



PLUMETTAZ GROUP
SUSTAINABILITY REPORT
2025

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1. CEO LETTER



Dear Readers,

Last year, in our second sustainability report, I referred to the “butterfly effect” to reflect on the impact of the Plumettaz Group’s activities and products on the planet’s future. With approximately 30% of the butterfly population already having disappeared from the Swiss plateau over the past century, there is a risk that we will no longer be able to illustrate this theory to future generations...

To ensure this does not happen, we must actively commit to sustainable development, and that is what the Plumettaz Group is striving to do at its own level. This third report describes the efforts we are making to achieve this and the changes we have implemented this year, illustrating—once again, using the butterfly as a metaphor—the cycles of transformation that a dynamic and innovative company like ours undergoes.

We, at the Plumettaz Group, are proactively adapting to a changing world, first and foremost to the geopolitical shifts that so greatly influence our ability to conduct and grow our business. Next come societal changes, reflecting a society focused on leisure, mobility, and goods and digital (over)consumption. All these changes are largely driven by the artificial intelligence “revolution”.

The speed with which artificial intelligence has become part of everyone’s lives and businesses is impressive. What was seen merely as a “software nymph” just two-three years ago has quickly transformed into a “digital hydra” whose range of possibilities is sometimes unsettling, sometimes fascinating, but always thought-provoking...

The Plumettaz Group is a key player in this blooming, providing innovative solutions for cable installation in data centers—the heart of AI—and for the installation of all electrical and fiber-optic cable networks that connect data centers to one another, to their power sources, and finally to the users.

Developing an ESG policy and measuring its impact is no easy task for an SME the size of Plumettaz. The legal requirements to be met, the investments to be made, the product line to be updated, and the work procedures and management system to be adapted are all key elements that we describe in this report.

You’ll be able to skim through its content with a few wingbeats... Enjoy the read...

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'P. Prat', with a stylized flourish at the end.

Philippe Prat
CEO, Plumettaz Group



2. GENERAL INFORMATION

This is our 3rd sustainability report, prepared on a consolidated basis for Plumettaz Group, including all subsidiaries.

For 2025 it has been written based on the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), basic module with additional information.

For us, sustainability encompasses social, environmental and governance aspects (ESG). It is essential to incorporate these aspects into our strategy and day-to-day operations to meet the expectations of our investors and customers, fulfil our social responsibility and develop our employee branding.

Plumettaz Group Holding SA (Plumettaz Group) is a private company, with headquarters in Switzerland (Plumettaz SA) and subsidiaries in various countries and continents.

OUR VISION

To lead the world in intelligent, sustainable and connected solutions for underground cable infrastructure deployment.

OUR MISSION

We design, manufacture and deliver reliable and innovative solutions for cable installation, empowering our customers to deploy energy and telecom underground networks with efficiency, safety, and sustainability.

OUR VALUES

INNOVATION

We push technology forward to create efficient, customer-focused solutions. Innovation drives everything we build.

RELIABILITY

We deliver products and services that are safe, robust, and consistent. Our customers can trust our quality.

SUSTAINABILITY

We reduce our environmental impact, promoting the adoption of eco-friendly solutions, and committing ourselves to social responsibility.

CUSTOMER FOCUS

We listen, advise, and respond efficiently. Our customers' success is our priority.

RESPECT

We act with integrity and transparency. We foster strong, respectful relationships with our employees, partners, suppliers and customers.



	EUROPE			AMERICA	ASIA
					
Entity	Plumettaz SA (Headquarters)	Jakob Thaler GmbH	HMS Machines B.V. and Infrarent B.V.	Plumettaz America	Plumettaz Singapore Pte. Ltd.
Country	Switzerland	Germany	The Netherlands	USA	Singapore
Nb of employees	111	53	10	16	2
NACE sector classification*	28.13, 28.22, 29.10, 33.12	28.22, 29.10, 33.12, 77.32	28.22, 29.10, 33.12, 77.32	28.22, 33.12, 77.32	33.12

*REGULATION (EC) No 1893/2006

IN NUMBERS

+190

Employees

+100

Countries

+10, 000

Pulling machines

+12, 000

Blowing machines

+100

Years of experience

+50

Patents

+80

Publications

+50

Distributors

3. BUSINESS MODEL AND SUSTAINABILITY

3.1 Introducing the Plumettaz Group

A Century of Innovation in Infrastructure Technology

Founded in 1923 in Vevey, Switzerland, the Plumettaz Group has built a global reputation for engineering excellence, innovation, and reliability. What began as a response to the challenges faced by Swiss winemakers on steep vineyard slopes evolved into an international technology group delivering advanced solutions for the energy, telecommunications, rail, snow, and industrial sectors.

For more than 100 years, Plumettaz has pursued a clear mission: to reduce human effort through intelligent mechanical and digital innovation. From the invention of portable capstan winches for agriculture to pioneering cable jetting technologies that transformed underground cable installation worldwide, the Group has continuously pushed technological boundaries.

Today, Plumettaz is recognized as a world leader in underground cable installation solutions, supporting the global deployment of optical fiber networks, power distribution systems, and modern infrastructure projects.

“**We push the boundaries.**”

Solutions for Critical Infrastructure

Telecommunications

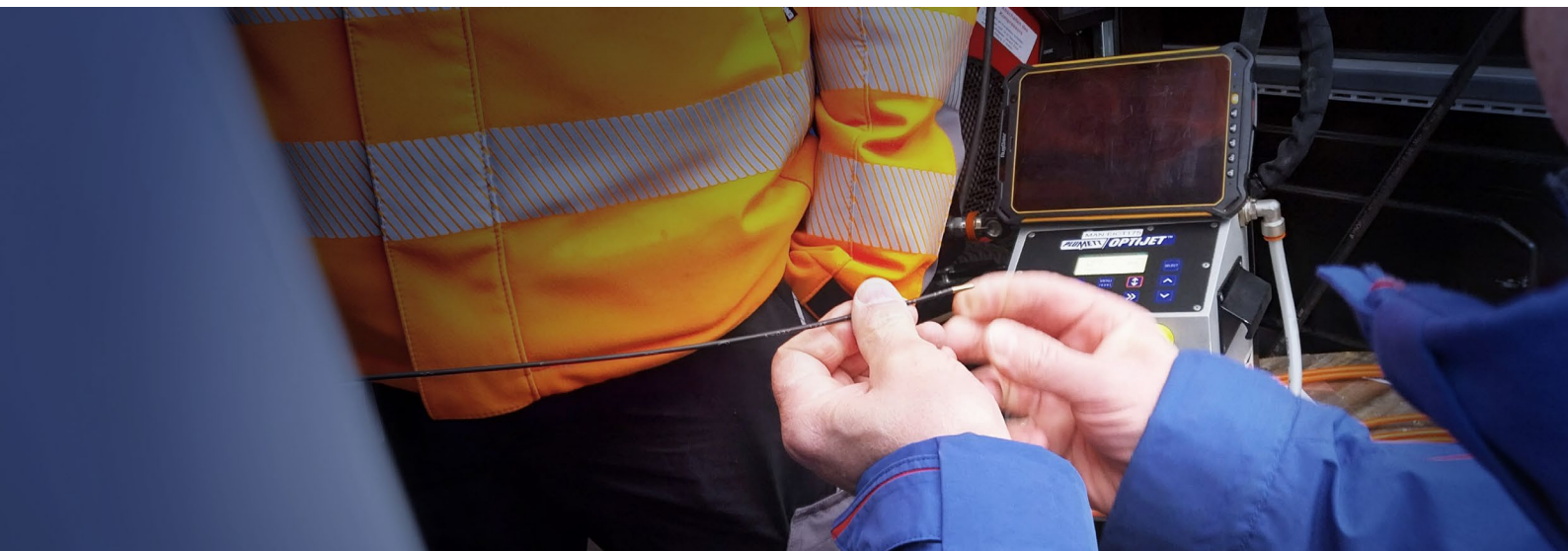
Plumettaz is internationally recognized for its advanced cable jetting systems used in the deployment of optical fiber and telecommunications networks.

Its pneumatic, hydraulic, and electric machines enable cables to be blown or floated through pre-installed underground ducts with speed, precision, and minimal physical effort. Since introducing patented jetting technology in 1987, Plumettaz has transformed cable installation by replacing traditional pulling methods with safer, faster, and more efficient pushing techniques.

Today, more than 10,000 Plumettaz machines are in operation worldwide, supporting the rollout of high-speed broadband and 5G infrastructure.

Key telecommunications solutions include:

- Fiber optic jetting systems
- Cable pushers
- Intelligent installation control systems
- Compact installation equipment for all infrastructure types
- Installation accessories and support tools



Energy

For underground power cable installation projects, Plumettaz offers robust and high-performance cable pulling and pushing solutions.

Its range of conventional capstan winches and trailer-mounted systems — including products commercialized under the Thaler brand — are designed to maximize installation efficiency while minimizing manpower requirements.

Advanced onboard electronic systems monitor and record installation parameters in real time, ensuring installation quality and traceability.



Snow and Mountain Applications

Plumettaz develops customized winch systems for snow grooming and mountain operations.

Its winches support snow groomers operating on steep slopes, helping preserve snow quality while improving machine stability and operational efficiency. These systems are used for:

- Ski slope preparation
- Cross-country trail maintenance
- Snow Park construction

Plumettaz winches integrated into snow groomers have become a benchmark solution for demanding alpine environments.

Rail Industry Solutions

The Group also provides highly specialized components for railway infrastructure and electric locomotives.

