

2025 Responsible Investment Report

Regulation (EU) 2019/2088

MiCROTEC S.p.A.

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MiCROTEC

For over 40 years, **MiCROTEC** has been a global leader in the development of advanced scanning, sensing, artificial intelligence and optimization systems solutions for the wood industry. Founded in 1980, the company has revolutionized the sector by introducing innovative technologies for the characterization of wood, the digitization of production processes and the more efficient and sustainable use of natural resources, becoming the only player able to offer scanning and optimization solutions along the entire supply chain, from logyard to secondary processing. MiCROTEC's operational and commercial structure extends far beyond Italy, consolidating an international presence that allows the group to serve the main global wood markets. The headquarters are located in Bressanone, South Tyrol, a strategic center for research, technological development and corporate management, where multisensor scanners, software platforms and artificial intelligence systems are developed that represent the core of MiCROTEC's offer. Alongside the Italian headquarters, MiCROTEC operates through several offices: Venice in Italy, Rosenheim in Germany, Linköping in Sweden, Espoo in Finland, Corvallis in USA and Vancouver in Canada.

MiCROTEC integrates sustainability as a strategic pillar of its business, developing advanced woodworking technologies capable of improving the efficiency of industrial processes, reducing waste and promoting a responsible use of natural resources. With a portfolio of solutions featuring digital innovation, intelligent automation and material optimisation systems, the company is making a real contribution to the transition to a more sustainable wood supply chain.

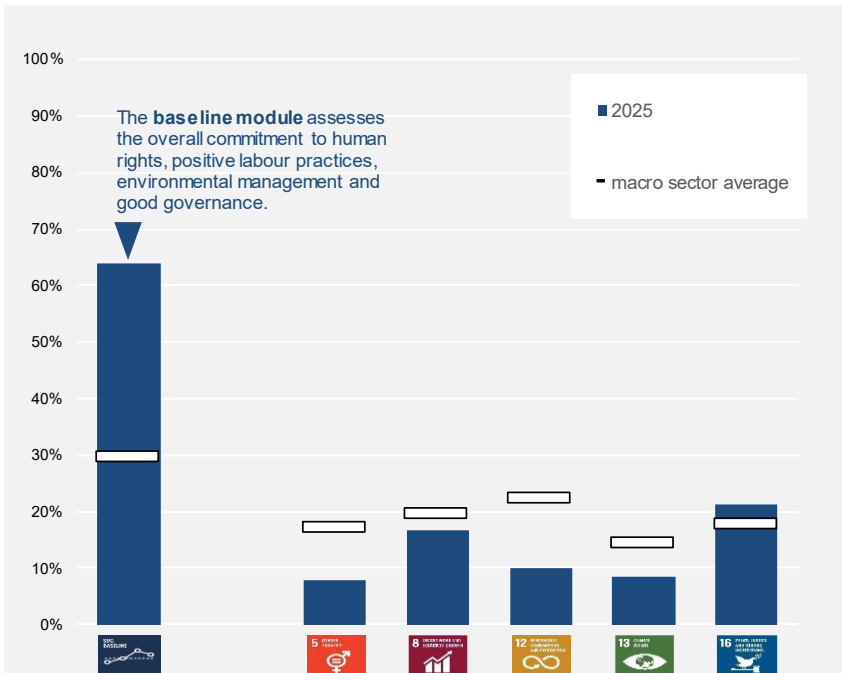
The integrated management of the value chain – from research and development to vision and scanning systems, up to digital traceability platforms – allows MiCROTEC to offer its customers superior quality, reliability, data security and environmental performance. The technologies developed by the company make it possible to maximize the value of wood, reducing waste and operating costs and supporting the protection of forests through a more efficient use of raw materials.

MiCROTEC is inspired by and promotes principles of responsible governance, in line with the most advanced international practices and with the principles of the United Nations Global Compact, to which the company adhered since 2025 by supporting the Ten Principles on human rights, labour, environment and anti-corruption. The company also contributes to the Sustainable Development Goals (SDGs) through its technologies, processes and commitment to a more sustainable and digitized industry. In this context, MiCROTEC embraces a sustainability strategy that is reflected in the organization's policies, management models and operating methods, promoting an inclusive, safe and environmentally friendly economy. The company focuses on the well-being of its employees, the integrity of its behaviour and transparency towards all stakeholders.

