

ESG REPORT



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INTRODUCTION - PART OF ICOTEC.GROUP

MESSAGE FROM THE MANAGING DIRECTORS

For the ICOTEC.GROUP, ESG is not just a legal obligation, but an essential alignment with our corporate values. Compliance with legal requirements and transparent sustainability reporting are fundamental principles for us.

At the same time, we are responding to increasing customer expectations regarding sustainability practices along the supply chain. As an innovative company that strives to shape the future together with our customers, we see great opportunity in the development and market launch of sustainable plastic products. Our own drive to preserve the world for current and future generations motivates us to view ESG principles not as a duty, but as a catalyst for positive change.

Over the past years, we have already taken important steps in this direction: from reducing our environmental footprint and increasing energy efficiency, to strengthening our social responsibility and establishing robust governance structures. These successes encourage us to continue on our path with determination. By setting clear long-term goals and consistently pursuing them, we ensure that sustainability becomes a measurable and tangible part of our progress.

As the board of ICOTEC.GROUP, we therefore firmly anchor ESG in our strategy in order to shape a sustainable and responsible future—and to continue building on the achievements we have already made.

MEMBER OF CONSTANTIA INDUSTRIES

ICOTEC.GROUP is a member of Constantia Industries AG (CIAG). For more than 70 years, the company has been a privately owned and internationally oriented Austrian business, currently employing about 4,000 staff with annual sales of approximately € 1.08 bn.

The essential target markets for the company and its products are construction, furniture, sports goods, leisure, automotive, machine and generator assembly, aviation as well as energy management. Mid-term they aspire to build up more strategic areas, organic and inorganic in the B2B sector.

The three group companies Isovolta, ICOTEC.GROUP and Fundermax are top in their respective industry. We are connected through our shared values and the passion to reach common goals. We set the highest standards to ourselves and our products. Constant improvement for our customers is our highest aspiration. Constantia Services complements this strength by providing exceptional IT services that actively support the group companies.



MISSION STATEMENT CONSTANTIA INDUSTRIES AG

As an internationally active, diversified industrial group, we are THE indispensable partner for our employees, customers, suppliers, and regions. The owner family enables the long-term perspective of our company.



We trust our management teams and lead through shared goals.



The right employees are our greatest potential. First, we decide WHO, then WHAT. Passion for top performance plays a decisive role for us.



We continuously work on our organizational development and strive to be as “lean” as possible.



We learn from our experiences - including our mistakes - and shape our future with the courage to embrace new ideas.



Through the pursuit of business excellence combined with continuous improvement, we generate the profits that secure the future of our company and our jobs.



We are committed to responsible corporate governance. Engagement in the areas of environment, society, and governance (“ESG”) is an integral part of our strategy.



Networked teams and an open communication culture guarantee fast decisions.



Our actions are guided by the core values of trust, honesty, transparency, loyalty, decency, and responsibility.



We are satisfied when we successfully contribute to creating something meaningful.

ICOTEC.GROUP OVERVIEW

The focus of the ICOTEC.GROUP is on tailor-made, innovative solutions that meet the individual needs of customers. The close connection to CIAG and strategic collaborations give the ICOTEC.GROUP the necessary flexibility to act as a reliable development partner and strategic supplier worldwide.

At ICOTEC.GROUP more than 1,000 employees are experts in the fields of extrusion, pressing, laminating, injection moulding, machining, polymer chemistry and process technology. They see themselves as companions of their customers – they are service and solution oriented, with professional, personal and intercultural competence.

Various production and sales locations in different countries rely on many years of experience in the transformation of raw materials into highly reliable, complex products. Material and technology know-how, flexibility and excitement about innovation define product development and shape the cooperative customer relationships.

ICOTEC.GROUP COMPANIES & LOCATIONS



VISION & MISSION

At the heart of our vision is our commitment to providing our customers and partners with individual, high-quality product solutions and excellent service. To achieve this goal, our qualified employees and managers work together to build long-term relationships with our customers that are characterized by reliability and innovation.

Our VISION

We are the competent contact for individual and innovative plastic solutions.

We successfully set standards with high-quality products, service and reliability.

We permanently reduce our CO₂ emissions and use our resources carefully. Our actions are characterized by our appreciation of the environment.

Taking on challenges and satisfying our customers inspires us every day.

With competence and many years of know-how, our motivated employees shape the present and future of our company.

We maintain a team-oriented and appreciative corporate culture.

What exists is constructively questioned by each individual, which means that ongoing measures to increase efficiency are implemented.

Our MISSION

Our customers are at the center of our activities.

The partnership-based relationships with our customers and suppliers are based on innovation, quality, productivity and service.

Our employees are crucial to the company's success.

Dealing with each other is characterized by honesty, appreciation and respect.

Our employees are characterized by passion, the ability to change, flexibility and team orientation.

The managers act as role models, they create enthusiasm and transfer responsibility to the employees.

Together we shape the future.

WHO WE ARE

HISTORY

1970



1984



1989



2003



2015



1969 Company formation, laminates production launched

1970 Production of extrusion begins – sale of extruded running base

1982 Integration of the plant Hall in Tirol

1984 Production launch sintering – sale of high-quality, sintered running base

1989 Market launch of the first Isospeed tennis strings

1995 Akquisition Isokon Slovenia

1996 Foundation ISOSPORT Hungaria

2003 Market launch of LaminaeX panels

2007 Market launch Opto 4D lenticular film with optical depth-effect

2011 Launch of a new press for the production of traction mats (Isokon, Slovenia)

2012 Strategic realignment for the development of new markets (Business Development)

2014 Implementation Clean Room - Extrusion (Hall/Tirol)

2015 Launch of a new extrusion line for the production of state-of-the-art high performance films in the Clean Room (ISOSPORT Eisenstadt)

2017 Factory closure Hall/Tirol

2018 Acquisition TDS – Production of high-quality wood cores

2020 Acquisition Koplast – Production of extruded profiles for several industries

2022 Acquisition Novo Tech – Production of mats for several industries

2022 Acquisition Tomplast – Injection molding for several industries

2023 Integration into ICOTEC.GROUP

BUSINESS UNITS

ISOSPORT, as a part of ICOTEC.GROUP, is the leading international manufacturer of plastic and composite materials for the skiing industry and premium supplier for technical films, sheets, sandwich panels and tennis strings.

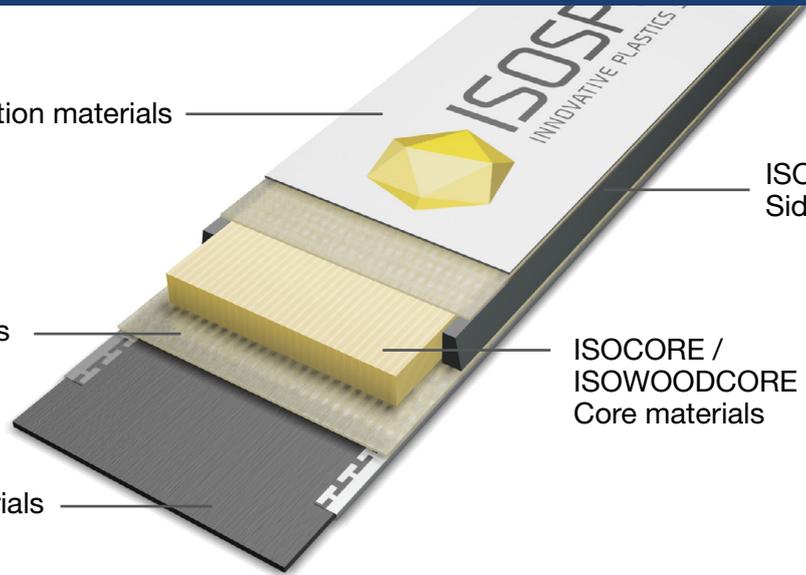
SPORTS

ISOCAP - Surface films

ISODECOLINE - Decoration materials

ISOGLASS - Composites

ISOSPEED - Base materials



ISODUR -
Side walls

ISOCORE /
ISOWOODCORE -
Core materials

The ISOSPORT sports division has been specializing in the production of materials for the ski, snowboard and watersport manufacturing industry for the last 50 years. With a wide range of components like running bases, top-surfaces, sidewalls, technical laminates and core materials ISOSPORT positioned itself as a distinctive international partner for the global skiing and watersports market.

Tennis strings made of thermoplastic materials complete the assortment of the sports business unit.

HIGH PERFORMANCE FILMS



Based on the original competence in the field of top films for the skiing industry, ISOSPORT increasingly specialized in the development of high-quality surface films for various applications. These films are currently used, among other things, as decorative surfaces in the automotive sector, for eyeglasses and shoe soles.

Expertise in extrusion, bonding and lamination of various materials led to the development of sandwich composite panels. These composites made of polypropylene with aluminum or glass fibers are now used in the construction and transport industries.



To ensure an efficient and coordinated workflow across all business areas, we structure our daily operations around dedicated product groups. Each product group is managed by an agile product group team.