Its portfolio includes:

- Drive mechanisms for railway level crossing barriers
- Oil circulators for electric locomotive transformer cooling systems

Designed for maximum reliability, compactness, and operational safety, these systems support critical rail transport infrastructure used by millions of passengers daily.

Innovation Spotlight: Electric Winches and Next Generation Jetting Machines

Electric Winches: Enabling Low-Emission Cable Installation

As part of its commitment to sustainable innovation and the electrification of field equipment, Plumettaz continued to expand its portfolio of electric cable installation solutions with its flagship **3-tonne and 5-tonne electric winches (e-Winch range)**. These products represent a significant step forward in reducing the environmental impact of cable installation operations while maintaining the high performance and reliability required for demanding utility and telecommunications projects.

The electric winch platform has been designed to address growing customer demand for lower-emission, quieter, and more efficient equipment, particularly in urban environments where noise restrictions and environmental regulations are becoming increasingly stringent. By replacing conventional combustion engines with high-performance electric drive systems, the e-Winch range delivers powerful pulling capabilities while eliminating direct exhaust emissions at the point of use.

Beyond environmental benefits, the electric platform also contributes to improved operational efficiency and lower maintenance requirements. The elimination of many components associated with internal combustion engines significantly reduces routine servicing needs, helping customers lower maintenance costs and maximize equipment availability throughout the product lifecycle.

The development of both the **3T and 5T e-Winch platforms** demonstrates Plumettaz Group's strategic focus on electrification as a pathway to more sustainable infrastructure deployment. These products contribute directly to reducing greenhouse gas emissions, limiting noise pollution, and supporting safer, cleaner working conditions for installation crews. By delivering the performance expected from professional cable installation equipment while significantly lowering environmental impacts, the e-Winch range represents an important milestone in Plumettaz Group's innovation roadmap and its commitment to supporting the energy transition and sustainable infrastructure development.

Intelli-SuperJet™: Advancing Intelligent, Sustainable Cable Installation

Plumettaz continued to strengthen its position as an innovation leader in cable installation technologies with the launch of the **Intelli-SuperJet™**, a next-generation high-performance cable blowing machine that combines advanced digital intelligence, precision control, and enhanced operational efficiency.

The Intelli-SuperJet™ was developed to address the growing complexity of modern fiber-optic and telecommunications infrastructure projects, where installation quality, asset protection, and traceability are critical. Building on the proven performance of the SuperJet™ platform, the new system integrates intelligent monitoring capabilities through the **IntelliBox™**, providing operators with real-time visibility of key installation parameters, including pushing force and cable slippage. Automatic machine shutdown occurs when preset limits are exceeded, helping to prevent cable damage, reduce waste, and improve installation reliability.

A key innovation of the Intelli-SuperJet™ is its contribution to digitalized field operations. Through its intuitive touchscreen interface and remote monitoring capabilities, operators can manage installations more efficiently while collecting and storing detailed installation data. The system provides full electronic traceability of cable and fiber installation parameters, enabling certification of proper installation practices and supporting customers' quality assurance requirements.

The product also reflects Plumettaz Group's commitment to resource efficiency and lifecycle optimization. Tool-free adjustments and simplified maintenance reduce setup times and operational downtime, while an upgrade kit allows existing SuperJet™ H02 units to be converted into Intelli-SuperJet™ machines. This retrofit approach extends product life, reduces material consumption, and supports a circular economy mindset by maximizing the value of existing equipment.

Digitalization: Enhancing Efficiency, Performance and Sustainability

Digitalization is a central pillar of the Plumettaz Group's innovation and sustainability strategy. Building on more than a century of expertise in mechanical engineering, the Group has successfully expanded into digital solutions that complement its equipment portfolio and create additional value for customers throughout the cable installation process.

Today, all new-generation Plumettaz jetting machines and winches are designed as connected assets, integrating intelligent technologies that improve operational efficiency, installation quality, and resource management. Through the **Remote Monitoring** service, machines can be connected to the **Plumettaz Connect** platform, enabling customers to monitor equipment location, status, utilization, and performance in real time from a desktop computer or mobile device.

This connectivity provides customers with enhanced operational visibility and supports data-driven decision-making. Fleet managers and project teams can optimize equipment utilization, improve planning and coordination, reduce downtime, and increase productivity in the field. By providing timely information on machine operation and project progress, Remote Monitoring helps customers make more efficient use of resources while improving overall project performance.

Digitalization also plays an important role in supporting sustainability objectives. Better visibility of equipment deployment and utilization contributes to reduced idle time, more efficient logistics, and optimized maintenance planning, helping to lower operational costs and environmental impacts over the lifecycle of the equipment.

A second cornerstone of the Group's digital ecosystem is **JetPlanner™ 4.0**, an advanced simulation and planning platform developed specifically for cable installation projects. The software allows customers to assess the feasibility of installations before work begins, simulating cable deployment in ducts, occupied ducts, roller systems, and other installation environments while considering the relevant physical parameters affecting performance.

JetPlanner™ 4.0 enables customers to prepare projects more efficiently, anticipate technical challenges, allocate appropriate resources, and optimize installation methods before mobilizing equipment and personnel. By improving first-time-right execution, the platform helps reduce installation risks, avoid costly interruptions, minimize material waste, and improve overall project efficiency.

Together, Remote Monitoring and JetPlanner™ 4.0 illustrate the evolution of Plumettaz from a manufacturer of high-performance cable installation equipment to a provider of integrated digital solutions. By combining connected machines, real-time data, and advanced simulation capabilities, the Group is helping customers deploy telecommunications and energy infrastructure more safely, efficiently, and sustainably while supporting the digital transformation of the industry.



3.2 Routes to Market

A Global Group with Local Expertise

Over the years, the Plumettaz Group has strengthened its international footprint through strategic expansion and acquisitions, creating a strong global network of subsidiaries and specialized expertise.

North America

Plumettaz America Corp. serves as the Group's North American hub, providing sales, technical support, and after-sales services across the United States.

Asia-Pacific

Plumettaz Singapore Pte. Ltd. supports customers throughout the Asia-Pacific region with localized expertise for telecommunications and energy infrastructure projects.

Netherlands

HMS Machines B.V. and Infrarent B.V. joined the Group in 2020, reinforcing Plumettaz Group's distribution and equipment rental capabilities in Europe.

Germany

In 2022, the acquisition of Jakob Thaler GmbH expanded the Group's portfolio with complementary expertise in cable pulling winches and drum trailers, strengthening Plumettaz Group's position as a comprehensive solution provider for telecom and energy markets.

Geographic Reach and Business Relationships

The Group maintains business relationships across Europe, North America, Asia-Pacific, the Middle East, Africa, and Latin America. Its global commercial footprint is supported by a combination of Group-owned sales organizations and independent distribution partners. This structure allows the Group to combine centralized manufacturing expertise with local market knowledge and customer proximity.

Through its network of suppliers, production entities, sales units, distributors, and service partners, the Group seeks to maintain resilient and long-term business relationships that support sustainable growth, operational continuity, and customer satisfaction in accordance with the principles of the Voluntary Sustainability Reporting Standard for SMEs (VSME).

3.3 Group Structure and Distribution

Business Model and Group Structure

The Plumettaz Group develops, manufactures, and supplies equipment and solutions for cable laying, installation, and related critical infrastructure applications. The Group operates through a centralized production model, supported by a global network of sales entities, distributors, and business partners.

Manufacturing and assembly activities are primarily concentrated at the Group's production sites in Switzerland and Germany, with selected manufacturing and technical capabilities also maintained in the United States. The Group's principal production entities, Plumettaz Switzerland and Jakob Thaler, are responsible for the design, engineering, manufacturing, testing, and continuous improvement of the Group's products. This centralized approach enables consistent quality standards, efficient resource utilization, and effective oversight of environmental, social, and governance (ESG) requirements across manufacturing operations.

Most the Group's other entities operate as sales, service, and customer support units. These entities provide local market access, customer relationship management, after-sales services, and technical support while relying on the centralized production facilities for product supply.

Key Suppliers

The Group collaborates with a network of suppliers that provide components, raw materials, mechanical parts, electrical and electronic equipment, logistics services, and specialized technical services required for manufacturing operations. Supplier relationships are generally long-term and are selected based on criteria including quality, reliability, technical capability, compliance with applicable regulations, and competitiveness.

Given the concentration of manufacturing activities in Switzerland, Germany, and the United States, a significant portion of procurement activities is coordinated through these production sites to ensure consistency in product quality and supply chain management.

Customers and Distribution Channels

Plumettaz serves customers operating in telecommunications, energy, utilities, data centers, critical infrastructure, and related industrial sectors across multiple geographic regions. Customers include network operators, contractors, engineering companies, infrastructure developers, and other professional users of cable installation technologies.

The Group distributes its products through a combination of:

- Direct sales conducted by Group sales entities
- Independent distributors and authorized partners
- Local representatives and service partners providing market coverage and customer support.

The distributor and partner network plays a key role in extending the Group's presence in regions where it does not maintain direct operational entities. These partners support sales activities, technical assistance, training, maintenance services, and customer engagement, enabling the Group to serve customers efficiently on a global basis.

3.4 Sustainability and Plumettaz Group

Sustainability-Related Strategic Priorities

Plumettaz Group's strategy is closely linked to the development of infrastructure that supports the transition to a more connected and electrified society. The Group's products and solutions contribute to the deployment, maintenance, and expansion of essential utility and communication networks, creating positive environmental and social impacts through the development of resilient infrastructure.

The Group's sustainability-related strategic priorities are integrated into its business model and are primarily focused on supporting the expansion of electricity and telecommunications networks while minimizing environmental impacts associated with infrastructure deployment.

