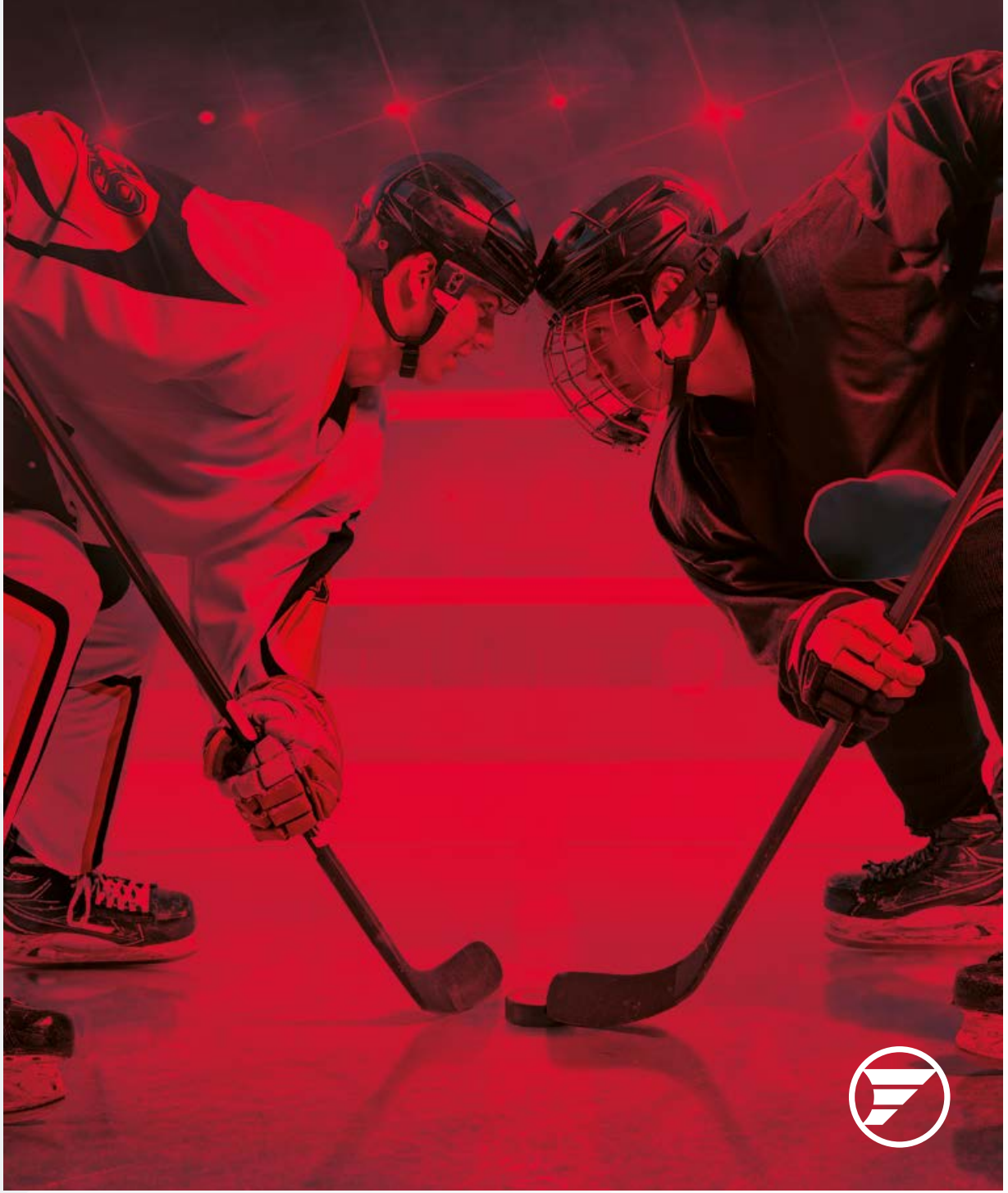
The company will also continue integrating ethical and sustainability requirements into the value chain, with attention to supplier qualification, traceability of checks, management of reports, and improvement of monitoring and accountability processes, including through the development of an ESG-focused Code of Conduct for its suppliers and partners.

DID YOU KNOW?

ENGO has implemented dedicated channels for ethical reporting, including whistleblowing, and maintains ISO 9001 certification with periodic external audits. This means that integrity, quality, and compliance are not only declared principles, but processes that are verified and controlled over time.

REVENUES FROM CERTAIN SECTORS AND EXCLUSION FROM EU BENCHMARKS (C8)

ENGO does not operate in the sectors indicated by VSME disclosure C8, namely controversial weapons, cultivation or production of tobacco, the fossil fuel sector, and production of pesticides or other agrochemical products. Consequently, disclosure relating to revenues generated in these sectors is not applicable. The Group's activities also do not fall within those considered excluded for the purposes of EU Paris-aligned climate benchmarks.