The team is responsible for pursuing the economic and ecological goals of the product group. The team also develops technology roadmaps and product group strategies, thereby ensuring energy-efficient processes and sustainable raw material purchases.





TECHNOLOGIES

With a small number of exceptions, we manufacture semi-finished products in continuous processes. Based on our history with its foundations in the ski and snowboard technologies, we are able to draw from a wealth of technology unlike any other company in the plastics processing industry.

Our expertise is founded in the perfect execution of all production technologies and the implementation of innovative product solutions with top quality standards. What also sets us apart from our competitors: to make sure the complex demands and needs of our customers are met, we don't hesitate to provide flexible combinations of our technologies.

THERMOPLASTIC PROCESSING

Extrusion

In the extrusion process, a thermoplastic is melted in a heated cylinder, continuously homogenized with an extruder screw and transported towards the nozzle. Can be divided into sheet, plate, and profile extrusion.

Compounding

This process is used to prepare specific raw materials for extrusion in-house.

Sintering

Sintering is the processing of a powder plastic of usually higher molecular weight. The prepared material is homogenized in a blender, filled into a form and compressed in a sintering press using heat and pressure, causing the particles to melt and the grain boundaries fuse into a compact structure.

THERMOSET PROCESSING

Continuous fiber composite production

Rovings and fabrics made of glass, carbon, and basalt are impregnated with high-quality epoxy resins and processed into fiber-reinforced composites, known as laminates. We use the processes of pultrusion (where the fiber strands (rovings), consisting of several thousand individual filaments, are evenly distributed to the desired cross-section via a perforated plate) and the double-belt press (for multilayer composites).

Foaming

For the production of our very light sandwich core made of polyurethane foam reinforced with fiberglass, we utilize a special process, allowing us to achieve anisotropic properties that lend the sandwich core its outstanding compressive strength.

OTHER TECHNOLOGIES

Lamination

Depending on customer specifications, we combine various fabrics, aluminium films or fleeces into composites with numerous thermoplastics.

Printing

Thanks to our many years of experience, our Print Competence Center, and our flexibility, we are specialists in thermal sublimation printing and digital printing.

CNC processing

On our CNC processing machines we manufacture our products according to your individual specifications pertaining to drilling, chamfers and sheet formats.

Stranding

Stranding is the combination of different elements around an axis through torsion, utilizing rotary motions and longitudinal movements.

Welding

We provide special welding methods to combine sheets into larger formats, which exceed maximum dimensions of manufacturing.

Skiving

Thin films are peeled from our sintered discs for various applications.

Glue-lamination

Our modern production technology enables us to glue-laminate solid wood panels made from lamellas.

CLEAN ROOM

We operate a number of our extrusion lines in a secluded clean room that can only be accessed via sluice systems, to warrant an impeccable surface quality of our films.



ESG STRATEGY

Our sustainability goals are an integral part of the overarching corporate strategy and the strategies of all business units and product groups. This close linkage ensures that ecological and social aspects are systematically incorporated into decision-making processes and effectively implemented at all levels. The strategic orientation is based on long-term objectives that are regularly reviewed and adjusted to new conditions.

At ISOSPORT we have defined our ESG priorities and developed an ESG strategy, which is closely connected to the overarching strategy of the group. The CIAG strategy wheel (shown in the picture below) was derived from the ten principles of the UN Global Compact (see chapter *Human Rights and Social Responsibility* for details).

Our ESG strategy was created in 2019 and the goals for a 10-year period ending in 2029 were defined. Looking ahead to 2029, we have set ambitious targets for all relevant areas.



ENVIRONMENT

- Over 50% reduction in CO₂ emissions per ton of production output,
- A 7% cut in energy consumption,
- A 40% reduction in waste,
- And a 30% share of renewable and recycled materials in total consumption.

SOCIAL

- **Workforce Planning**
Transparent 5-year plan; cover departures as much as possible with internally developed staff (KPI > 80%)
- **Key Positions**
Succession planning in place, backup arrangements available (KPI 100%)
- **Voluntary Employee Turnover**
Increase employee retention (KPI > 97%)
- **Employee Satisfaction**
Great Place to Work® participation every 2 years (KPI: participation rate > 75%, Trust Index > 80%)

GOVERNANCE

- **Ensure Compliance and Risk Management**
We actively adhere to compliance and anti-corruption standards and implement robust risk management practices. It is our target to complete 100% of internal audits on schedule and have zero compliance violations.
- **Establish Effective Governance Structures**
We build governance frameworks that support sustainable and responsible corporate leadership. We are committed to ensuring full participation in all governance-related training programs and have a management meeting attendance rate higher than 90%.
- **Strengthen Cybersecurity and Stakeholder Trust**
We safeguard our systems against cyber threats through targeted measures, ensuring stakeholder confidence. Our goal is for 100% of employees with computer access to regularly complete the SoSafe trainings and to have zero cybersecurity incidents per year.
- **Promote Fair Customer and Supplier Relations**
We contribute to sustainable development across the value chain by fostering fair and transparent relationships with customers and suppliers. Our goal is to have zero complaints related to fairness or transparency.

ORGANIZATIONAL EMBEDDING

At ISOSPORT, the implementation of our ESG strategy is supported by clearly defined leadership roles across all three pillars:

- **Environment (E):** Technical Management is responsible for overseeing environmental initiatives, including resource efficiency, emissions reduction, and sustainable production practices.
- **Social (S):** Human Resources Management leads our efforts in employee engagement, diversity and inclusion, occupational health and safety, and social responsibility.
- **Governance (G):** Finance & Administration Management ensures compliance, ethical business conduct, and transparent corporate governance structures.

Beyond these core functions, sustainability is also deeply embedded in the work of our product group teams (as mentioned before). These interdisciplinary teams—comprising experts from Production, Sales, R&D, and Quality Management—address both strategic and operational topics within individual product groups. By integrating ESG considerations into these teams, we ensure that environmental and social aspects are reflected directly in our core business processes.

This cross-functional approach enables us to embed ESG principles throughout the organization and align them with both strategic decision-making and day-to-day operations.

E - ENVIRONMENT

OVERVIEW, VISION AND GOALS

Today, the environment is one of the most important issues affecting both companies and societies worldwide. Climate change, the depletion of natural resources and increasing pollution pose significant challenges for companies. ISOSPORT, as a leading supplier of components for skis (a business that is highly connected with a functional environment), has taken on the responsibility of doing its part to protect the environment. In this context, sustainability is not only an ethical imperative, but also a strategic success factor that secures the company's long-term competitiveness.

ENERGY EFFICIENCY

The production of thermoplastic and composite materials and the production of the raw materials used is energy intensive. The efficient use of energy and the decarbonization of our production processes are therefore of the utmost importance for us.

Energy-efficient production:

We have invested in energy-efficient technologies and machinery that significantly reduce energy consumption per production unit. This includes the use of heat recovery systems, improving building insulation and optimizing production processes.

Renewable energies:

Energy consumption consisted mainly of electricity and gas. Electricity is required for production and cooling processes. We are able to cover part of our requirements with our own photovoltaic system. Our electricity supply from the grid is 100% green (see also *Partnerships and Certificates* on page 20). We therefore obtain electricity exclusively from renewable sources.

ANNUAL CONSUMPTION BY ENERGY SOURCE (2024)	
ENERGY SOURCE	GROSS ANNUAL ENERGY CONSUMPTION (KWH/A)
Electrical energy	11 161 168
Thermal energy	-
Gas	6 257 011
Oil	-
Coal	-
Biogenic energy	-
Other renewable	461 839
Hydrogen	-
Others	-
Total	17 880 018



REDUCTION OF WASTE

As already mentioned, our highest focus is on minimizing waste in our production facilities. By regularly analyzing and optimizing our production processes, we work to keep our use of materials as low as possible.

When manufacturing films and sheets, we focus on minimizing waste and optimizing setup processes. For films, we use the appropriate tools to try to produce as little edge waste as possible. For sheet cutting, we carefully plan layouts to achieve efficient material utilization. Through continuous improvement processes, we are able to improve again and again.

CIRCULAR ECONOMY AND RESOURCE CONSERVATION

Another important goal of our environmental strategy is to integrate the principles of the circular economy into our production processes. We not only want to minimize material consumption, but also to reduce the environmental impact of our products after usage.

We also strive to maximize the reuse of materials in our production processes. We try to reprocess production waste back into the product as quickly as possible. With thermoplastics, this is easily achievable with the appropriate recycling facilities. Additionally, we have many projects where we collect our customers' plastic waste and process it in our products. Good cooperation with the customer and separate collection at the customer's premises are important.

The aim of recycling entire products (such as skis) is the subject of several research projects (such as the WIN-TRUST project). However, the separation of composite materials often poses a major challenge.

RENEWABLE MATERIALS

One development focus is on the use of recycled and renewable raw materials in our products. For this reason our R&D department is working on several projects together with universities and other stakeholders to increase our usage of sustainable materials in future products.