Electrification and Energy Transition

A key element of the Group's strategy is supporting the global electrification trend and the modernization of electricity networks. The transition towards renewable energy systems, electric mobility, decentralized power generation, and increased electricity demand requires substantial investment in new and upgraded grid infrastructure.

Plumettaz Group provides equipment and technologies that facilitate the installation of underground power cables and related infrastructure. Through these activities, the Group contributes to the expansion, reinforcement, and reliability of electricity transmission and distribution networks that are essential for the energy transition.

By enabling efficient cable installation and network development, the Group supports the integration of renewable energy sources, the electrification of transport systems, and the long-term resilience of energy infrastructure.

Development of Telecommunications and Data Infrastructure

Another key strategic focus is supporting the deployment of telecommunications and data infrastructure, particularly optical fiber networks. Reliable digital connectivity is increasingly important for economic development, education, public services, and social inclusion.

The Group's solutions assist infrastructure operators and contractors in deploying underground optical fiber networks efficiently and safely. These networks support increasing demand for high-speed data transmission, digital services, and communication technologies across urban and rural areas.

Through its contribution to the expansion of telecommunications infrastructure, the Group indirectly supports digital inclusion, economic competitiveness, and access to information and services.

Environmental Benefits of Underground Infrastructure

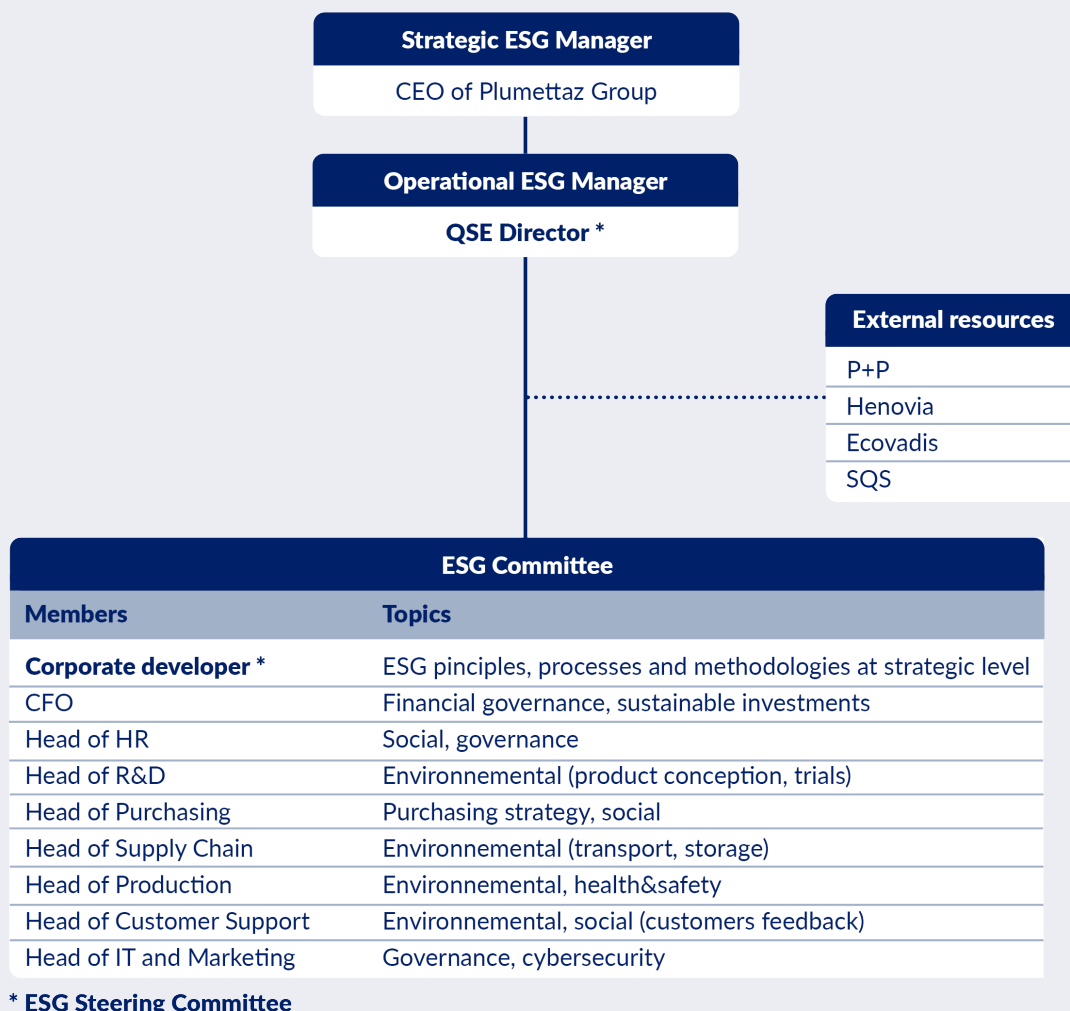
The Group's products are used for the installation of underground electricity and telecommunications networks. Compared with certain alternative installation methods, underground infrastructure can reduce visual impacts on landscapes and urban environments while helping to optimize land use and infrastructure integration. In addition, underground infrastructure improves damage parameters and repairs, creating sustainable and strong networks against natural disasters (typhoons, fires, earthquakes).

Plumettaz solutions are designed to enable efficient and precise cable installation processes, helping customers minimize excavation requirements, reduce disruption to surrounding areas, and improve project efficiency. By supporting optimized underground installation methods, the Group contributes to limiting the environmental footprint associated with infrastructure development.

4. GOVERNANCE AND SUSTAINABILITY APPROACH

4.1 ESG Organization (Environment/Social/Governance)

A specific ESG organization insures the systemic implementation of ESG principles and practices in our business operations. Relevant activities are organized and carried out under the supervision of the Operational ESG Manager, with the oversight of the ESG Steering Committee and the involvement of a dedicated ESG Committee. Processes and procedures supporting these activities are embedded in the Plumettaz Group's Integrated Management System (IMS).

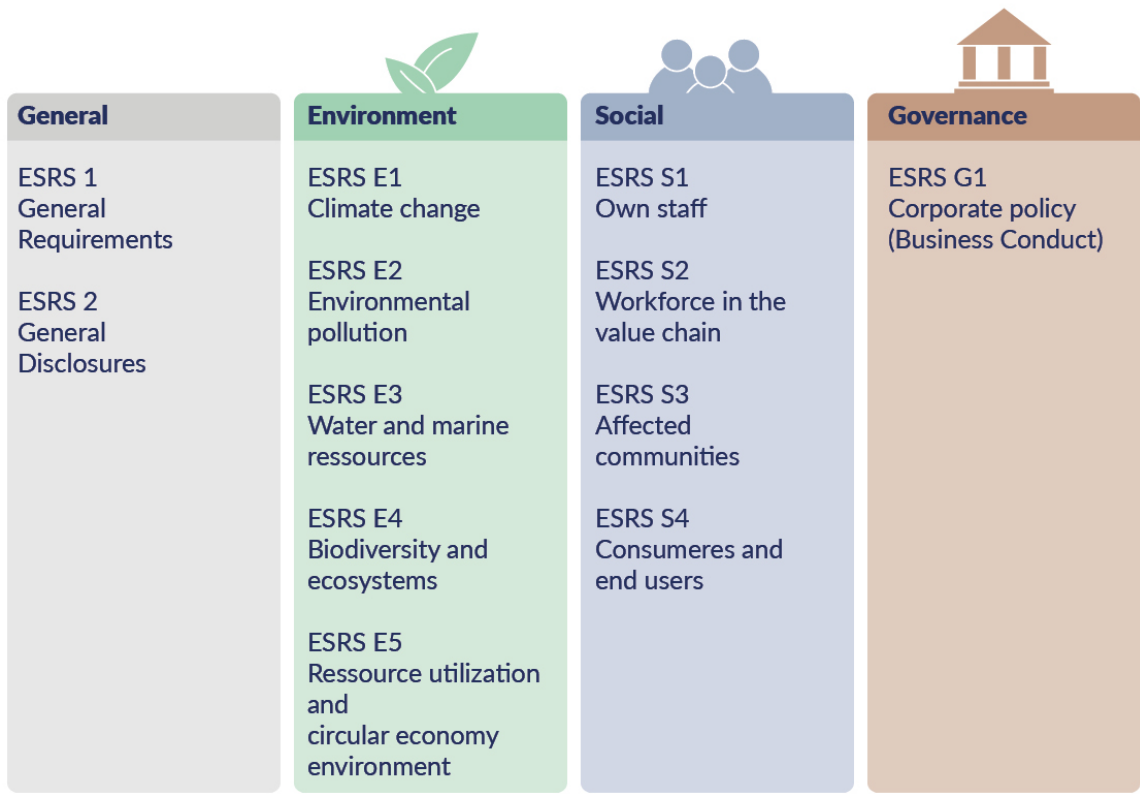


The Board of Directors (Board) oversees our ESG program with a full review at least annually. The Board assigns ESG oversight to the ESG committee aligned to ensure that Plumettaz Group's ESG performance and risk management are monitored appropriately. The ESG committee monitors the effectiveness of our ESG program and initiatives, offers advice and counsel to management, and makes recommendations to the Board. The ESG Working Team is responsible for building awareness of our core sustainability commitments and communicating how employees can contribute to the success of our sustainability initiatives. The ESG committee educates employees about our sustainability strategy through internal communications site and by displaying locally information on noticeboards.