03 APPENDIX

ice arena equipment

TABLE 1:

Overview of subsidiaries – Basic Module – B1 Basis for preparation – see page 34

COMPANY [1]	EMPLOYEES (HC)	COUNTRY	ADDRESS	POSTAL CODE	LOCATION	OTHER INFORMATIONS	CERTIFICATIONS
ENGO LTD	62	Italy	9 Forch Street	39040	Varna	Headquarter	ISO 9001

1) The requirements set out in B1, paragraph 24(e), points ii, iii and iv, are omitted in accordance with paragraph 19 of the VSME. It should also be noted that the geolocation of the sites can be consulted in the dedicated section of the company website.

TABLE 2:

Total energy consumption (MWh) - Basic Module - Environmental Metrics - B3 Energy and greenhouse gas emissions – see page S. 39

KEY FIGURE	2022–23	2023–24	2024–25
Total energy consumption (MWh)			
TOTAL THERMAL ENERGY CONSUMED	**134,4**	**124,8**	**164,6**
Wood pellets	134,4	124,8	164,6
TOTAL ELECTRICAL ENERGY CONSUMED	**126,9**	**127,4**	**194,2**
Purchased	126,9	127,4	194,2
Of which from renewable sources	100 %	100 %	100 %
Of which from non-renewable sources	0,0	0,0	0,0
Self-consumed	0,0	0,0	0,0
Share of energy consumed from renewable sources, both purchased and self-consumed	0,0	0,0	0,0

ATTENTION: Data relating to total energy consumption refer to ENGO only, while the calculation of emissions includes data from all companies of the TechnoAlpin Holding Group: TechnoAlpin, ENGO, EmiControls, xelom, and Lanatec.

TABLE 2:

Total energy consumption (MWh) - Basic Module - Environmental Metrics - B3 Energy and greenhouse gas emissions – see page S. 39

KEY FIGURE	2022–23	2023–24	2024–25
Total energy consumption (MWh)			
TOTAL ELECTRICAL ENERGY PRODUCED AND SOLD			
Produced (photovoltaic)	**0,0**	**0,0**	**0,0**
Sold	**0,0**	**0,0**	**0,0**
COMPANY FLEET			
Number of diesel cars	**16**	**16**	**20**
Mobility: km with combustion engine	**460.317,0**	**462.024,0**	**505.404,0**
Number of electric cars	**1**	**1**	**1**
Mobility: km with electric engine	**18.000,0**	**20.731,0**	**16.116,0**
Emissions (t CO2 eq)			
(Calculated according to the GHG Protocol)	*Calculation at the TechnoAlpin Holding Group level*		
Scope 1 emissions	n.d.	**1.587,00**	**1.907,00**
Scope 2 emissions - location-based	n.d.	**904,00**	**858,00**
Scope 2 emissions - market-based	n.d.	**1.134,00**	**641,00**
Carbon intensity *(Scope 1-2 / revenue)*	n.d.	**4,99**	**5,62**
Carbon intensity *(Scope 1-2 / FTE)*	n.d.	**3,66**	**3,67**

ATTENTION: Data relating to total energy consumption refer to ENGO only, while the calculation of emissions includes data from all companies of the TechnoAlpin Holding Group: TechnoAlpin, ENGO, EmiControls, xelom, and Lanatec.

TABLE 3:

Waste generated- Basic Module - Environmental Metrics - B7 Resource use, circular economy and waste management – see page. 53

KEY FIGURE	2023–24	PERCENTAGE	2024–25	PERCENTAGE
Total waste generated (kg)	**69.020**		**115.511**	
TOTAL HAZARDOUS WASTE / *by main type*	**19.096**	**27,7%**	**5.344**	**4,6%**
Lead batteries	17.789	93,3 %	3.140	58,8 %
Packaging containing hazardous substances	253	1,3 %	1.124	21,0 %
TOTAL NON-HAZARDOUS WASTE / *by main type*	**49.924**	**72,3 %**	**110.167**	**95,4 %**
Wood	16.260	32,6%	40.140	36,4%
Mixed packaging	13.060	26,2%	21.920	19,9%
Ferrous materials	11.260	22,6%	21.160	19,2%
Paper and cardboard	7.420	14,9%	9.940	9,0%
Non-ferrous materials	860	1,7%	6.010	5,5%
TOTAL PACKAGING	**36.993**	**53,6%**	**73.124**	**63,3%**
TOTAL NON-PACKAGING	**32.027**	**46,4%**	**42.387**	**36,7%**
Total annual waste sent for recycling or reuse	**68.966**	**99,9 %**	**115.491**	**99,9 %**
Total annual waste sent for disposal	**54**	**0,1 %**	**20**	**0,1 %**

NOTE 1: The quantities reported do not include municipal and similar waste, i.e. waste not attributable to production or storage operations, such as office waste, which is collected and treated by the local environmental hygiene service provider.

NOTE 2: Disclosure relating to the annual mass flow of relevant materials used is currently under methodological development.