Most of the plastics we use are petroleum products. However, the proportion of recycled and bio-based plastics is constantly increasing. We specialise in processing sustainable plastics and can offer our customers innovative and sustainable solutions. In the field of ski surfaces and other film applications, for example, we rely on sustainable polyamides that are plant-based.

GREEN CHEMISTRY

We focus on green chemistry and environmentally friendly production processes that minimize the use of hazardous chemicals and materials. Our products conform with regulations and standards like REACH and RoHS. Our aim is to eliminate environmentally harmful substances and replace them with more environmentally friendly alternatives.

WATER

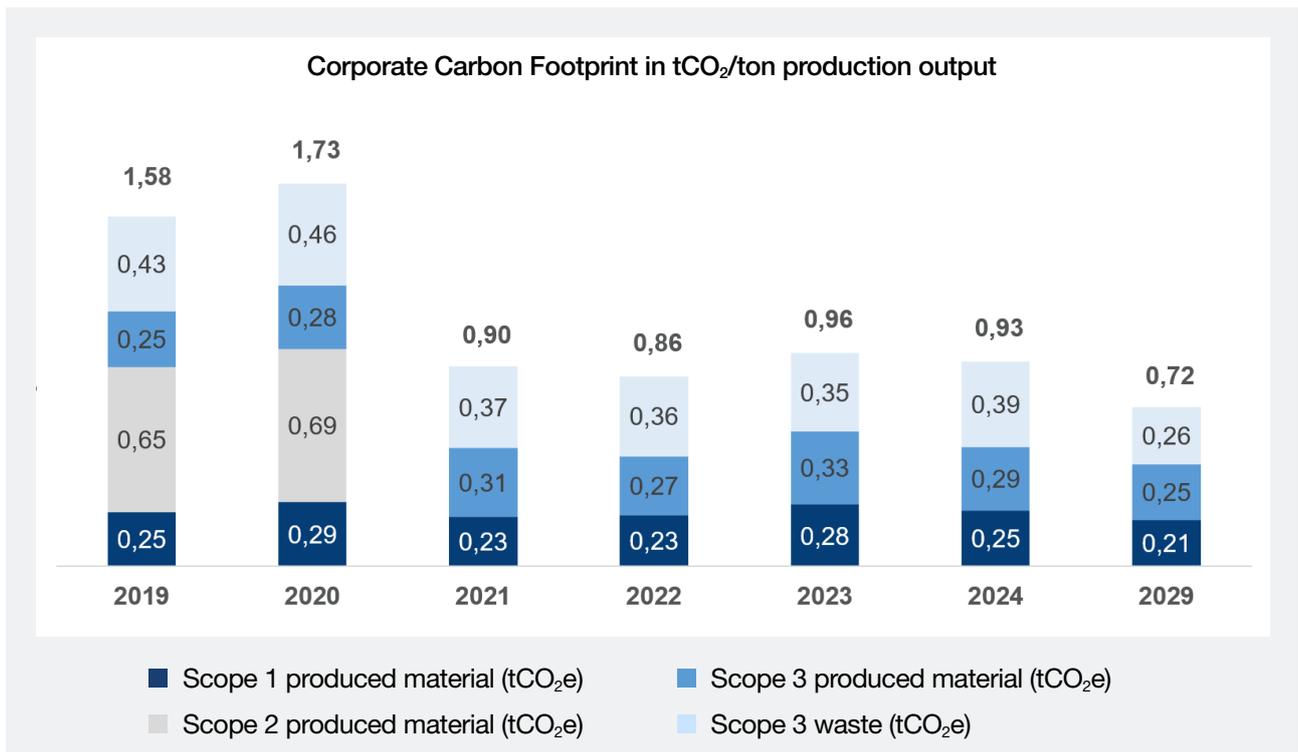
All our cooling systems have closed water circuits and are therefore state of the art. In those areas where we need water in the production process, our production facilities are equipped with systems to prevent groundwater contamination.

REDUCTION OF CO₂ EMISSIONS

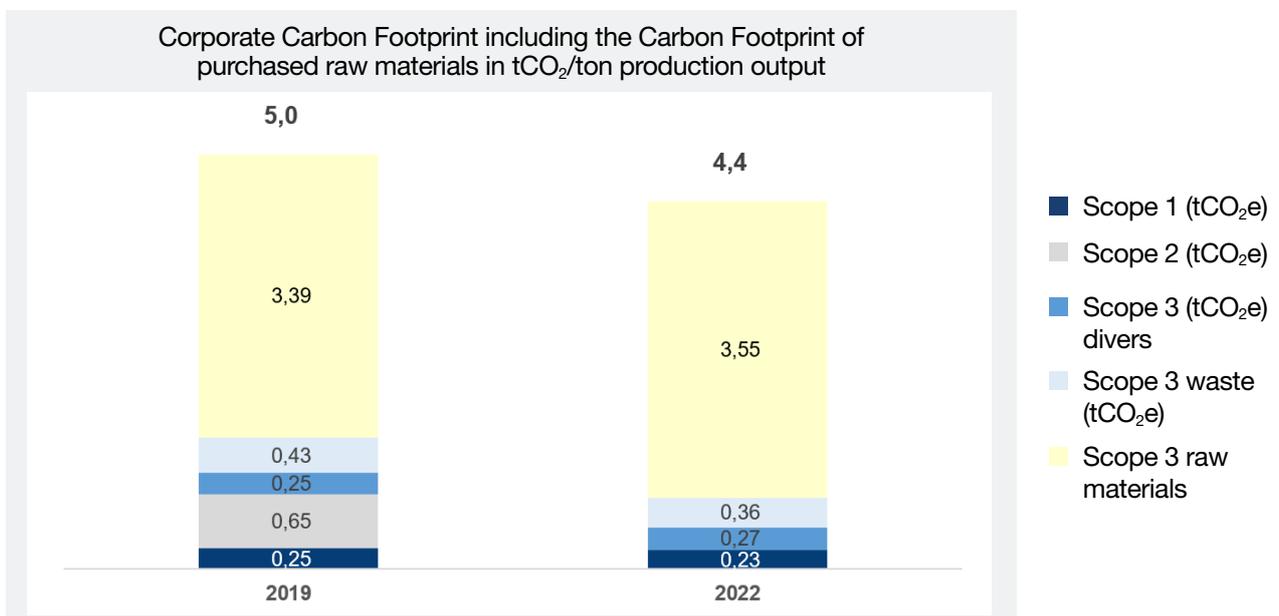
Our goals are primarily focused on the careful use of resources and, consequently, reducing our carbon footprint. We have defined specific measures to reduce our direct and indirect CO₂ emissions. This includes switching to lower-emission production processes, reducing emissions by using more environmentally friendly materials and optimizing logistics processes to minimize transport emissions.

Avoiding waste and unnecessary consumption is our top priority. This is the most efficient approach. The goal is to reduce waste within the company by a total of 40% between 2019 and 2029. The reduction in waste is measured using the CIP index. This is composed of the number of improvements and the associated monetary savings in terms of waste reduction.

All these measures should result in a 50% reduction in CO₂ emissions per ton of production output by 2029.



The Corporate Carbon Footprint is rather low compared to the Carbon Footprint of the purchased raw materials.



REPORTING

We have established a robust system for measuring and reporting environmental performance indicators in order to monitor and transparently report progress towards our environmental goals.

We have defined clear key figures and targets for all relevant environmental aspects. These include:

- CO₂ emissions per unit produced
- Energy consumption
- Waste reduction and recycling rate
- Consumption of water and raw materials

As part of our sustainability strategy, we annually record our company's carbon footprint across all three scopes in accordance with the Greenhouse Gas Protocol:

- Scope 1: Direct emissions from our own sources (e.g. vehicle fleet, production facilities)
- Scope 2: Indirect emissions from purchased energy
- Scope 3: Other indirect emissions along the value chain (e.g. suppliers, business travel, waste disposal)

Progress in all areas is measured annually using defined KPIs and transparently documented in the sustainability report. This enables us to create a solid foundation for the continuous improvement of our environmental performance.

Over the reporting period from **2019 to 2024**, the company has made **significant progress in reducing its carbon footprint**.

- **Scope 1 emissions** (direct emissions from owned or controlled sources) fluctuated over the years, peaking in **2022 at 2,190.44 t CO₂e** and decreasing to **1,651.46 t CO₂e in 2024**.
- **Scope 2 emissions** (indirect emissions from purchased electricity) were **completely eliminated after 2020**, demonstrating a strong commitment to renewable energy sources.
- **Scope 3 emissions** (all other indirect emissions) were reduced from **5,571.82 t CO₂e in 2019** to **4,402.08 t CO₂e in 2024**, reflecting improvements in supply chain and operational efficiency.

In total, the company's emissions dropped from **12,908.48 t CO₂e in 2019** to **6,053.54 t CO₂e in 2024**.