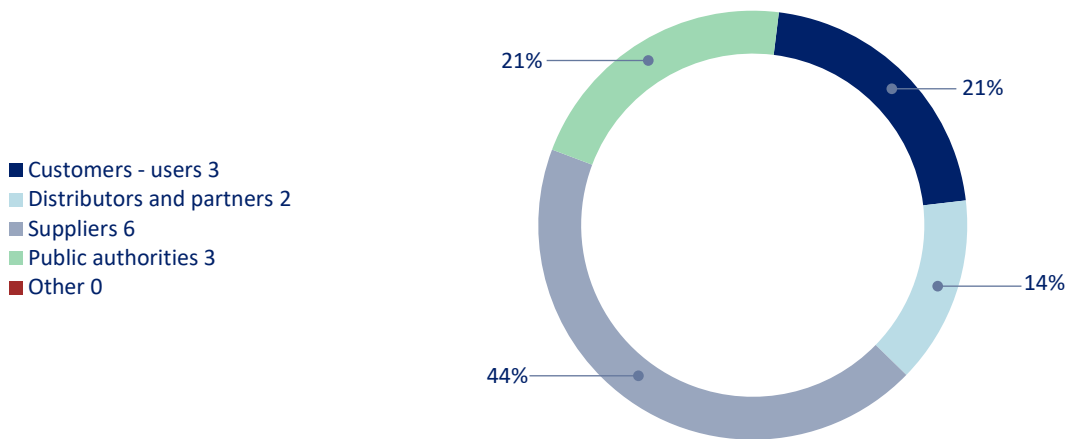
As part of our ordinary business operations, we engage a variety of internal and external stakeholders who are critical for the long-term success of our business. Our stakeholders' perspectives and feedback help to inform, prioritize and continually improve our sustainability strategy. We remain attentive to our stakeholders' feedback and create ongoing dialogue about the sustainability topics that matter most. These diverse perspectives help to shape a strategy that creates shared long-term value for us and our key stakeholders.

4.2. Double Materiality Analysis

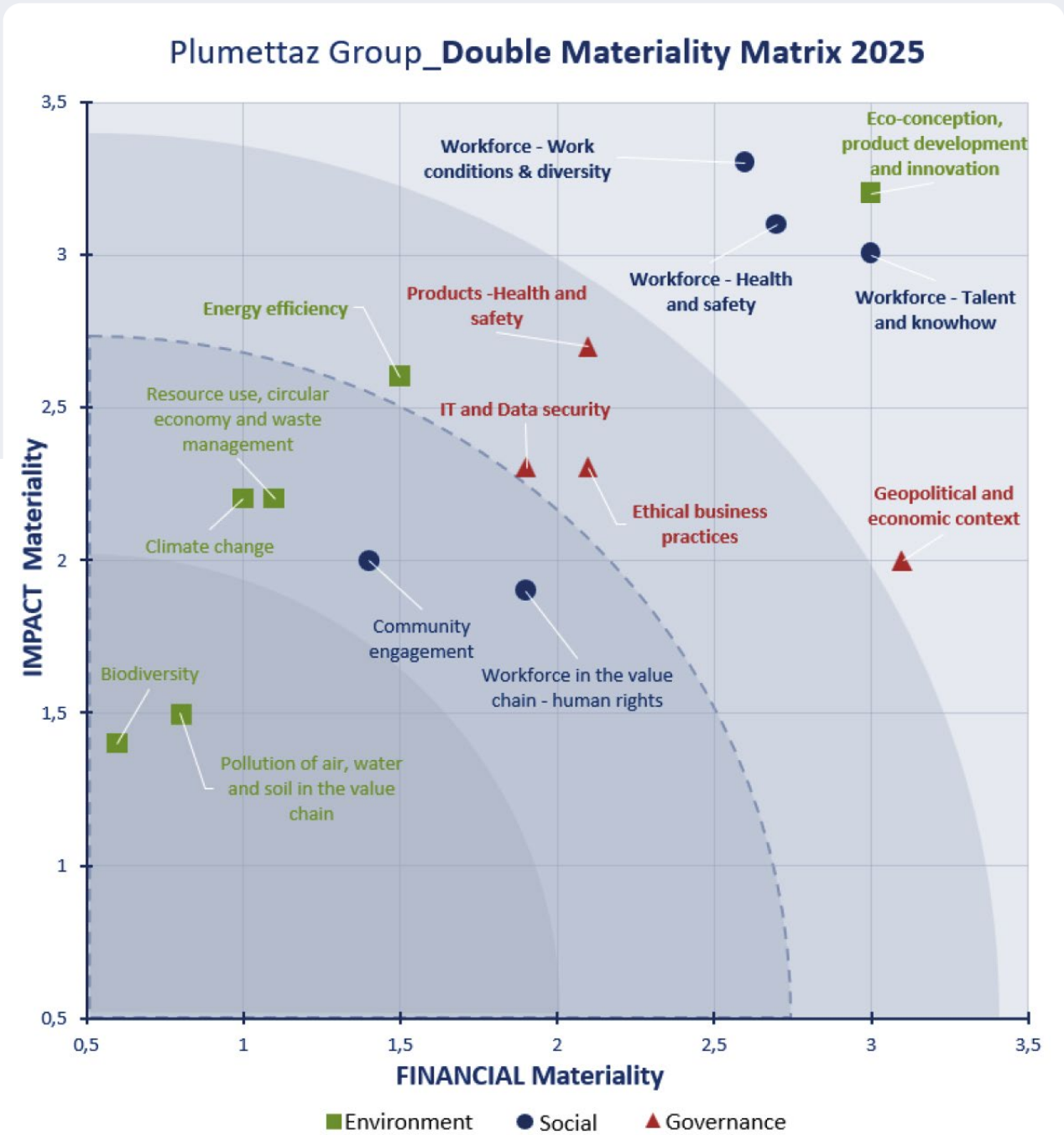
In 2025 we reassessed and formalized our double materiality matrix in accordance with the Corporate Sustainability Reporting Directive (CSRD) and aligned with ESRS requirements (European Sustainability Reporting Standards). The assessment integrated both impact and financial materiality perspectives and considered stakeholder expectations as well as the company's operational context. The assessment was conducted by the ESG Steering Committee, with the support of Henovia SA as external expert, and with the validation of each step by our CEO.



A stakeholders' analysis (both internal and external) and a corresponding engagement action plan was realized, to involve them in the process.



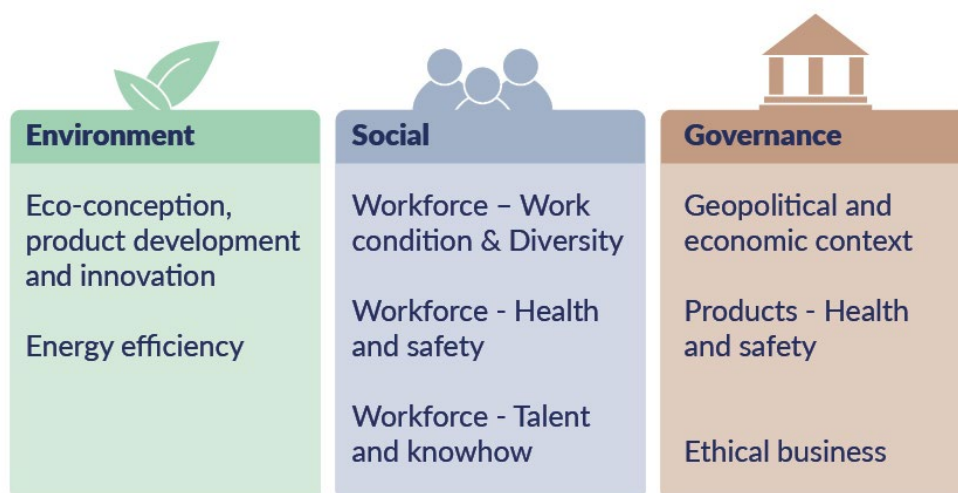
A selection was made among the subjects and sub-subjects listed by the CSRD and questionnaires and workshops were organized. Based on answers and ranking, scores assigned to each relevant topic were consolidated and transposed into a double materiality matrix, highlighting the most significant topics for Plumettaz Group and its stakeholders (material subjects). A materiality threshold was defined at 2.7 for each dimension.





A characterization of these material subjects was then conducted, by defining their Impacts, Risks and Opportunities (IRO). Based on this, a gap analysis was conducted to evaluate the company's current level of alignment with VSME, as well as with internal objectives and engagements. This step helped identify missing data, policies, and processes, as well as areas requiring further development. All these results provide us a basis for defining priority actions and structuring the sustainability strategy into a comprehensive ESG Roadmap (including the Decarbonization Roadmap presented on page 25). These activities are now being implemented by various departments and organizational units and followed through our ESG Dashboard.

We have defined the following nine material subjects that we consider especially relevant to our business model and which we address in this Sustainability Report:



4.3 Sustainability Awareness and Commitment

2025 was a milestone in our commitment and engagement for a better sustainable world, as we adhered to UN Global Compact. With this adhesion, we express our commitment to making the UN Global Compact and its 10 principles on human rights, labor, environment and anti-corruption part of the strategy, culture and day-to-day operations of our company, and to engaging in collaborative projects which advance the broader development goals of the United Nations, particularly the Sustainable Development Goals.