The enhancement of people and their diversity is a key element of the company's approach. MiCROTEC continues to expand and strengthen programs dedicated to inclusion and professional development, promoting a fair, collaborative and innovation-oriented environment. At the same time, the company is defining a structured decarbonization path, and in 2025 it joined the Science Based Targets Initiative by presenting its commitment.

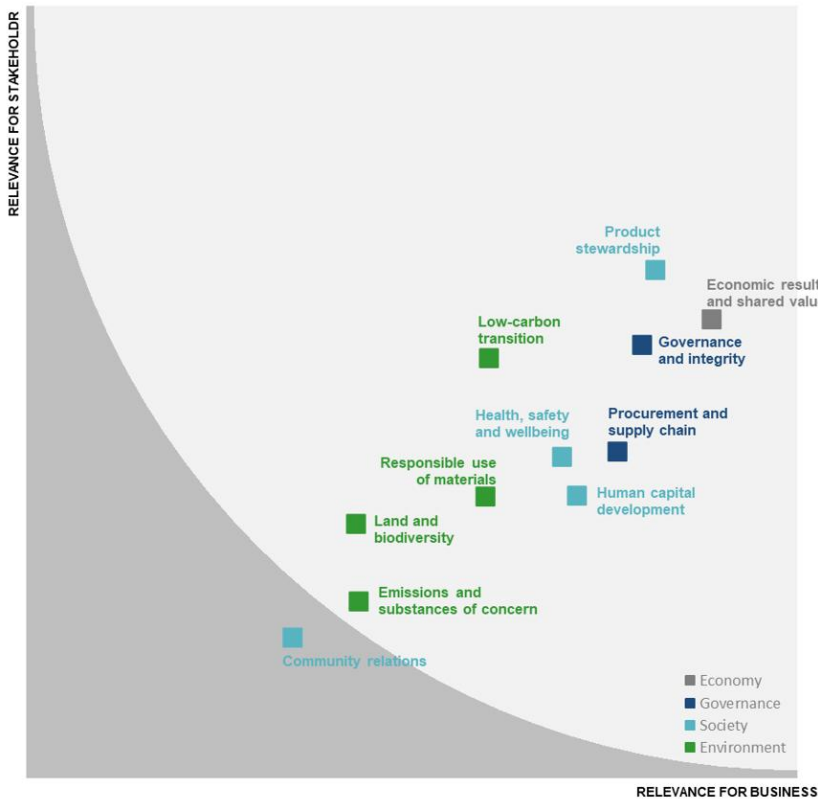
Attention to the environment extends along the entire supply chain and in the relationship with business partners. MiCROTEC has adopted the Partnership Charter and demands the same principles and values from all its suppliers.

CONTRIBUTION TO THE SDGs AND MATERIALITY



MICROTEC is inspired by and promotes values consistent with the most advanced international practices in terms of governance, including the **UN Global Compact**, confirming its support for the **Ten Principles** and contributing to **the Sustainable Development Goals** as well as the broader objectives of the United Nations.

The **SDG Action Manager analysis tool** allows for effective self-assessment of progress. The graph on the side represents MICROTEC's contribution towards the SDGs chosen as its strategic reference.



In defining MICROTEC's **sustainable strategy and action plans**, materiality analysis offers an effective tool for identifying relevant governance, economic, social and environmental issues, matching business interests with stakeholder expectations.

The **materiality matrix** is built by systematically assessing risks, opportunities, positive or negative impacts, analyzing all the important aspects for the business with the contribution of the first line of management, the majority shareholder and finally collecting the positions expressed by the most relevant stakeholders.

SDGs and materiality are the reference for the adopted action plan. The **ESG plan** is coordinated, monitored and discussed in the Board of Directors and included in the variable remuneration of management.

GOVERNANCE

Governance and integrity

The composition and functioning of the governing bodies, starting with the **Board of Directors**, ensure representativeness, competence and absence of conflicts of interest, aiming for maximum efficiency and operational integrity.