- On a **per-employee basis**, emissions fell from **52.90 t CO₂e** to **27.15 t CO₂e**.
- **Per thousand euros of revenue**, emissions declined from **0.190 t CO₂e** to **0.084 t CO₂e**.

These results highlight our **ongoing efforts to enhance environmental performance** and **embed sustainability into our core operations**.

KEY FIGURES ENVIRONMENT

		Target Icotec Group		KPI		2019	2020	2021	2022	2023	2024
Scope 1 & 2	Energy Consumption	-7% electricity and gas savings	Gas MWh/t op. performance	0,97	1,11	0,93	0,94	1,14	0,96		
	CO ₂ Scope 1 (heat, fuel, refrigerant consumption)		Electricity MWh/t op. performance	1,77	1,87	1,64	1,61	1,78	1,78		
	CO ₂ Scope 2 (electricity consumption)		t CO ₂ e/t op. performance	0,25	0,29	0,23	0,23	0,28	0,25		
	CO ₂ Scope 1 & 2	-30% CO ₂ reduction Scope 1 & 2	t CO ₂ e/t op. performance	0,65	0,69	0,00	0,00	0,00	0,00		
	Water Consumption		t CO ₂ e/t op. performance	0,90	0,98	0,23	0,23	0,28	0,25		
Scope 3 Company	Closed Cooling Circuit	100% closed cooling circuit	m ³ consumption/t op. performance	1,54	1,08	0,75	0,80	0,67	0,61		
	Packaging Costs	-10% packaging costs	€/t op. performance	61,53 €	67,79 €	71,63 €	88,18 €	101,29 €	97,61 €		
	Input/Output		Input/Output Extrusion	76%	77%	79%	82%	82%	82%		
			Input/Output Composite	94%	93%	96%	97%	98%	96%		
			Input/Output Laminate	71%	71%	71%	71%	71%	73%		
Waste	-40% waste materials leaving the plants	Input/Output Sintering	67%	66%	68%	68%	71%	69%			
Scope 3 Pre-products	CO ₂ Scope 3 (internal)		t waste/t op. performance	20,6%	22,3%	18,3%	18,1%	18,3%	20,0%		
	Recycling Purchase Rate	30% share of purchased recycled material in total consumption	t CO ₂ e/t op. performance	0,68	0,75	0,68	0,63	0,68	0,67		
	Renewable Materials	30% share of total consumption	t recycled material/t total consumption	2,9%	1,2%	1,9%	2,2%	1,1%	3,4%		
	CO ₂ Pre-products		t material/t total consumption	1,9%	1,9%	1,8%	2,0%	2,8%	1,8%		
			t CO ₂ e/t raw material	3,39			3,55				

	2019	2020	2021	2022	2023	2024	Change vs. 2019							
Employees	244	217	220	258	242	223	-9%							
Revenue in €k	68.008	51.247	63.559	92.593	82.966	71.272	5%							
Operating output in tons	8.162	5.778	7.973	9.452	7.051	6.541	-20%							
Raw materials in tons	9.274			9.012										
Emission per category	[t CO2e]	% share	[t CO2e]	% share	[t CO2e]	% share	Change vs. 2019							
Scope 1	Heat consumption	1.821,8	14,1%	1.491,2	14,9%	1.670,1	23,2%	1.807,1	26,6%	1.472,7	24,3%	-19%		
	Fuel consumption	71,8	0,6%	47,3	0,5%	45,0	0,6%	50,5	0,6%	48,2	0,7%	1,0%		
	Gas leakages (refrigerants)	109,7	0,8%	149,3	1,5%	81,4	1,1%	99,9	1,2%	115,5	1,7%	2,0%		
	TOTAL	2.003,3	15,5%	1.687,8	16,9%	1.796,5	24,9%	2.190,4	27,0%	1.970,8	29,0%	1.651,5	-18%	
Scope 2	Electricity consumption	5.333,4	41,2%	3.995,1	40,0%	0,0	0,0%	0,0	0,0%	0,0	0,0%	0,0%		
	TOTAL	5.333,4	41,2%	3.995,1	40,0%	0,0	0,0%	0,0	0,0%	0,0	0,0%	0,0%		
Scope 3	Upstream energy-related emissions	665,40	5,4%	535,14	5,4%	495,16	6,9%	583,33	7,2%	495,91	7,3%	434,76	7,2%	-35%
	Business travel and hotel stays	99,1	0,8%	6,2	0,1%	11,9	0,2%	35,2	0,4%	48,5	0,7%	74,8	1,2%	-24%
	Employee commuting	261,9	2,0%	182,9	1,8%	218,2	3,0%	360,6	4,4%	279,9	4,1%	270,4	4,5%	3%
	Water consumption / waste generation in the company	3.507,0	27,1%	2.670,4	26,7%	2.940,8	40,8%	3.413,1	42,0%	2.477,5	36,5%	2.518,9	41,6%	-28%
	Consumables for office and production	13,3	0,1%	8,7	0,1%	10,6	0,1%	18,0	0,2%	18,9	0,3%	20,6	0,3%	55%
	Maintenance materials			220,7	2,2%	286,5	4,0%	328,0	4,0%	392,8	5,8%	292,1	4,8%	
	Investments	1.025,2	7,9%	692,8	6,9%	1.444,7	20,1%	1.193,0	14,7%	1.105,3	16,3%	790,5	13,1%	-23%
	TOTAL	5.571,8	43,3%	4.316,9	43,2%	5.407,8	75,1%	5.931,3	73,0%	4.818,8	71,0%	4.402,1	72,7%	-21%
	TOTAL PRODUCTION	12.908,5	100,0%	9.999,9	100,0%	7.204,3	100,0%	8.121,8	100,0%	6.789,6	100,0%	6.053,5	100,0%	
	Pre-products	31.483,9						31.752,4						
Transport and distribution by third parties (cradle to gate)	980,3						808,2							
TOTAL SUM	45.372,7		9.999,9		7.204,3		40.682,3		6.789,6		6.053,5		-87%	
Total emissions in the reporting year		12.908,5		9.999,9		7.204,3		8.121,8		6.789,6		6.053,5		-53%
Per employee		52,9		46,1		32,7		31,5		28,1		27,15		-49%
Per €1,000 revenue		0,19		0,20		0,11		0,09		0,08		0,08		-56%
Per ton of production output		1,58		1,73		0,90		0,86		0,96		0,93		-41%

PARTNERSHIPS AND CERTIFICATES

In order to achieve our environmental goals, close cooperation with external partners is essential. We endeavor to participate in industry-wide initiatives and environmental partnerships in order to benefit from best practices and work together on solutions to global environmental problems.

Collaboration with suppliers:

We work closely with our suppliers to promote sustainability throughout the supply chain. This includes implementing environmental standards and selecting suppliers who share our environmental goals.

Certifications:

We strive for international environmental certifications to ensure compliance with high environmental standards and continuous improvements in our environmental management system.



ISO 9001:2015 und 14001:2015

An essential part of our corporate strategy is the quality management according to ISO 9001:2015 and ISO 14001:2015, which is established in all our subsidiaries.

The basis for the resulting certificates are the manual and process descriptions. Constant improvements help us to be a competent, innovative and reliable partner to our business partners, not just a supplier.



FSC® - Certificate

Wood, as an original eco-material, plays a central role in producing in a more environmentally friendly way and marketing it accordingly - a renewable raw material of FSC®-certified quality for outstanding products and satisfied end customers.



AQUA – Renewable Energy Certificate

The AQUA certificate from ENERGIEALLIANZ Austria confirms that all electricity supplied to us comes 100% from renewable energy sources. By relying predominantly on European hydropower and verified origin guarantees, it highlights our commitment to climate protection and ensures that our operations run entirely without CO₂ emissions from electricity consumption.

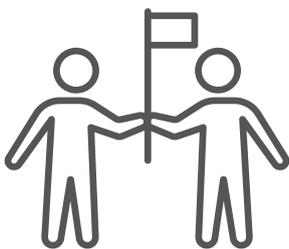


S - SOCIAL

MISSION STATEMENT & VALUES

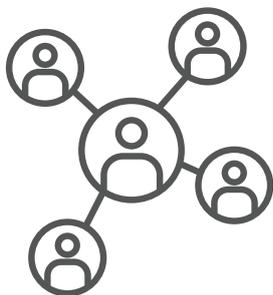
Our corporate culture is rooted in an environment where genuine customer proximity, collaborative exchange, and personal service are not only valued but actively practiced. These values shape our daily actions and form the foundation for sustainable, trust-based cooperation.

The mission statement with its three central pillars is deeply anchored in our corporate culture. It shapes our daily activities and is consciously lived by all employees.



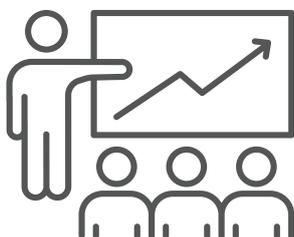
Customers - the focus

Satisfied customers are the basis for the company's success. We achieve this through productivity, innovation, quality, service and sustainability. Our values and work culture, in addition to suitable products, set us apart and create long-term partnerships.