TABLE 4:

Own workforce - Basic Module - Social Metrics - B8 Workforce - C5 Additional (general) workforce characteristics – see page 57

KEY FIGURE	2021-22	2022-23	2023-24	2024-25
TOTAL NUMBER OF EMPLOYEES	**52**	**49**	**54**	**62**
Of which seasonal workers	–	–	–	–
Of which men	96%	95%	94%	90%
Of which women	4%	5%	6%	10%
NUMBER OF SELF-EMPLOYED WORKERS WITHOUT EMPLOYEES *working exclusively for the company*	–	–	–	–
NUMBER OF EMPLOYEES BY COUNTRY OF EMPLOYMENT CONTRACT				
Italy	49	46	52	59
Sweden	3	3	2	3
TURNOVER RATE	**42,3%**	**22,4%**	**31,5%**	**29%**
HEALTH & SAFETY				
Number of recordable work-related injuries	8	3	3	4
Work-related injury rate*	0,157	0,059	0,059	0,079
Work-related injury rate (INAIL)	78,62	29,48	29,48	39,31
Number of fatalities due to work-related injuries and occupational diseases	–	–	–	–

** The work-related injury rate is calculated as: number of recordable work-related injuries / total hours worked.*

TABLE 4:

Own workforce - Basic Module - Social Metrics - B8 Workforce - C5 Additional (general) workforce characteristics – see page 57

KEY FIGURE	2021-22	2022-23	2023-24	2024-25
REMUNERATION, COLLECTIVE BARGAINING AND TRAINING *Employees are classified according to applicable collective agreements and national legislation*				
Percentage of employees covered by collective bargaining agreements	100%	100%	100%	100%
Average annual training hours per employee	–	–	3,6	2,7
Average annual training hours for men	–	–	3,6	2,5
Average annual training hours for women	–	–	3,7	5,0
FEMALE/MALE RATIO IN MANAGERIAL ROLES	n.d.	n.d.	0	0
NUMBER OF WOMEN ON THE BOARD OF DIRECTORS	n.d.	n.d.	0	0
NEGATIVE HUMAN RIGHTS INCIDENTS INVOLVING OWN WORKFORCE *(Child labour, forced labour, human trafficking, discrimination)*	n.d.	n.d.	0	0
Of which related to child labour	n.d.	n.d.	0	0
Of which related to forced labour	n.d.	n.d.	0	0
Of which related to human trafficking	n.d.	n.d.	0	0
Of which related to discrimination	n.d.	n.d.	0	0
CONFIRMED HUMAN RIGHTS INCIDENTS INVOLVING WORKERS IN THE VALUE CHAIN, AFFECTED COMMUNITIES, CONSUMERS AND END-USERS	n.d.	n.d.	0	0

SUMMARY TABLE

VSME STANDARD	DISCLOSURE		RIF
Basic Module	B1	Basis for preparation	S. 34, 66
	B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	S. 37, 39
Basic Module - Environmental metrics	B3	Energy and greenhouse gas emissions	S. 39, 66, 67
	B4	Pollution of air, water and soil	S. 47
	B5	Biodiversity	S. 48
	B6	Water	S. 50
	B7	Resource use, circular economy and waste management	S. 53, 68
Basic Module – Social metrics	B8	Workforce – General characteristics	S. 57, 69
	B9	Workforce – Health and safety	S. 57
	B10	Workforce – Remuneration, collective bargaining and training	S. 57
Basic Module – Governance metrics	B11	Convictions and fines for corruption and bribery	S. 62
Comprehensive Module – General information	C1	Strategy: Business Model and Sustainability – Related Initiatives	S. 35
	C2	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	S. 37, 39
Comprehensive Module – Environmental Metrics	C3	GHG reduction targets and climate transition	S. 39, 46
	C4	Climate risks	S. 39, 46
Comprehensive Module – Social Metrics	C5	Additional (general) workforce characteristics	S. 70
	C6	Additional own workforce information - Human rights policies and processes	S. 60
		Severe negative human rights incidents	S. 60
Comprehensive Module – Governance Metrics	C8	Revenues from certain sectors and exclusion from EU reference benchmarks	S. 64
	C9	Gender diversity ratio in the governance body	S. 59

Engo GmbH / S.r.l. / Ltd
Forchstraße / Via Forch / Forch Street 9
39040 Vahrn / Varna (BZ) · Italien / Italia / Italy
T +39 0472 546 157

info@engo-ice.com
www.engo-ice.com

Member of
TechnoAlpin Holding

Editor: Engo GmbH / S.r.l., Via Forch 9, 39040 Varna (BZ) Italia
Pictures: Archive Engo GmbH / S.r.l., City-Press GmbH Picture agency, iStock – www.istockphoto.com, www.shutterstock, Adobe Stock – www.stock.adobe.com; Sportpoint, Gorodenkoff Productions OU, sidorovstock, Von 103tnn, Sidijk / MdJ, www.pexels.com . Design by almedes.bz