Our commitment is set out in our various Codes of Conduct and Policies on sustainability issues, both regarding our internal forces and external stakeholders as follows:

Policy / Code of Conduct	External Stakeholders
SMI-0050 - Code of Conduct on Corporate Governance	
SMI-0054 - Sustainability and ESG Policy	
SMI-0051 - Code of Conduct for Employees	
SMI-0052 - Code of Conduct for Suppliers	Suppliers
SMI-0053 - Quality Policy	
SMI-0055 - Health and Safety Policy	
SMI-0056 - Sustainable Product Development and Use Policy	
SMI-0057 - Energy Consumption Policy	
SMI-0058 - IT Infrastructure-Security-Cybersecurity Policy	
SMI-0059 - Waste Management-Recycling-Water protection Policy	
SMI-0060 - Minerals and metals from conflict affected areas-Child labor Policy	Suppliers
SMI-0061 - Purchasing Policy	
SMI-0062 - Code of Conduct for Distributors	Distributors

We aim to tackle our material subjects by working on our short-medium-long-term actions and initiatives set in our ESG Roadmap, for instance efforts to reduce our energy consumption, to reduce GHG emissions, to prevent pollution, to improve product safety as well as current improve working conditions and equal treatment in the workplace. In addition to the global ESG Roadmap, we have defined a Decarbonization Roadmap based on our GHG Analysis (see page 25).

Since 2026, all these efforts are followed and documented through a comprehensive dashboard based on EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) and on Ecovadis Assessment Criteria.

The result of the Ecovadis Assessment for the year 2025 shows our commitment to sustainability and our progress year after year.



4.4 Future Measures

Energy Audit: Foundation for Future Efficiency Projects

We are currently undertaking a detailed energy audit of facilities, machinery, processes and their energy consumption, in collaboration with P+P Project. This initiative not only responds to local regulatory requirements on energy consumption but also serves as the technical baseline for future energy efficiency and decarbonation initiatives. An analysis of the possible technical actions and their costs will allow prioritization, the setting of a timeline and budget planning for the implementation of identified actions. The insights gathered will guide infrastructure upgrades, behavioral changes, and investment decisions in the coming years.

Eco-conception: Foundation for responsible resources management

Whether it involves designing new products based on recognized eco-design principles, extending product lifespans through advanced repair and maintenance concepts, reducing energy consumption of machines or maximizing the use of recycled materials, we are committed to promoting the responsible use of resources. The first step was to integrate energy efficiency and CO2 emissions considerations into the URS (User Requirement Specifications), so that these aspects are considered as early as possible in product development and innovation. The second step is to calculate the energy consumption of each product type, allowing us to then integrate and conduct an energy-efficiency assessment for each product development project. The next step foreseen is to carry out Life Cycle Analysis (LCA) for each product family. This will allow us to identify levers to improve our efficiency and diminish our negative impacts.

Responsible and sustainable value chain: Foundation for a better world

Our procurement policy and our supplier Code of Conduct both define our expectations to our suppliers, in terms of Environment, Social conditions and Ethics. We will require our suppliers to commit to upholding our values by signing our policies and Codes of Conduct and by fulfilling a comprehensive questionnaire based on the UN Global Compact principles. We will monitor some specific KPIs in this category, such as the part of suppliers having signed our Code of Conduct, the part of suppliers having undergone an RSE assessment or having been audited on site.

Freight emissions represent a significant decarbonization challenge for the Group, especially for international and transcontinental logistics flows. We will assess our current logistics model, including:

- Opportunities to reduce air freight in favor of sea freight where feasible
- Shipment consolidation
- Improved anticipation and planning of deliveries
- Review of sourcing and distribution schemes
- Integration of carbon criteria into logistics procurement.

The objective is not only to switch transport modes where possible, but also to reduce structural dependence on the most carbon-intensive logistics choices.

Regarding Capital Goods, we will set energy efficiency, Total Cost of Ownership, availability of spare parts, and lifespan criteria in our tenders.

Consumption and lifespan of products sold: Foundation for material and energy responsible use

Although use-phase emissions remain partly dependent on customers' operating conditions, Plumettaz can still influence this category through product design choices, technology development and lifecycle-oriented service approaches.

The company develops electric-powered equipment and intends to further strengthen this orientation where technically and commercially relevant. Beyond electrification, Plumettaz also aims to reinforce eco-design principles in product development, with a focus on improving energy efficiency, reducing operating emissions, facilitating maintenance and extending product lifetime. In 2026 we will implement a Maintenance Platform for our customers.

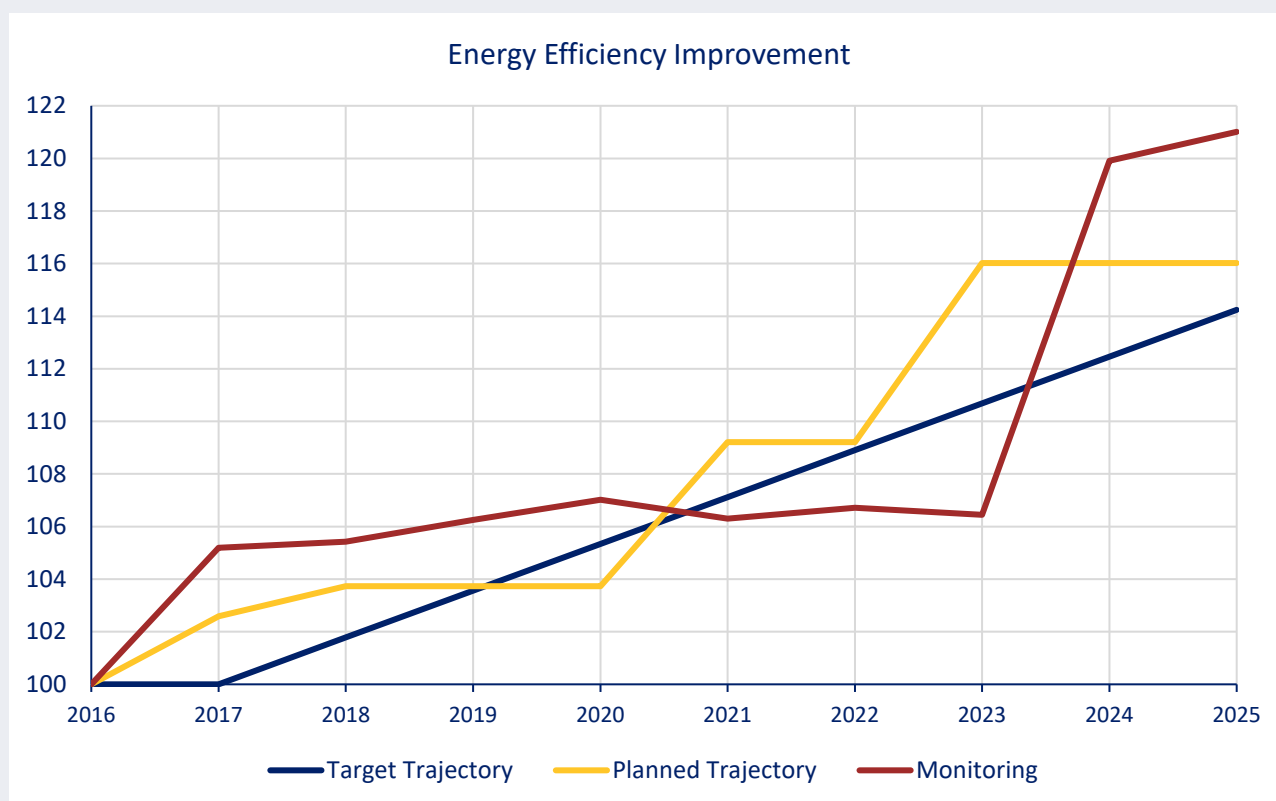
More detailed future initiatives for transitioning towards a more sustainable economy are given in sections 5, 6 and 7.

5. ENVIRONMENTAL INFORMATION AND INITIATIVES

5.1 Energy efficiency

The overall objective of the Plumettaz Group is to achieve **CO2e neutrality by 2050** for scopes 1 and 2, and as far as possible, for scope 3. For this, a decarbonization roadmap and a global ESG roadmap have been defined, with a combination of immediate operational actions and longer-term structural transformation measures.

As the Headquarters and main producer of the Group, Plumettaz SA has an Objectives agreement (Convention d'Objectifs Universelle - COU) with the Swiss Federal Authorities, based on an in-depth energy study, aimed at improving energy efficiency and reducing CO2 emissions. That agreement was based on the reference years 2015-2016 with an objective of significantly reducing greenhouse gas emissions and energy use related to its activities on the period 2017-2026. It has been completed in May 2026 with a result of reducing emissions in 2025 by approximately 21% from the baseline level (see the curve of Monitoring, as reported to and validated by SFOE – Swiss Federal Office of Energy)



For the next period 2027-2036, Plumettaz SA has engaged with the Cantonal Authorities through a so-called ACE ("Audit de consommation énergétique" = Energy Consumption Analysis). This ACE will allow us to identify, analyze and prioritize energy efficiency projects for the next years and decades.

The same approach is planned in 2028-2030 for the subsidiary in Germany, which has also production facilities.

5.2 Eco-conception, product development and innovation

Eco-conception

Our Sustainable Product Development and Use Policy support our commitment to integrating sustainability principles into the design and innovation processes of our products, thus minimizing their environmental footprint while maintaining their functionality and performance. The eco-design principles set out in the Regulation (EU) 2024/1781 are incorporated into the guidelines used by our development teams and ESG criteria are defined at the beginning of each product development project in the URS (User Requirements Specifications). The next step, from 2027 onwards, will be to carry out LCA studies for each type of machine.

Use of machines

Our carbon footprint analysis has shown that the vast majority of our carbon emissions stem from the use of our machinery in the field. We are committed to reducing the energy consumption of our machinery and promoting electric models, whilst gradually phasing out combustion-engine models. The consumption of each new machine has been new defined as a criterion in the URS, with targets for each project and an energy efficiency assessment as a deliverable.