Employees - factor of success

Our employees are the key to success and satisfied customers. An open, appreciative approach ensures high motivation. Efficiency and passion are in our carefully crafted products. With our flexible, sustainably thinking team, we shape the future responsibly.



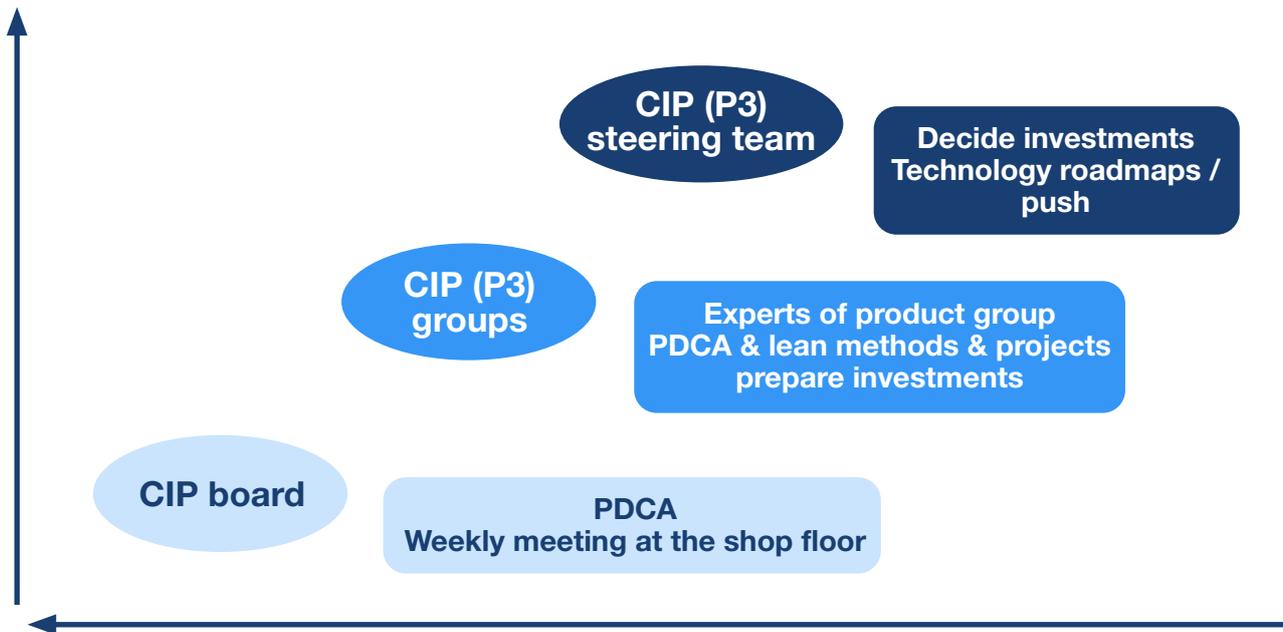
Leadership - active role model

Our managers create a working atmosphere in which employees feel comfortable and thus actively contribute to the company's success. Exemplary leadership creates enthusiasm and is the basis for high-performance, responsible teams.

CONTINUOUS IMPROVEMENT PROCESS

OBJECTIVES

Continuous improvement at ISOSPORT is central to our competitiveness and sustainability. It ensures that products, processes, and workplaces are optimized in small, steady steps. Through the commitment of all employees, a culture of continuous learning is established, in which improvement becomes part of everyday actions.



The Continuous Improvement Process (CIP) begins with capturing ideas, potentials, or disruptions on the CIP board directly within the department and ends with their sustainable resolution and standardization. Every improvement proposal is documented through the digital suggestion system. Triggers include ideas from our employees, safety and quality-related incidents, identified process inefficiencies, as well as insights from Lean methods, audits, and various feedback loops.

In principle, proposals are divided into three categories:

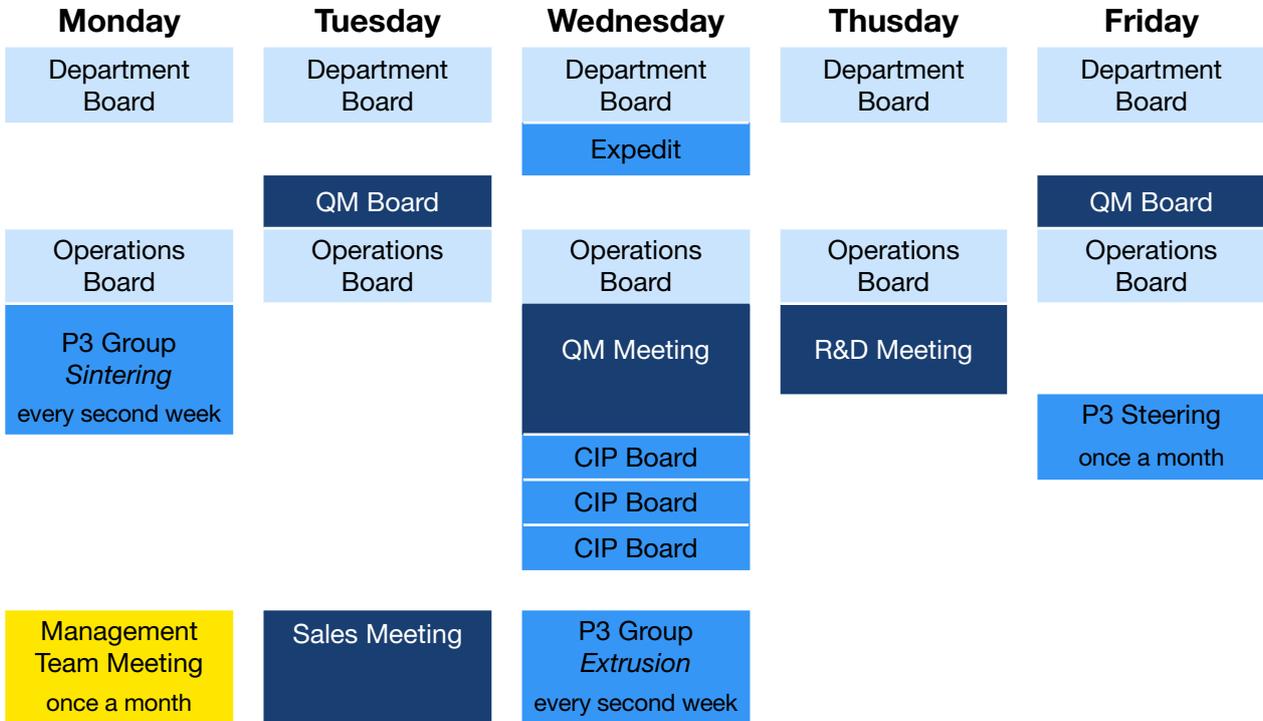
- **CIP Board:** Handles suggestions that can be implemented quickly in day-to-day operations.
- **P³ Group:** Analyzes and develops more extensive proposals using methodological approaches.
- **P³ Steering Team:** Acts as the escalation level, takes a strategic perspective, and decides on necessary investments.

To implement CIP initiatives, various Lean tools and platforms are used:

- **PDCA sheets** for structured problem-solving
- **CIP boards** for visualization directly at workplaces
- **Online dashboards** for transparency and evaluation
- **Internal training** (e.g., Yellow Belt in the FIT4ISOSPORT program)
- **P³ groups** for cross-departmental projects

COMMUNICATION

Continuous improvement is firmly embedded in the I³ Shop Floor Management system, which serves as a central communication platform for all employees. Every day at 9:00 a.m., the Operations Board Meeting takes place and forms the starting point for actions in the areas of safety, quality, and productivity. In addition, weekly prioritization meetings are held to align current improvement projects. Further impulses for CIP initiatives come from the QM morning meetings as well as the regular meetings of Sales and Work Preparation.



STANDARDIZATION AND SUSTAINABILITY

Successful improvements are implemented into the Quality Management System (QMS) or documented as a visual standard after the effectiveness review is completed. Training materials, work instructions, and templates are updated, and changes are extended to similar products or processes. This ensures that improvements achieved once are maintained permanently and support our sustainability goals.



PERFORMANCE CULTURE - OUR PATH TO CONTINUOUS EMPLOYEE DEVELOPMENT

With our development program Performance Culture, we aim to firmly embed our values and corporate culture within our teams. It helps us meet strategic personnel needs primarily by fostering the growth of our own employees and serves as a key instrument of our long-term corporate strategy.

The individual goals of our employees are closely linked to the company's strategic objectives and are jointly defined and reviewed during annual performance discussions. Performance and development are addressed in a personal and appreciative manner.

Our established feedback culture creates space for continuous learning and enables us to identify and nurture potential in a targeted way. Through this systematic and personalized development, every employee gains clarity on their strengths and how to leverage them most effectively.