The **Code of Ethics and Sustainability Policies** adopted by MiCROTEC explicitly refer to the Ten Principles of the United Nations Global Compact and are inspired by the highest global references. Through a sustainable approach aimed at creating shared value for society and the environment, MiCROTEC intends to explore further levers of success to increase turnover and profit margins, mitigate business risk, attract capital and investors, motivate its people and consolidate the brand.

MiCROTEC has defined an **Organization, Management and Control Model**, required by law but not mandatory. It is aimed at preventing the risk of committing specific relevant crimes. The control activity is the responsibility of the Supervisory Body, appointed with criteria of autonomy and independence. In addition to specific periodic training, the approach adopted includes the whistleblowing procedure for reporting illegal conduct, to offer employees and third parties' confidential channels to raise concerns or violations of the procedure itself, without fear of retaliation, discrimination or disciplinary action.

At an operational level, the **management systems** adopted represent a fundamental asset to ensure activities that are fully aligned with the corporate strategy, in a logic of continuous improvement. Integration with business processes helps to consolidate organizational, technological and behavioral methods.

Board of Directors

- 7 members
- 2 female

Management systems

ISO 9001
ISO 50001

Procurement and Supply Chain

MiCROTEC's supply chain is mainly made up of suppliers of advanced technological components, precision hardware, multispectral sensors, electronic systems and industrial software necessary for the development of its scanning and optimization solutions for the wood industry. The core components – such as optical sensors, lasers, machine vision systems, X-ray modules, 3D cameras and high-performance electronic components – come from specialized suppliers distributed in Europe, North America and other international technology hubs.

The **Charter of Partnerships** adopted in 2025 is in addition to the existing selection procedures, to define the principles to which suppliers of goods and services and contractors must align, in their direct activities, in their contractual relationships with their possible subcontractors or subcontractors and, in general, in the creation and management of their respective value chains.

In 2025, MiCROTEC began a supplier pre-qualification process by sending an online questionnaire covering various ESG areas from human and labour rights to environmental respect and business integrity.

SOCIETY

Human capital development

MiCROTEC relies on a highly qualified workforce, largely composed of engineers, specialized technicians and innovation professionals, whose expertise is an essential element for the continuous development of scanning technologies, artificial intelligence and digital solutions that characterize the Group's offer. Most of the collaborators are hired with permanent contracts, confirming the company's desire to invest in the growth and stability of its human capital, recognized as a fundamental engine of technological competitiveness.

MiCROTEC promotes an inclusive and collaborative work environment, in which diversity, plurality of skills and professionalism constitute a founding value of the corporate culture and its identity. These principles, enshrined in the Code of Ethics and Sustainability Policies, represent a key driver for innovation: the technical complexity of the solutions developed requires an ecosystem in which multidisciplinary and freedom of thought can be fully expressed.

In line with its commitment to equity and inclusion, and with the desire to encourage a greater presence of women in STEM disciplines and technical-scientific roles, MiCROTEC has joined the Women's Empowerment Principles in 2025, promoting their application in all the Group's activities. The company actively supports policies and initiatives aimed at enhancing the participation of women in the fields of engineering, technology and innovation, promoting equal opportunities for professional growth and access to roles of responsibility.

Health, safety and well-being

MiCROTEC promotes the health and safety of all employees, creating and maintaining safe and comfortable working environments as an essential condition for the well-being and personal growth of its people. Consistent with the focus on quality, MiCROTEC's companies pay special attention to the comfort and aesthetics of workplaces and actively promote the well-being of employees.

Responsible product management, market and community relations

The care in the selection of the most advanced technological components and the full control of the critical phases of design, development and integration allow MiCROTEC to create extremely reliable, precise and innovative solutions, designed to guarantee customers a sustainable, efficient and highest quality use of the wood raw material. Technical excellence, combined with in-depth knowledge of industrial processes and the ability to combine hardware, software and proprietary algorithms, allows us to offer high-level systems that anticipate market needs and contribute to the digitization of the entire wood supply chain.