Repair instead of replacing

Our products should provide high-level performance for as long as possible. We therefore specify design requirements to ensure our machines are easy to repair and maintain and organize technical training courses for our distributors. In 2025 we developed a platform called **'Maintenance Assistance'** with the aim of extending the lifespan of products, thereby minimizing the impact on resources, the supply chain and production activities. This platform, active by Q4 of 2026, provides easy access to the spare parts lists, the maintenance schedule and maintenance procedures. It also serves as a log of each machine's history.

DOCUMENTATION

SPARE PARTS

REQUESTS

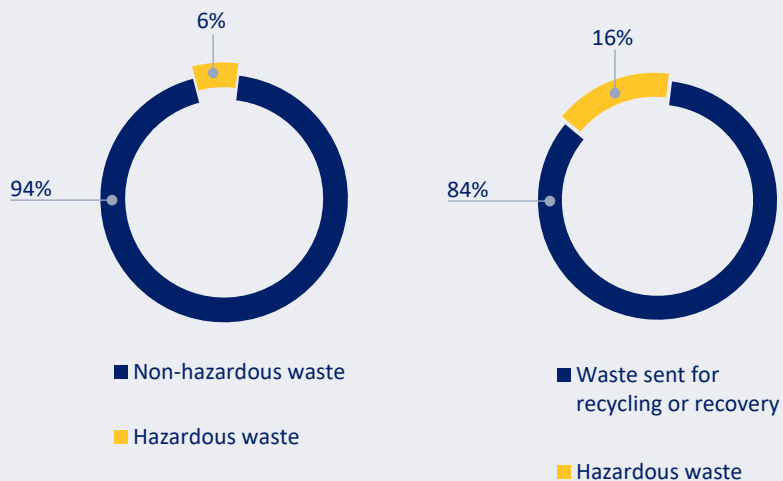


Material consumption

Looking at the upstream value chain and the processing involved, the choice of materials we use and how we handle them are critical for environmental impacts. In 2025, we purchased around 284 tons of steel and 75 tons of aluminum, which are our main raw materials.

We aim to minimize our waste and promote recycling and recovery schemes.

Over the course of the year, we generated a total of nearly 280 tons of waste. Only 16 tons are classified as hazardous waste, and 84% of the waste is recycled or recovered.



R&D intensity

In 2025, Plumettaz Group invested 6.6% of its revenue in Research & Development.



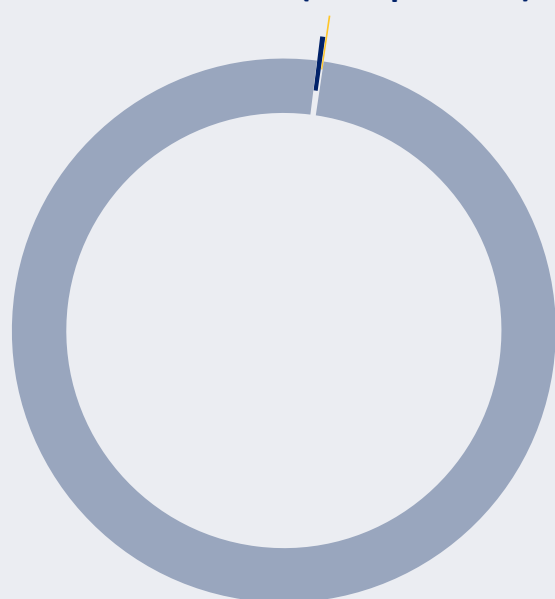
5.3 GHG (GreenHouse Gases) emissions assessment

In Switzerland, while no single methodology is legally mandated for all companies, the use of recognized standards such as the GHG Protocol is recommended and commonly applied. It is explicitly referenced as a suitable methodological framework under the Ordinance to the Federal Act on Climate Protection Objectives, Innovation and Energy Security (Climate and Innovation Ordinance), which entered into force on January 2025.

In 2025 we conducted an assessment with Novata, according to the GHG Protocol and the ISO 14064-1 Standard.

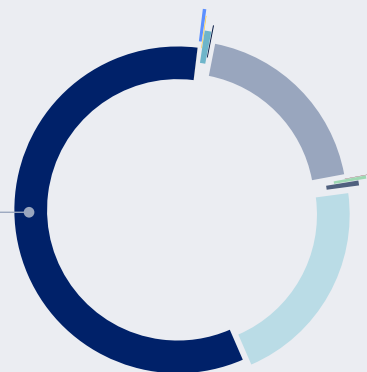
The analysis by scope highlights a very strong dominance of Scope 3 emissions across all entities, regardless of their size or location. Scope 1 and Scope 2 emissions, corresponding respectively to direct emissions (combustion, company vehicles, refrigerants) and energy consumption, remain relatively limited in comparison. Overall, differences between entities are driven less by on-site energy consumption than by their respective roles within the value chain: some subsidiaries concentrate logistics flows, others procurement-related emissions, while the Swiss entity combines a broader range of emission sources. These differences imply that decarbonization actions should not be deployed uniformly across the Group.

GHG Emissions (GHG protocol)



■ Scope 1 ■ Scope 2 ■ Scope 3

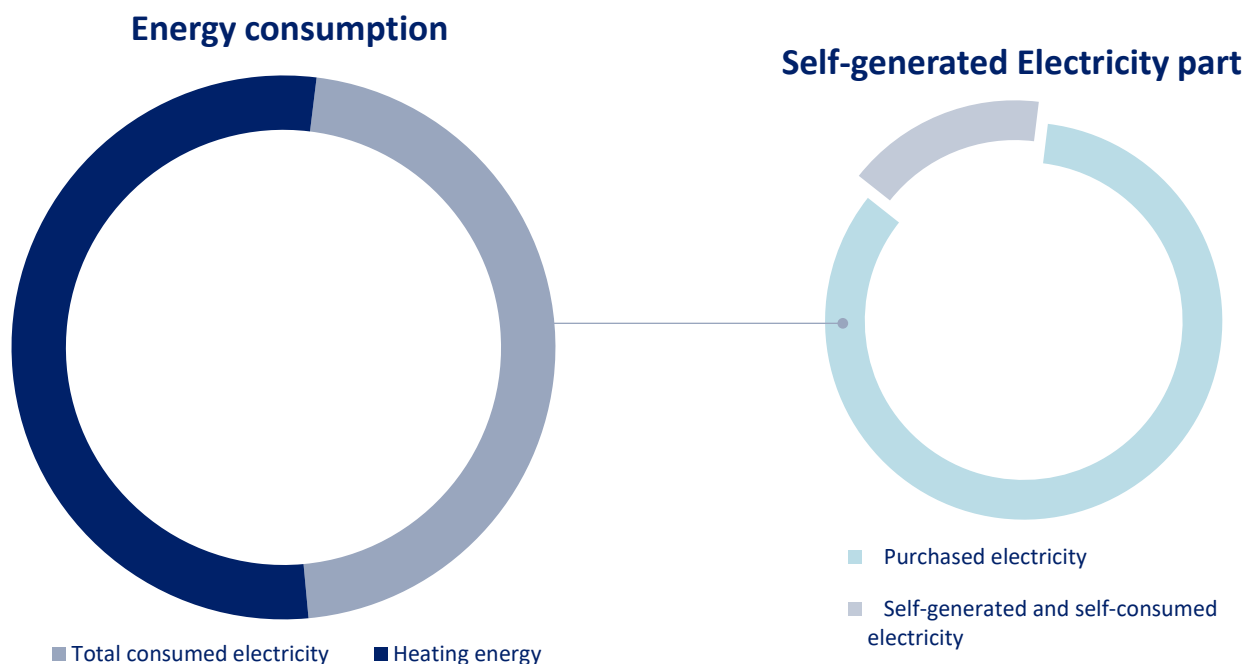
Scope 3 Emissions (tCO₂e)²



- Stationary combustion
- Purchased electricity
- Purchased goods and services
- Fuel and energy related activities
- Upstream transportation and distribution
- Waste generated in operations
- Business travel
- Employee commuting
- Downstream transportation and distribution
- Use of sold products
- End of life treatment of sold products