These are the key elements of our Performance Culture strategy:



FIT4ISOSPORT - KNOWLEDGE THAT CONNECTS

With the internally designed training program FIT4ISOSPORT, we create a solid knowledge base for all employees. It provides essential know-how that not only makes daily work easier but also strengthens understanding of our culture and cross-departmental processes.

Through this targeted knowledge transfer, we promote personal responsibility, increase satisfaction, and build a shared understanding of our values and goals. The program is an important cornerstone of our sustainable personnel development and ensures that every employee can actively contribute to the ongoing development of our company.

The program consists of 4 modules (each 60 minutes), and every employee participates - see the full program on the next page.

MODULE 1: VISION / MISSION STATEMENT / CODE OF CONDUCT

Conveys company values and goals, promotes a shared understanding of desired behavior, and strengthens identification with ISOSPORT.

MODULE 2: TECHNOLOGIES / PRODUCTS / FURTHER PROCESSING OF PRODUCTS

Provides an overview of the technologies used and the product range, as well as an understanding of production processes and product finishing

MODULE 3: RAW MATERIALS AND COST AWARENESS

Imparts knowledge about raw materials, waste reduction, and key figures; raises awareness of cost factors and economic thinking; an important contribution to improving efficiency.

MODULE 4: QUALITY / CONTINUOUS IMPROVEMENT (CIP) / INNOVATION

Focuses on quality standards and continuous improvement; provides information on current innovative developments and forward-looking ideas within the company.

EMPOWERING THE NEXT GENERATION

We Invest in the future - not only through modern facilities and optimized processes, but above all through the targeted promotion of young talent. We regularly open our sites to school classes, giving them their first insights into industrial production during plant tours. For many, this marks the beginning of a professional career – including numerous apprentices whose training is especially close to our hearts.



As a versatile company with strong regional responsibility, we see it as our duty to provide practical training for young people and integrate them into our corporate culture at an early stage. We offer a wide range of opportunities – from summer internships and work placements to supervising academic theses. University graduates from technical and business fields are always welcome.

Training young people is far more than an investment in skilled workers, it is a core part of our social responsibility. Apprenticeship training is particularly important to us because we see it as an opportunity to support young talent not only professionally but also personally.

We accompany our apprentices on their journey into the professional world with solid training, individual guidance, and targeted development of their strengths. We place great importance on a respectful learning culture that creates space for personal growth, responsibility, and team spirit.

Our goal is not just to impart knowledge but to open up perspectives – for a successful professional future and strong collaboration within the company.

GROUP-WIDE DEVELOPMENT — LEARNING BEYOND COMPANY BOUNDARIES

As part of Constantia Industries AG, we benefit from a wide range of development programs organized across the group. These programs not only provide high-quality training content for professional and personal growth but also actively promote exchange between companies within the group.

Looking beyond one's own horizon opens up new perspectives, strengthens employee networks, and creates valuable synergies. This fosters a shared understanding of company-wide goals and a culture of learning from one another – an important contribution to our sustainable development.

Various development programs were introduced several years ago and remain highly popular among participants. Some examples include:

NAME	TARGET AUDIENCE	CONTENT/PURPOSE
Learning Organization	(New) members of the CIAG leadership	Provide participants with a deeper understanding of strategic topics and offers a platform for cross-business-unit networking.
Leadership Workshop	New or future leaders/managers	Equip potential leaders with all essential tools needed for their future leadership role - to develop leadership skills, communication, and self-reflection
Talent Circle	Employees at a decision point between a specialist or leadership career	Ensuring personal and professional growth through strengthening communication, collaboration in agile environments, and lateral leadership skills.
Leading in Production	Managers in production environments	Provide participants with operational leadership, team management, and conflict resolution training.
E ³	New employees of CIAG	Efficient and effective decision-making: the training focuses on meeting facilitation and optimal preparation and follow-up of meetings
Apprentice College	Apprentices	Strengthen soft skills, teamwork, and personal responsibility as well as encourage cross-company exchange among apprentices

In addition to CIAG's core development programmes, we also provide targeted Coaching and Mentoring initiatives to further strengthen leadership quality and personal growth across the organisation.

Coaching

A needs-based programme that helps leaders grow into Manager–Leader–Coach roles. It focuses on practical leadership skills, communication, and value-driven decision-making.

Mentoring

A strategic development format where members of the extended Executive Board mentor high-potential managers. It supports knowledge transfer, strategic thinking, and long-term talent development.

Furthermore, a group-wide online Learning Management System (LMS) has been implemented to make training and development more efficient, flexible, and up-to-date. This platform strengthens our commitment to continuous learning across the entire organization.

The digital learning portal offers:

- Online delivery of mandatory training, e.g., safety instructions or compliance courses
- Materials and courses for voluntary participation, e.g., technical topics, soft skills, or internal processes
- Management and documentation of all learning activities, including certificates of participation and progress tracking
- The LMS promotes self-directed learning and supports continuous development in everyday work.



GREAT PLACE TO WORK®

As part of our commitment to employee well-being and organizational development, we regularly collaborate with Great Place to Work® to conduct comprehensive employee surveys across our entire group.

These surveys provide valuable insights into workplace culture, engagement, and satisfaction, enabling us to identify strengths and uncover opportunities for improvement. The anonymized feedback serves as an important basis for targeted actions that help strengthen trust, collaboration, and employee empowerment throughout the organization.

What defines a „Great Place to Work“?

Being a „Great Place to Work“ goes beyond mere facts. It stands for an inspiring work atmosphere where every employee feels valued and supported. Here are some aspects that characterize such a workplace:

- 1. Trust and Transparency:** An open flow of communication, centered on trust between employees and leadership, creates the foundation for a positive work environment.
- 2. Team spirit and Collaboration:** A great workplace fosters team spirit and a culture of collaboration, encouraging every employee to realize their full potential.
- 3. Promotion of Individual Development:** A „Great Place to Work“ offers opportunities for further education and personal development to support each individual’s career goals.
- 4. Work-Life Balance:** Balancing professional demands with personal life is a crucial component. A „Great Place to Work“ provides the conditions that make this possible.
- 5. Recognition and Appreciation:** Employees should feel valued and recognized for their work. A culture of appreciation contributes to creating a positive work climate.

OUR RESULTS

We are proud to be certified as a Great Place to Work® for the second time in a row and to have been recognized in 2024 as one of Austria’s Best Workplaces™. This distinction confirms our lived corporate culture, which is based on trust, respect, fairness, pride, and team spirit.



The award is based on an anonymous qualitative and quantitative employee survey conducted in autumn 2023, as well as a comprehensive audit. As part of the internationally applied For All™ methodology, employees evaluate 60 statements on a five-point scale and provide confidential feedback on essential cultural dimensions mentioned above.

Great Place to Work® also analyzes differences across demographic groups and roles to ensure a holistic and representative assessment of our workplace culture. These results reflect how much our employees value their work and identify with ISOSPORT.

As one of the TOP 10 employers in Austria within our size category, we see this recognition not only as confirmation but also as motivation to continue investing in an appreciative, motivating, and sustainable work environment.

EMPLOYEE SAFETY

ISOSPORT’s safety concept embeds employee protection and health as an integral part of our corporate strategy. It defines measures to prevent workplace accidents and ensures a safe working environment. Responsibilities are divided into three pillars:

SAFETY SPECIALIST	ORGANIZATIONAL	IMPLEMENTATION / AUTHORITIES
External - Safety Specialist	Internal - Quality Management	Internal - Technical Department

This ensures that every level actively participates—from risk analysis to the implementation of effective protective measures—so that no question of workplace safety remains unanswered.



Accident management and training are closely linked. Every incident—whether an accident or a near miss—is immediately recorded in the Evocom system, analyzed, and resolved through targeted measures. At the same time, all employees undergo annual safety and fire protection training; new colleagues and external contractors receive an induction and the necessary equipment upon their first entry to the premises. This continuous training culture, supported by a digital tool for documenting attendance records, ensures strong awareness of potential hazards and the correct behaviors.

In addition to physical risks, we also pay close attention to the mental well-being of our workforce. Every two years, we evaluate job satisfaction and specifically psychological stress in the workplace through the “Great Place to Work” survey. The insights gained feed directly into improvement programs and dialogue with managers, enabling us to take early measures for relief and motivation.

With this integrated approach, we not only create a safe working environment but also strengthen the social pillar of sustainability. By systematically minimizing risks, making training a fixed part of everyday work, and actively involving our employees in processes, we enhance the resilience of our company and contribute to a long-term healthy and motivated team.

On the technical side, all machines and equipment are regularly inspected by the labor inspectorate and independent experts. Before any machine goes into operation, a thorough check of emergency stop buttons and safety devices is mandatory. This approach is complemented by systematic hazardous substance management, where we provide and document appropriate personal protective equipment based on current safety data sheets. In this way, we combine efficient production with solid occupational safety.