MiCROTEC responsibly manages its value chain, collaborating with highly specialized suppliers in electronic components, optical, laser and X-ray systems, digital technologies and high-performance industrial materials. These partnerships, together with the know-how developed in the centres of excellence in Italy, Germany, Finland, Sweden, the United States and Canada, make it possible to design and implement reliable and sustainable solutions that meet the highest standards required by industry and international regulations.

There are numerous certifications that attest to the quality of the processes and systems developed by MiCROTEC. The Group's various offices operate according to strict international standards relating to quality management, safety, technological traceability and compliance of production processes.

ENVIRONMENT

Responsible use of resources

MiCROTEC adopts an environmental management approach, aimed at ensuring systematic control of the environmental impacts deriving from its design, production, integration and technical assistance activities. The company is committed to reducing its environmental footprint throughout the entire life cycle of its products, designing solutions that enable greater energy efficiency in customers' processes, a reduction in wood processing waste and an increasingly rational use of natural resources.

The company's activities mainly generate non-hazardous waste, consisting mostly of packaging materials, electronic components that are no longer usable and production waste. Most of this waste is sent for material recovery through certified circuits, while the remaining portion follows energy recovery or controlled disposal paths, ensuring the maximum possible valorisation in compliance with environmental regulations. This approach helps reduce the overall impact of operations and align the company with the highest sustainability standards in the technology industry.

Carbon footprint in line with the **GHG Protocol**

Scope 1 - direct emissions from fuel use

Scope 2 - indirect emissions from electricity use

Scope 3 - other indirect emissions along the value chain, e.g. from raw materials used, upstream or downstream logistics, use of products sold and end-of-life options.

Low-carbon transition

In 2025, MiCROTEC joined the Science Based Targets Initiative with the aim of embarking on a decarbonization path in line with the CO₂ abatement scenarios set out in the Paris Agreement. In this direction, MiCROTEC has started to monitor and publish its carbon footprint annually, in which the use phase of the products marketed, and the purchase of goods and services represent the main sources of indirect Scope 3 GHG emissions. In addition, from 2025, 100% of the electricity used is renewable, thanks to photovoltaic self-production, exclusive supply contracts and the purchase of guarantees of origin.

Additional mitigation initiatives are being studied for Scope 1 and Scope 3 emissions.

ESG PERFORMANCE

		2023	2024	2025
Governance				
	Code of Ethics			Yes
	Sustainability Policies			Yes
Governance and integrity	Board gender diversity	% of women in Board of Directors		29%
	Model 231			yes
	Partnership Chart			Yes
	Incidents of non-compliance	<i>Ethics, HSE, societal, market, and others</i>		0
Society				
People, Contracts and Turnover	Employees			417
	Women	#		79
	Men			338
	Contract	% of permanent contracts		92%
	New hires rate	% new hires on total employees		19%
	Leavers rate	% leavers on total employees		24%
Gender	Women	% of total employees		19%
	in managerial positions	% of total managers and middle managers		18%
	Gender pay gap			15%
	Managers			42%
	Middle Managers	% difference between men's and women's average pay compared with men's average pay		1%
	White Collars			14%
Health & Safety	Blue Collars			-21%
	Frequency rate	# of work injuries per million hours worked		4,6
	Lost days	# of workdays lost to injuries		25,0
Human capital development	Severity rate	# of lost day per thousand hours worked		0,0
	Training	Average training hours per employee		9,0
	Performance review	% of employees with formal performance review		97%
Environment				
GHG Emissions and Energy	GHG emissions			17.309
	Scope 1	tons of CO ₂ equivalent		303
	Scope 2			101
	Scope 3			16.905
	GHG Intensity	tons of CO ₂ equivalent per million € revenues		240
	Energy consumption	GJ (thermal and electric)		13.164
	of which renewable	% of renewable energy		44%
Water	Energy intensity	GWh (thermal & electric) per million € revenues		182
	Emissions to water	tons of priority hazardous substances		
Waste	Hazardous waste	tons of hazardous waste		3,28
	Hazardous waste	tons of hazardous waste per million € invested		0,04

1. Approval in the first half of 2026