GHG Emissions in tCO₂e

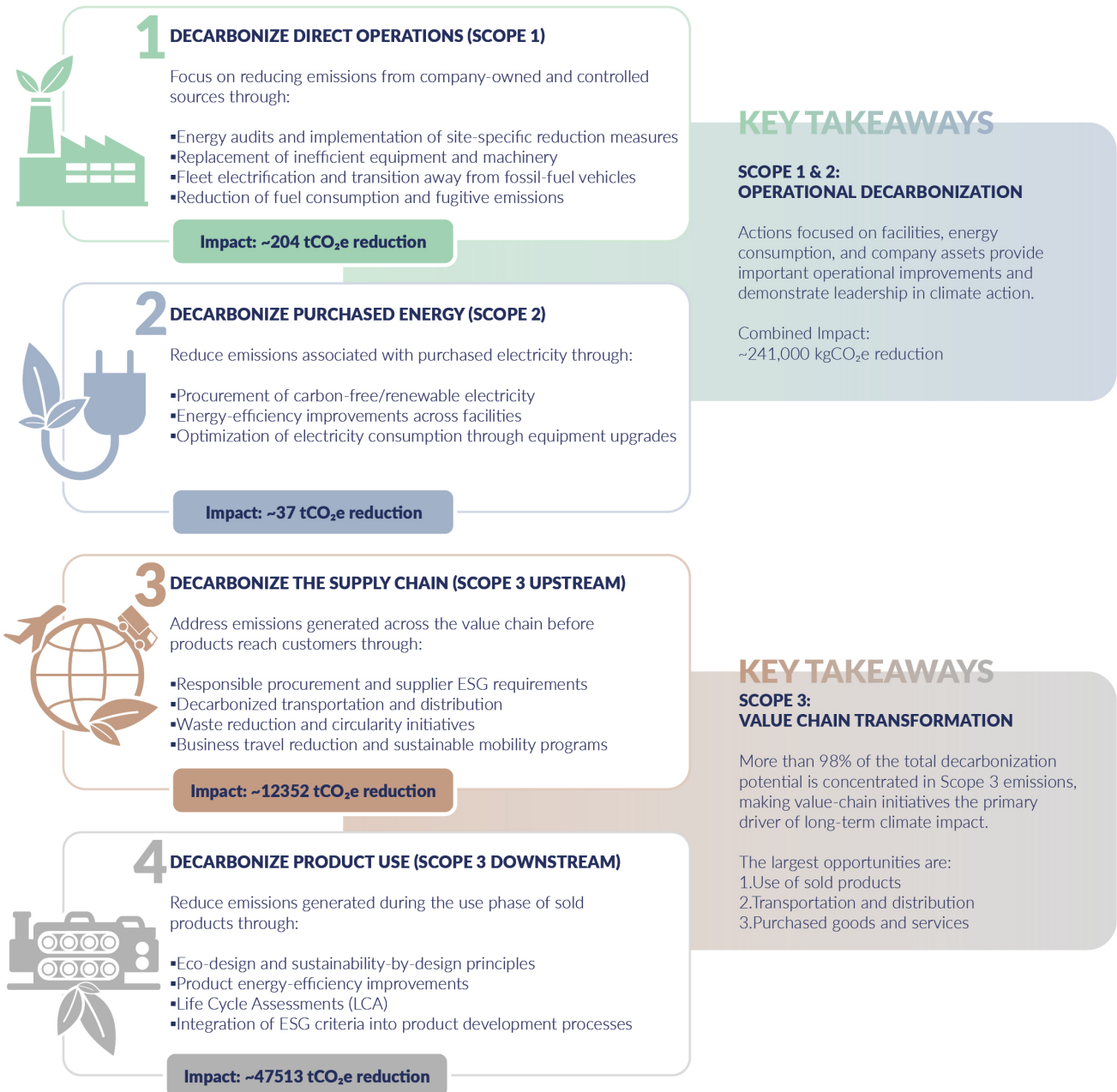
	tCO ₂ e	%
	tCO ₂ e	% total emissions
Scope 1 Emissions		
1.1 Stationary combustion	204	0,3%
Scope 2 Emissions		
2.1 Electricity (market-based)	37	0,1%
Scope 3 Emissions		
3.1 Purchased goods and services	392	0,7%
3.3 Fuel and energy related activities	59	0,1%
3.4 Upstream transportation and distribution	11 405	19,0%
3.5 Waste generated in operations	17	0,0%
3.6 Business travel	186	0,3%
3.7 Employee commuting	293	0,5%
3.9 Downstream transportation and distribution	12 375	20,6%
3.11 Use of sold products	35 134	58,5%
3.12 End of life treatment of sold products	4	0,0%
Total Scope 3 Emissions	59 865	99,6%
Total Emissions (market-based)	60 106	
Energy consumption (in MWh)	MWh	% of total consumption
Heating energy	1 048	
Total consumed electricity	914	
Purchased electricity	765	
Self-generated and self-consumed electricity	149	16%



Decarbonization roadmap

At Group level, decarbonization priorities should be understood in light of the emissions structure identified in the inventory. Scope 1 and 2 actions remain relevant and actionable, especially for Bex, but the main strategic challenge lies in Scope 3. In particular, freight, purchased goods and services, and the use of sold products represent the most material areas for long-term emissions reduction. The roadmap should therefore be read as a combination of immediate operational actions and longer-term structural transformation levers

ROAD TO DECARBONATION TO **NET ZERO 2050**



EXECUTIVE CONCLUSION

While Scope 1 and Scope 2 initiatives are essential to improve operational efficiency, reduce energy consumption, and strengthen climate credibility, the roadmap clearly shows that the company's largest decarbonization opportunity lies within Scope 3.

Achieving the full reduction potential will therefore depend primarily on:

- Developing more energy-efficient products,
- Engaging suppliers to reduce upstream emissions,
- Transforming logistics and transportation networks, and
- Embedding sustainability into product design and lifecycle management.

This shift from operational decarbonization to value-chain transformation is the key enabler for achieving the company's long-term climate objectives.

6. SOCIAL INFORMATION AND INITIATIVES

6.1 Working conditions and diversity

Our Code of Conduct for Employees outlines the fundamental rules of legal and ethical conduct that we apply worldwide. Based on the Group General ESG policy, it aims to create a sustainable, ethical, and safe business environment for employees, customers, and future generations.

Number of employees	192
of which female gender	29 (15%)
Rate of permanent contracts	96.5%
Rate of fixed-term contracts	3.5%
Voluntary turnover rate	7.0%
Non-voluntary turnover rate	5.9%
Average of overtime per employee	23 hours
Total training hours	767 hours
Number of work-related accidents	3
Number of missed days because of work-related injuries and work-related illness	27
Absenteeism rate due to workplace accidents	0,05%

The Code of Conduct for employees, signed by each of them, outlines that they are expected to:

- Adhere to company policies, legal requirements, ethical guidelines, procedures and working instructions
- Report any misconduct, regulatory violations, or unethical behavior
- Treat each other with respect
- Uphold our strong reputation by acting with integrity and consistently complying with the law
- Act with honesty, transparency, and fairness, avoiding any form of fraud, corruption, or conflicts of interest
- Report any unethical behavior or violations through the company's compliance channels, without fear of retaliation
- Address any incidents of sexual harassment or bullying directly and report them either openly or anonymously, regardless of whether they are the victim or the witness.

We are committed to providing equal treatment and opportunities to all employees, regardless of gender, race, ethnicity, religion, disability, or any other status protected by law. We ensure that every individual is treated with respect, fairness, and dignity, fostering an inclusive and diverse workplace. We are dedicated to promoting a culture of non-discrimination, where all employees can succeed based on their abilities and contributions. We have a zero-tolerance approach to slavery, other forms of forced labor, or child labor, either within the organization or at suppliers and other business partners.

We believe that diversity and inclusion are essential to our business success and innovation, and we encourage a workplace where everyone feels valued and empowered.

We firmly believe that our employees will carry out their tasks with more joy, commitment, and motivation if they feel comfortable, equally valued and respected at Plumettaz Group. Initiatives are in place and part of our commitment:

- We offer the option of working from home one day per week for positions that allow it
- We strive to provide competitive wages that reflect the skills, responsibilities, and contributions of our team members, in alignment with legal standards and are committed to ensuring that there is no difference in pay between genders
- Semi-annual and annual reviews allow everyone to share their needs and concerns
- Any grievances can be reported through our anonymous reporting process
- We ensure equal salary for equal work and have this reviewed regularly in accordance with local laws
- Other specific activities and projects in relation to work conditions are part of our long-term ESG roadmap.

6.2 Health and safety

We are committed to ensuring and maintaining a safe and healthy environment for employees, customers, suppliers, and visitors. As a manufacturing company, we take appropriate precautions for the activities we perform and their related risks, as Health & Safety of our employees is a top priority.

We adhere to relevant legal requirements and safety standards in our industry. We provide a workplace and a work environment which enable employees to work efficiently and protect their health. We support our employees through difficult situations, illness, and accidents, as well as in times of social adversity.

- We conduct risk assessments on all activities and each installation and put in place corresponding mitigation measures
- Regulated procedures, work instructions, protective clothing and equipment, and safety data sheets all help to prevent accidents and to ensure safe handling of machines, tools or hazardous materials
- Training on general safety rules, hazardous materials and identified risks is a key element of our safety strategy; We train our personnel on identified risks
- We conduct inspections and compile meaningful key figures on occupational health and safety. This allows us to give immediate feedback to our employees and to coach them in real time, which helps employees and leaders identify and eliminate any behaviors that may result in future incidents
- The reporting and documenting of incidents and near-miss accidents likewise provide valuable information. To implement effective measures, we analyze root causes and involve the affected employees in the optimization process.



6.3 Talent and knowhow management

As an international group we operate in a competitive environment, which is why we place strong emphasis on recruiting, retaining and developing talent to unlock innovation and drive our commercial success. We continue to invest in our people through a consistent global framework for learning and development, thus ensuring our employees can develop, thrive and perform at their best.

- Each employee receives a job description outlining their duties and responsibilities
- Semi-annual and annual performance reviews allow us to assess skills and identify potential for development
- We provide a broad mix of on-the-job development activities, learning opportunities and formal training
- We continue to invest in emerging talent, enabling them to accelerate their progression into leadership roles.

7. GOVERNANCE INFORMATION AND INITIATIVES

7.1 Geopolitical and economic context

Strategic Oversight in a Fragmented Global Landscape

In 2025, the global operational landscape was defined by heightened geopolitical volatility and growing economic fragmentation. Plumettaz Group has maintained a strong corporate governance to steer the company through these compounding macro headwinds.

Increasing trade restrictions, geopolitical conflicts, and market access barriers have directly impacted international commerce and relationships. Notably, the decision by the world's leading economic superpower to roll back and abandon ESG criteria has created a deeply fractured regulatory environment. In several regions, our pioneering investments in machine electrification and product energy efficiency are no longer fully recognized or incentivized by local policies.

Despite these shifting political tides and the global deceleration of sustainability frameworks, Plumettaz remains resolutely committed to its strategic course. Our governance framework ensures that our dedication to innovation, low-carbon engineering, and sustainable development does not waiver in response to short-term geopolitical shifts.