Higher-level controls such as the semi-annual Safety Committee meetings, regular safety inspections, and 5S audits ensure the sustainability of our measures. Protocols and responsibilities are consistently maintained in Evocom, open tasks are monitored, and progress is visualized in a Power BI dashboard. Fire protection is also subject to strict quarterly planning, during which our fire safety team, led by the appointed officer, reviews existing measures and initiates necessary adjustments.

HEALTH AS A CORE RESPONSIBILITY

The well-being and health of our employees are a top priority at ISOSPORT. This responsibility stems directly from our fundamental commitment to the people who represent the most valuable resource of our company.

In light of an increasingly demanding work environment, we have developed targeted programs to provide the best possible support for our employees. A company doctor is available to offer advice on individual concerns and to accompany preventive measures. These include, among others, company-sponsored vaccination programs and regular health initiatives in which all employees can participate. Our initiatives aim not only to promote physical health but also to strengthen overall well-being – creating a safe, healthy, and motivating work environment.



Corporate Health Management

Our employees' health is important to us! That's why we offer a comprehensive corporate health management program that includes well-thought-out preventive measures for a healthy working life.



Home Office & Flexible Working Hours

We understand how important flexibility is. That's why we offer flexible working hours and the option to work comfortably from home. This way, employees can better balance your professional and personal goals.



Active Together

Team spirit and physical activity are important to us. With regular sports activities and company events, we not only promote health but also strengthen our sense of community. Together, we create experiences that connect us and make our team even stronger.



Good Transport Connections

Our employees can easily reach us by public transport, allowing them to commute comfortably and sustainably. We also offer convenient parking facilities and secure bicycle storage.

EQUALITY AS A LIVED VALUE

Equality is more than a principle for us – it is a central part of our corporate culture. At ISOSPORT, we actively ensure that all employees, regardless of gender, origin, age, or other personal characteristics, have equal opportunities.

We promote respectful collaboration, fair development prospects, and a work environment where diversity is valued and embraced. Our managers consciously uphold this attitude and ensure that equal treatment is firmly anchored in all areas of the company.

Only in an environment based on appreciation and equal opportunity can people realize their full potential – for the benefit of each individual and the entire company.



LEGAL COMPLIANCE

Compliance with legal requirements and the provisions of the applicable collective agreement is a top priority at ISOSPORT. For us, this is not only a legal obligation but also an expression of respect and fairness toward our employees.

Our responsible managers are fully aware of the relevant requirements and act consistently in accordance with them. This lived commitment to legal compliance creates trust, security, and a stable foundation for responsible collaboration within the company.

WHISTLEBLOWING

Responsible and ethical behavior is essential for us. To meet this standard, we have established a group-wide whistleblower hotline. It provides employees as well as external stakeholders with the opportunity to confidentially and anonymously report potential violations of legal regulations, internal policies, or ethical principles.

The hotline is an important tool for strengthening our corporate culture, which is based on openness, trust, and integrity. It promotes transparency and helps us identify risks at an early stage and respond appropriately – protecting our employees, our company, and our values.

KEY FIGURES SOCIAL

GENERAL		
Total number of employees	222	100%
Headcount male	189	84%
Headcount female	33	16%
Apprentices	10	4,5%
DIVERSITY INDICATORS		
Number of employees in top management	10	100%
Headcount male	8	80%
Headcount female	2	20%
Distribution of employees by age group		
< 30 years	39	18%
30 - 50 years	118	53%
> 50 years	65	29%
TRAINING AND COMPETENCE DEVELOPMENT INDICATORS		
Number of employees that participated in regular performance and career development reviews	222	100%
Overall number of training hours	2065,65	9,3 hrs/ employee
OCCUPATIONAL HEALTH AND SAFETY INDICATORS		
Number of recordable occupational accidents	16	
Number of work-related fatalities	0	

HIGHLIGHTS:

- Stable and diverse workforce with a balanced age structure
- Above-average representation of women in top management in the plastics industry
- High commitment to development
- Continuous learning culture

G - GOVERNANCE

Governance forms the foundation for sustainable growth, responsible leadership, and the trust of our stakeholders. To us it does not only mean complying with laws and regulations but also acting ethically and transparently and managing risks responsibly.

Governance is the cornerstone that supports environmental and social commitments. It provides the framework through which sustainability goals are set, monitored, and achieved.

STAKEHOLDER ENGAGEMENT

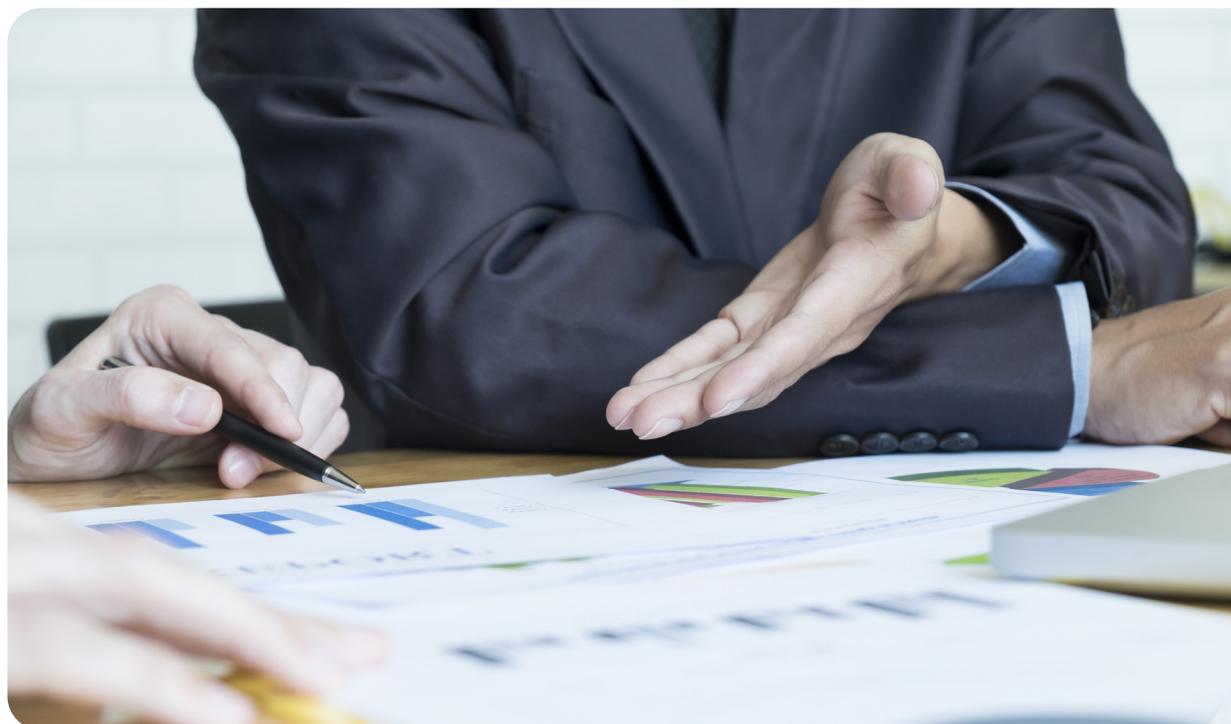
An open and continuous dialogue with our stakeholders is a central part of our sustainability work. The primary objectives of stakeholder engagement are to:

- Build trust and promote transparency through open, two-way communication
- Understand stakeholder expectations and concerns to align our business practices accordingly
- Identify risks and opportunities early by integrating diverse perspectives
- Strengthen long-term relationships that support sustainable value creation
- Promote accountability and responsiveness by incorporating feedback into ESG strategy and performance monitoring

We regularly identify and analyze the expectations and concerns of our most important stakeholders – including employees, customers, suppliers, owners, and authorities.

The involvement takes place through various formats such as employee surveys, supplier audits, customer feedback systems, and strategic partnerships. This feedback is systematically incorporated into our sustainability strategy and helps us to identify and address relevant issues at an early stage.

Through this structured exchange, we not only strengthen mutual trust but also create the basis for sustainable corporate development that combines social responsibility with economic success.





CYBER SECURITY AND DIGITAL RESPONSIBILITY

The security of our digital infrastructure is a central part of our corporate responsibility. In light of increasing cyber threats, we pursue a comprehensive cybersecurity strategy that combines technical resilience, organizational preparedness, and employee awareness.

TECHNICAL SECURITY AND REDUNDANCY

All locations are equipped with redundant firewalls and 24/7 monitoring.

Redundant WAN connections (Internet, MPLS) are managed via SD-WAN technology to ensure high fault tolerance.

Many sites operate with geographically separated data centers and redundant components to maintain business continuity.

Sensitive areas are protected by electronic access control systems.

CRISIS MANAGEMENT AND INCIDENT RESPONSE

All security incidents are logged in a central IT service management system (ITSM).

Incidents are reported by employees or detected by automated systems and handled by dedicated IT teams under defined Service Level Agreements (SLAs).

In the event of a major incident or cyberattack, designated crisis managers coordinate with emergency teams to ensure a rapid and effective response.

EMPLOYEE TRAINING AND AWARENESS

A key pillar of our security culture is mandatory e-learning via the SoSafe platform, which all employees with computer access must complete regularly.

Phishing simulations and social engineering tests are conducted to strengthen vigilance and risk awareness.

Regular information campaigns ensure that employees stay informed about current threat scenarios and best practices.

PROTECTION AGAINST CYBERATTACKS

We deploy a wide range of preventive and detective measures, including:

- Extended Detection and Response (XDR) on all clients and servers
- Automated patch management
- Network segmentation
- Modern firewalls and encryption technologies
- CVE monitoring and security dashboards

A dedicated Security Operations and Response Team handles alerts and incidents, while a Security Management Team oversees strategic planning and continuous improvement.

STRATEGIC IT DEVELOPMENT

Our long-term IT strategy is designed to ensure competitive advantage and future-proof security.

We collaborate with external experts and partners to stay ahead of technological developments and emerging threats.

COMPLIANCE & ETHICS

As part of the Constantia Industries AG, we rely on the Code of Conduct of our parent company. This document forms the ethical foundation of our business activities and ensures that we are committed to acting with integrity, fairness, and responsibility—towards our employees, business partners, society, and the environment.



The Code of Conduct provides clear guidance on critical topics such as anti-corruption, equal treatment, conflicts of interest, data protection, and the sustainable use of resources. These principles are embedded in our daily operations through regular training, transparent communication, and a shared ethical culture that is continuously developed and reinforced.

To strengthen our open corporate culture and detect potential misconduct at an early stage, all employees have access to a confidential whistleblower system. This system allows for the anonymous reporting of violations or well-founded suspicions. All reports are handled with strict confidentiality and processed in accordance with our internal compliance guidelines.

In addition, we maintain a structured and proactive approach to legal compliance using a Legal Compliance Register. This professional service enables us to systematically identify, monitor, and manage all relevant legal obligations across environmental, social, and governance domains. The register is regularly updated to reflect changes in legislation and is integrated into our compliance management system to ensure accountability and transparency.

Our comprehensive compliance framework ensures that we act in accordance with all applicable laws, regulations, and international standards - particularly those related to environmental protection, labor rights, anti-corruption, and fair competition. Through these measures, we demonstrate our commitment to ethical business practices, legal integrity, and sustainable corporate governance.

HUMAN RIGHTS AND SOCIAL RESPONSIBILITY

As a company, we are explicitly committed to our social responsibility and to respecting human rights along our entire value chain. We are guided by internationally recognized standards and are committed to the ten principles of the UN Global Compact. These principles form the framework for our responsible business conduct in the areas of human rights, labor standards, environmental protection, and anti-corruption.

The ten principles of the UN Global Compact at a glance:

THE TEN PRINCIPLES OF THE UN GLOBAL COMPACT



HUMAN RIGHTS

Principle 1:

Businesses should support and respect the protection of internationally proclaimed human rights; and

Principle 2:

make sure that they are not complicit in human rights abuse.



LABOUR

Principle 3:

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4:

the elimination of all forms of forced and compulsory labour;

Principle 5:

the effective abolition of child labour; and

Principle 6:

the elimination of discrimination in respect of employment and occupation.



ENVIRONMENT

Principle 7:

Businesses should support a precautionary approach to environmental challenges;

Principle 8:

undertake initiatives to promote greater environmental responsibility; and

Principle 9:

encourage the development and diffusion of environmentally friendly technologies.



ANTI-CORRUPTION

Principle 10:

Businesses should work against corruption in all its forms, including extortion and bribery.

These principles are an integral part of our corporate strategy and are actively implemented through internal guidelines, training, and selection and cooperation with our business partners.



RISK MANAGEMENT

Effective risk management is a central part of our corporate governance and sustainability strategy. In addition to a comprehensive **Business Continuity Plan (BCP)**, we conduct systematic evaluations and documentation of risks within each division and product group. The goal is to identify potential hazards at an early stage and define appropriate measures to minimize or eliminate risks.

At least once a year, we perform **SWOT analyses** (Strengths, Weaknesses, Opportunities, Threats) for every product group and functional area. These analyses provide a structured overview of strategic and operational risks and opportunities. Where applicable, we derive **focused action plans** to proactively address identified weaknesses or threats and to strengthen our resilience and competitiveness.

Each department is responsible for developing and implementing risk-reducing activities. These efforts are supported by cross-functional collaboration and annual reviews to ensure that our risk management practices remain effective, up to date, and aligned with our ESG objectives.

This integrated approach enables us to act responsibly, maintain operational continuity, and contribute to long-term value creation across environmental, social, and governance dimensions.

To ensure the continuity of critical business operations during emergencies, ISOSPORT Verbundbauteile GmbH has implemented a comprehensive **Business Continuity Plan (BCP)**. This plan outlines structured procedures and responsibilities for responding to natural disasters, technical disruptions, and other crisis scenarios.

Key elements of the BCP include:



Scope and Responsibility

The BCP applies to the Eisenstadt site and is overseen by senior management. The plant management is responsible for emergency and risk management, supported by annual reviews and updates.



Emergency Procedures

In the event of a crisis, an escalation process determines whether the BCP should be activated. Only the plant manager or executive management can initiate the plan. Predefined procedures exist for specific emergencies such as fire, power outages, or pandemics.



Crisis Team

Upon activation of the BCP, a situation-specific crisis team is assembled by management to coordinate response efforts.



Infrastructure and IT Safeguards

Critical infrastructure is protected through multiple supply circuits, back-up systems, and documented emergency protocols. IT systems are supported by emergency power solutions.



Resource Management

Raw material strategies are reviewed annually, and alternative sourcing is analyzed. Workforce flexibility is ensured through shift planning, training programs, and temporary staffing during shortages.



Risk Analysis and Equipment Resilience

Production facilities are equipped with safety systems and evaluated using a risk matrix. Maintenance procedures and spare parts availability are documented and reviewed regularly.



Emergency Documentation

A dedicated emergency folder includes contact lists, maps, and meeting points, and is updated annually.

This structured approach to business continuity reflects our commitment to operational resilience, employee safety, and responsible corporate governance. It supports our sustainability goals by minimizing disruptions and ensuring preparedness across environmental, social, and technical dimensions.

CLOSING WORDS

As we conclude this Sustainability Report, it is clear that ISOSPORT's commitment to ESG is not just a regulatory requirement, but a core value that shapes our identity and future. Our journey is defined by ambitious goals, measurable progress, and a culture that embraces responsibility at every level of the organization.

AMBITIOUS GOALS, REAL RESULTS

Since 2019, we have set ourselves clear and challenging targets for 2029: reducing CO₂ emissions by 30%, cutting energy consumption by 7%, reducing waste by 40%, and ensuring that 30% of our materials are renewable or recycled. These targets reflect our determination to minimize our environmental footprint and lead by example in the plastics industry.

Our progress is tangible. Over the past five years, we have halved our total emissions, eliminated Scope 2 emissions through a complete switch to renewable electricity, and made significant reductions in Scope 1 and Scope 3 emissions. These achievements are the result of targeted investments in energy-efficient technologies, process optimization, and a strong focus on waste reduction and circular economy principles.

SUSTAINABILITY AS A CULTURAL FOUNDATION

At ISOSPORT, sustainability is woven into our culture and values. We believe our employees are the foundation of our success. Through transparent workforce planning, targeted training, and a strong focus on engagement and well-being, we create a workplace where everyone can thrive. Our “Performance Culture” and FIT4ISOSPORT programs ensure that personal development is aligned with strategic goals, fostering a culture of continuous improvement and shared responsibility.

We are proud to be recognized as a “Great Place to Work®” and one of Austria's top employers. This recognition reflects our commitment to fairness, respect, and equal opportunity. We actively promote diversity, inclusion, and a respectful working environment, knowing that only in such a setting can people realize their full potential.

RESPONSIBLE GOVERNANCE AND TRUST

Our governance framework is the bedrock of our sustainability efforts. We are committed to ethical business conduct, robust risk management, and transparent stakeholder engagement. Our Code of Conduct, compliance systems, and whistleblower hotline ensure that integrity and accountability are part of our daily reality. We systematically identify and manage risks, maintain a comprehensive Business Continuity Plan, and continuously review our practices to ensure resilience and preparedness.

Cybersecurity and digital responsibility are also central to our governance. We invest in advanced technologies, employee training, and crisis management protocols to safeguard our digital infrastructure and maintain stakeholder trust.

LOOKING AHEAD

Sustainability is a journey, not a destination. Our achievements are the result of collaboration—within our teams, with our suppliers, and through partnerships across the value chain. We actively participate in industry initiatives, pursue international certifications, and engage with stakeholders to learn, adapt, and improve. As we look to the future, we remain committed to transparency, innovation, and continuous improvement.

Sustainability is a shared responsibility. At ISOSPORT, we are united by a common purpose: to shape a sustainable and responsible future—together.

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PART OF  **ICOTEC.GROUP**
INNOVATIVE PLASTICS SOLUTIONS



ESG-BERICHT