Supply Chain Integrity and Resource Security

Securing a resilient, high-performing, and low-impact supply chain remains a critical governance priority. Protracted geopolitical conflicts have extended transport routes, creating logistical complexities and driving up energy costs:

- Critical Raw Materials: We face significant exposure regarding access to rare earth elements and critical raw materials heavily concentrated in China. This dependency has introduced substantial purchasing costs volatility and extended procurement lead times.
- Operational Excellence: Our governance structures are actively mitigating these risks by balancing performance with sustainability. We continue to audit and optimize our supply network to maintain a highly efficient pipeline that minimizes resource consumption without compromising operational agility.
- Future-Proof Sectors: Amid these challenges, our governance model has successfully capitalized on high-growth industries. Our energy-efficient solutions are increasingly integrated into the rapid development of global data centers, capturing critical infrastructure demand.

Financial Resilience and Currency Dynamics

Operating from our Swiss headquarters brings unique financial challenges that require rigorous risk management. The continuous appreciation of the Swiss Franc (CHF), driven by its status as a global safe haven, has applied persistent pressure on our export competitiveness and cost structures.

7.2 Ethical business practices

Given the growing importance of ESG compliance in our industry, we aim to ensure that our supply chain aligns with our shared values — particularly in areas such as environmental stewardship, ethical labor practices, and transparent governance. This is not only essential for regulatory compliance but also for meeting the expectations of our customers and stakeholders.

Our Code of Conduct for suppliers and distributors outlines the expected standards of behavior and ethically responsible business practices, covering compliance with laws in general, avoidance of conflicts of interest, corruption, bribery or anti-competitive practices, but also in terms of labor rights, human rights, fair treatment, environmental protection and health and safety.

As part of our ongoing commitment to responsible sourcing and sustainable business practices, we have reviewed the ESG performance of our main suppliers by sending a questionnaire covering all these aspects, as well as the issue of the potential origin of certain metals from conflict zones (known as 3TG). Our goal is to work collaboratively with our suppliers to strengthen ESG performance across the value chain and identify opportunities for mutual improvement.

Our employees greatly influence how Plumettaz Group is perceived by our stakeholders. Their behavior is fundamental to our good reputation and high degree of trust that is placed in us, our products and our services. To ensure that the Code of Conduct for Employees is well known within the Group, all employees had to read it and confirm this by signing it in 2025.

7.3 Products - Health and safety

Our Sustainable Product Development and Use Policy support our commitment to safe, sustainable and reliable machines. We make no compromise when it comes to our products.

To this end, we carry out risk analysis and extensive testing and validation cycles and apply a robust New Product Development Process embedded in our Integrated Management System. Additionally, we stipulate requirements regarding the Quality and Safety of the materials, products, and components that we purchase from our suppliers.

All personnel involved have been trained on the requirements of Regulation (EU) 2023/1230 on machinery by a qualified external training provider. Our R&D, Industrialization and Production teams are internally trained in understanding and applying D-FMEA, P-FMEA and product validation procedures.

7.4 IT and data security

Based on our existing IT Infrastructure-Security-Cybersecurity Policy, we have established a Privacy Policy and an IT Regulations Manual to define the rules for using the information system and IT resources. Their aim is to guarantee confidentiality, integrity, and availability of the information system by preventing misuse and illegal use. They also cover best practices for using the IT infrastructure and equipment, as well as the various software programs made available.

We assess the different parts of our business for risks associated with handling personal data and provide in-depth training tailored to the audiences in the parts of the business with a higher risk related to personal data. 98% of our employees completed our IT Security training in 2025, called Terranova.

In addition, significant efforts have been made to make our IT processes more robust and to systematically document them, thereby ensuring better control and sustainability of our information system. The coming months will be devoted to preparing for an advanced security audit with the goal of obtaining the Cyber-Safe certification.

8. CLOSING WORDS AND PERSPECTIVES

In 2025, we enhanced our commitment and governance to ESG subjects and put in place the milestones for the next decades. Our ESG Roadmap, the ESG Decarbonization Roadmap and our ESG Dashboard will allow us to plan, put in place, monitor and validate our initiatives towards a better sustainable world.

But the work does not end here. Decarbonization and Sustainability transformation are a long-term journey: progress must be made step by step, while keeping the long-term objective clearly in sight, with both humility and ambition. We must remain transparent about our challenges and deliberate in our actions. We must embrace innovation not only in our products but also in our systems and mindsets. Most importantly, we must continue to collaborate – across teams, supply chains, industries, and borders – because the impact we strive for cannot be achieved in isolation.

As we look ahead to 2026 and beyond, Plumettaz Group remains resolute in its commitment to impact-led growth. We will continue to refine how we track, measure, and implement across all areas of our business. And we will continue to lead with purpose – creating value not only for our stakeholders, but for future generations.

Together, through conscious effort and unwavering dedication, we can and will shape a more Sustainable World.

The Plumettaz Group logo is centered in the lower half of the page. It features the word "PLUMETTAZ" in a large, bold, white sans-serif font. Below it, the word "GROUP" is written in a smaller, white sans-serif font. The background of the entire page is a deep blue with abstract, flowing white and light blue lines that create a sense of movement and depth, resembling waves or energy currents.

9. STATEMENT OF COMPLIANCE

“This sustainability report has been prepared on a voluntary basis in accordance with the EFRAG VSME Basic Module and reflects the information available for the reporting period.”

10. APPENDIX

ESG DASHBOARD OVERVIEW – Exhaustive list of KPIs available on request

ESG SUBJECT	KPI	# VSME	UNIT	RESULTS 2025	TARGET 2026
ESG GOVERNANCE					
Progress reporting	Latest review of progress on Decarbonization roadmap actions	C3	Date	12.2025	Annually
	Ecovadis assessment		Medal type	Silver	Silver
Human rights	Code of conduct or human rights policy for employees defined?	C6	Statement	Yes	Yes
	Rate of employees trained to internal policies during the year	C6	%	100%	100%
Geopolitical and economic context	Last review of the Group's risk analysis		Date	02.2025	Annually
	Last review of the regulatory watch and economic intelligence & trends		Date	02.2025	Annually
WORKFORCE					
Work conditions	Number of employees whole Group	B8	FTE	191,8	na
	Contract types - Rate of permanent contracts	B8	%	96,5%	> 95%
	Gender - Rate of Female	B8	%	15,0%	na
	Gender - Rate of Male	B8	%	85,0%	na
	Share of women in management positions	C5	%	20,0%	> 15%
	Wage difference between men/women	B10	%	0,0%	0 %
	Rate of employees receiving pay that is equal or above applicable minimum wage	B8	%	100%	100 %
	Turnover rate (voluntary departures)	B8	%	7,0%	As low as possible
	Non-voluntary turnover	B8	%	5,9%	As low as possible
Talent and knowhow	Number of apprenticeship positions, whole Group		Nb	3	Min. 2
	Number of training hours per employee (both internal and external)		Hours	4	5
Health and safety	Absence rate due to non-work-related illness	B9	%	4,2%	< 5%
	Number of work-related accidents with injuries, whole Group		Nb	3	0
	Absenteeism rate due to workplace accidents		Nb	0,06%	< 0,1%
ETHICAL BUSINESS PRACTICES					
Group	Number of convictions and fines in the reporting period	B11	Nb	0	0
	Does the undertaking have a governance body in place?	C9	Statement	Yes	Yes
Supply chain	Rate of revenue in countries with corruption perception index <50		%	7,5%	Lower as possible
	Rate of purchases from suppliers with corruption perception index <50		%	16,9%	Lower as possible
	Global Gender Gap Index: purchase from suppliers scoring below index 75%		%	27,8%	Lower as possible
	Share of strategic suppliers with ISO 14001 certification		%	67,5%	Higher as possible
	Rate of revenue in countries with corruption perception index <50		%	7,5%	Lower as possible
PRODUCTS					
Products - health and safety	Number of product recalls due to safety issues during the year		Nb	0	0
	Number of injured case during the use of equipment to Plumettaz		Nb	0	0
Eco-conception, product development and innovation	Rate of products with LCA available		%	0%	50%
	R&D intensity		%	6,6%	> 5%
IT AND DATA SECURITY					
It and data security	Rate of critical vulnerabilities		%	3,0%	< 4%
	Rate of employees trained on TerraNova programs		%	100%	100%
ENVIRONMENT					
Compliance	Is the undertaking already required by law or other national regulations to report to competent authorities its emissions of pollutants, or does it already voluntarily report on them according to an Environmental Management System?	B4	Statement	Yes	Yes
	Does the undertaking have production processes in place which significantly consume water	B6	Statement	No	No
	Water consumed / Revenue	B6	% (m3/CHF)	0,003%	Lower as possible
Resources	Rate of recycled waste	B7	%	84%	Higher as possible
	Quantity of steel used (mass flow of key material)	B7	t	284	na
	Quantity of aluminum used (mass flow of key material)	B7	t	75	na
	Natural gas consumption / Revenue	B3	% (kWh/CHF)	1,9%	See decarbonization roadmap
	Rate of electricity produced	B3	kWh	16%	See decarbonization roadmap
	Rate of renewable electricity whole Group	B3	%	75%	Higher as possible
	Rate of electric vehicles (without Hybrid)	C3	%	10%	See decarbonization roadmap
Carbon assessment	GHG emissions scope 1	B3	tCO2e	204	See decarbonization roadmap
	GHG emissions scope 2 (market based)	B3	tCO2e	37	See decarbonization roadmap
	GHG emissions scope 3 - Without use of sold products	B3	tCO2e	24972	See decarbonization roadmap
	GHG emissions scope 3 - Use of sold products	B3	tCO2e	35134	See decarbonization roadmap
	GHG emissions Total	B3	tCO2e	60106	Lower as possible



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